

**TOWN OF TIMNATH, COLORADO
ORDINANCE NO. 25, SERIES 2025**

AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF TIMNATH, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026 AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

WHEREAS, the Town of Timnath (the “Town”) is a home rule municipality operating under the Timnath Home Rule Charter (the “Charter”) adopted on November 7, 2006, as amended, and the Town’s Municipal Code (the “Code”). Pursuant to the Charter, the Code and the authority given home rule municipalities, the Town may adopt and amend ordinances; and

WHEREAS, the Town Council has considered all relevant factors concerning the 2026 Budget and is required by state law to adopt an annual budget on or prior to December 15, 2025; and

WHEREAS, the Town Council hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the Town, that it is promulgated for the preservation of public health, welfare, peace, safety and property and that this Ordinance is necessary for the protection of public convenience and welfare.

NOW, THEREFORE, THE COUNCIL OF THE TOWN OF TIMNATH, COLORADO, ORDAINS:

ARTICLE 1 - The Town Council hereby approves the 2026 Budget attached hereto and incorporated herein, for the fiscal year beginning January 1, 2026 and ending December 31, 2026, and approves that the following sums are hereby appropriated from the revenue and the beginning fund balances of each fund, to each fund for the purposes stated:

General Fund	\$33,670,193
Debt Service Fund	6,191,396
Parks and Recreation Fund	2,821,688
Capital Improvements Fund	36,517,704
Community Center Fund	5,212,148
Capital Expansion Fund	<u>6,166,022</u>
TOTAL EXPENDITURES REQUIRING APPROPRIATION	\$90,579,151

ARTICLE 2 – SEVERABILITY

If any part or provision of this Ordinance, or its application to any person or circumstance, is adjudged to be invalid or unenforceable, the invalidity or unenforceability of such part, provision, or application shall not affect any of the remaining parts, provisions or applications of this Ordinance that can be given effect without the invalid provision, part or application, and to this end the provisions and parts of this Ordinance are declared to be severable.

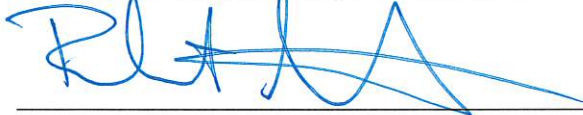
ARTICLE 3 – EFFECTIVE DATE

This Ordinance shall take effect upon adoption, as provided by Section 3.5.5 of the Charter.

INTRODUCED, MOVED, AND ADOPTED AND ORDERED PUBLISHED BY TITLE BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH ON FIRST READING, ON NOVEMBER 11, 2025 AND SET FOR PUBLIC HEARING AND SECOND READING AT 6:00 P.M. ON DECEMBER 9, 2025, AT THE TIMNATH ADMINISTRATION BUILDING, 4750 SIGNAL TREE DRIVE, TIMNATH COLORADO.

MOVED, SECONDED AND FINALLY ADOPTED ON SECOND READING FOLLOWING THE PUBLIC HEARING BY THE TIMNATH TOWN COUNCIL ON DECEMBER 9, 2025.

TOWN OF TIMNATH, COLORADO



Robert Axmacher, Mayor

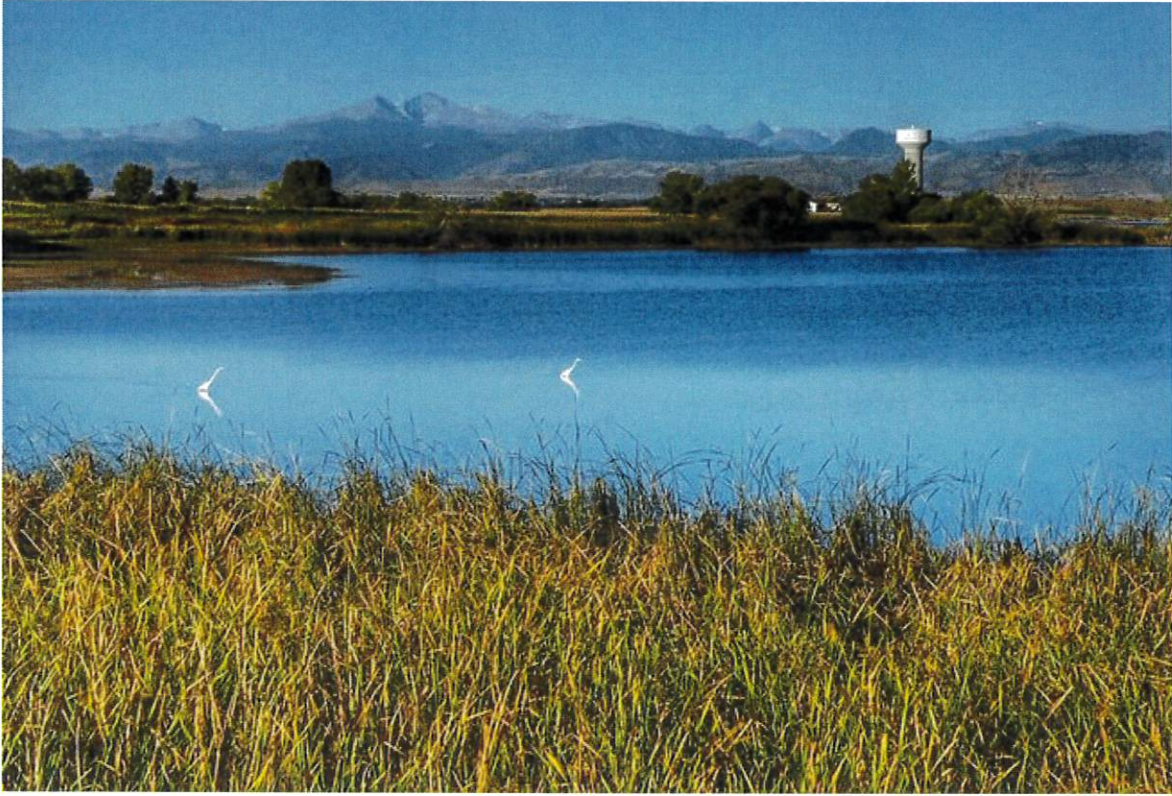
ATTEST:



Milissa Peters-Garcia, MMC

Town Clerk





Town of Timnath
2026 Budget

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Transmittal Letter

December 9, 2025

TO: Mayor Axmacher and Members of Town Council

SUBJECT: 2026 Adopted Budget

The budget for fiscal year 2026 is submitted to you for final consideration and adoption. This submittal culminates a process spanning several months. The budget process is comprehensive and includes multiple Department Head meetings, a public work session with Council, and public review. The proposed budget was developed with the strategic plan as a guide for developing priorities.

Per local government budget law and the town charter, the Council must adopt a budget and certify a mill levy by December 15th. Overall, the town utilizes a conservative approach in its fiscal policies and allocation of resources, while still expanding programs and services, maintaining existing assets, maintaining competitiveness within the labor market, and increasing capacity for infrastructure as needed. The town operates within a structurally balanced budget, and the five-year cash projections meet the town's working reserve policy. Given these two benchmarks, the town's financial position is fiscally sound.

For reporting purposes, the town includes two blended component units; The Timnath Development Authority and the Timnath Landings General Improvement District. For budgetary purposes, these entities set their own appropriations.

We hope you will find the 2026 budget with accompanying documents a good reflection of the fiscal policy and considerations that have been carefully formulated by the Council and this organization.

Respectfully,

Aaron Adams, Town Manager

Lisa Gagliardi, Finance Director

Basis of Budgeting

The Town prepares its budget on the modified accrual basis of accounting, which recognizes the fiscal impact of debt issuance, sale of assets, debt repayments, and capital outlay in addition to operations, non-operating revenue, and contributions. Capital contributions and depreciation are excluded from the budget because they do not affect "funds available." Revenues are considered available when measurable and collectible within 60 days. Expenditures, excluding interest on long-term obligations, are generally recorded when the liability is incurred.

Budget Process

The Town's budget process is collaborative and involves multiple iterations before the proposed budget being presented to Council. Departments are responsible for projecting personnel, operating, and capital expenditures. The Town requires forecasting for the current year, budget year, and an additional four years to ensure adequate planning for the Town's needs. The budget process begins in May and culminates with the Council's final adoption in December. After the budget is adopted, the Finance Department certifies mill levies with the County, submits the budget to the State of Colorado, and enters the budget into the financial system to enable expenditures for the budget year.

The town has several adopted plans that guide the budget priorities, incorporating input from both the Council and the public. These guiding documents include the Council Strategic Plan, Comprehensive Plan, Transportation Master Plan, Parks Recreation and Open Space Master Plan, as well as other plans and studies. Additional factors and considerations in the planning process include; capital replacement plans, agreements and contracts, compensation studies, information technology, and the overall growth of the Town.

Financial Structure and Policies

Balanced Budget

The Town Charter requires that proposed expenditures and provision for contingencies shall not exceed the total of estimated revenues and reserves. The Council may make additional appropriations by ordinance during the fiscal year for unanticipated expenditures. If, at any time during the fiscal year, the Town Manager determines that available revenues will likely be insufficient to meet appropriated amounts, they shall promptly provide a report to the Council, including an estimated amount of deficit and recommended steps to address it. The Council shall then take such further action as it deems necessary to prevent or minimize the deficit, which may include reducing one or more appropriations or taking other prudent measures.

Basis of Budgeting

The Town prepares its budget on the modified accrual basis of accounting, which recognizes the fiscal impact of debt issuance, sale of assets, debt repayments, and capital outlay in addition to operations, non-operating revenue, and contributions. Capital contributions and depreciation are excluded from the budget because they do not affect "funds available". Revenues are considered available when measurable and collectible within 60 days. Expenditures, excluding interest on long-term obligations, are generally recorded when the liability is incurred.

Budgetary Control

- Fund - The Town appropriates expenditures at the fund level. No fund shall exceed its appropriated expenditures. Any increase to expenditures by fund would require a supplemental appropriation via ordinance.
- Department - The department has budgetary responsibility for an activity, program, or fund budget.
- Line-item - The Town maintains a line item budget, which is a detailed expenditure account for each department.

Fund Balance Policy

The Town will maintain a minimum working reserve balance in its General Fund of at least three months, or 25% of the current year's budgeted operating expenditures. Irrespective of this required minimum level, it will be the Town's goal to annually strive to maintain at least a 50% working fund balance as part of its annual budget process.

The following circumstances are permissible instances where it may elect to use the required minimum level (or 25%) of funds:

- An economic downturn in which revenues are under budget.
- Unexpected and unappropriated price increases for service and maintain essential town operations.
- Non-budgeted and unexpected emergencies, natural disaster costs, or litigation.
- Early retirement of debt.
- Grant matching and public/private partnership matching.
- Providing coverage for other funds due to shortfalls in budgeted revenues.
- Capital asset acquisition, construction and improvement projects

If the Town Council approves the above by affirmative vote, the Town will establish a formal plan to replenish the working reserve balance to its minimal level of 25%.

The working reserve policy exceeds the requirements of the emergency reserve as required by Article X, Section 20 of Colorado Constitution Amendment One (TABOR).

Investment Policy

Colorado Statutes specify the types of investment instruments that local governments may use. Allowable investments include:

- Obligations of the United States, certain US government agency securities, and securities of the World Bank
- General Obligation and revenue bonds of US local government entities
- Certain certificates of participation
- Certain securities lending agreements
- Bankers' acceptances of certain banks
- Commercial paper.
- Written repurchase agreements and certain reverse repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts
- Local government investment pools

The Town invests idle public funds in a manner to meet cash flow demands, following this priority order:

1) Safety of principal - Ensures capital preservation in the overall investment portfolio by mitigating risks:

- Credit Risk - Relies on nationally recognized credit rating agencies for evaluating securities not issued by the U.S. government. Diversification limits exposure to any one issuer or security type.
- Interest Rate Risk - Structures investments to meet cash flow needs, reducing the need to liquidate securities prematurely.
- Concentration Risk - Diversifies the portfolio to minimize losses from a single issuer. It excludes U.S. government-backed investments and pooled securities from this restriction.

2) Liquidity - Ensures sufficient funds are available to meet anticipated cash flow needs. At least 10% of the portfolio is invested in overnight instruments, money market funds, or securities that can be liquidated within one day.

3) Return on Investments - Aims to achieve a market rate of return, prioritizing safety and liquidity over maximizing returns. Investments are generally limited to low-risk securities for stable, predictable outcomes.

Debt Policy

The Town's debt policy limits long-term debt to financing capital assets, including but not limited to buildings, infrastructure, land acquisition, and significant equipment purchases. The Town will not issue debt or borrow funds to finance ongoing operations or services. The Town prioritizes a pay-as-you-go approach for capital expenditures, but will consider debt financing when revenues and cash reserves are insufficient to meet funding needs for projects within the necessary timeframe.

Allowable debt instruments include:

- General Obligation Bonds
- Revenue Bonds
- Short-term Notes
- Special or Local Improvement Bonds
- Tax Incremental Securities
- Any other legally recognized security approved by Town Council and deemed advantageous to the Town.

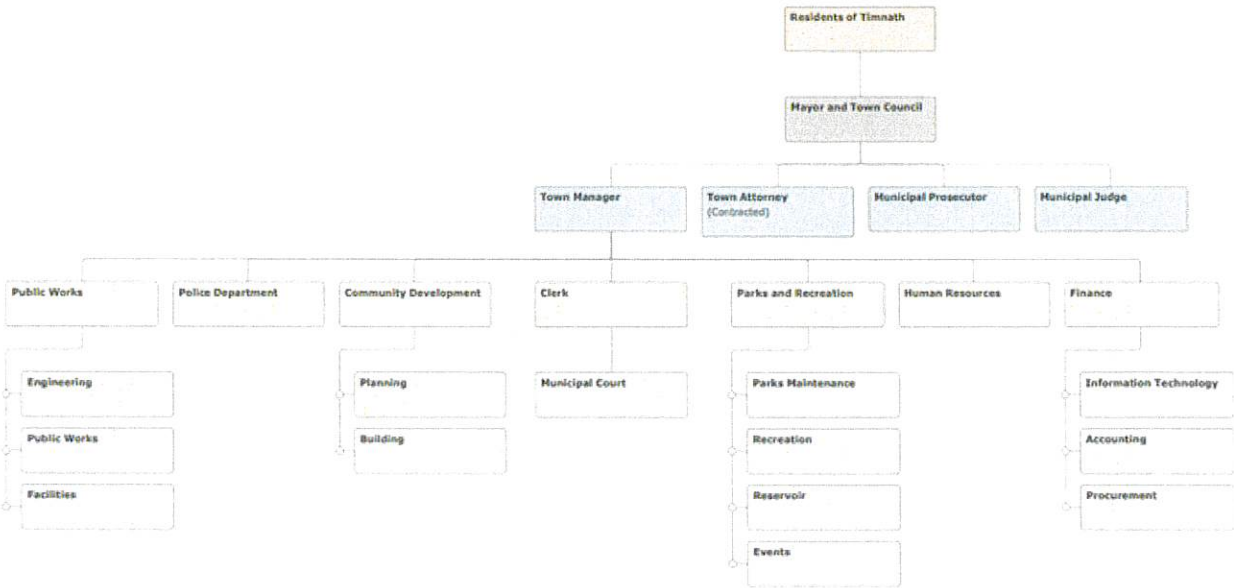
The Town prioritizes fixed rate debt, but will consider variable rate debt when favorable. Credit enhancements will be used only in instances when savings in interest expense exceed their cost.

Financial Policies

The Town strives to keep its general obligation debt below 15% of the Town's total assessed valuation, as determined by the County Assessor's latest assessment. Additionally, annual general obligation debt service costs (principal and interest) should not exceed 15% of governmental expenditures. Non-general obligation debt will be evaluated on a case-by-case basis wherein other revenue sources serve as security on the debt and ensure conservative revenue projections for repayment.

The repayment period for all debt will not exceed the useful life of the financed asset. The Town aims for level or declining debt repayment schedules and avoids balloon payments. Wherever possible, redemption terms will allow for early debt repayment without penalties.

Organizational Chart



Timnath Colorado

Timnath is a welcoming, connected and thriving community.

MISSION

Creating a secure and engaged community through thoughtful design, focused services and inviting events.

CORE VALUES

Integrity - Collaborative - Professional - Innovative

TOWN BOARD

Robert Axmacher, Mayor

Luke Wagner, Mayor Pro-Tem

Lisa Laake, Council Member

Jeramie Holt, Council Member

Bill Jenkins, Council Member

TOWN LEADERSHIP

Aaron Adams, Town Manager

Laurie Scott, Chief of Police

Lisa Gagliardi, Finance Director

Justin Stone, Public Works Director

Tom Casal, Parks and Recreation Director

Scott Robinson, Community Development Director

Milissa Peters Garcia, Town Clerk

Hope Bernstein, Human Resources Generalist

FINANCE DEPARTMENT STAFF

Abbey Irvine, Accounting Manager

Debbie Kuhn, Accountant

Kaitlin Hughes, Accountant

Liz Bigley, Payroll Technician

Stephanie Mas, Procurement Specialist

Fund Structure

The following town funds are budgeted and audited in the annual financial statements.

GOVERNMENTAL FUNDS

Governmental Funds are those through which most governmental functions of the town are financed.

Major Funds

Major funds represent the significant activities of the Town and include any fund that shows revenues or expenditures (excluding other financing sources and uses) constituting more than 10% of the revenues or expenditures of the appropriated budget. All funds are subject to appropriation.

- The **General Fund** accounts for all revenues and expenditures for the town which are not accounted for in other funds. Revenues are primarily derived from sales tax, use tax, building permit fees, and property taxes. General fund revenues are used to maintain and operate the general government. The following departments are accounted for in the General Fund: Administration, Legal, Community Development, Finance, Human Resources, Information Technology, Municipal Court, Town Clerk, Facilities, Events, Public Safety, and Public Works.
- The **Capital Improvement Fund** accounts for capital expansion resources and expenditures for capital projects associated with Buildings and Facilities, Parks and Recreation, Roads and Utilities and Stormwater. For tracking of the Community Rec Center capital project, the associated revenue and costs are separated as part of this report, but are included in one appropriation under the Capital Improvement Fund.
- The **Community Center Fund** accounts for tax revenues dedicated to the construction and maintenance of the Rec Recreation Center.

NonMajor Funds

- The **Debt Service Fund** accounts for revenues, other financing sources and uses, and the related expenditures for long-term debt.
- The **Capital Expansion Fund** accumulates resources that are restricted for future capital expansion projects. For tracking, each impact fee type is shown as a separate fund, but for reporting and appropriation, these are included in one fund under the capital expansion fund.
- The **Parks and Recreation Fund** is a special revenue fund that accounts for all revenue and expenditures for the town's parks maintenance and recreational programming. Revenues are primarily serviced from the Conservation Trust Fund, county sales tax, and fees for services. These departmental budgets are accounted for in the Parks and Recreation Fund: Administration, Recreation, and Reservoir.
- The **Community Center Fund** is a new fund for this budget year and accounts for tax revenues dedicated to the construction and maintenance of the Rec Recreation Center.

The Town has two component units that require separate appropriations and are not a part of this report.

- The **Timnath Landings General Improvement District Fund (TLGID)** accounts for the financial resources to be used for the general operations and construction of improvements required by the GID.
- The **Timnath Development Authority Fund (TDA)** accounts for tax increment revenues received within the TDA boundaries to be used for urban renewal projects and related project indebtedness.

The Town does not have any proprietary or fiduciary funds.

Executive Summary

Revenue Assumptions

- **Sales Tax:** Sales Tax remains the largest source of revenue . Current trends indicate a reduction or slower growth in retail stores offset by growth in remote sellers (home delivery). The forecast does not assume any new retail businesses. As new businesses open, future projections will be updated accordingly.
- **Property Tax:** The Town's property tax mill of 6.688 is projected to earn \$1.9 million between the Town and the TDA. The mill levy has not increased since 2006.
- **Building-Related Revenue:** Building permit revenue, building materials use tax, impact fees and associated administrative fees are all projected based on estimated building schedules provided by the Planning Department. There is a projected decrease in these revenues for 2026 compared to 2025
- **Investment Earnings:** Investment earnings are projected at a smaller rate of return and reduced reserve balances
- **Grants:** For 2025, we assume recognition of \$220,000 in federal grant funding to support the development of a Safety Action Plan policy.

Available Fund Balance

During each budget cycle, the Town projects revenues, expenditures, and available fund balance to ensure compliance with the working reserve policy, maintaining a minimum 25% working capital reserve . Based on the 2025 projections, the Town anticipates meeting this objective. The Town also maintains a structural balanced budget forecast through 2030/

Long-term Impacts

As master plans and studies are finalized, and transportation capital projects complete their design phases, the 5-year capital budget changes annually.

STRATEGIC PLAN

High Performing Government

Goals

1. Meaningful Civic Engagement
2. Meaningful Employee Engagement
3. Efficient, Effective, and Responsive Services
4. Police Transparency

Actions

1. Continue goals of expanding transparency and timely notice for all governance issues.
2. Use statistically valid surveys to inform Council decisions.
3. Use the IAP2 framework to engage with the public meaningfully.

Infrastructure

Goals

1. Ensure roads and intersections are improved and traffic control is digitally monitored and adjusted using the latest technology
2. Implement a Broadband plan for the Town

Actions

1. Complete the Timnath Parkway project
2. Implement a Pavement Management Program
3. Set standards for traffic calming and crosswalk safety
4. Work with providers to expand high-speed internet access across the Town
5. Incorporate findings from recent Town building analysis to inform building efficiency and future construction
6. Collaborate with utility providers to ensure redundancy in water services in case of major line breaks
7. Expand and promote trail systems infrastructure for walking, biking, and other forms of transportation
8. Conduct studies and community outreach to determine the feasibility and benefits of a single trash service provider
9. Track and communicate with providers like Xcel to promote infrastructure redundancy
10. Integrate flood management and bridge construction projects into long-term planning

Healthy Community & Safety

Goals

1. Parks Facilities & Recreation Programming
2. Strengthen Community Safety
3. Efficient & Effective Services

Actions

1. Add quality recreational programming
2. Ensure proper water conservation and responsibility in park management
3. Conduct a feasibility study for a Recreation Center
4. Expand trail and open space for conservation and recreational use
5. Implement the PROST (Parks, Recreation, Open Space, and Trails) Master Plan, including securing financing

6. Expand community policing efforts through community outreach events
7. Use 24/7 police coverage to maintain and enhance safety
8. Explore the creation of a Citizen Review Board for police oversight, utilizing Citizen Academy alumni
9. Establish measurable metrics to evaluate service efficiency with the Community Survey

Fiscal Responsibility

Goals

1. Ensure ethical, transparent, and value-driven procurement practices
2. Maintain proper financial reserves for planned projects
3. Develop a long-term event strategy and budget
4. Finance capital improvements for new and existing buildings

Actions

1. Update financial policies for procurement, debt, and capitalization
2. Perform financial projections on TLCID and update IGA agreements as needed
3. Align events with long-term financial goals
4. Create a comprehensive capital improvement plan (CIP) for new buildings and facility remodeling
5. Maintain appropriate financial reserves for capital improvements

Responsible Community Growth

Goals

1. Create an economic development strategy and programs
2. Advance the Comprehensive Plan goal of having an "Unparalleled Old Town"

Actions

1. Complete the Comprehensive Plan Update and implement its recommendations
2. Market town-owned properties for development consistent with the Comprehensive Plan
3. Evaluate and update Harmony corridor standards as necessary
4. Collaborate on a utility master plan and create a stormwater management plan
5. Develop a Traffic Calming Policy/Program
6. Create a Pedestrian Crossing Policy to ensure safer walkways and crossings

Budget Timeline

Budget Calendar

June 2025

Departments enter personnel, operating and capital requests

July 2025

Finance Director and Town Manager review requests

August 2025

Department meetings with Finance Director and Town Manager to review submittals.

September 2025

Second round of department meetings to prioritize requests and final adjustments made to proposed budget for Council work session

October 2025

Budget Work Session with Council Proposed budget posted on website with public input requested

November 2025

First reading and setting a public hearing on budget

December 2025

Public hearing and budget adoption

Priorities and Issues

Priorities

- With the passage of a measure to increase sales and use tax by 1.25% for a Recreation Center, the Town will begin design on the project. The project will require issuance of COP's in 2026.
- Other significant capital projects include: Design on CR 5 Bridge, Broadband, Timnath Parkway - Buss Grove to Main Street, and Timnath Reservoir Trail and Park.
- As part of the Town's focus on wayfinding and signage improvements, the Town will undertake an official branding initiative that reflects future needs.
- Staff training and education remain a priority, including a post-election Council retreat. Special emphasis has been placed on professional development for the Police Department, whose training budget has historically been underutilized and subsequently reduced.
- The Town has allocated resources to participate in the Colorado Best and Brightest program, which would be a financial commitment for two years as an in-person internship. The internship will help advance initiatives without having a significant investment in full-time staff.

The budget supports the following events:

- Spring Clean Up Day
- Ice Cream Social
- Movie in the Park
- Safety Fair
- School Engagement Activities
- Citizen Academy
- Council Chats
- Fall Festival
- 4th of July
- Holiday Event

The following master planning and engineering initiatives have been included in the 2026 budget as staff-identified priorities:

- Single Hauler Trash Feasibility Study
- Safety Action Plan
- I-25 & Harmony Road Study
- Land Use Code Update
- Emergency Management Support
- Reservoir Master Plan
- Comprehensive Plan
- Wayfinding Improvements

The Town also continues to advance its Economic Development goals through the following funded initiatives:

- Main Street Program
- Engineering, Planning, and Surveying of Town Properties for Sale or Lease
- Economic Incentives
- Implement Strategies from Comprehensive Plan

Issues

Priorities and Issues

The Town continues to face rising costs for services and materials due to inflation. Staff made significant efforts to reduce spending and align priorities with projected revenues. As part of the the 5 year forecast, it is anticipated a debt issuance will need to occur in 2027 to fund needed infrastructure projects. Some large infrastructure projects require the Town to build and get future reimbursements from development. These projects are time-sensitive to meet the demands of growth.

The Towns sales tax base is heavily concentrated on two major retailers, as other competitors come to Northern Colorado, the Town is aware of potential cannibalization and adjusts forecasts as needed.

With the projected growth east of Town near I25, the Town will have to monitor service delivery in the future and may require adjustments to staffing levels accordingly.

Personnel Overview

Over the past several years, the Town has focused on transitioning contracted positions to permanent staff roles. With the majority of that conversion now complete, the pace of new position requests has slowed. However, several new roles are being added to support anticipated growth and enhance operational efficiency.

In addition to the personnel changes outlined above, the budget includes a market and merit pool of 4%, funding of the step plan for officers, and an additional pool to address pay compression and equity. The town's health insurance costs are estimated to decrease slightly due to a change in vendor. The Colorado Public Employees Retirement Association (PERA) employer contributions will increase from 14.81% to 15.80%. The Town has also included a nominal amount to start pay for the Town Council.

Position Summary

The following positions will be added in 2026.

GIS Specialist

Purpose: Designs, builds, and maintains GIS applications and databases; supports all departments with GIS technical services and user training.

Need: Timnath's rapid growth requires a centralized, accurate GIS database to manage infrastructure, assets, and support decision-making. Current data is fragmented and not fully integrated.

Key Benefits: Consolidates and maintains spatial data, integrates GIS with asset management, improves efficiency and accountability, supports emergency management and community development.

Strategic Priorities: High-performing government, infrastructure modernization, healthy community & safety, fiscal responsibility, and responsible community growth

Administrative Technician — Police Department

Purpose: Supports the growing administrative demands of the Police Department by handling essential administrative operations.

Need: Increased personnel, 24/7 operations, compliance reporting, documentation, and coordination for public safety events and training have raised administrative demands. Currently, these tasks are handled by higher-cost staff (including sworn sergeants), taking time away from frontline supervision.

Key Benefits:

Frees up supervisors for public safety operations and direct supervision.

Centralizes and streamlines scheduling, payroll, data reporting, and event coordination.

Expected to generate operational savings by shifting routine duties from higher-cost personnel.

Strategic Priorities: Supports the town's goal of delivering efficient, effective, and responsive public services by enhancing administrative efficiency, improving workflows, data accuracy, and responsiveness to both internal and community needs

Professional Standards Sergeant

Purpose: Addresses gaps in supervision, accountability, and administrative oversight in the Police Department.

Need: Expanded operations require dedicated leadership for internal investigations, training, policy management, and case review.

Key Benefits: Manages complaints and software systems, coordinates training, supervises Detective Unit, provides administrative support, and fills supervisory gaps as needed.

Strategic Priorities: Police transparency, community safety, professional accountability, data-driven analysis, and operational efficiency

Administrative Technician - Parks

Purpose: Critical for Parks and Recreation; improves customer service and operational efficiency.

Personnel Changes

Need: Provides consistent coverage for permits, rentals, reservations, and public inquiries. Frees up time for program staff to focus on programming.

Key Benefits: Handles permits, rentals, reservations, and special event coordination; updates website and coordinates activity guides/newsletters; supports higher-performing government through efficient, responsive service

Strategic Priorities: Maintains exceptional parks facilities and supports community growth

Parks Maintenance Worker I

Purpose: Provides year-round maintenance for expanding parks, facilities, and trails.

Need: Growth in parks and recreation programming has outpaced current staffing. Seasonal positions are unreliable.

Key Benefits: Ensures safe, high-quality field preparation and maintenance; frees up recreation staff for programming; enables expansion of community offerings.

Strategic Priorities: Maintains exceptional parks facilities and supports community growth.

Code Enforcement Officer (.5FTE)

Purpose: Provides consistent code enforcement activities and serves as a support to the building department permit area.

Need: Safebuilt can no longer provide this function with the Town. The Town needs a consistent individual familiar with the community to build relationships.

Key Benefits: Upholds community standards by ensuring compliance with Town code, protecting property values and quality of life for residents.

Strategic Priorities: High performing government goal — efficient, effective and responsive service

			Base	Actuals	Increase / (Decrease)	Increase / (Decrease)
			2025	2025		2026
ADMINISTRATION						
Town Manager	Employee		1.00	1.00	-	1.00
Communications Specialist	Employee		-	1.00	1.00	1.00
Communications	Contractor		0.75	-	(0.75)	(0.75)
Executive Assistant	Employee		1.00	1.00	-	1.00
			2.75	3.00	0.25	3.00
INFORMATION TECHNOLOGY						
Network Administrator	Employee		1.00	1.00	-	1.00

GIS IT Administrator	Employee	-	-	-	1.00	1.00
IT Technician	Employee	1.00	1.00	-	1.00	-
		2.00	2.00	-	3.00	1.00
HUMAN RESOURCES						
Human Resources Generalist	Employee	1.00	1.00	-	1.00	-
Human Resources Assistant	Employee	0.50	0.50	-	0.50	-
		1.50	1.50	-	1.50	-
EVENTS						
Hourly Event Staff	Employee	0.67	0.67	-	0.67	-
Events Coordinator	Employee	1.00	1.00	-	1.00	-
Events Assistant	Employee	1.00	1.00	-	1.00	-
		2.67	2.67	-	2.67	-
CLERK						
Town Clerk	Employee	1.00	1.00	-	1.00	-
Deputy Town Clerk	Employee	1.00	1.00	-	1.00	-
Administrative Assistant	Employee	1.00	1.00	-	1.00	-
		3.00	3.00	-	3.00	-
FINANCE						
Finance Director	Employee	1.00	1.00	-	1.00	-
Procurement Specialist	Employee	1.00	1.00	-	1.00	-
Accounting Manager	Employee	1.00	1.00	-	1.00	-
Accountant	Employee	2.00	2.00	-	2.00	-
Accounting Technician	Employee	0.50	0.50	-	0.50	-
		5.50	5.50	-	5.50	-
LEGAL						
Town Attorney	Contractor	1.00	1.00	-	1.00	-
Paralegal	Employee	1.00	-	(1.00)	-	(1.00)
		2.00	1.00	(1.00)	1.00	(1.00)
PUBLIC SAFETY						
Police Chief	Employee	1.00	1.00	-	1.00	-
Police Captain	Employee	-	1.00	1.00	1.00	1.00
Police Lieutenant	Employee	1.00	-	(1.00)	-	(1.00)
Police Sergeant	Employee	4.00	4.00	-	5.00	1.00
Police Detective	Employee	1.00	1.00	-	1.00	-
Police Officer	Employee	19.00	19.00	-	19.00	-
Records Technician	Employee	3.00	3.00	-	3.00	-
Administrative Assistant	Employee	-	-	-	1.00	1.00
		29.00	29.00	-	31.00	2.00
RECREATION						
Parks and Rec Supervisor	Employee	1.00	1.00	-	1.00	-
Recreation Program Coordinator	Employee	1.00	1.00	-	1.00	-
Parks Administrative Technician	Employee	-	-	-	1.00	1.00
Seasonal Field Supervisor	Employee	0.41	0.41	-	0.41	-
Sports Officials	Employee	0.55	0.55	-	0.55	-
Sports Instructors	Employee	0.37	0.37	-	0.37	-

			3.33	3.33	-	4.33	1.00
RESERVOIR							
Seasonal - Reservoir Supervisor	Employee		0.75	0.75	-	0.75	-
Seasonal - Reservoir Attendant	Employee		3.50	3.50	-	3.50	-
			4.25	4.25	-	4.25	-
PARKS ADMIN							
Parks and Rec Director	Employee		1.00	1.00	-	1.00	-
Parks Supervisor	Employee		1.00	1.00	-	1.00	-
Parks Maintenance Foreman	Employee		1.00	1.00	-	1.00	-
Parks Maintenance Worker II	Employee		2.00	2.00	-	2.00	-
Irrigation Technician II	Employee		1.00	1.00	-	1.00	-
Parks Maintenance Worker I	Employee		-	-	-	1.00	1.00
Parks Seasonal Worker	Employee		2.25	2.25	-	2.25	-
			8.25	8.25	-	9.25	1.00
COMMUNITY DEVELOPMENT							
Community Development Director	Employee		1.00	1.00	-	1.00	-
Principal Planner/Planning Manager	Employee		1.00	1.00	-	1.00	-
Senior Planner	Employee		1.00	1.00	-	1.00	-
Planners	Employee		2.00	2.00	-	2.00	-
Planning Technician	Employee		1.00	1.00	-	1.00	-
Building Permit Tech	Employee		2.00	1.00	(1.00)	1.00	(1.00)
Code Enforcement Officer	Contractor		1.00	1.00	-	-	(1.00)
Code Enforcement Officer	Employee		-	-	-	0.50	0.50
			9.00	8.00	(1.00)	7.50	(2.00)
PUBLIC WORKS/ENGINEERING							
Public Works Director	Employee		1.00	1.00	-	1.00	-
Town Engineer	Employee		1.00	1.00	-	1.00	-
Senior Engineer	Employee		2.00	2.00	-	2.00	-
Engineer I	Employee		1.00	1.00	-	1.00	-
Operations Supervisor	Employee		1.00	1.00	-	1.00	-
Operations Foreman	Employee		1.00	1.00	-	1.00	-
Maintenance Worker	Employee		5.00	5.00	-	5.00	-
Seasonal Worker	Employee		0.75	-	(0.75)	0.75	-
			12.75	12.00	(0.75)	12.75	-
TOTAL			86.00	83.50	(2.50)	88.75	2.25
EMPLOYEE			83.25	81.50	(1.75)	87.75	4.00
CONTRACTOR			2.75	2.00	(0.75)	1.00	(1.75)

Budget Overview

Fund Balance Summary

General Fund	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ 44,240,683	\$ 44,240,683	\$ 36,565,624	\$ 12,802,070
Revenue	\$ 21,506,252	\$ 14,727,559	\$ 15,336,106	\$ 13,977,525
Transfers In	\$ 11,296,679	\$ 12,506,720	\$ 12,535,845	\$ 14,301,939
Other Financing Sources	\$ 231,780	\$ -	\$ -	\$ -
Expenditures	\$ (40,702,126)	\$ (19,705,467)	\$ (19,201,896)	\$ (20,901,771)
Transfers Out	\$ (7,644)	\$ (30,834,745)	\$ (32,433,609)	\$ (12,984,422)
Ending Fund Balance	\$ 36,565,624	\$ 20,934,750	\$ 12,802,070	\$ 7,195,341

Parks and Recreation	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,556,742
Revenue	\$ -	\$ 645,260	\$ 645,260	\$ 669,470
Transfers In	\$ -	\$ 3,333,254	\$ 3,333,254	\$ 633,675
Expenditures	\$ -	\$ (2,425,821)	\$ (2,421,772)	\$ (2,821,688)
Ending Fund Balance	\$ -	\$ -	\$ 1,556,742	\$ 38,199

25% working capital over (under) 25% \$ 4,520,020.75
\$ 2,675,320.25

Debt Service	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 971,296	\$ 971,296	\$ 6,191,396
Expenditures	\$ -	\$ (971,296)	\$ (971,296)	\$ (6,191,396)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Capital Improvements	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 2,382,146
Transfers In	\$ -	\$ 23,545,553	\$ 17,621,221	\$ 17,444,176
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ (21,057,725)	\$ (15,239,075)	\$ (19,517,704)
Ending Fund Balance	\$ -	\$ -	\$ 2,382,146	\$ 308,618

Capital Impr. Community Ctr	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ 90,000,000
Expenditures	\$ -	\$ -	\$ -	\$ (17,000,000)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 73,000,000

Impact Fees Parks	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 4,722,297
Revenue	\$ -	\$ 1,519,396	\$ 2,659,332	\$ 684,897
Transfers In	\$ -	\$ 2,062,965	\$ 2,062,965	\$ -
Transfers Out	\$ -	\$ (981,613)	\$ -	\$ -

Ending Fund Balance \$ - \$ 2,600,748 \$ 4,722,297 \$ 5,407,194

Impact Fees Police

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 14,209
Revenue	\$ -	\$ 70,204	\$ 84,413	\$ 29,156
Transfers In	\$ -	\$ -	\$ 35,478	\$ -
Transfers Out	\$ -	\$ (70,204)	\$ (105,682)	\$ (43,365)
Ending Fund Balance	\$ -	\$ -	\$ 14,209	\$ -

Impact Fees Public Buildings

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,956,523
Revenue	\$ -	\$ 746,903	\$ 1,506,466	\$ 349,630
Transfers In	\$ -	\$ 450,057	\$ 450,057	\$ -
Transfers Out	\$ -	\$ (500,000)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 696,960	\$ 1,956,523	\$ 2,306,153

Impact Fees Stormwater

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,840,438
Revenue	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 1,840,438	\$ 1,840,438	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 1,840,438	\$ 1,840,438

Impact Fees Transportation

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 7,384,112
Revenue	\$ -	\$ 925,738	\$ 2,303,745	\$ 450,420
Transfers In	\$ -	\$ 7,580,368	\$ 7,580,367	\$ -
Transfers Out	\$ -	\$ (8,506,106)	\$ (2,500,000)	\$ (6,122,657)
Ending Fund Balance	\$ -	\$ -	\$ 7,384,112	\$ 1,711,875

Impact Fees PILF Parks

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,150,047
Revenue	\$ -	\$ 161,514	\$ 161,514	\$ 186,742
Transfers In	\$ -	\$ 988,533	\$ 988,533	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 1,150,047	\$ 1,336,789

Community Center

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ 6,752,414
Expenditures	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ (5,212,148)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,540,266

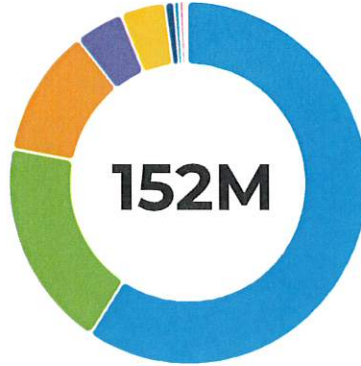
Total

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Estimated</u>	<u>2026 Budget</u>
Beginning Fund Balance	\$ 44,240,683	\$ 44,240,683	\$ 36,565,624	\$ 33,808,584
Revenues	\$ 21,506,252	\$ 18,796,574	\$ 22,696,836	\$ 23,100,254
Transfers In	\$ 11,296,679	\$ 53,279,184	\$ 47,419,454	\$ 38,571,186
Other Financing Sources	\$ 231,780	\$ -	\$ -	\$ 90,000,000
Expenditures	\$ (40,702,126)	\$ (44,160,309)	\$ (37,834,039)	\$ (66,432,559)
Transfers Out	\$ (7,644)	\$ (40,892,668)	\$ (35,039,291)	\$ (24,362,592)
Ending Fund Balance	\$ 36,565,624	\$ 31,263,464	\$ 33,808,584	\$ 94,684,873

Fund Summary

Revenues by fund

FY26 Revenues by fund



Community Center Capital Improvement	\$90,000,000	59.34%
General Fund	\$28,279,464	18.65%
Capital Improvements	\$17,444,176	11.50%
Community Center	\$6,752,414	4.45%
Debt Service	\$6,191,396	4.08%
Parks & Recreation	\$1,303,145	0.86%
Impact Fees-Parks	\$684,897	0.45%
Impact Fees-Transportation	\$450,420	0.30%
Impact Fees-Public Buildings	\$349,630	0.23%
PILF-Parks	\$186,742	0.12%
Impact Fees-Police	\$29,156	0.02%

Revenues by fund

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
General Fund	\$33,034,712	\$27,234,279	\$27,865,598	\$28,279,464	1.49%
Debt Service	-	\$971,296	\$971,296	\$6,191,396	537.44%
Parks & Recreation	-	\$3,978,514	\$3,978,514	\$1,303,145	-67.25%
Capital Improvements	-	\$23,545,553	\$17,621,221	\$17,444,176	-1.00%
Impact Fees-Parks	-	\$3,582,361	\$4,722,297	\$684,897	-85.50%
Impact Fees-Police	-	\$70,204	\$119,891	\$29,156	-75.68%
Impact Fees-Public Buildings	-	\$1,196,960	\$1,956,523	\$349,630	-82.13%
Impact Fees-Stormwater	-	\$1,840,438	\$1,840,438	-	-100.00%
Impact Fees-Transportation	-	\$8,506,106	\$9,884,112	\$450,420	-95.44%
PILF-Parks	-	\$1,150,047	\$1,150,047	\$186,742	-83.76%
Community Center	-	-	-	\$6,752,414	-
Community Center Capital Improvement	-	-	-	\$90,000,000	-
Total Revenues	\$33,034,712	\$72,075,758	\$70,109,937	\$151,671,440	116.33%

Revenues by Object

Revenues by Object

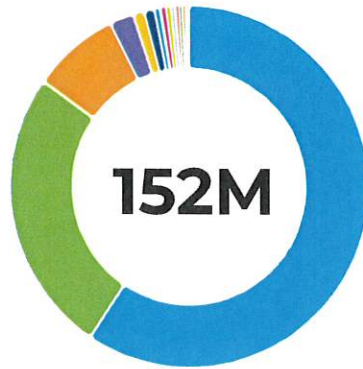
Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (% Change)
Sales Tax	\$4,837,071	\$5,475,258	\$5,471,283	\$12,156,574	122.19%
Sales Tax Contra - PIF (Ladera)	\$192,759	-	\$65	-	-100.00%
Property Tax	\$719,015	\$709,072	\$726,609	\$778,750	7.18%
Lodging Tax	\$4,247	\$3,000	\$3,576	\$3,500	-2.13%
Motor Vehicle Sales Tax	\$1,294,999	\$1,327,100	\$1,503,243	\$1,778,400	18.30%
Specific Ownership Tax	\$100,776	\$100,400	\$104,620	\$108,611	3.81%
Building Materials Use Tax	\$2,416,681	\$1,907,975	\$2,379,681	\$1,375,699	-42.19%
Franchise Fees	\$448,259	\$495,015	\$482,000	\$507,137	5.22%
Infrastructure Contract Reimbursements	\$1,472,510	\$499,400	\$83,400	\$442,400	430.46%
Developer Review Reimbursements	\$583,542	\$362,000	\$334,639	\$350,000	4.59%
Impact Fees-Parks	\$1,123,283	\$1,384,208	\$2,524,144	\$540,888	-78.57%
Impact Fees-Police	\$165,107	\$70,204	\$84,413	\$29,156	-65.46%
Impact Fees-Public Buildings	\$349,611	\$723,433	\$1,482,996	\$306,281	-79.35%
Impact Fees-Stormwater	\$139,405	-	-	-	-
Impact Fees-Transportation	\$674,418	\$925,738	\$2,303,745	\$450,420	-80.45%
PILF-Parks	\$164,618	\$138,964	\$138,964	\$160,973	15.84%
Administrative Fees-General	\$46	-	-	-	-
Administrative Fees-Larimer County Use Tax	\$20,259	\$13,428	\$21,132	\$8,623	-59.19%
Administrative Fees-Poudre School District	\$15,779	\$15,716	\$24,713	\$5,296	-78.57%
Administrative Fees-Poudre Fire Authority	\$2,395	\$9,435	\$9,619	\$16,497	71.50%
Administrative Fees- Infrastructure Contracts	\$103,737	-	\$258,191	\$53,092	-79.44%
Administrative Fees- Developer Reviews	\$73,130	\$54,300	\$50,196	\$52,500	4.59%
Bank Convenience Fees	\$30,047	-	\$39,410	\$40,592	3.00%
Records Requests	\$2,640	\$1,000	\$2,103	\$2,500	18.88%
Rental Income	\$2,177	-	\$3,389	\$6,778	100.00%
Traffic Violations	\$135,970	\$144,665	\$140,000	\$145,000	3.57%
Intergovernmental	\$17,144	-	-	-	-
Grants-Federal	\$1,256,246	\$220,000	-	\$220,000	-
Grants-State	\$4,986	-	-	-	-
Grants-Other	\$5,645	\$5,000	\$5,000	\$5,000	0.00%
State Cigarette Tax	\$20,975	\$15,616	\$14,403	\$14,403	0.00%
State Conservation Trust	\$97,268	\$111,500	\$111,500	\$118,100	5.92%
State Highway Users Tax (HUTF)	\$329,762	\$281,116	\$352,906	\$363,493	3.00%
State Motor Vehicle Registration Fee	\$28,879	\$28,862	\$30,333	\$31,243	3.00%
State Oil & Gas Severance Tax	\$27,601	\$27,601	\$8,597	\$8,597	0.00%

Fund Summary

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025
					Projected vs. FY 2026 Budgeted (% Change)
County Shared Revenues	\$22,149	\$22,396	\$23,995	\$24,715	3.00%
County Open Space Tax	\$427,359	\$412,600	\$412,600	\$425,000	3.01%
Local Public Safety Services	\$22,424	\$27,500	\$5,000	\$5,000	0.00%
Loveland Broadband Shared Revenues	-	-	-	\$48,000	-
Poudre School District - SRO Services	\$52,962	\$55,123	\$59,042	\$60,813	3.00%
Investment Earnings	\$960,753	\$941,208	\$836,481	\$713,127	-14.75%
Business & Sales Tax License	\$6,615	\$4,000	\$7,115	\$7,115	0.00%
Contractor's License	\$24,476	\$20,000	\$23,640	\$23,640	0.00%
Liquor License	\$423	\$450	\$500	\$600	20.00%
Building Permit Fees	\$1,521,137	\$1,808,975	\$1,850,153	\$1,300,140	-29.73%
Land Use Annexation Fees	\$17,310	\$28,000	\$52,655	\$25,000	-52.52%
Right of Way/Sign Permit Fees	\$10,729	\$10,000	\$52,379	\$10,000	-80.91%
Reservoir Permits	-	\$78,750	\$78,750	\$82,688	5.00%
Miscellaneous Permits & Fees	\$705	\$42,410	\$42,910	\$44,182	2.96%
Miscellaneous Revenue	\$157,907	\$25,000	\$225,000	\$25,000	-88.89%
Recovered Expenditures	-	-	\$19,025	-	-100.00%
Transfers In	-	\$40,772,464	\$34,883,609	\$24,269,247	-30.43%
Transfers In - Capital Expansion Fund	-	\$70,204	\$105,682	\$43,365	-58.97%
Transfers In - TDA Fund	\$8,508,917	\$8,751,230	\$8,744,877	\$9,108,574	4.16%
Transfers In - TDA Contributed Capital	\$2,787,762	\$3,685,286	\$3,685,286	\$5,000,000	35.67%
Transfers In - Timnath Landing GID	-	-	-	\$150,000	-
Proceeds from Debt Issuance	-	-	-	\$90,000,000	-
Proceeds from Sale of Capital Assets	\$33,665	-	-	-	-
Property Tax - Interest Income	\$723	-	-	-	-
Administrative Fees - Building	\$222,395	\$270,156	\$277,523	\$195,021	-29.73%
Bag Fees	\$43,786	-	\$28,845	\$29,710	3.00%
Impact Fees - Investment Earnings	\$1,101,193	-	-	-	-
Reservoir Permits - Parks	\$52,218	-	-	-	-
Proceeds from Leases	\$198,115	-	-	-	-
Total Revenues	\$33,034,712	\$72,075,758	\$70,109,937	\$151,671,440	116.33%

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Other	\$90,000,000	59.34%
Transfers In	\$38,571,186	25.43%
Sales Taxes	\$12,156,574	8.02%
Other Taxes	\$3,266,210	2.15%
Impact & In Lieu Fees	\$1,487,718	0.98%
Permit Fees	\$1,462,010	0.96%
Developer Reimbursements	\$792,400	0.52%
Property Taxes	\$778,750	0.51%
Investment Earnings	\$713,127	0.47%
Local Agreements	\$563,528	0.37%
State Revenue Tax	\$535,836	0.35%
Franchise Fees	\$507,137	0.33%
Other Fees	\$410,609	0.27%
Grants-Federal	\$220,000	0.15%
Fines & Forfeitures	\$145,000	0.10%
Licenses	\$31,355	0.02%
Miscellaneous	\$25,000	0.02%
Grants-Other	\$5,000	0.00%

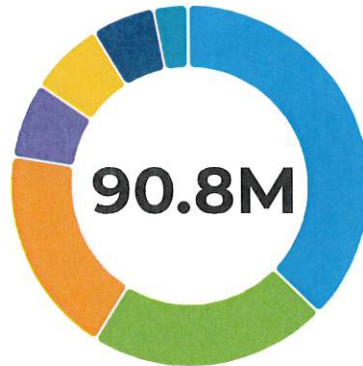
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
Sales Taxes	\$5,029,830	\$5,475,258	\$5,471,348	\$12,156,574	\$6,685,226
Property Taxes	\$719,738	\$709,072	\$726,609	\$778,750	\$52,141
Other Taxes	\$3,816,703	\$3,338,475	\$3,991,120	\$3,266,210	-\$724,910
Franchise Fees	\$448,259	\$495,015	\$482,000	\$507,137	\$25,137
Developer Reimbursements	\$2,056,051	\$861,400	\$418,039	\$792,400	\$374,361
Impact & In Lieu Fees	\$2,616,442	\$3,242,547	\$6,534,262	\$1,487,718	-\$5,046,544
Other Fees	\$516,391	\$364,035	\$715,121	\$410,609	-\$304,512
Fines & Forfeitures	\$135,970	\$144,665	\$140,000	\$145,000	\$5,000
Intergovernmental	\$17,144	-	-	-	-
Grants-Federal	\$1,256,246	\$220,000	-	\$220,000	\$220,000
Grants-State	\$4,986	-	-	-	-
Grants-Other	\$5,645	\$5,000	\$5,000	\$5,000	-

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
State Revenue Tax	\$504,486	\$464,695	\$517,739	\$535,836	\$18,097
Local Agreements	\$524,895	\$517,619	\$500,637	\$563,528	\$62,891
Investment Earnings	\$2,061,946	\$941,208	\$836,481	\$713,127	-\$123,354
Licenses	\$31,514	\$24,450	\$31,255	\$31,355	\$100
Permit Fees	\$1,602,099	\$1,968,135	\$2,076,847	\$1,462,010	-\$614,837
Miscellaneous	\$157,907	\$25,000	\$244,025	\$25,000	-\$219,025
Transfers In	\$11,296,679	\$53,279,184	\$47,419,454	\$38,571,186	-\$8,848,268
Other	\$231,780	-	-	\$90,000,000	\$90,000,000
Total Revenues	\$33,034,712	\$72,075,758	\$70,109,937	\$151,671,440	\$81,561,503

Expenditures by fund

FY26 Expenditures by fund



General Fund	\$33,886,193	37.32%
Capital Improvements	\$19,517,704	21.50%
Community Center Capital Improvement	\$17,000,000	18.72%
Debt Service	\$6,191,396	6.82%
Impact Fees-Transportation	\$6,122,657	6.74%
Community Center	\$5,212,148	5.74%
Parks & Recreation	\$2,821,688	3.11%
Impact Fees-Police	\$43,365	0.05%

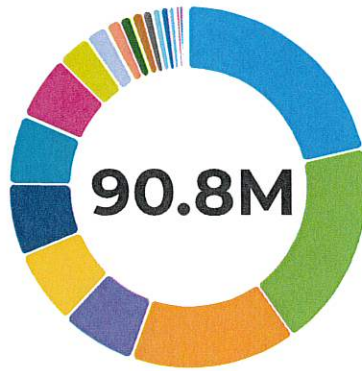
Expenditures by fund

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (% Change)
General Fund	\$40,709,770	\$50,540,212	\$51,635,505	\$33,886,193	-34.37%
Debt Service	-	\$971,296	\$971,296	\$6,191,396	537.44%
Parks & Recreation	-	\$2,425,821	\$2,421,772	\$2,821,688	16.51%
Capital Improvements	-	\$21,057,725	\$15,239,075	\$19,517,704	28.08%
Impact Fees-Parks	-	\$981,613	-	-	-
Impact Fees-Police	-	\$70,204	\$105,682	\$43,365	-58.97%
Impact Fees-Public Buildings	-	\$500,000	-	-	-

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025
					Projected vs. FY 2026 Budgeted (% Change)
Impact Fees-Transportation	-	\$8,506,106	\$2,500,000	\$6,122,657	144.91%
Community Center	-	-	-	\$5,212,148	-
Community Center Capital Improvement	-	-	-	\$17,000,000	-
Total Expenditures	\$40,709,770	\$85,052,977	\$72,873,330	\$90,795,151	24.59%

Expenditures by Department

FY26 Expenditures by Department



Building & Equipment	\$19,517,704	21.50%
Community Center Capital Outlay	\$17,000,000	18.72%
Non-Departmental	\$13,662,197	15.05%
Debt Service	\$6,191,396	6.82%
Impact Fees-Transportation	\$6,122,657	6.74%
Public Safety	\$5,945,549	6.55%
Public Works	\$5,603,552	6.17%
Community Center Operations	\$5,212,148	5.74%
Community Development	\$2,809,688	3.09%
Parks Administration	\$1,801,279	1.98%
Information Technology	\$1,215,929	1.34%
Finance	\$996,805	1.10%
Events	\$954,065	1.05%
Administration	\$785,968	0.87%
Facilities	\$735,181	0.81%
Reservoir	\$642,591	0.71%
Legal	\$500,000	0.55%
Recreation	\$377,817	0.42%
Town Clerk	\$283,383	0.31%
Human Resources	\$250,964	0.28%
Municipal Court	\$142,912	0.16%
Impact Fees-Police	\$43,365	0.05%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
Administration	\$1,895,758	\$632,419	\$585,517	\$785,968	\$200,451
Wages & Salaries	\$1,261,683	\$277,556	\$316,302	\$395,242	\$78,939
Benefits	\$444,304	\$94,113	\$94,115	\$133,609	\$39,494
Professional & Technical Services	\$7,851	\$186,400	\$113,350	\$172,400	\$59,050
General Office Supplies	\$35,459	\$10,500	\$10,500	\$11,025	\$525
Dues & Memberships	\$17,477	\$11,850	\$11,850	\$12,443	\$593
Education & Trainings	\$39,029	\$12,000	\$10,400	\$32,000	\$21,600
Operating Supplies/Services	\$263	\$5,000	\$6,000	\$6,250	\$250
Miscellaneous	\$89,692	\$5,000	\$3,000	\$3,000	-
Capital Outlay	-	\$30,000	\$20,000	\$20,000	-
Legal	\$479,235	\$679,749	\$497,087	\$500,000	\$2,913
Wages & Salaries	-	\$83,636	\$3,469	-	-\$3,469
Benefits	-	\$29,173	\$29,173	-	-\$29,173
Professional & Technical Services	\$479,216	\$563,340	\$463,340	\$500,000	\$36,660
General Office Supplies	-	\$1,000	\$1,000	-	-\$1,000
Dues & Memberships	-	\$100	\$105	-	-\$105
Education & Trainings	-	\$2,500	-	-	-
Miscellaneous	\$19	-	-	-	-
Community Development	\$2,281,404	\$2,829,377	\$2,579,039	\$2,809,688	\$230,649
Wages & Salaries	\$572,184	\$695,268	\$628,447	\$745,342	\$116,895
Benefits	\$209,367	\$288,472	\$288,470	\$223,596	-\$64,874
Professional & Technical Services	\$1,427,560	\$1,681,337	\$1,555,623	\$1,586,100	\$30,478
General Office Supplies	\$3,395	\$4,000	\$3,000	\$3,000	-
Dues & Memberships	\$2,886	\$7,500	\$7,500	\$7,500	-
Education & Trainings	\$15,959	\$14,000	\$14,000	\$14,750	\$750
Other	\$21,560	\$113,300	\$60,000	\$129,200	\$69,200
Operating Supplies/Services	\$26,144	\$11,000	\$19,000	\$95,700	\$76,700
Miscellaneous	\$2,349	\$3,000	\$3,000	\$3,000	-
Capital Outlay	-	\$11,500	-	\$1,500	\$1,500
Finance	\$98,858	\$1,020,854	\$1,000,057	\$996,805	-\$3,252
Wages & Salaries	-	\$583,687	\$532,804	\$582,469	\$49,665
Benefits	\$25	\$230,447	\$229,133	\$180,056	-\$49,077
Professional & Technical Services	\$65,594	\$56,025	\$68,025	\$53,800	-\$14,225
General Office Supplies	\$403	\$3,000	\$5,000	\$3,150	-\$1,850
Dues & Memberships	\$40	\$2,595	\$2,595	\$2,725	\$130
Education & Trainings	-	\$12,000	\$5,000	\$15,000	\$10,000
Fees & Licenses	\$30,067	\$130,100	\$133,000	\$136,605	\$3,605
Other	\$3,400	-	-	-	-
Miscellaneous	-\$671	\$2,000	\$2,000	\$2,000	-
Capital Outlay	-	\$1,000	\$22,500	\$21,000	-\$1,500
Human Resources	\$65,850	\$287,853	\$281,203	\$250,964	-\$30,239

Fund Summary

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
Wages & Salaries	-	\$91,447	\$91,447	\$96,934	\$5,487
Benefits	\$55	\$30,406	\$30,406	\$30,970	\$564
Professional & Technical Services	\$43,962	\$81,000	\$101,000	\$75,000	-\$26,000
General Office Supplies	-	\$2,500	\$500	\$500	-
Dues & Memberships	\$175	\$14,500	\$9,350	\$2,900	-\$6,450
Education & Trainings	\$1,970	\$7,500	\$6,000	\$7,800	\$1,800
Fees & Licenses	-	-	-	\$4,500	\$4,500
Other	\$19,689	\$49,000	\$41,000	\$30,860	-\$10,140
Operating Supplies/Services	-	\$10,000	-	-	-
Miscellaneous	-	\$1,500	\$1,500	\$1,500	-
Community Center Operations	-	-	-	\$5,212,148	\$5,212,148
Transfers Out	-	-	-	\$5,212,148	\$5,212,148
Information Technology	\$894,863	\$1,033,703	\$1,322,077	\$1,215,929	-\$106,148
Wages & Salaries	-	\$180,755	\$176,488	\$280,986	\$104,498
Benefits	\$405	\$86,228	\$84,915	\$106,783	\$21,868
Professional & Technical Services	\$631,942	\$605,420	\$617,922	\$495,660	-\$122,262
General Office Supplies	\$58	\$1,000	\$1,000	\$1,000	-
Dues & Memberships	-	\$800	\$1,800	\$1,800	-
Education & Trainings	\$1,708	\$1,000	\$1,000	\$7,500	\$6,500
Fees & Licenses	-	-	\$1,700	\$1,700	-
Other	\$576	\$122,500	\$100,000	\$103,000	\$3,000
Operating Supplies/Services	\$6,003	-	\$60,000	\$165,000	\$105,000
Miscellaneous	\$480	\$500	\$500	\$500	-
Capital Outlay	\$217,660	\$35,500	\$236,752	\$10,000	-\$226,752
Principal	\$31,199	-	\$40,000	\$42,000	\$2,000
Interest	\$4,832	-	-	-	-
Municipal Court	\$25,386	\$163,695	\$157,144	\$142,912	-\$14,232
Wages & Salaries	-	\$75,710	\$75,710	\$76,936	\$1,226
Benefits	\$55	\$42,885	\$42,884	\$36,456	-\$6,427
Professional & Technical Services	\$18,963	\$36,500	\$19,500	\$19,000	-\$500
General Office Supplies	\$119	\$400	\$500	\$600	\$100
Dues & Memberships	-	\$200	\$200	\$300	\$100
Education & Trainings	-	\$4,000	\$4,000	\$5,500	\$1,500
Other	\$3,134	-	-	-	-
Miscellaneous	\$3,115	\$4,000	\$2,000	\$4,120	\$2,120
Capital Outlay	-	-	\$12,350	-	-\$12,350
Community Center Capital Outlay	-	-	-	\$17,000,000	\$17,000,000
Capital Outlay	-	-	-	\$17,000,000	\$17,000,000
Town Clerk	\$94,284	\$243,636	\$280,685	\$283,383	\$2,697
Wages & Salaries	-	\$167,969	\$167,968	\$183,306	\$15,338
Benefits	\$10	\$74,767	\$74,767	\$56,027	-\$18,740

Fund Summary

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025
					Projected vs. FY 2026 Budgeted (\$ Change)
Professional & Technical Services	\$29,221	-	\$32,000	\$37,000	\$5,000
General Office Supplies	\$29	\$500	\$550	\$625	\$75
Dues & Memberships	-	\$400	\$400	\$425	\$25
Education & Trainings	\$1,682	-	\$4,000	\$5,000	\$1,000
Fees & Licenses	\$63,342	-	\$1,000	\$1,000	-
Facilities	\$586,437	\$853,621	\$746,768	\$735,181	-\$11,587
Professional & Technical Services	\$586,000	\$618,621	\$671,268	\$592,998	-\$78,270
General Office Supplies	\$69	-	\$500	\$500	-
Dues & Memberships	-	-	-	\$500	\$500
Education & Trainings	-	-	-	\$5,000	\$5,000
Operating Supplies/Services	\$368	\$5,000	\$5,000	\$81,833	\$76,833
Miscellaneous	-	\$10,000	\$10,000	\$2,000	-\$8,000
Capital Outlay	-	\$220,000	\$60,000	\$52,350	-\$7,650
Events	\$819,558	\$970,897	\$971,347	\$954,065	-\$17,282
Wages & Salaries	-	\$161,345	\$161,345	\$193,402	\$32,057
Benefits	-	\$89,935	\$89,935	\$53,020	-\$36,915
Professional & Technical Services	\$817,086	\$672,617	\$673,067	\$677,023	\$3,956
General Office Supplies	\$2,472	\$3,000	\$3,000	\$4,000	\$1,000
Education & Trainings	-	-	-	\$7,000	\$7,000
Fees & Licenses	-	-	-	\$4,120	\$4,120
Operating Supplies/Services	-	\$2,000	\$2,000	\$3,000	\$1,000
Miscellaneous	-	\$2,000	\$2,000	\$12,500	\$10,500
Capital Outlay	-	\$40,000	\$40,000	-	-\$40,000
Public Safety	\$4,586,310	\$5,347,656	\$5,171,642	\$5,945,549	\$773,907
Wages & Salaries	\$2,539,375	\$3,069,615	\$2,779,480	\$3,406,714	\$627,234
Benefits	\$915,714	\$1,201,738	\$1,150,310	\$1,100,518	-\$49,792
Professional & Technical Services	\$174,048	\$139,309	\$139,264	\$143,651	\$4,387
General Office Supplies	\$12,660	\$19,000	\$10,500	\$17,025	\$6,525
Dues & Memberships	\$4,906	\$12,560	\$12,560	\$6,598	-\$5,962
Education & Trainings	\$30,235	\$58,500	\$58,500	\$99,525	\$41,025
Fees & Licenses	\$155	-	-	\$5,000	\$5,000
Other	\$130,930	\$128,700	\$116,350	\$150,918	\$34,568
Operating Supplies/Services	\$274,676	\$218,502	\$264,946	\$287,674	\$22,728
Miscellaneous	\$47,591	\$5,000	\$5,000	\$5,000	-
Capital Outlay	\$165,789	\$494,732	\$634,732	\$722,926	\$88,194
Principal	\$259,700	-	-	-	-
Interest	\$30,532	-	-	-	-
Public Works	\$3,076,507	\$5,042,730	\$5,010,054	\$5,603,552	\$593,499
Wages & Salaries	\$813,028	\$1,104,181	\$1,062,317	\$1,247,532	\$185,216
Benefits	\$307,328	\$437,376	\$436,064	\$398,898	-\$37,166
Professional & Technical Services	\$1,582,289	\$2,305,913	\$2,280,413	\$2,855,385	\$574,971
General Office Supplies	\$9,096	\$3,000	\$9,000	\$11,000	\$2,000

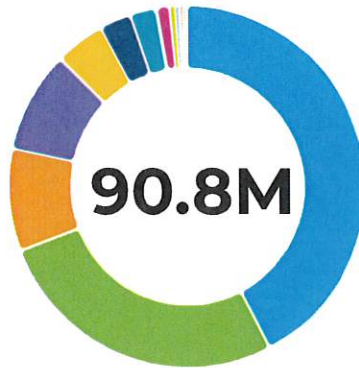
Fund Summary

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (\$ Change)
Dues & Memberships	\$2,227	\$7,000	\$17,000	\$25,150	\$8,150
Education & Trainings	\$7,147	\$17,510	\$17,510	\$25,000	\$7,490
Other	\$15,603	\$5,000	\$20,000	\$5,000	-\$15,000
Operating Supplies/Services	\$75,012	\$161,750	\$166,750	\$175,588	\$8,838
Miscellaneous	\$113,080	\$160,000	\$160,000	\$155,000	-\$5,000
Capital Outlay	\$151,697	\$841,000	\$841,000	\$705,000	-\$136,000
Non-Departmental	\$24,060,889	\$31,434,022	\$33,032,886	\$13,662,197	-\$19,370,688
Professional & Technical Services	\$395,262	\$385,931	\$385,931	\$459,410	\$73,479
Fees & Licenses	\$10,616	\$213,346	\$213,346	\$218,346	\$5,000
Capital Outlay	\$22,683,734	-	-	-	-
Principal	\$963,633	-	-	-	-
Transfers Out	\$7,644	\$30,834,745	\$32,433,609	\$12,984,442	-\$19,449,167
Debt Service	-	\$971,296	\$971,296	\$6,191,396	\$5,220,100
Principal	-	\$767,900	\$767,900	\$2,080,800	\$1,312,900
Interest	-	\$203,396	\$203,396	\$4,110,596	\$3,907,200
Parks Administration	-	\$1,577,267	\$1,594,273	\$1,801,279	\$207,007
Wages & Salaries	-	\$564,802	\$589,009	\$710,808	\$121,799
Benefits	-	\$209,065	\$209,064	\$266,609	\$57,545
Professional & Technical Services	-	\$317,400	\$259,750	\$383,362	\$123,612
General Office Supplies	-	\$2,000	\$2,650	\$2,500	-\$150
Dues & Memberships	-	\$5,000	\$5,000	\$5,000	-
Education & Trainings	-	\$18,000	\$18,000	\$20,000	\$2,000
Other	-	\$97,000	\$102,000	\$27,000	-\$75,000
Operating Supplies/Services	-	\$180,000	\$182,800	\$191,500	\$8,700
Miscellaneous	-	\$6,000	\$3,000	\$3,000	-
Capital Outlay	-	\$178,000	\$223,000	\$191,500	-\$31,500
Recreation	-	\$362,245	\$328,009	\$377,817	\$49,809
Wages & Salaries	-	\$191,134	\$150,320	\$155,669	\$5,349
Benefits	-	\$79,111	\$31,408	\$37,148	\$5,740
Professional & Technical Services	-	\$4,000	\$23,480	\$19,500	-\$3,980
General Office Supplies	-	-	\$8,800	\$30,000	\$21,200
Dues & Memberships	-	\$500	\$500	-	-\$500
Education & Trainings	-	-	\$5,500	\$9,000	\$3,500
Fees & Licenses	-	-	\$4,000	\$15,000	\$11,000
Operating Supplies/Services	-	\$87,500	\$89,000	\$59,500	-\$29,500
Capital Outlay	-	-	\$15,000	\$52,000	\$37,000
Reservoir	-	\$486,309	\$499,491	\$642,591	\$143,100
Wages & Salaries	-	\$182,060	\$182,060	\$209,342	\$27,282
Benefits	-	\$29,748	\$29,749	\$28,484	-\$1,265
Professional & Technical Services	-	\$72,000	\$108,900	\$175,800	\$66,900
General Office Supplies	-	\$2,000	\$4,600	\$5,000	\$400
Education & Trainings	-	-	\$750	\$1,000	\$250

Fund Summary

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025
					Projected vs. FY 2026 Budgeted (\$ Change)
Other	-	\$5,000	\$2,500	\$5,000	\$2,500
Operating Supplies/Services	-	\$23,000	\$5,250	\$19,000	\$13,750
Capital Outlay	-	\$172,501	\$165,682	\$198,966	\$33,284
Building & Equipment	-	\$21,057,725	\$15,239,075	\$19,517,704	\$4,278,629
Capital Outlay	-	\$21,057,725	\$15,239,075	\$19,517,704	\$4,278,629
Impact Fees-Parks	-	\$981,613	-	-	-
Transfers Out	-	\$981,613	-	-	-
Impact Fees-Police	-	\$70,204	\$105,682	\$43,365	-\$62,317
Transfers Out	-	\$70,204	\$105,682	\$43,365	-\$62,317
Impact Fees-Public Buildings	-	\$500,000	-	-	-
Transfers Out	-	\$500,000	-	-	-
Impact Fees-Transportation	-	\$8,506,106	\$2,500,000	\$6,122,657	\$3,622,657
Transfers Out	-	\$8,506,106	\$2,500,000	\$6,122,657	\$3,622,657
Parks 2024 Temp	\$1,744,430	-	-	-	-
Wages & Salaries	\$800,030	-	-	-	-
Professional & Technical Services	\$322,919	-	-	-	-
Miscellaneous	\$320,742	-	-	-	-
Capital Outlay	\$157,045	-	-	-	-
Principal	\$60,952	-	-	-	-
Interest	\$82,743	-	-	-	-
Total Expenditures	\$40,709,770	\$85,052,977	\$72,873,330	\$90,795,151	\$17,921,821

FY26 Expenditures by Expense Object Group



Capital Outlay	\$38,492,946	42.40%
Transfers Out	\$24,362,612	26.83%
Wages & Salaries	\$8,284,681	9.12%
Professional & Technical Services	\$8,246,088	9.08%
Interest	\$4,110,596	4.53%
Benefits	\$2,652,174	2.92%
Principal	\$2,122,800	2.34%
Operating Supplies/Services	\$1,085,045	1.20%
Other	\$450,978	0.50%
Fees & Licenses	\$386,271	0.43%
Education & Trainings	\$254,075	0.28%
Miscellaneous	\$191,620	0.21%
General Office Supplies	\$89,925	0.10%
Dues & Memberships	\$65,340	0.07%

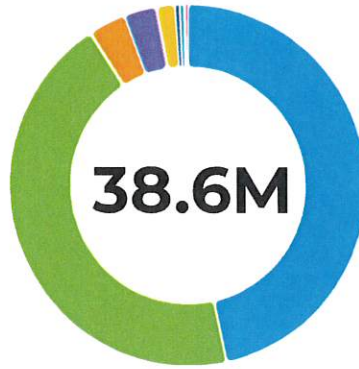
Expenditures by Expense Object Group

Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Projected vs. FY 2026 Budgeted (% Change)
Wages & Salaries	\$5,986,301	\$7,429,165	\$6,917,166	\$8,284,681	19.77%
Benefits	\$1,877,263	\$2,923,464	\$2,820,392	\$2,652,174	-5.96%
Professional & Technical Services	\$6,581,912	\$7,725,813	\$7,512,833	\$8,246,088	9.76%
General Office Supplies	\$63,760	\$51,900	\$61,100	\$89,925	47.18%
Dues & Memberships	\$27,712	\$63,005	\$68,860	\$65,340	-5.11%
Education & Trainings	\$97,729	\$147,010	\$144,660	\$254,075	75.64%
Fees & Licenses	\$104,181	\$343,446	\$353,046	\$386,271	9.41%
Other	\$194,892	\$520,500	\$441,850	\$450,978	2.07%
Operating Supplies/Services	\$382,466	\$703,752	\$800,746	\$1,085,045	35.50%
Miscellaneous	\$576,397	\$199,000	\$192,000	\$191,620	-0.20%
Capital Outlay	\$23,375,925	\$23,081,958	\$17,510,091	\$38,492,946	119.83%
Principal	\$1,315,484	\$767,900	\$807,900	\$2,122,800	162.76%
Interest	\$118,107	\$203,396	\$203,396	\$4,110,596	1,920.98%
Transfers Out	\$7,644	\$40,892,668	\$35,039,291	\$24,362,612	-30.47%
Total Expenditures	\$40,709,770	\$85,052,977	\$72,873,330	\$90,795,151	24.59%

Capital Improvement Plan

One Year Plan

FY26 Total Funding Requested by Department



● Public Works	\$18,013,704	46.63%
● Recreation	\$17,077,000	44.21%
● Reservoir	\$1,325,000	3.43%
● Parks Administration	\$1,135,500	2.94%
● Public Safety	\$631,100	1.63%
● Facilities	\$191,143	0.49%
● Information Technology	\$156,000	0.40%
● Community Development	\$99,900	0.26%
● Human Resources	\$0	0.00%

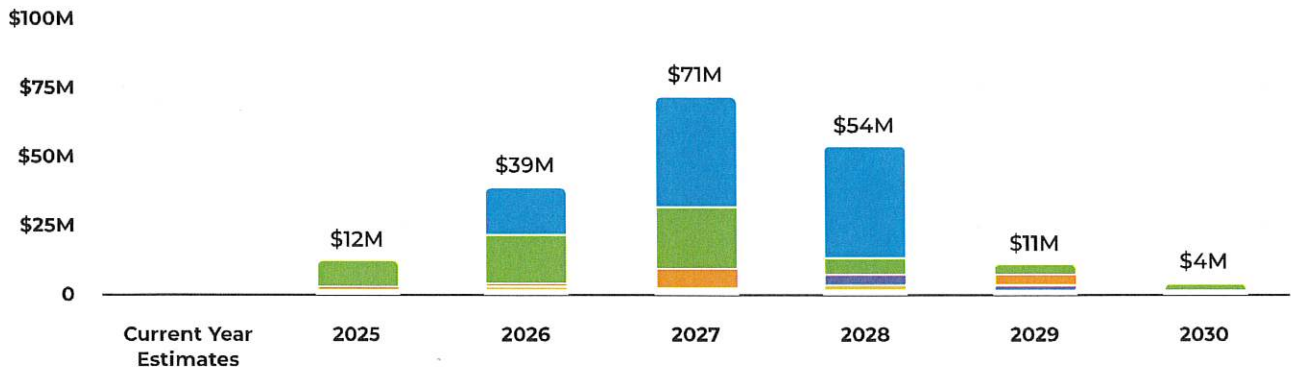
FY26 Capital Cost Breakdown



● Capital Costs	\$38,629,347	99.60%
● Operational Costs	\$154,000	0.40%

Capital Improvement Multi-Year Plan

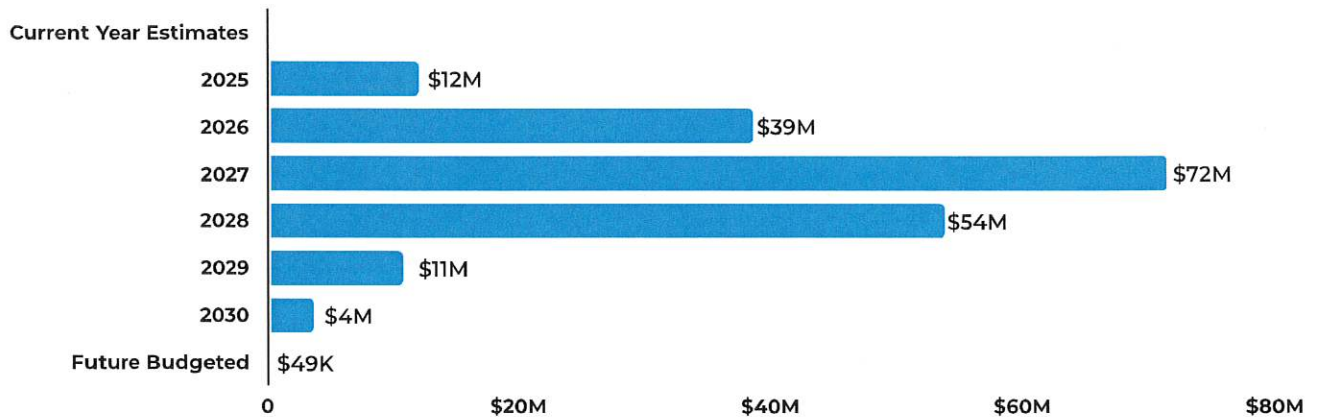
FY25 - FY30 Total Funding Requested by Department (including Current Year Estimates)



Funding by Department Totals (all years)

Recreation	\$98,142,000	51.63%
Public Works	\$62,715,500	32.99%
Parks Administration	\$14,024,616	7.38%
Facilities	\$6,730,000	3.54%
Reservoir	\$3,811,575	2.01%
Public Safety	\$3,586,250	1.89%
Information Technology	\$787,252	0.41%
Community Development	\$263,200	0.14%
Human Resources	\$35,000	0.02%

FY25 - FY30 Capital Cost Breakdown (including Current Year Estimates, Future Budgeted)

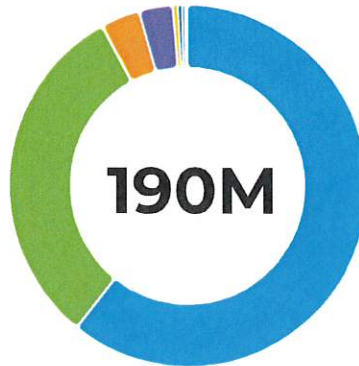


Capital Cost Totals (all years)

Capital Costs	\$190,095,393	99.33%
Operational Costs	\$1,281,000	0.67%

Capital Improvement Plan - Project Types

FY25 - FY30 Capital Costs By Project Type (including Current Year Estimates)



● Parks and Recreation	\$115,340,691	60.68%
● Roads and Utilities	\$59,767,500	31.44%
● Building and Facilities	\$6,730,000	3.54%
● Vehicles and Wheeled Equipment	\$5,773,000	3.04%
● Stormwater	\$850,000	0.45%
● Computer Software	\$720,100	0.38%
● Computers and Related Equipment	\$589,252	0.31%
● Other Equipment	\$324,850	0.17%

Parks and Recreation

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
P1 Timnath Recreation Center	\$50,000	\$17,000,000	\$40,000,000	\$41,000,000	\$0	\$0	\$98,050,000
-- Timnath Ranch Park (Peanut Park)	\$0	\$265,000	\$6,000,000	\$0	\$0	\$0	\$6,265,000
P2 Wild Wing Park	\$0	\$0	\$0	\$160,000	\$4,000,000	\$0	\$4,160,000
P3 Timnath Reservoir Trail and Park	\$536,575	\$1,300,000	\$150,000	\$1,800,000	\$0	\$0	\$3,786,575
P4 Water Rights and Non-Potable Water	\$549,116	\$0	\$1,000,000	\$0	\$0	\$0	\$1,549,116
P5 General Trail Improvements	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$625,000
P7 General Park Development	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$420,000
P6 Poudre River Trail Connections	\$0	\$335,000	\$0	\$0	\$0	\$0	\$335,000
--	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Project Types

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Timnath Community Park							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heritage Park							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Riverbend Park							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Open Space Aquisition							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TROC Trail							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Future 80 Acre Community Park							
Total Parks and Recreation	\$1,330,691	\$19,245,000	\$47,345,000	\$43,155,000	\$4,195,000	\$70,000	\$115,340,691

Roads and Utilities

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
R1 CR 5 Bridge and Widening	\$756,415	\$3,468,585	\$18,000,000	\$0	\$0	\$0	\$22,225,000
U1 Broadband	\$6,500,000	\$4,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$13,000,000
R3 Timnath Parkway - Buss Grove to Main St	\$361,837	\$6,638,163	\$0	\$0	\$0	\$0	\$7,000,000
R5 Timnath Parkway - 4th Street to Buss Grove	\$0	\$0	\$400,000	\$3,300,000	\$0	\$0	\$3,700,000
-- Transportation Improvements	\$0	\$500,000	\$500,000	\$500,000	\$1,000,000	\$1,000,000	\$3,500,000
-- Development Reimbursement	\$0	\$250,000	\$500,000	\$500,000	\$1,000,000	\$1,000,000	\$3,250,000
R4 Signal Upgrade Implementation	\$437,909	\$1,062,091	\$500,000	\$0	\$0	\$0	\$2,000,000
-- CR 5 Widening - Kechter to Weitzel	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$1,200,000
-- Street Light Acquisitions	\$0	\$500,000	\$250,000	\$0	\$0	\$0	\$750,000
R6 CR 5 & Kechter Road Signal	\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000
R10 Main St - Old Town Rdwy Impv	\$20,000	\$130,000	\$0	\$0	\$500,000	\$0	\$650,000
R7	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$350,000

Project Types

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Neighborhood Traffic Calming Program							
--	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Colorado Blvd - Culvert Replacement							
R8	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Pedestrian Crossing Program							
--	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Kern Street Extension							
U2	\$242,500	\$0	\$0	\$0	\$0	\$0	\$242,500
4th Avenue Sewer Connections							
R2	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Colorado Blvd & Prospect Rd Intersection Impv							
R11	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Main St - 5th St to Buss Grove							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Buss Grove - Main Street to Frontage Road							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CR 5 - Weitzel to N Ladera Property							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kechter Road Widening							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colorado Blvd - Regional Realignment							
--	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CR 5 Widening - South of Prospect							
Total Roads and Utilities	\$9,618,661	\$17,098,839	\$22,450,000	\$4,900,000	\$3,100,000	\$2,600,000	\$59,767,500

Building and Facilities

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
B1	\$0	\$0	\$500,000	\$4,000,000	\$1,700,000	\$0	\$6,200,000
4750 Signal Tree - Building Expansion							
B2	\$43,040	\$56,960	\$35,000	\$6,000	\$35,000	\$0	\$176,000
4800 Goodman							
--	\$0	\$0	\$14,000	\$0	\$140,000	\$0	\$154,000
4750 Signal Tree							
--	\$47,650	\$52,350	\$0	\$0	\$0	\$0	\$100,000
Security Upgrade at 4800 Goodman							

Project Types

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
-- Security Upgrade at 4750 Signal Tree	\$3,167	\$81,833	\$0	\$0	\$0	\$0	\$85,000
-- 5601 E. Harmony	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000
-- Parks Maintenance Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Building and Facilities	\$93,857	\$191,143	\$549,000	\$4,021,000	\$1,875,000	\$0	\$6,730,000

Vehicles and Wheeled Equipment

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Patrol Vehicle Replacement	\$216,000	\$500,000	\$505,000	\$510,000	\$515,000	\$520,000	\$2,766,000
Patrol Vehicles New Sworn	\$0	\$100,000	\$100,000	\$200,000	\$100,000	\$200,000	\$700,000
Operations - Snow Plow	\$0	\$550,000	\$0	\$0	\$0	\$0	\$550,000
Operations - Bucket Truck	\$0	\$0	\$0	\$400,000	\$0	\$0	\$400,000
Operations - Tractor 2027	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000
Operations - Backup Generator	\$0	\$0	\$0	\$0	\$0	\$90,000	\$90,000
Full Size utility Truck	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
Operations - Vacuum Excavator	\$90,000	\$0	\$0	\$0	\$0	\$0	\$90,000
Kubota Tractor	\$0	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Operations - Variable Message Board - 2	\$0	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Operations - Pickup Truck 1	\$0	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Operations - Pickup Truck 2	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Operations - Pickup Truck	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
3500 Dodge Truck	\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Engineering - New Vehicle 2	\$0	\$0	\$0	\$0	\$55,000	\$0	\$55,000
Dodge 1500 with Liftgate	\$0	\$52,000	\$0	\$0	\$0	\$0	\$52,000
Engineering - New Vehicle	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Kubota UTV	\$45,000	\$0	\$0	\$0	\$0	\$0	\$45,000
Operations - Mower Walker Mower 1 - 2027	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Walker Mower 1 - 2027	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Walker Mower 2 - 2027	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000
Operations - Speed Feedback Sign 1	\$26,000	\$0	\$0	\$0	\$0	\$0	\$26,000

Project Types

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Hustler Mower 1 - 2029	\$0	\$0	\$0	\$0	\$21,000	\$0	\$21,000
Hustler Mower 2 - 2029	\$0	\$0	\$0	\$0	\$21,000	\$0	\$21,000
Hustler Mower 1 - 2028	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Hustler Mower 2 - 2028	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Operations - Tilt Trailer	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Bike Trailer Safe Routes to School	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Operations - Tractor	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
Operations - Utility Trailer	\$7,000	\$0	\$0	\$0	\$0	\$0	\$7,000
Operations - Speed Feedback Sign 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Vehicles and Wheeled Equipment	\$644,000	\$1,432,000	\$870,000	\$1,225,000	\$792,000	\$810,000	\$5,773,000

Stormwater

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Downtown Stormwater Impv	\$135	\$49,865	\$0	\$0	\$500,000	\$0	\$550,000
Regional Stormwater Impv	\$0	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Total Stormwater	\$135	\$149,865	\$50,000	\$50,000	\$550,000	\$50,000	\$850,000

Computer Software

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Community Development Software License	\$7,600	\$95,700	\$38,100	\$38,100	\$38,200	\$38,300	\$256,000
Website Upgrade Project	\$0	\$65,000	\$25,000	\$25,000	\$25,000	\$25,000	\$165,000
Asset Management Software	\$0	\$60,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
A.I. enabled software solutions	\$0	\$40,000	\$20,000	\$0	\$0	\$0	\$60,000
Brazos Ticket Software and Printer	\$0	\$18,000	\$9,000	\$9,000	\$9,000	\$9,000	\$54,000
HRIS System	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
IdiCore	\$0	\$1,100	\$1,100	\$1,200	\$1,200	\$1,300	\$5,900
ArcGIS Urban Web App	\$0	\$4,200	\$0	\$0	\$0	\$0	\$4,200
Total Computer Software	\$7,600	\$284,000	\$148,200	\$93,300	\$93,400	\$93,600	\$720,100

Computers and Related Equipment

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Upgrade Town Hall Council Chambers A/V system	\$203,752	\$0	\$15,000	\$0	\$15,000	\$0	\$233,752

Project Types

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Upgrade A/V at Police Department	\$0	\$10,000	\$0	\$50,000	\$50,000	\$0	\$110,000
PC's for new Positions	\$22,500	\$21,000	\$15,000	\$35,000	\$6,000	\$6,000	\$105,500
Police Department Network upgrade	\$0	\$0	\$0	\$40,000	\$0	\$0	\$40,000
Upgrade meeting spaces for video conferencing	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$40,000
Network Infrastructure Upgrade at Town Hall	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Security Cameras at Timnath Community Park	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Server Room Upgrade at Town Hall	\$8,000	\$0	\$0	\$0	\$0	\$0	\$8,000
Rugged iPad/Tablet	\$1,500	\$0	\$1,500	\$0	\$0	\$0	\$3,000
Total Computers and Related Equipment	\$280,752	\$75,000	\$31,500	\$125,000	\$71,000	\$6,000	\$589,252

Other Equipment

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
FLOCK Cameras	\$12,350	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$60,350
Operations - Mower Deck	\$0	\$0	\$40,000	\$0	\$0	\$0	\$40,000
Operations - Mower Deck-2	\$0	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Operations - Radios	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
VENTRAC Attachments	\$28,000	\$0	\$0	\$0	\$0	\$0	\$28,000
Kayak Kiosk	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Turf Tank robotic field liner	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Atlas Air Compressor	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Operations - Loader Scale	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Operations - Box Blade	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000
DJI Matrice 4T Drone	\$0	\$11,500	\$0	\$0	\$0	\$0	\$11,500
Operations - Mower Attachment	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Total Other Equipment	\$60,350	\$153,500	\$52,000	\$37,000	\$12,000	\$10,000	\$324,850