



Woodland Park



2026

Operating & Capital
Improvement Budget





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Elected Officials

CITY COUNCIL



Mayor
Kellie Case



Mayor Pro Tem
Catherine Nakai



Councilmember
Steve Smith



Councilmember
George Jones



Councilmember
Jeffrey Geer

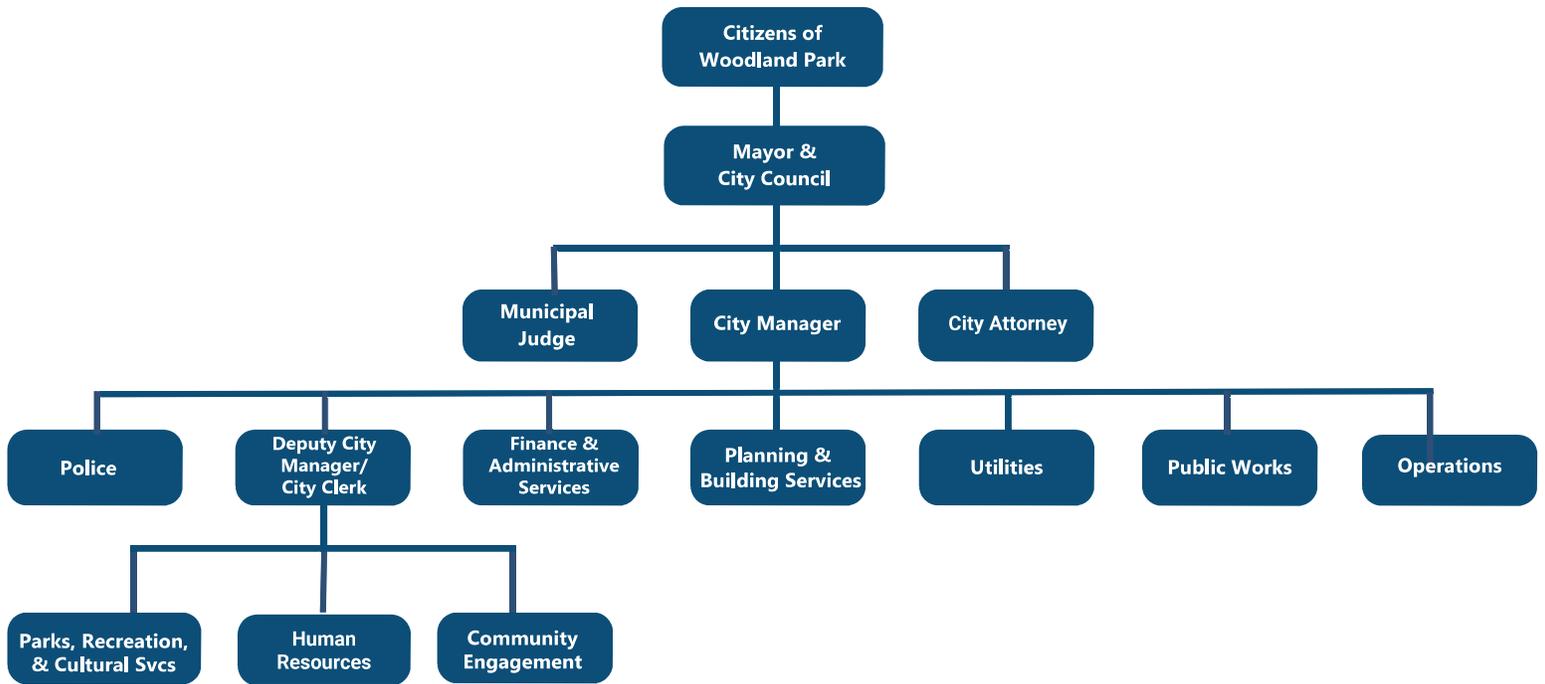


Councilmember
Seth Bryant

MANAGEMENT STAFF & BUDGET TEAM

CITY MANAGER	AARON VASSALOTTI
DEPUTY CITY MANAGER / CITY CLERK	SUZANNE LECLERCQ
ASSISTANT CITY MANAGER	ROB FELTS
UTILITIES DIRECTOR	KIP WILEY
PLANNING & BUILDING SVCS DIRECTOR	KAREN SCHMINKE
PARKS & RECREATION DIRECTOR	CINDY KEATING
BUDGET DIRECTOR	KIMBERLY BURLESON
ACCOUNTING DIRECTOR	JESSICA SCOTT
HUMAN RESOURCES DIRECTOR	AMY JACOB
CHIEF OF POLICE	CHRIS DEISLER
COMMUNICATIONS & MARKETING MANAGER	KRISTEN HIGGINBOTHAM

City Organization Chart



SERVICE
TRUST
RESPECT
INTEGRITY
VISION
EXCELLENCE



2026 City of Woodland Park Budget Calendar



CITY COUNCIL BUDGET PRIORITY 1-1S	JULY 17 - AUGUST 4
2026 BUDGET - BUDGET PRIORITY WORK SESSION	SEPTEMBER 18
2026 CITY MANAGER'S PROPOSED BUDGET DELIVERED TO COUNCIL	OCTOBER 15
CITY MANAGERS BUDGET PRESENTATION	OCTOBER 16
BUDGET WORKSHOP	NOVEMBER 6
INITIAL POSTING FOR 2026 BUDGET ORDINANCES	NOVEMBER 20
PUBLIC HEARING AND ADOPTION OF 2026 BUDGET	DECEMBER 4



EXECUTIVE SUMMARY



City Manager's Budget Message

October 15, 2025

To the Honorable Mayor, City Council Members and Residents of the City of Woodland Park, Colorado

It is my pleasure to present the City Manager's adopted Budget for 2026.

The objective of the budget document is to provide a clear pathway for the City to achieve its operational and financial goals. For the 2026 Budget, we strive to provide a transparent and easy to follow budget book that is representative of the input received from the Citizens, City Council and City Staff.

This past year the City and the nation experienced slightly increasing inflation and saw the Federal Reserve lay out a plan for additional rate cuts. The market also showed conflicting signs on jobs growth, inflationary metrics, tariffs and consumer spending. As a result, the City will budget conservative estimates for both revenue and inflationary growth.

Attracting and retaining top talent is always at the top of the City's priorities. A new Accounting Director was hired in April 2025, and our Operations and Technology Manager was promoted to Assistant City Manager. These moves were made to improve delivery on core services and ensure the needs of the community are met. The City also continued to make progress on street repairs with paving and improvements made to Centre Street, Browing and Pine Ridge. In addition, key areas were chip-sealed and crack-sealed to stay on track with the City Pavement Management plan. Key facility improvements were also made at the Ute Pass Cultural Center and City Hall. On the development side, staff processed 619 building permits through the third quarter of 2025 (compared to 588 through Q3 2024). Deliberate changes will continue to be made to improve and provide excellence throughout the City's services.

The City made headlines in 2025 for its continued investment in recreation by acquiring the Shining Mountain Golf Course. This opportunity allowed for the acquisition of 355 acres of the golf course, event center and incredible open space. The City also completed a master plan to expand and improve Bergstrom Park and continued planning for improvements to Meadow Wood Sports Complex. Additionally, the City joined with Community Partnership to bring a new amenity and programming to the community in the form of a community garden.

2025 saw a renewed focus on community investment and economic development bringing the community a familiar program with the relaunch of Main Street and a \$5k microgrant program from the Downtown Development Authority (DDA) to incentivize improvements downtown.

City Manager’s Budget Message and Executive Summary

Financial outlook for 2026

A number of factors in the global and national economy are placing pressures on the City’s revenue sources. For 2025, sales tax is projected to come in slightly above budget (\$340,987 or 2.0% above last year for the General Fund’s portion of sales tax). For 2026, only modest growth is budgeted for sales tax, budgeted at a 2.0% increase for the year.

There are variances in the local market for 2026 forecasts. Other municipalities in the state budgeted significantly higher and significantly lower growth estimates for sales tax, creating for mixed signals on how local government expects to weather the current economic uncertainty. Several neighboring communities are projecting reductions in year-over-year sales tax.

The 2026 Adopted Budget for all funds is \$31,906,200 a \$1.7 million (6.5%) increase from the 2025 Adopted Budget. The City’s General Fund will decrease (16.6%). Table 1 below compares the change year-over-year from the 2026 Adopted Budget to the 2025 Adopted Budget. Chart 1 displays the percentage of the total City budget made up by each fund.

Continued focus on improving core services

The 2026 Adopted Budget is balanced across all funds. Most additions to the General Fund budget are for capital improvements, replacement of aged vehicles and equipment, and increases in services budgets. Compensation adjustments budgeted for 2026 include a cost of living adjustment (COLA) and a market compensation component, aiming to retain employees and ensure competitive compensation.

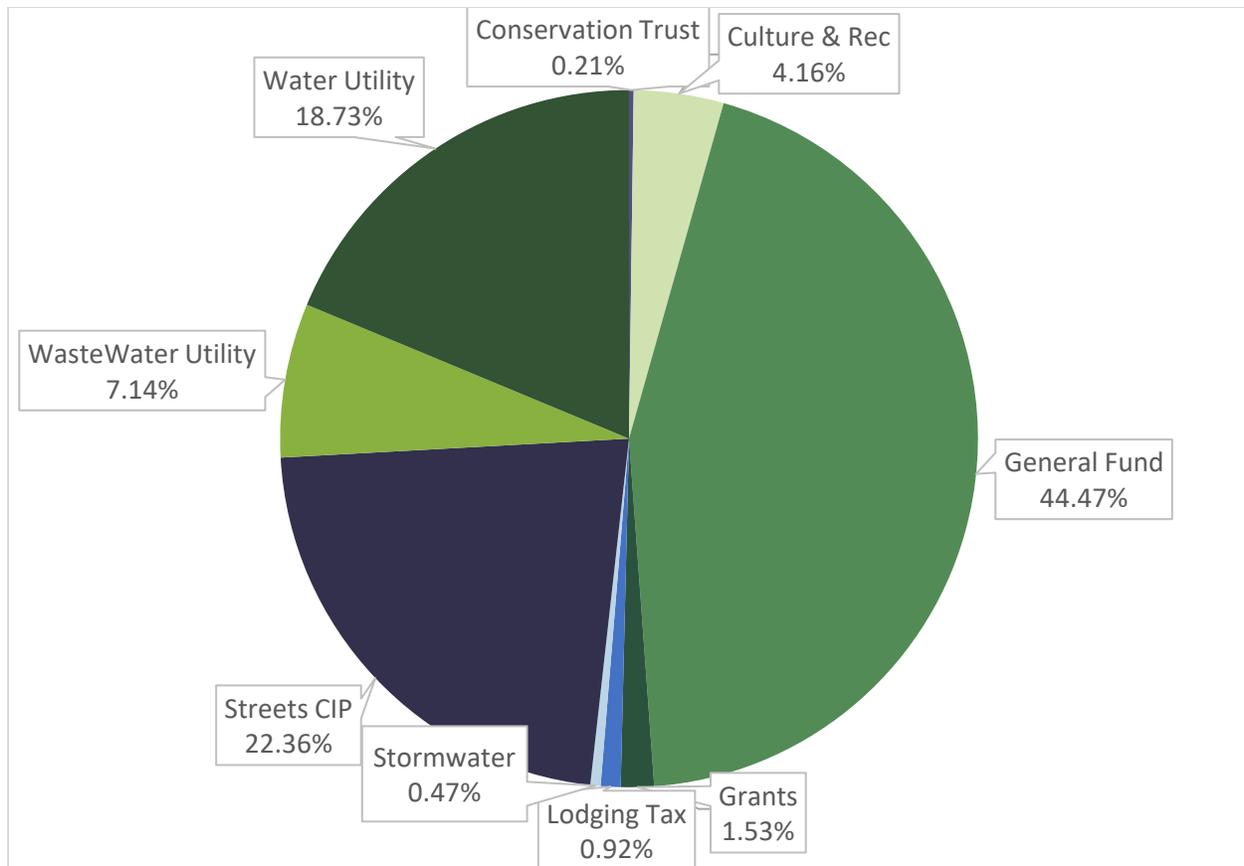
According to the Bureau of Labor Statistics, as of September 2025, the Consumer Price Index for the Denver-Aurora-Lakewood area rose 2.1% (2.9% nationwide) over the previous 12 months. The economic situation facing the City in 2026 is a similar level of inflation than in 2025. It is encouraging that in Q3 2025, inflation slowed, posting a .4% for the Denver-Aurora-Lakewood area. Regardless, inflation remains a significant threat to the City’s financial strength.

Table 1. All Funds, 2024-2026 Expenditures

Fund	2024 Actual	2025 Adopted	2025 Projection	2026 Proposed	\$ Change (2025 Budget to 2026 Budget)	% Change (2025 Budget to 2026 Budget)
General Fund	\$ 15,233,148	\$ 16,027,569	\$ 12,800,045	\$ 13,361,458	\$ (2,666,111)	-16.6%
Downtown Dev Authority Fund	572,618	566,901	720,362	1,092,306	525,405	92.7%
Cultural and Recreation Fund	1,508,189	1,581,580	1,582,839	2,543,849	962,269	60.8%
Streets Capital Imp Fund	7,028,966	2,825,486	2,705,486	5,200,244	2,374,758	84.0%
Stormwater Mgmt Fund	165,768	168,075	168,075	168,075	-	0.0%
Wastewater Util Ent Fund	2,112,979	2,629,064	2,302,558	2,760,906	131,842	5.0%
Water Util Ent Fund	2,945,002	6,769,981	6,479,167	7,144,580	374,599	5.5%
Total Expenditures	\$ 29,566,670	\$ 30,568,656	\$ 26,758,532	\$ 32,271,418	\$ 1,702,762	6.4%

Chart 1. Percentage of Expenditures All Funds, 2025

City Manager's Budget Message and Executive Summary



The key theme for the 2026 Budget is:

Continued commitment to strengthening our local economy through economic investment and collaboration, investing in recreational opportunities and programming, and enhancing operational excellence.

As noted above, the revenues available for 2026 are largely dedicated to improving service levels throughout the City. In addition, for 2026 there is an emphasis on proactively budgeting for maintenance and improvement of the City's facilities. The five-year Capital Improvement Plan (CIP) enables the City a systematic and prudent approach to planning for capital improvements and replacements for aged vehicles and equipment.

Priority Areas for 2026 Budget

At the September 18, 2025 Council Work Session, City Council identified a number of project and program priorities for the 2026 budget.

- Capital Improvement Planning
- Landscaping and Beautification
- Staff Supplies, Tools and Equipment
- Street Repairs and Improvements
- Recreation and Open Space Planning and Development

City Manager's Budget Message and Executive Summary

- Local Business Support through Main Street and Visitor Center
- Comprehensive Water Planning
- Staff Compensation and Retention

Descriptions of how the City will address the project and program priority areas are given below.

In addition to the project and program priorities above, in the spring of 2024, the City Council reached consensus on draft Policy Priority Areas for the balance of 2024. Those areas include:

- Public safety
- Staff attraction and retention
- Housing and zoning
- Transportation and utilities
- Economic development
- Well-managed city budget and finances.

Each of these Policy Priority Areas are advanced in varying degrees through additions to the 2025 budget. Department budget narratives in other sections of the budget document give more information.

Competitive staff compensation

The City's employees and the tools they use are its most important resources in delivering the services Woodland Park residents enjoy and expect. Competitive pay for employees is a key consideration in preserving and improving service levels.

To keep pace with salaries in competing organizations as well as inflation, the 2024 budget features the following:

- **Compensation Study.** \$250,000 has been programmed in the General fund to provide market adjustments based on the results of a compensation study, expected to be completed in February 2026. This compensation study will ensure the City's positions and pay scale are in alignment with the market.
- **COLA.** A cost of living increase totaling \$141,500 in the General Fund (2.1%) is budgeted to take effect in January 2026. The COLA will serve to maintain employee wages relative to inflation. All funds will have a COLA increase.

Capital Improvement Planning

The 2026 budget adds to the capital reserve fund for anticipated capital projects in 2026. In 2023, the City completed a Parks, Trails and Open Space Master Plan. The Master Plan highlights the citizens desire to add Pickleball Courts to the Meadow Wood sports complex, additional development of the trails system throughout the City and a further buildout of Meadow Wood sports complex, among other projects. In 2024, the City completed a master plan specifically for Meadow Wood Sports Complex and further identified the priorities and scope for desired additions. The priorities identified include: a roof for the Ice Rink, Pickleball Courts, Tennis Courts, Multipurpose Fields and additional Parking. The capital reserve will set aside funding to accomplish these projects.

The City will replace several vehicles and tools in 2025. In 2022, the City began replacing high mileage vehicles in Police and Public Works. Prior to 2022, a backlog of vehicle replacements built up due to few

City Manager's Budget Message and Executive Summary

replacements being made over the previous six years. Two vehicles are included in 2026 to be replaced in Public Works.

Medians and crosswalk improvements

Funding for both of these items is budgeted in the Streets Capital Improvement Fund. The City is working with Keep Woodland Park Beautiful to improve the medians by installing art bases and stamped concrete for ease of maintenance. These improvements will need approval from CDOT prior to installation. Funding is also included, in partnership with the DDA, to conduct a pedestrian study in the downtown corridor for mobility and walkability.

Short-term rental regulations

The City fully saw the financial impacts of the short-term rental special election results from December 2023, with a reduction in revenues for lodging tax of approximately 46% and corresponding sales tax collections. The City remains in active litigation currently in the Colorado Court of Appeals.

Capital improvement program and long-range financial plan

The 2026 Adopted Budget document continues to focus on intentional, responsible financial management. The five-year capital improvement program (CIP) gives the City better foresight in planning for and addressing deferred and preventative maintenance needs. It also allows staff to plan various phases of major projects across multiple years.

The five-year long-term financial plan for operations also brings clarity to the City's fiscal health in the future. By applying estimates to changes in revenues and expenditures in the future years, the City Council and staff can make better-informed decisions for the future when considering the current year's budget.

The 2026 Budget continues the use of plain language narratives and summaries showing what changed between the 2025 Adopted Budget and the 2026 Adopted Budget. This practice of making the budget more accessible for all readers began with the 2022 budget document. Readers will find a summary of the services provided by each City department, what factors have influenced departments' respective 2026 budgets and operations, and the changes made between the 2025 and 2026 budgets. Each summary also reflects the number of personnel in each department. Traditional line-item budgets are provided for additional detail.

Throughout each of the Department Summaries later in this document, readers will note a list of changes made to each department's budget under the 'Budget Adjustments' section. Those changes fall into one of the following categories:

- **Mandated costs.** These amendments to the budget are generally outside the City's control. Often, these amendments account for an increase in the cost of a contract (like software), increases in the price of commodities, required training or certifications for staff, or legal mandates with which the City must comply.
- **Service-level adjustment requests (SLARs).** These are discretionary amendments to the operating budget designed to improve the quality of services provided to residents. Each amendment is accompanied by an explanation of the need precipitating the addition, the associated cost, and whether any changes in FTE are involved.
- **Capital projects.** These are changes to the City's CIP made for the current year. Capital project adjustments are similar to SLARs though are one-time in nature and pertain to projects estimated at \$5,000 in value or more. These adjustments are usually for maintenance of existing City assets, purchases of vehicles, or construction of new assets.

City Manager's Budget Message and Executive Summary

Acknowledgements

On behalf of the City staff, I would like to thank the residents and businesses of Woodland Park for their interest and feedback on the budget process. I wish to express special gratitude to those in our community who take the time to serve on our various boards and commissions as well as those taking time to attend community meetings, complete surveys, and the like. The City staff remains committed to building trust with the Woodland Park community. Thank you for giving us the opportunity to do so.

I would like to recognize and thank the City staff who have continued to give their very best to serve our residents. Thank you in particular to our Deputy City Manager, Budget Director, Utilities Director, Assistant City Manager, Human Resources Director, all other department Directors, Communications and Marketing Manager, and others who have been integral to the development of this budget. Finally, I appreciate the leadership and dedication of our Mayor and Council Members in serving our City.

Respectfully,

Aaron Vassalotti, CPA, MBA
City Manager

2025 Budget - Executive Summary

General Fund

Fund balance

The City has emphasized the need to maintain a healthy fund balance in the General Fund over the past several years. Strong fiscal discipline from the City Council and staff coupled with vacancy shortages saw the General Fund’s unrestricted fund balance reserve (UFBR) rise to 18.55% in 2025, including the \$695k land purchase for Bergstrom Park improvements.

The current City Council has generally expressed being content with not growing the UBFR any further, while ensuring it remains near 17%. To that end, with the additions made to the General Fund budget, the unrestricted fund balance for the fund is projected at 17.20% (\$2,271,448) in 2026.

The other elements of the General Fund balance are explained in Table 2 below.

Table 2. Components of 2026 Projected General Fund Balance

Reserve Name	Description	2026 Reserve Amount
TABOR Reserve <i>(Restricted for emergencies)</i>	Required per TABOR amendment to Colorado State Constitution (Art. X, Sec. 20(5))	393,483
Capital Improvement Reserve	Capital Improvement Reserve for Planned Capital Improvement Projects	2,750,000
Unrestricted Fund Balance Reserve <i>(Unassigned)</i>	Unassigned fund balance at 21.90% of eligible General Fund expenditures	2,297,947
Total, General Fund Balance		\$5,506,815

Revenue

2025 year-end projection

In 2025, revenue at year-end is projected under budget by (\$2,759,294; however, \$2,836,388 is a reduction from the repeal of the 1.09% Sales Tax), and end the year at \$12,679,833. The increase is primarily due to slightly higher growth in sales tax than projected. The City’s sales tax is projected to end the year up 2.0% over 2024.

2026 revenue budget

The total revenue for the General Fund is estimated to be \$13,077,259 for 2026, an increase of \$397,426 over the 2025 year-end projections.

Moderate growth for General Fund revenue is projected in 2026. Sales tax is projected to grow 2.0% in 2026, which is in-alignment with the 2.0% ending projection in 2025, ending the year at \$6,316,131. The 2.0% projection is a conservative estimate. City staff will continue to closely monitor the economy moving into 2026.

City Manager’s Budget Message and Executive Summary

Expenditures;

2025 year-end projection

Expenditures for the General Fund in 2025 are projected to finish \$3,227,414 under budget. Personnel costs were down \$1,204,608 (15.8%) from budget due to a large number of vacancies across the General Fund, including the Finance Director and City Engineer.

The 1.09% sales tax for the Woodland Park School District ended in March 2025, resulting in a change of \$2,836,388 in actuals vs. budget.

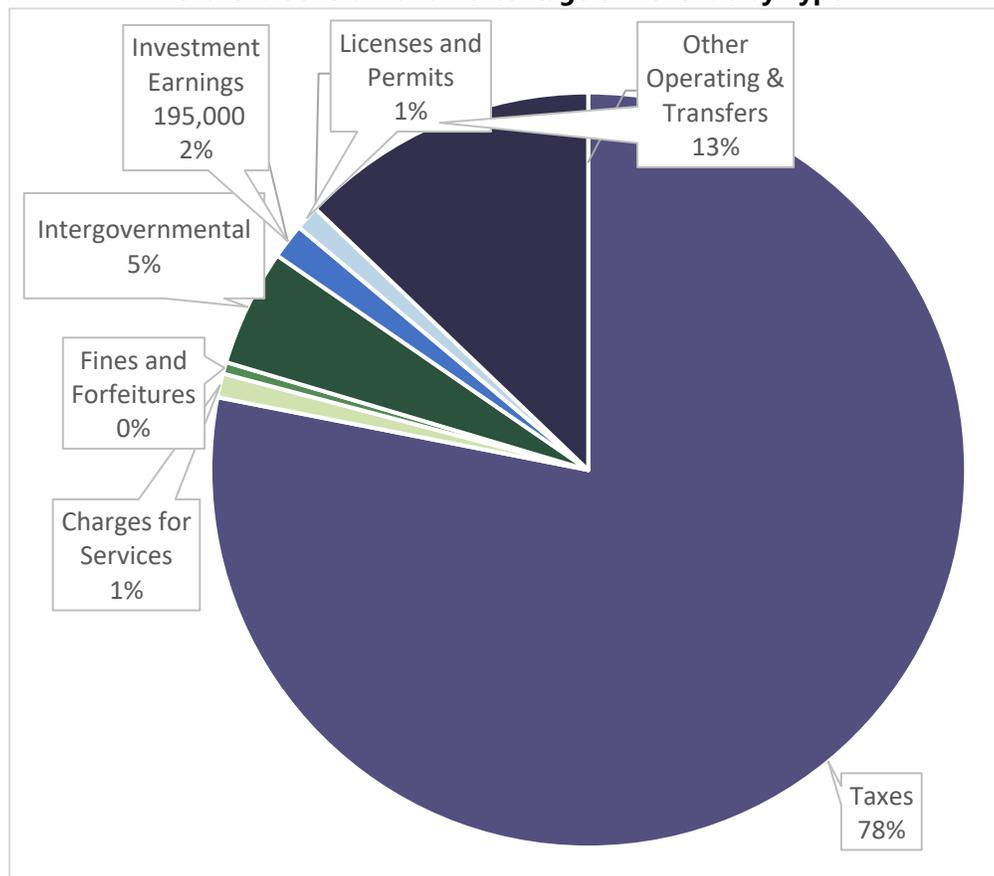
2026 expenditure budget

The expenditure budget for 2026 will increase \$590,452.00 (4.6%) over the 2025 budget.

Significant additions to the 2025 operating budget include the follow:

- **Cost of living adjustments and health insurance costs.** Employees will receive a 2.1% COLA in January 2026. Health insurance costs will increase 5.5%, which will be absorbed 100% by City.
- **Merit compensation adjustments.** \$250,000 will be set aside to provide adjustments based on a currently in-process compensation study.
- **Capital Repairs/Improvements.** Approximately \$200k has been programmed for much needed roof replacements on City Hall. This is the 1st phase of several roof improvements needed throughout the City.

Chart 2. General Fund Percentage of Revenue by Type



City Manager’s Budget Message and Executive Summary

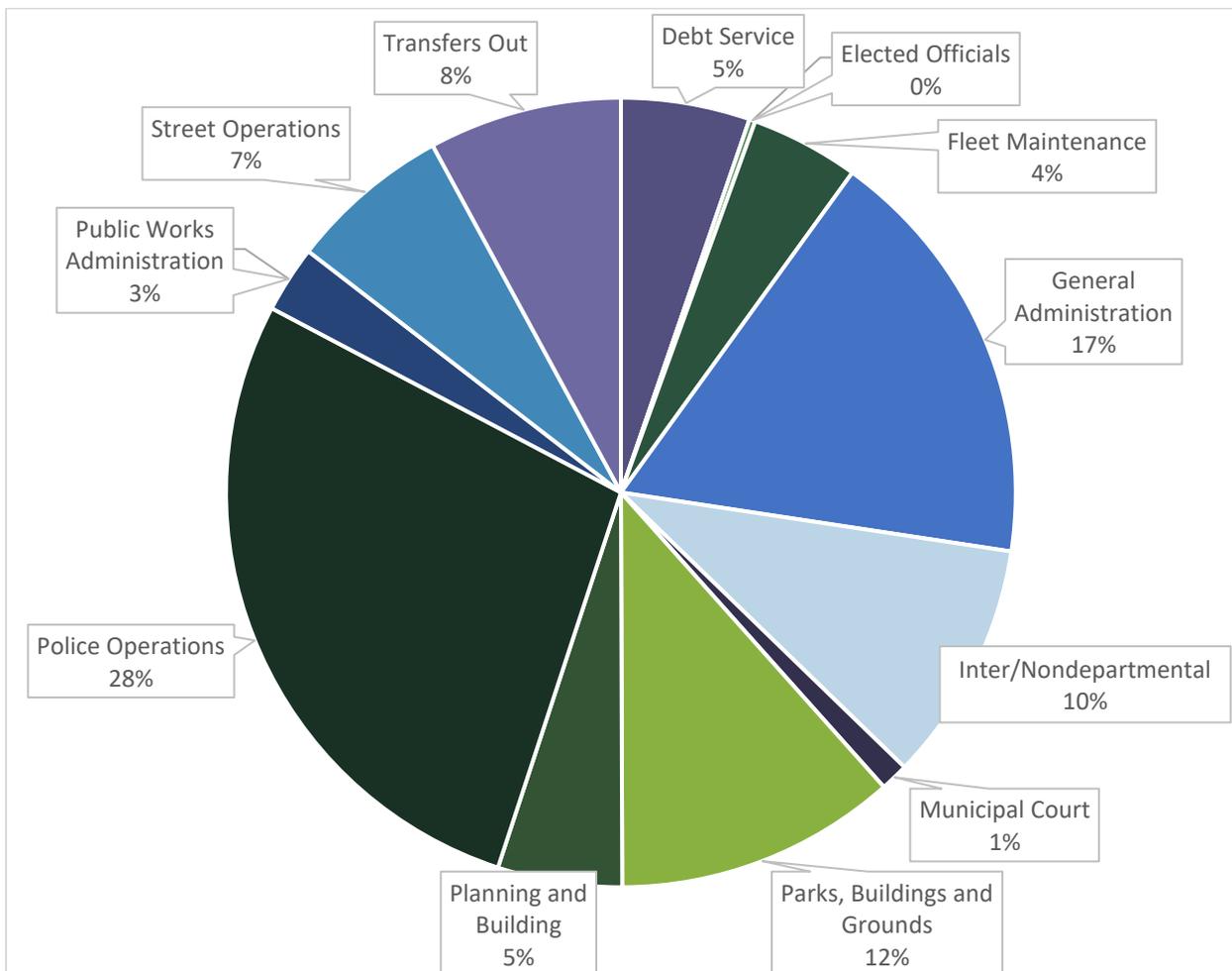
Additional detail on individual mandated cost and SLAR adjustments can be found in the Department Summary pages.

Capital projects

There are two major items captured in the City’s General Fund for 2026. They are as follows:

- **Facility Upgrades.** The City Hall roof is made up of four different sections, all of which need to be replaced. Two of these sections will be replaced in 2026 for approximately \$200k.
- **Meadow Wood Park Capital Outlay Reserve.** A total of \$2,750,000 is set aside for planning, engineering and construction for Meadow Wood Sports Complex additions.

Chart 3. General Fund Percentage of Expenditures by Type



Other Funds

Downtown Development Authority Fund

The DDA is projected to receive \$1,116,938 in tax incremental financing (TIF) revenue in 2026. Expenditures for TIF reimbursement agreements are budgeted at \$175,988. Total expenditures in the

City Manager’s Budget Message and Executive Summary

DDA’s 2024 budget are \$727,088. The DDA is planning to continue the \$5k microgrant program in 2026 with \$200k in funding. Additionally, \$250k is programmed for beautification and flowers in the downtown and \$25k is included to partner with the City on a pedestrian study for the downtown corridor.

The fund is anticipated to have a fund balance of \$1,802,025 at the end of 2026.

Details on the DDA’s debt service commitments are found in the ‘Debt Service’ section below.

Cultural and Recreation Fund

The Culture and Recreation Fund consists of three operational centers: Parks and Recreation, the Ute Pass Culture Center (UPCC), and the Woodland Aquatic Center (WAC) in 2025. For 2026, a fourth operational center is added for the Shining Mountain Golf Course and Event Center.

Table 3 below summarizes the historical revenues, expenditures and General Fund investment for each. With expenditures of \$1,038,193 and direct revenues of \$451,700, the WAC requires transfers from the General Fund and the Conservation Trust Fund (CTF) totaling \$586,493. This makes up 52% of the total transfer amount into the Culture and Recreation Fund. Parks and Recreation activities is another 33% (\$371,777) of the transfer. Looking at this another way, Parks and Recreation and WAC are 24% and 43% supported by the fee revenue generated by the activity, respectively. This is a significant increase in support from the general fund to cover operations at these sites.

UPCC took a step backwards in efforts to improve cost recoveries, requiring approximately \$80k in support from the general fund. The UPCC continues to host small gatherings, graduation parties, baby showers, and fitness classes in the North Room and Community Room. The Main Room continues to host large weddings, receptions, annual celebrations and conferences. The Midland Pavilion, adjacent to the UPCC hosts various outdoor events to include concerts and Movies Above the Clouds.

The overall transfer from the General Fund from 2025 to 2026 is expected to increase from \$786,580 to \$1,058,721. The increase in the minimum wage changes continue to have significant impact on personnel costs, while revenues have been relatively flat.

The Woodland Aquatic Center will continue to have events in 2026, which includes private facility rentals, ‘Dive-In’ movies, concessions, additional fitness programs, diving clinics, master swim clinics and a community outreach campaign. Additionally, the WAC continues to partner with the School District, providing the learn to swim program for elementary school students and with the swim teams.

The accounting for expenditures of Conservation Trust Fund revenues remains in the fund for which the expenditure benefits, and a transfer out of the Conservation Trust Fund for those particular expenditures. The transfer out of the Conservation Trust Fund identifies the specific purpose of each transfer amount. The specific uses for the 2026 budget amount of \$75,000 is primarily WAC facility maintenance, pool chemicals, and custodial supplies. It is likely the General Fund support to the fund will continue to be reduced as the Cultural Center continues to become the ‘go-to’ spot for events and rental space in Woodland Park, Parks and Recreation continues to offer quality programming, and the Aquatic Center is further promoted as an asset of the City.

Table 3. Cultural and Recreation Fund History – General Fund Investment

	2021	2022	2023	2024	2025 Projected	2026 Budget
Parks and Recreation						
Expenditures	325,133	340,021	354,153	426,479	446,483	490,977
Revenue	87,990	85,755	95,550	102,377	107,553	119,200
General Fund investment	237,143	254,266	258,603	324,102	338,930	371,777
Cultural Center						
Expenditures	163271	173254	173,133	179,326	185,925	265,451
Revenue	130400	121000	130,000	162,000	105,000	165,000
General Fund investment	32,871	52,254	43,133	17,326	80,925	100,451
Aquatic Center						
Expenditures	530314	726908	796,662	858,066	950,431	1,038,193
Revenue	250625	313502	360,500	435,921	451,700	451,700
General Fund investment	295,039	279,689	436,162	422,145	498,731	586,493
Total						
Expenditures	1,018,718	1,240,183	1,323,948	1,463,871	1,582,839	1,794,621
Revenue	469,015	520,257	586,050	700,298	664,253	735,900
General Fund investment	549,703	719,926	737,898	763,573	918,586	1,058,721

Lodging Tax Fund

Lodging tax revenue is a voter-approved funding source approved for economic enhancement and sustainability of the City, to include capital projects and annual operating and maintenance expenses for beautification and streetscape projects throughout the City and for advertising, marketing, and promotion of the City. This fund was created in 2018 to improve accountability and transparency of the collection and use of this revenue stream. The accounting for expenditures of Lodging Tax remains in the fund for which the expenditure benefits, and a transfer out of the Lodging Tax Fund funds those particular expenditures. The Transfer out in the Lodging Tax Fund identifies the specific purpose of each transfer amount.

City Manager's Budget Message and Executive Summary

For 2025, revenues fell compared to 2024, projected to end the year at \$235k. Revenues are projected to remain steady in 2026. Revenues for 2026 are conservatively projected at \$235k as well. The reduction in lodging tax revenue is due to new regulations taking effect the end of 2024.

For expenditures, a total of \$321,770 is budgeted for a transfer to the General Fund. Actual expenditures for services are incurred by General Fund departments.

Conservation Trust Fund

Conservation Trust Fund revenues are lottery proceeds distributed to eligible local governments for the restricted purpose of acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. This fund was created in 2018 to improve accountability and transparency of the collection and use of this revenue.

In 2026, the fund will continue on unchanged from 2025 in revenue. A \$75,000 transfer out to the Culture and Recreation Fund will be used for maintenance of the Woodland Aquatic Center and the Ute Pass Cultural Center.

Streets Capital Improvement Fund

The Streets Capital Improvements Fund is primarily funded with the City's 1.0% sales tax. A total of \$3,223,700 is budgeted in 2026 for expenditures.

Details for the expenditures out of the fund in 2026 are as follows:

- ***Street Improvements – Pavement Management Plan recommendations - \$2,225,000 total***
 - Construction of roadwork and improvements to Paradise of Colorado and Fairview St.
 - Full design for Expansion of City Cemetery roads.
- ***Street repairs - \$1,000,000***
 - Installation of speed humps, asphalt patches, and street repairs resulting from water main breaks
- ***Street concrete repairs - \$250,000***
 - Minor repairs to concrete drainage infrastructure, including curb and gutters and cross pans
- ***Street restriping - \$125,000***
 - Minor striping citywide, including school zones and high traffic areas - \$125,000
- ***Trail Repairs/Maintenance - \$75,000***
- ***Parking Lot Repair/Maintenance - \$100,000***
- ***Sidewalk Improvement - \$250,000***
- ***Machinery and Equipment - \$500,000***
 - 2 Snow Plow Replacement Vehicles
- ***Vehicles - \$60,000***
 - Replacement truck ¾ ton utility diesel truck

City Manager's Budget Message and Executive Summary

Stormwater Management Fund

The majority of revenue for the Stormwater Management Fund comes from utility billing of a monthly user charge for drainage. Pursuant to City Code (Chapter 13.50), these funds may be used for design and construction of stormwater management facilities; development of stormwater management master plan; revisions, updates or expansion of flood delineation maps and studies; purchase of stormwater facility maintenance equipment or computer software; related debt service; and repair and maintenance of the City's stormwater management facilities.

The 2026 budget recommends a transfer of \$165,675 to the General Fund to support servicing stormwater projects.

Water Utilities Fund

In 2025, total revenues are projected to end \$300k higher than the original budgeted amount projected primarily due to a \$300k increase in interest earnings.

Budgeting conservatively in 2026, total revenues are estimated \$175k lower than the 2025 year-end projection due to a reduction in interest earnings. Expenditures for 2026 are projected \$665,414 higher than the 2025 budget. The fund continues to remain healthy and stable.

A total of \$4,865,000 is budgeted for capital outlay in 2026, including the following:

- ***Water Distribution Improvements***
 - *Gold Hill Tank - \$1.6M*
 - *Gold Hill Pumps- \$150k*
 - *Gold Hill Clay valve - \$50k*
 - *Scada Upgrade - \$100k*
 - *Reservoir Monitoring - \$70k*
 - *Meter Replacements - \$200k*
- ***Machinery and Equipments***
 - *Backhoe Replacement - \$75k*
 - *Backwash Pump Replacement - \$20k*
- ***Water System Engineering***
 - *Reservoir Engineering- \$500k*
 - *Reservoir Access Road Design and Construction - \$2.1M*

WasteWater Utilities Enterprise Fund

In 2025, total revenues are expected to end higher compared to the original budgeted amount at \$2,968,403 due to increases in wastewater billings and interest earnings.

Budgeting conservatively in 2026, total revenues are estimated approximately \$100k higher than the 2025 year-end projection. Budgeted expenditures in 2026 are approximately \$130k greater than the budgeted 2025 expenditures primarily due to capital expenditures.

City Manager's Budget Message and Executive Summary

The fund continues to remain healthy and stable.

A total of \$535k is budgeted for capital outlay in 2026, including the following:

- ***Machinery Equipment***
 - UV Upgrade - \$15,000
 - Boiler Upgrade - \$100,000
 - Harmonic Filter - \$60,000
 - Mixers - \$70,000
 - Loaders - \$40,000
 - Sewer Cam - \$100,000
- ***Plant Improvements***
 - Out Building Repair - \$10,000
- ***Engineering - \$25,000***
- ***Collection Improvements - \$50,000***

City Manager’s Budget Message and Executive Summary

Personnel

3 new positions are added in the 2026 Adopted Budget for a Water Superintendent and 2 Maintenance Workers – Custodial Services.

Table 4 below shows staffing levels over time.

More details on each position are found in the Department Summary pages.

Table 4. Departmental FTE Positions (All Funds)

Department	2021	2022	2023	2024	2025	2026	Changes 25-26
General Fund							
City Attorney	1	0	0	0	0	0	0
City Manager's Office	6	6	8	7	6	6	0
Courts	0.6	0.6	0.6	0.6	0.6	0.6	0
Finance and Administrative Svcs	5.4	7.4	10.4	10.4	6.4	6.4	0
Operations and Technology	0	0	0	0	15	17	2
Planning and Building Svcs	4.5	5	5.5	6	6	6	0
Police	31	34	34	34	34	34	0
Public Works	20	21	19	20	10	10	0
Total, General Fund	68.5	74	77.5	78	78	80	2
Non-General Funds							
Cultural and Recreation Fund	9.33	9.33	9.33	9.33	9.33	9.33	0
Grants Fund (Victims Advocate)	1.5	1.5	1.5	1.5	0	0	0
Wastewater Fund	7.8	7.8	7.8	7.8	8.15	8.5	0.35
Water Fund	8.2	8.2	8.2	8.2	8.85	9.5	0.65
Total, Non-General Funds	26.83	26.83	26.83	26.83	26.33	27.33	1
Total, Citywide	95.33	100.83	104.33	104.83	104.33	107.33	3

City Manager’s Budget Message and Executive Summary

Debt Service

Debt service in 2026 consists of the following:

Table 5. Debt Service Commitments (All Funds)

Type	Description	2026 Principal	2026 Interest	2026 Total Payment
GF Bond (2015)	Woodland Aquatic Center construction	\$490,000	\$214,687	\$704,687
Loan (2015)	Colorado Water Resources and Power Development Authority (Wastewater Treatment Plant expansion)	\$100,000	-	\$100,000
Loan (2016)	Colorado Water Resources and Power Development Authority (Wastewater Treatment Plant expansion)	\$279,281	\$70,996*	\$350,277

*Includes \$50,746 service fee.

Downtown Development Authority debt

Debt service for the Downtown Development Authority in 2024 consists of the following:

Table 6. Debt service commitments (DDA)

Type	Description	2024 Principal	2024 Interest	2024 Total Payment
TIF Bond (2012)	Redevelopment projects at Tamarac Center and Woodland Station	\$265,000	\$40,614	\$305,614
TIF Bond (2018)	Capital and other expenses for economic development in downtown district	\$50,000	\$7,203	\$57,203

Additional Executive Summary Documents

The rest of the Executive Summary is composed of summary tables. Included are the following:

- Attachment 1: 2025 Budget Calendar
- Attachment 2: General Fund – Fund Balance Summary
- Attachment 3: General Fund – General Fund Revenues by Category
- Attachment 4: General Fund – General Fund Expenditures by Category
- Attachment 5: FTE Summary – All Funds
- Attachment 6: General Fund – Revenue Line Item Detail



Fund Balance Summary

**City of Woodland Park
2026 Annual Budget**

General Fund - Fund Balance Summary (100)

2025 Projected Ending Fund Balance

Projected Fund Balance - 12/31/2024	\$ 5,911,226
2025 Projected Revenue	<u>12,679,833</u>
Projected Funds Available	18,591,059
2025 Projected Expenditures	<u>(12,800,045)</u>
Projected Fund Balance - 12/31/2025	<u>\$ 5,791,014</u>

2025 Ending Fund Balance Designations

Nonspendable Due from DDA	\$ -
Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	467,860
Capital Debt Service Reserve	-
Unrestricted - Unassigned	<u>5,257,768</u>
Total Fund Balance - 12/31/2025	<u>\$ 5,791,014</u>

2026 Annual Budget

2026 Net Revenue Over/(Under) Expenditures

Revenue	\$ 13,077,259
Expenditures	
Salary and Benefits	\$ (8,163,306)
Operations and Maintenance	\$ (3,188,415)
Capital Projects/Outlay	\$ (247,100)
Debt Service	\$ (705,687)
Transfers Out	\$ (1,056,949)
Total Expenditures	<u>(13,361,458)</u>
Net Revenue Over/(Under) Expenditures	<u>\$ (284,199)</u>



Fund Balance Summary Con't

2026 Ending Fund Balance

Projected Fund Balance - 12/31/2025	\$ 5,791,014
Net Revenue Over/(Under) Expenditures	<u>(284,199)</u>
Projected Fund Balance - 12/31/2026	<u><u>\$ 5,506,815</u></u>

2026 Ending Fund Balance Designations

Nonspendable Due from DDA	\$ -
Nonspendable Supplies Inventory	65,386
Restricted for Emergencies (TABOR)	393,483
Capital Improvement Reserve	2,750,000
Unrestricted - Unassigned	<u>2,297,947</u>
Projected Fund Balance - 12/31/2026	<u><u>\$ 5,506,815</u></u>

2026 Unassigned Fund Balance Coverage of 17% Reserve

17% Fund Balance Required Reserve:	
Proposed Budget Expenditures	\$ 13,361,458
Expenditures Subject to 17% Reserve	<u><u>\$ 13,361,458</u></u>
Fund Balance Required Reserve at 17%	<u><u>\$ 2,271,448</u></u>

2026 Unassigned Ending Fund Balance	\$ 2,297,947
Required Fund Balance Reserve at 17%	<u>2,271,448</u>
Unassigned Fund Balance in Excess/ (Short) of 17% Reserve - 12/31/2026	<u><u>\$ 26,499</u></u>
Fund Balance Reserve %	<u><u>17.20%</u></u>



Revenues by Category

GENERAL FUND SUMMARY (100)			
	2025	2025	2026
	Adopted	Year End	Projected
	Budget	Projections	Budget
Beginning Fund Balance	3,246,545	5,911,226	5,791,014
REVENUE			
Taxes	12,567,018	9,885,209	10,141,634
Licenses and Permits	140,100	111,300	136,600
Intergovernmental	668,800	690,428	739,453
Charges for Services	151,100	111,470	133,200
Fines and Forfeitures	62,800	61,000	64,700
Investment Earnings	225,000	245,000	195,000
Contributions/Donations Private Sources	-	-	-
Miscellaneous	76,500	39,216	71,090
Transfers In	1,547,809	1,536,210	1,595,581
Other Sources	-	-	-
Total Revenue/Other Financing Sources	15,439,127	12,679,833	13,077,259



Expenditures by Department

GENERAL FUND SUMMARY (100)			
	2025	2025	2026
	Adopted	Year End	Projected
	Budget	Projections	Budget
EXPENDITURES by Department/Division			
Elected Officials	32,600	10,750	32,600
City Manager	512,501	536,608	600,040
City Attorney	-	-	-
Assistant City Manager	-	-	-
City Clerk	543,873	528,250	473,841
Municipal Court	152,333	142,150	153,984
Planning and Building	649,969	694,637	680,870
Inter/Nondepartmental	1,246,869	1,036,469	1,317,650
Education Support	3,256,453	500,000	-
Finance	742,048	588,900	743,226
Facilities and Grounds	1,464,546	2,250,100	1,542,497
Information Technology	560,132	529,904	510,800
Police Operations	3,761,008	3,171,079	3,698,965
Public Works Administration	330,293	133,900	365,616
Fleet Maintenance	578,039	596,704	593,339
Street Operations	780,836	528,104	885,394
Community Engagement	-	-	-
Debt Service	704,488	704,488	705,687
Transfers Out	711,581	848,002	1,056,949
Other Financing Uses	-	-	-
Total Expenditures/Other Financing Uses	16,027,569	12,800,045	13,361,458
Ending Fund Balance	2,658,103	5,791,014	5,417,128



Expenditures by Department

GENERAL FUND SUMMARY (100)			
	2025	2025	2026
	Adopted	Year End	Projected
	Budget	Projections	Budget
EXPENDITURES by Type	508,555		
Salary and Benefits	7,623,086	6,418,478	8,163,306
Operating and Maintenance	6,412,339	3,495,278	3,188,415
Capital Outlay	576,075	1,333,799	247,100
Debt Service	704,488	704,488	705,687
Transfers Out	711,581	848,002	1,056,949
Total Expenditures/Other Financing Uses	16,027,569	12,800,045	13,361,458



Revenue Line Item Detail

GENERAL FUND REVENUE (100)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Taxes				
100-000-3111	Property Tax	2,280,421	2,234,813	2,784,380
100-000-3121	Specific Ownership Tax	247,200	240,000	240,000
100-000-3131	Sales Tax - General 2% (5)	5,975,144	6,316,131	6,442,454
100-000-3132	Sales Tax - Education 1.09%	3,256,453	420,065	
100-000-3135	Sales Tax Vendor Fee	-	-	-
100-000-3139	Delinquent Sales Tax Penalty and Interest	6,700	6,500	6,500
100-000-3141	Use Tax - Motor Vehicle	267,800	260,000	260,000
100-000-3142	Use Tax - Construction	190,600	65,000	65,000
100-000-3151	Franchise Tax - Electric	199,400	199,400	199,400
100-000-3152	Franchise Tax - Gas	112,200	112,200	112,200
100-000-3153	Franchise Tax - Telephone	16,300	16,300	16,600
100-000-3154	Franchise Tax - Cable	14,800	14,800	15,100
	Total Taxes	12,567,018	9,885,209	10,141,634
Licenses and Permits				
100-000-3210	Liquor Licenses	4,600	4,600	4,700
100-000-3220	Business Licenses	128,800	100,000	125,000
100-000-3230	Sign Permits	-	-	-
100-000-3240	ROW/Street Cut Permits	6,700	6,700	6,900
	Total Licenses and Permits	140,100	111,300	136,600
Intergovernmental				
100-000-3311	Highway User Tax Fund (HUTF)	311,000	311,000	377,753
100-000-3312	Motor Vehicle Registration	30,900	49,528	31,800
100-000-3313	Cigarette Tax	17,500	8,500	18,000
100-000-3314	Severance Tax	36,100	36,100	37,200
100-000-3321	Road and Bridge	48,300	60,300	49,700
100-000-3331	PSAP Personnel Funding Reimbursement	225,000	225,000	225,000
	Total Intergovernmental	668,800	690,428	739,453



Revenue Line Item Detail

GENERAL FUND REVENUE (100)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Charges for Services			
	Court			
100-000-3411	Court Fees	13,900	21,870	20,000
	Total Court	13,900	21,870	20,000
	Police			
100-000-3421	Police Fees	20,600	20,600	21,200
100-000-3427	School Resource Officer - WPSD	-	-	-
	Total Police	20,600	20,600	21,200
	Planning and Building			
100-000-3431	Zoning And Subdivision Fees	30,900	25,000	31,800
100-000-3432	Public Notice Fee Recovery	1,500	500	1,500
100-000-3433	Building Permit Fees	25,800	28,500	26,600
100-000-3651	Regional Park Fees	51,500	8,500	25,000
	Total Planning and Building	109,700	62,500	84,900
	Public Works			
100-000-3441	Public Works Fees	3,300	1,500	3,400
	Total Public Works	3,300	1,500	3,400
	Cemetery			
100-000-3451	Cemetery Fees	3,600	5,000	3,700
	Total Cemetery	3,600	5,000	3,700
	Total Charges for Services	151,100	111,470	133,200



Revenue Line Item Detail

GENERAL FUND REVENUE (100)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Fines and Forfeitures			
100-000-3510	Traffic Fines	61,800	60,000	63,700
100-000-3520	Other Fines	1,000	1,000	1,000
	Total Fines and Forfeitures	62,800	61,000	64,700
	Investment Earnings			
100-000-3610	Interest	225,000	245,000	195,000
	Interest - Conservation Trust	-	-	-
	Interest On Deposits-Federal SIF	-	-	-
	Interest On Deposits-WPPD SIF	-	-	-
	Total Investment Earnings	225,000	245,000	195,000
100-000-3801	IREA Patronage	17,000	17,000	16,090
100-000-3802	Admin Fee - Re-2 Sales Tax	4,500	4,944	-
100-000-3851	Sale Of Assets	5,000	7,272	5,000
100-000-3852	Insurance Reimbursement	-	-	-
100-000-3879	Other Miscellaneous Revenue	50,000	10,000	50,000
100-000-3872	DDA City Loan Principal	-	-	-
	Total Miscellaneous	76,500	39,216	71,090
	Transfers In			
100-000-3921	From Grant Fund			
100-000-3923	From Lodging Tax Fund (3)	321,770	321,770	321,770
100-000-3924	From Conservation Trust Fund	14,000	1,400	-
100-000-3941	From Streets CIP Fund	555,486	555,486	615,244
100-000-3942	From Stormwater Management Fund	165,675	165,675	165,675
100-000-3951	From Water Utility Fund	270,431	271,031	271,743
100-000-3952	From Wastewater Utility Fund	220,448	220,848	221,150
	Total Transfers In	1,547,809	1,536,210	1,595,581
	Total Revenue and Other Sources	15,439,127	12,679,833	13,077,259



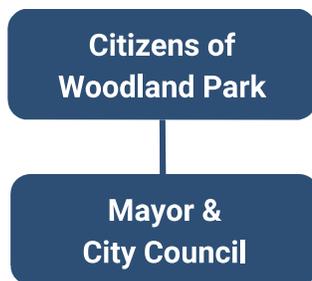
GENERAL FUND



Department Overview

- Serves as the legislative body for the City
- Establishes vision and strategic goals for the City
- Appoints the City Manager, City Attorney, and Municipal Judge
- Appoints members to the various boards and commissions
- Council members serve as City liaisons to different national, state, and local organizations
- Adopts ordinances and resolutions

Organizational Chart



2025 Current-Year Projection

The City Council is projected to end the year under budget due to operational savings.

2026 Budget Adjustments

There are no adjustments to the City Council budget for 2026.

City Council



GENERAL FUND EXPENDITURES (100)				
City Council				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projected	Budget
Operating Expenditures				
100-105-2110	Economic Development	-	-	-
100-105-3335	Operating expenditures miscellaneous (4)	17,950	1,000	17,950
100-105-5800	Training/Travel (3)	11,000	8,000	11,000
100-105-6100	Supplies (1)	150	250	150
100-105-6125	Meetings/Mileage/Meals (2)	3,000	1,500	3,000
100-105-8003	Special Projects	500	-	500
	Total Operating Expenditures	32,600	10,750	32,600
Discretionary Appropriation				
100-105-8001	Community Investment	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-
	Total Discretionary Appropriation	-	-	-
	Total Elected Officials	32,600	10,750	32,600



City Manager's Office

Department Overview

- Provides professional expertise and support to Mayor and City Council.
- Provides organization-wide leadership and direction to departments; steers the organization, vision and culture of public service.
- Manages public records and provides public access to records.
- Processes applications for state liquor licensing and issues local liquor licenses and permits.
- Manages the biannual municipal election.
- Coordinates employment activities, receiving and acting on employee complaints or grievances, administering employee records, and ensuring compliance with employment laws and regulations.
- Develops and implements strategic communications for departments and residents.
- Responds to media inquiries, develops press releases, conducts crisis communications, and manages social media presence.
- Provides marketing strategy, brand development, and management, and administers the City website information.
- Guides the organization in identifying and executing innovative and strategic initiatives.
- Manages Woodland Park Cemetery.



City Manager's Office

Organizational Chart



2025 Current-Year Projection

The City Manager's Office is projected to end the year over budget due to legal expenses related to property purchases, salary increases, and promotion of Assistant City Manager.

2025 Budget Adjustments

\$10,000 for a staff education reimbursement, and \$30,000 for election costs have been added to the City Managers' budget for 2026.

TYPE	ADJUSTMENT TITLE	ONGOING/ONE-TIME	FTE	\$ AMOUNT
SLAR	Education Reimbursement	On-going	-	\$10,000
SLAR	Election	One-Time	-	\$30,000

City Manager's Office



Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
City Manager	1	-
Deputy City Manager/City Clerk	1	-
Marketing/Communications Mgr.	1	-
Human Resources Director	1	-
Human Resources Assistant	1	-
Deputy City Clerk	1	-
Total	6	-



City Manager's Office

GENERAL FUND EXPENDITURES (100)				
City Manager				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-110-1100	Salaries/Wages Full-time	260,408	318,185	335,000
100-110-1400	Auto Allowance	6,960	6,960	7,200
100-110-1410	Health Insurance Allowance	16,800	-	16,800
100-110-1700	Insurance	55,040	54,500	58,067
100-110-1710	Payroll Taxes	20,702	25,963	26,633
100-110-1720	Retirement	13,020	24,000	16,750
	Total Salaries and Benefits	372,931	429,608	460,450
Operating Expenditures				
100-110-2010	Comm Engage/Promotion/Marketing (2)	36,000	20,000	36,000
100-110-3500	Professional Services	18,000	40,000	18,000
100-110-5800	Training/Travel (1)	5,500	2,500	5,500
100-110-5850	Membership Dues	2,500	500	2,500
100-110-6100	Supplies	300	1,000	300
100-110-6125	Meetings/Mileage/Meals	770	1,000	790
100-110-5300	Telephone/Communications	3,000	1,500	3,000
100-110-6200	Certified Small Business Development Grant	-	-	
100-110-2011	Citizen's Academy	2,500	1,500	2,500
100-110-2110	Special Events (3)	35,000	35,000	35,000
100-110-2090	Cemetery	2,000	2,000	2,000
100-110-8802	Main Street Contribution (4)	30,000	-	30,000
100-110-2070	Keep Woodland Park Beautiful (5)	4,000	2,000	4,000
	Total Operating Expenditures	139,570	107,000	139,590
Capital Outlay				
100-110-7500	Cemetery Capital	-	-	-
	Total Capital Outlay	-	-	-
	Total City Manager	512,501	536,608	600,040



City Manager's Office

GENERAL FUND EXPENDITURES (100)				
City Clerk				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-112-1100	Salaries/Wages Full-time (5)	394,306	391,800	311,696
100-112-1700	Insurance	58,654	58,000	61,880
100-112-1710	Payroll Taxes	31,347	27,500	24,780
100-112-1720	Retirement	19,715	18,850	15,585
	Total Salaries and Benefits	504,023	496,150	413,941
Operating Expenditures				
100-112-2020	Elections	10,000	2,000	30,000
100-112-2030	Open Records	-		
100-112-2040	Human Resources Recruitment	6,500	6,500	6,500
100-112-2050	Cemetery	-	-	-
100-112-3200	Professional Services (4)	-	-	-
100-112-3310	Liquor Licensing Expense	500	500	500
100-112-3920	Codification	4,500	4,500	4,500
100-112-5100	Document/Records Services	5,500	6,500	5,500
100-112-5150	Recording	400	400	400
100-112-5300	Telephone/Communications	2,000	2,000	2,000
100-112-5400	Advertising/Legal Notices	3,000	3,000	3,000
100-112-5800	Training/Travel (1)	5,000	2,500	5,000
100-112-5850	Membership Dues (2)	1,200	1,200	1,200
100-112-6100	Supplies	750	2,500	800
100-112-6125	Meetings/Mileage/Meals	500	500	500
100-112-3240	Publications/Reports	-	-	-
	Total Operating Expenditures	39,850	32,100	59,900
Capital Outlay				
100-112-7500	Cemetery Capital (3)			
	Total Capital Outlay	-		-
	Total City Clerk	543,873	528,250	473,841

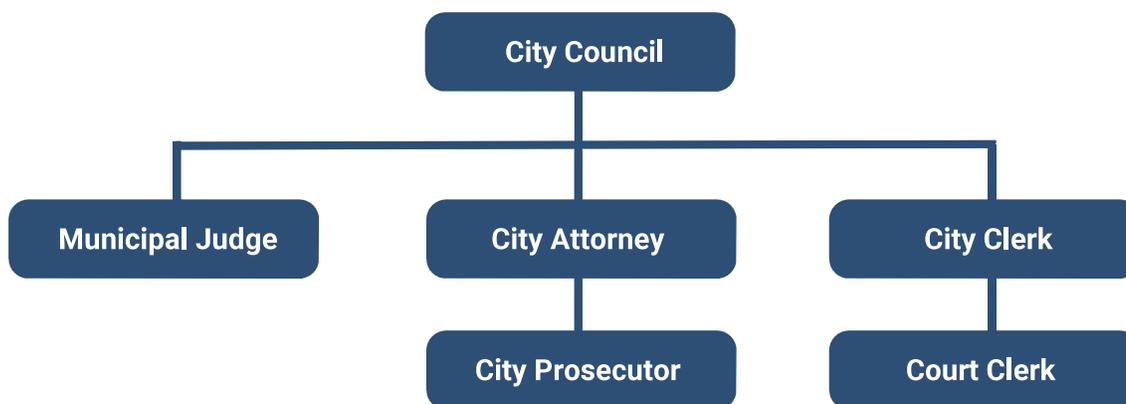


Municipal Court

Department Overview

- The Municipal Court has jurisdiction over violations of the City Charter provisions and City Ordinances.
- Court proceedings are governed by City Ordinances, Colorado Municipal court rules, and Colorado State Statutes.
- The Municipal Court handles various types of traffic and criminal violations. Many of the traffic violations are payable prior to Court, but most criminal violations require an appearance in person before a Municipal Judge.
- Citations involving an animal are considered criminal violations.
- Court is in session every second and fourth Wednesday of the month, unless otherwise stated.
- Juvenile Court is held on the fourth Wednesday of each month

Organization Chart





Municipal Court

2025 Current-Year Projection

The Municipal Court is projected to finish the year at budget.

2026 Budget Adjustments

There are no budget adjustments for the 2026 Budget Year.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Municipal Judge	0.5	-
Court Clerk	0.6	-
City Attorney	Contract	-
City Prosecutor	Contract	-
Total	1.1	0



Municipal Court

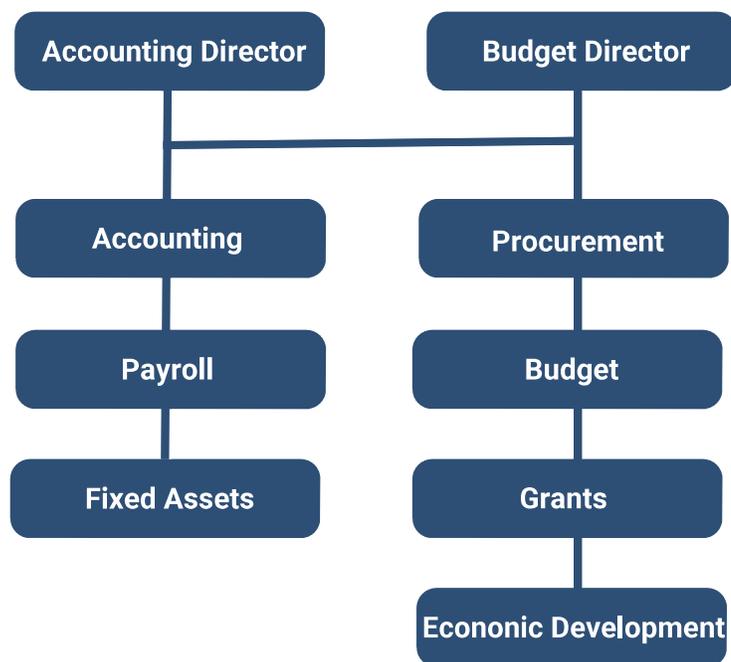
GENERAL FUND EXPENDITURES (100)				
Municipal Court				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-113-1200	Salaries/Wages Part-time	78,771	78,100	80,300
100-113-1710	Payroll Taxes	6,262	6,500	6,384
	Total Salaries and Benefits	85,033	84,600	86,684
Operating Expenditures				
100-113-2060	Jury Trials (3)	500	-	500
100-113-3200	Professional Services (2)	27,500	25,000	27,500
100-113-3210	Legal Services (1)	30,000	30,000	30,000
100-113-5800	Training/Travel (4)	7,200	1,500	7,200
100-113-5050	Custody of Prisoners	500	-	500
100-113-5850	Membership Dues	400	250	400
100-113-6100	Supplies	1,200	800	1,200
	Total Operating Expenditures	67,300	57,550	67,300
	Total Municipal Court	152,333	142,150	153,984

Finance

Department Overview

- Develop and monitor the city’s fiscal year budget to ensure a balanced budget
- Safeguard the city’s financial investments and financial assets
- Timely recognition of the city’s transactions in the general ledger
- Proper payment of all Local, State, and Federal taxes, bond payments and other liabilities Submission of State and Federal Filings (W2, 1099)
- Oversight of the annual financial statements and annual financial audit
- Manage financial institution contracts and the city’s cash position and investment strategies Review contracts and generate purchase orders
- Create and maintain financial policies and oversight

Organization Chart





Finance

2025 Current-Year Projection

The Finance Department is projected to end the year under budget due to salary savings.

2026 Budget Adjustments

There are no adjustments to the Finance Department budget for the 2026 Budget Year.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Budget Director	1	-
Accounting Director	1	-
Sales Tax Accountant	1	-
General Ledger Account	1	-
Economic Development Analyst	1	-
Administrative Assistant	1	-
Total	6	-

Finance



GENERAL FUND EXPENDITURES (100)				
Finance				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-117-1100	Salaries/Wages Full-time	492,852	388,400	491,150
100-117-1300	Overtime	-	75	-
100-117-1700	Insurance	66,971	60,000	70,654
100-117-1710	Payroll Taxes	38,196	30,000	38,064
100-117-1720	Retirement	24,643	20,000	24,558
	Total Salaries and Benefits	622,661	498,475	624,426
Operating Expenditures				
100-117-2310	Office Equipment & Maintenance	-	-	-
100-117-3120	Telephone Charges	-	-	-
100-117-3220	Financial Services (1)	28,000	36,825	28,000
100-117-3500	Professional Services	23,587	-	20,000
100-117-5500	Publications/Reports	-	-	-
100-117-5800	Training/Travel (2)	5,500	3,600	8,500
100-117-5850	Membership Dues	1,000	500	1,000
100-117-5900	Bank Charges	18,300	10,000	18,300
100-117-5950	County Treasurer Fee	37,000	37,000	37,000
100-117-6100	Supplies	6,000	2,500	6,000
	Total Operating Expenditures	119,387	90,425	118,800
Capital Outlay				
100-117-7500	Financial Software	-	-	-
	Total Capital Outlay	-	-	-
	Total Finance	742,048	588,900	743,226

Operations and Technology

Department Overview

- Provide professional services to support internal departments.
- Maintains the safety and aesthetics of city buildings, parks, trails, open space, and athletic fields.
- Provide snow removal services for all city-maintained parking lots and sidewalks.
- Provide maintenance on all fleet vehicles.
- Implement best-practices for technology utilization.
- Optimize device utilization and end-user training initiatives.
- Maintain excellent documentation and published policies.
- Administer all aspects of Information Security procedures.
- Maintain database and mapping of all city underground infrastructure locations

Organization Chart



Operations and Technology

2025 Current-Year Projection

The Operations and Technology Department is projected to finish the year over budget, primarily due to the Bergstrom Park land purchase, which will enable the completion of the newly reimagined park to begin in 2026.

The part-time Seasonal Employee program remains successful, hiring local high school and young adult employees to assist with summer mowing and maintenance throughout the City.

Information Technology experienced some staffing turnover, resulting in salary savings. The IT Department continues to increase in-house maintenance and repairs.

2026 Budget Adjustments

Facilities and Grounds: This team remains committed to maintaining and enhancing city parks, creating inviting spaces for community programs and leisure activities. The upcoming year will continue to focus on park areas, as well as aging roofs, throughout the city's facilities, and secure fencing at Public Works to ensure the safety of employees and residents.

Fleet Department: Employees continually seek ways to reduce operational costs citywide through meticulous preventive maintenance plans and in-house repairs

Information and Technology: The continued expansion of GIS services provides the necessary information to shorten reaction times related to underground facility issues.

The Operations and Technology Departments' budget adjustments include roof replacements at City Hall, and 2 additional Facility Maintenance Workers for custodial services.



Operations and Technology

2026 Budget Adjustments

TYPE	ADJUSTMENT TITLE	ONGOING/ONE-TIME	FTE	\$ AMOUNT
SLAR	City Hall Roof (1)	One-time	-	\$143,000
SLAR	City Hall Roof (2)	One-time	-	\$56,100
SLAR 2	Facility Maintenance Workers	On-Going	2	\$100,000

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Assistant City Manager	1	-
Information Technology	3	-
Facilities and Grounds	10	2
Fleet	3	-
Total	17	2



Operations and Technology (IT)

GENERAL FUND EXPENDITURES (100)				
Information Technology				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-120-1100	Salaries/Wages Full-time (6)	184,332	184,000	195,400
100-120-1200	Salaries/Wages Part-time	-	15,000	-
100-120-1700	Insurance	21,204	21,204	22,370
100-120-1710	Payroll Taxes	14,654	12,000	15,534
100-120-1720	Retirement	9,217	8,500	9,770
	Total Salaries and Benefits	229,407	240,704	243,075
Operating Expenditures				
100-120-3200	Professional Services	40,000	35,000	40,000
100-120-3500	Contract Services	-	-	-
100-120-3700	Information Technology Services (3)	90,000	90,000	90,000
100-120-4340	Technology Repair and Maintenance (2)	42,000	10,000	42,000
100-120-4350	Printer/Copier Repair and Maintenance	32,600	30,000	32,600
100-120-6100	Supplies	200	200	200
100-120-6710	Small Tools/Equipment/Software (1)	43,925	46,500	43,925
100-120-5800	Travel/Training (5)	4,000	2,500	4,000
100-120-6500	Fiber Maintenance	3,000	-	-
	Total Operating Expenditures	255,725	214,200	252,725
Capital Outlay				
100-120-7520	Technology Equipment (4)	75,000	75,000	15,000
	Total Capital Outlay	75,000	75,000	15,000
	Total Information Technology	560,132	529,904	510,800

Operations and Technology (Fleet)

GENERAL FUND EXPENDITURES (100)				
Fleet Maintenance				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-332-1100	Salaries/Wages Full-time	214,126	220,000	219,000
100-332-1300	Overtime	6,200	2,000	6,300
100-332-1700	Insurance	35,998	35,998	37,978
100-332-1710	Payroll Taxes	17,023	15,000	17,411
100-332-1720	Retirement	10,706	10,706	10,950
	Total Salaries and Benefits	284,054	283,704	291,639
Operating Expenditures				
100-332-2335	Safety (5)	500	500	500
100-332-4210	Trash/Disposal Service	2,400	1,000	2,500
100-332-4310	Building Maintenance	1,500	1,500	1,500
100-332-4320	Equipment Repair and Maintenance	2,000	2,000	2,000
100-332-4410	Vehicle Maintenance - Streets/PW Admin	42,000	60,000	43,100
100-332-4420	Vehicle Maintenance - Police	20,000	20,000	20,500
100-332-4430	Vehicle Maint - Parks, Buildings, and Grounds	20,000	20,000	20,500
100-332-4440	Vehicle Maintenance - General Admin	2,200	1,000	1,000
100-332-5000	Purchased Services (2)	7,600	11,000	7,800
100-332-5300	Telephone/Communications	2,000	2,000	2,100
100-332-5700	Natural Gas	12,285	10,000	12,500
100-332-5800	Training/Travel (6)	1,500	500	1,500
100-332-6210	Clothing/Uniforms	5,500	9,000	9,500
100-332-6400	Fleet Supplies (1)	3,000	3,000	3,100
100-332-6410	Vehicle Fuel	157,000	157,000	160,900
100-332-6420	Bulk Fluids (3)	8,500	8,500	8,700
100-332-6720	Fleet Tools/Equipment (4)	6,000	6,000	4,000
	Total Operating Expenditures	293,985	313,000	301,700
Capital Outlay				
100-332-6740	Fleet Tools/Equipment Capital	-	-	-
100-332-7510	Vehicles (7)	-	-	-
	Total Capital Outlay	-	-	-
	Total Fleet Maintenance	578,039	596,704	593,339

Operations and Technology (Facilities and Grounds)



GENERAL FUND EXPENDITURES (100)				
Parks, Buildings and Grounds				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-118-1100	Salaries/Wages Full-time	538,983	580,000	671,374
100-118-1200	Salaries/Wages Part-time	-	-	10,000
100-118-1300	Overtime	11,300	13,000	15,000
100-118-1700	Insurance	59,643	45,000	62,923
100-118-1710	Payroll Taxes	41,771	41,500	52,031
100-118-1720	Retirement	26,949	25,000	33,569
	Total Salaries and Benefits	678,646	704,500	844,897
Operating Expenditures				
100-118-2120	Streetscape/ Beautification - Hwys 24, 67	5,000	5,000	5,000
100-118-2121	Beautification	7,000	7,000	15,000
100-118-2122	Dog Park	1,000	1,500	1,000
100-118-2335	Safety	2,600	2,600	2,700
100-118-4210	Trash/Disposal Service	17,000	17,000	17,000
100-118-4240	Park Maintenance (1)	100,000	120,000	120,000
100-118-4241	Tree Maintenance (3)	14,000	6,000	14,000
100-118-4310	Building Repair and Maintenance (4)	135,000	135,000	135,000
100-118-4320	Equipment Repair and Maintenance	14,500	14,500	14,500
100-118-5300	Telephone/Communications	3,000	4,700	4,500
100-118-5600	Equipment Rental (5)	11,000	11,000	11,000
100-118-5700	Natural Gas	30,000	25,000	30,000
100-118-5710	Electric	60,000	54,000	60,000
100-118-5800	Training/Travel (7)	6,000	6,000	8,000
100-118-6140	Custodial Supplies (2)	11,000	14,000	11,000
100-118-6210	Clothing/Uniforms	4,800	4,800	4,800
100-118-6500	Street Light Replacement Program	25,000	40,000	25,000
100-118-6720	Small Tools/Equipment	2,500	2,500	2,500
	Total Operating Expenditures	449,400	470,600	478,500
Capital Outlay				
100-118-7201	Streets-Reliever Route	-	-	-
100-118-7300	Buildings (6)	265,000	300,000	199,100
100-188-7400	Bergstrom Park	-	695,000	-
100-118-7500	Machinery and Equipment	20,000	20,000	20,000
100-118-7510	Vehicles (8)	54,000	60,000	-
	Total Capital Outlay	339,000	1,075,000	219,100
	Total Parks, Building and Grounds	1,467,046	2,250,100	1,542,497



Inter/Non-Departmental

Department Overview

- City legal services.
- Central office supplies, city phones and communication devices, postage & shipping.
- Insurance broker fees, Fees for COBRA, health savings account, and flex spending account administration.
- Recognition & rewards for employees' years of service and outstanding employees
- Federal-mandated drug testing for employees with a commercial driver license, insurance for workers compensation, property, casualty, and deductible.
- Visitor center services, Animal control services, Non-City property repairs.
- Membership dues for the Colorado Municipal League, Pikes Peak Area Council of Governments, and Employers Council.
- Professional services & education support, and safety supplies.

2025 Current-Year Projection

The Inter/Non-Departmental Department is projected to end the year under budget due to the elimination of the Educational Sales Tax.

2026 Budget Adjustments

The Inter/Non-Departmental budget adjustment includes an increase in the salary line to accommodate market adjustments upon completion of the market study.



Inter/Non-Departmental

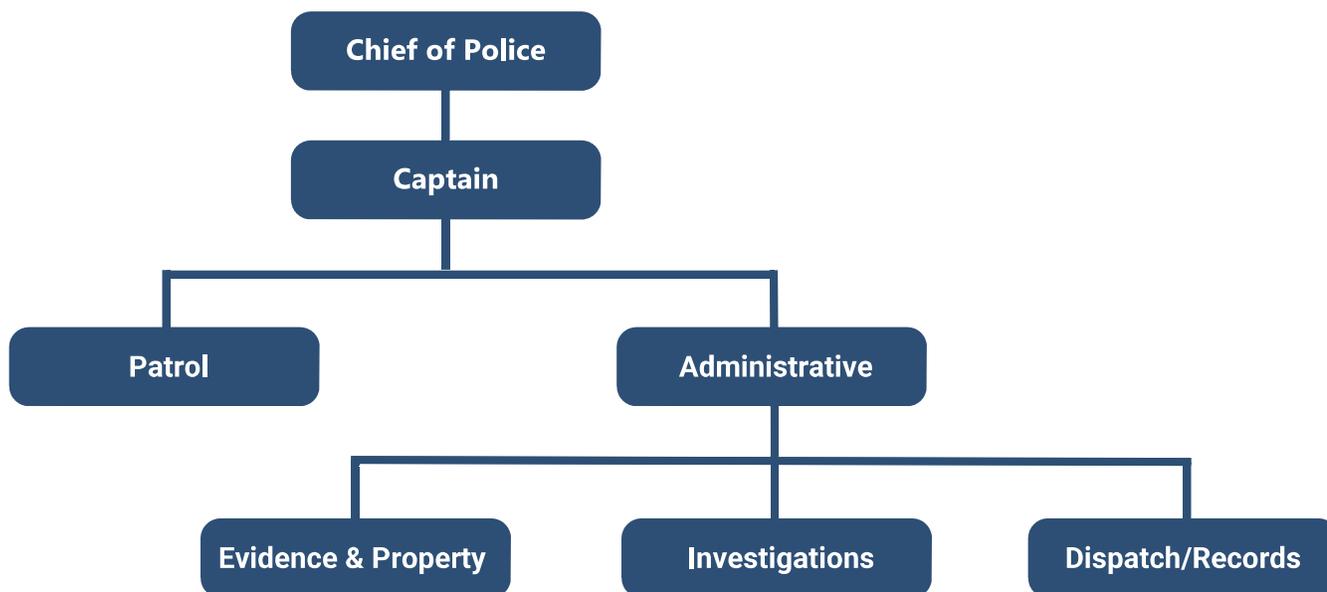
GENERAL FUND EXPENDITURES (100)				
Inter/Nondepartmental				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Operating Expenditures				
100-199-1100	Salaries/Wages Full-time	100,000	-	250,000
100-199-2090	Visitor Center Services	40,000	-	40,000
100-199-2100	Education Support	3,256,453	500,000	-
100-199-2335	Safety (4)	6,700	6,700	6,700
100-199-3200	Professional Services	-		-
100-199-3210	Legal Services	190,000	190,000	190,000
100-199-3335	Employee Services (2)	73,000	50,000	83,000
100-199-3700	IT Services (6)	30,000	35,000	30,000
100-199-4230	Custodial Services	80,000	96,950	-
100-199-4290	Non-City Property Repairs	-		-
100-199-5060	Animal Control Services	42,000	7,000	46,000
100-199-5200	Property/Casualty Insurance (3)	619,219	619,219	631,600
100-199-5300	Telephone/Communications	30,600	3,500	5,000
100-199-5350	Postage/Shipping	9,100	9,100	9,100
100-199-5850	Membership Dues (5)	17,250	10,000	17,250
100-199-6100	Supplies (1)	9,000	9,000	9,000
	Total Operating Expenditures	4,503,322	1,536,469	1,317,650
	Total Inter/Nondepartmental	4,503,322	1,536,469	1,317,650

Police

Department Overview

- The Police Department operates year-round in service to the community.
- Dispatch personnel answer business and emergency phone calls from the public
- Officers respond to calls for service and completely investigate cases.
- Protection of life and the safety of the public
- Coordinate with other public safety departments for joint response to natural and man-made disasters.
- Personnel also participate in proactive patrols of residential neighborhoods and the business community.

Organization Chart



2025 Current-Year Projection

The Police Department is projected to end the year under budget due to salary savings.



Police

2026 Budget Adjustments

The Police Department budget adjustments include mandated increases for the Cloud Storage for the AXON Body Worn Camera footage, and a total in unit laptop replacement project that will remain the same amount for the next five years.

TYPE	ADJUSTMENT TITLE	ONGOING/ONE-TIME	FTE	\$ AMOUNT
SLAR	Axon BWC Cloud Storage	On-going	-	\$21,252
SLAR	Laptop Replacements	On-going (5 years)	-	\$23,295

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Chief of Police	1	-
Captain	1	-
Lieutenant	2	-
Sergeant	4	-
Police Officers	15	-
Support Services Manager	1	-
Dispatcher	8	-
Property & Evidence Tehnician	1	-
Vacant/Admin Assistant	1	-
Total	34	-



Police

GENERAL FUND EXPENDITURES (100)				
Police Operations				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-221-1100	Salaries/Wages Full-time	2,472,070	1,945,000	2,509,603
100-221-1200	Salaries/Wages Part-time	-	-	-
100-221-1300	Overtime	140,200	140,200	143,000
100-221-1700	Insurance	455,656	400,000	480,717
100-221-1710	Payroll Taxes	70,700	65,000	63,245
100-221-1720	Retirement	208,982	125,000	213,200
	Total Salaries and Benefits	3,347,608	2,675,200	3,409,765
Operating Expenditures				
100-221-2040	Police Recruitment	10,000	5,000	10,000
100-221-2220	Community Programs (9)	2,600	3,000	2,700
100-221-2230	Police Reserves Expenditures (10)	-	-	-
100-221-2240	Emergency Management	8,400	5,000	8,600
100-221-3340	Medical Services (11)	2,600	2,800	2,700
100-221-3500	Professional Services	2,600	6,000	7,500
100-221-3700	Information Technology Services (6)	30,000	23,680	30,000
100-221-4320	Equipment Repair and Maintenance (3)	55,000	55,000	55,000
100-221-5300	Telephone/Communications (4)	28,500	37,800	28,500
100-221-5800	Training/Travel (14)	35,500	32,000	35,500
100-221-5850	Membership Dues (5)	50,000	70,000	70,000
100-221-6100	Supplies	9,000	20,000	9,000
100-221-6160	Police Supplies (2)	20,000	45,000	20,000
100-221-6210	Clothing/Uniforms	19,200	20,000	19,700
	Total Operating Expenditures	263,400	325,080	289,200
Capital Outlay				
100-221-7400	Police Supplies (12)	-	-	-
100-221-7510	Technology Equipment (13)/Vehicles	150,000	170,799	-
	Total Capital Outlay	150,000	170,799	-
	Total Police Operations	3,761,008	3,171,079	3,698,965

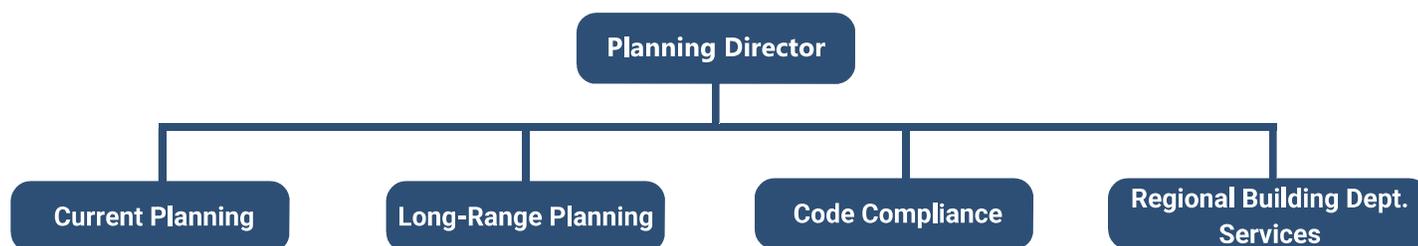


Planning and Building

Department Overview

- The Planning & Building Services Department provides assistance to developers, contractors, business owners, and homeowners in navigating the City’s development and permitting processes. Staff has limited authority so many of the applications are reviewed and recommended or decided by other Boards and Committees. The department provides staff support to the Planning Commission, Board of Adjustment, Board of Review, and Historic Preservation Committee.
- Current planning involves development review, public processes and approvals of all types of Zoning Development Permits (i.e., decks, fences, signs, home occupations, additions, remodels, single family homes, commercial development, grading permits and infrastructure) and development cases (i.e., rezoning, conditional use permits, site plan reviews, annexations, subdivisions of various types, planned unit development amendments, change in use, and flood hazard development permits).
- Building and construction services are in coordination with Pikes Peak Regional Building Department.
- Code compliance and enforcement responds to and investigates zoning violations and various complaints.
- Long-range planning objective is quality growth and development within the City’s available resources. This involves making and adopting plans as well as updates to municipal regulations.

Organization Chart





Planning and Building

2025 Current-Year Projection

The Planning Department is projected to finish the year slightly over budget due to increased professional services fees for code update and software implementation.

2026 Budget Adjustments

There are no budget adjustments for the Planning Department for the 2026 Budget year.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Planning Director	1	-
City Planners	2	-
Code Enforcement	1	-
Permit Technicians	2	-
Total	6	-



Planning and Building

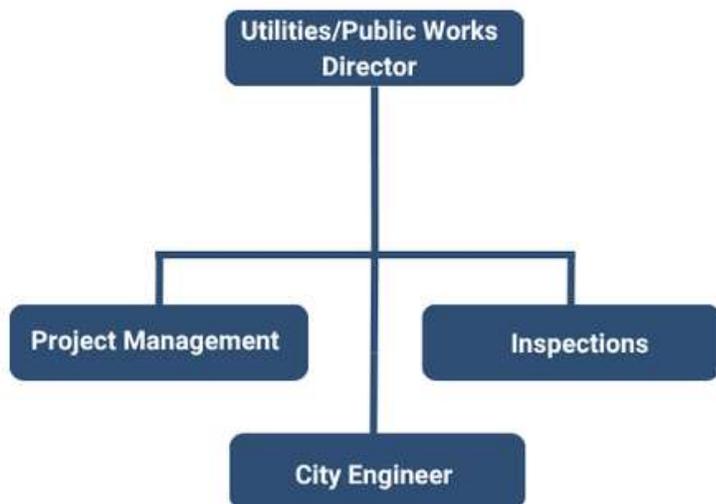
GENERAL FUND EXPENDITURES (100)				
Planning and Building				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-114-1100	Salaries/Wages Full-time	423,795	464,335	441,294
100-114-1200	Salaries/Wages Part-time	23,793	10,000	24,300
100-114-1300	Overtime	300	300	300
100-114-1700	Insurance	78,872	72,000	83,210
100-114-1710	Payroll Taxes	32,844	32,065	34,200
100-114-1720	Retirement	21,190	20,687	22,065
	Total Salaries and Benefits	580,794	599,387	605,370
Operating Expenditures				
100-114-2070	Keep Woodland Park Beautiful (1)	-	-	-
100-114-2071	Historic Preservation Committee (4)	14,800	2,500	15,000
100-114-3200	Professional Services (5)	30,000	70,000	35,000
100-114-6210	Clothing/uniform	300	300	500
100-114-5300	Telephone/Communications	2,200	1,250	2,200
100-114-5400	Advertising/Legal Notices (2)	1,800	1,200	1,800
100-114-5800	Training/Travel (3)	3,000	3,000	3,000
100-114-5850	Membership Dues	3,000	2,000	3,000
100-114-6100	Supplies	2,000	2,000	2,000
	Total Operating Expenditures	57,100	82,250	62,500
Capital Outlay				
100-114-7500	Planning-Capital Outlay (6)	12,075	13,000	13,000
	Total Capital Outlay	12,075	13,000	13,000
	Total Planning	649,969	694,637	680,870

Admin/Engineering

Department Overview

- Coordinates development activities, receiving and acting on citizen complaints or grievances, administering State mandates and ensuring compliance with State laws and regulations.
- Provide development review for all commercial and residential construction.
- Provide construction inspections for all commercial and residential development.
- Provide snow removal services.
- Management of the 1.0% Sales tax to fund road improvements in the 410 Fund.
- Project management and implementation of Capital projects.

Organization Chart





Admin/Engineering

2025 Current-Year Projection

The Admin/Engineering Department is projected to finish the year under budget due to City Engineer staffing shortages.

2026 Budget Adjustments

The focus for Admin/Engineering has been to build foundational systems and stack designs for shovel-ready projects in subsequent years. To achieve this goal, the Project Manager has been dedicated to managing and completing city-wide capital projects. Streets projects are designed using a “complete streets” approach, where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered, yielding projects that require only “digging once”.

With a programmed approximately \$3.2M in street projects alone, the projects designed in 2025 for construction in 2026 are: Fairview Street from Highway 24 South to County Line, and Paradise of Colorado. Designs for Cemetery expansion are planned for 2026 and beyond.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
City Engineer	1	-
City Inspector	1	-
Total	2	-



Admin/Engineering

GENERAL FUND EXPENDITURES (100)				
Public Works Administration/Engineering				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-331-1100	Salaries/Wages Full-time (5)	202,072	70,000	235,000
100-331-1700	Insurance	49,653	11,200	52,384
100-331-1710	Payroll Taxes	16,065	3,800	18,683
100-331-1720	Retirement	10,104	2,550	11,750
	Total Salaries and Benefits	277,893	87,550	317,816
Operating Expenditures				
100-331-3230	Engineering Services	35,000	35,000	30,000
100-331-4000	Purchased Property Services	3,000	2,000	3,000
100-331-4320	Equipment Repair and Maintenance	300	-	300
100-331-5000	Purchased Services (3)	3,000	3,000	3,000
100-331-5300	Telephone/Communications	2,200	2,200	2,300
100-331-5400	Advertising/Legal Notices (2)	1,000	500	1,000
100-331-5800	Training/Travel (4)	4,200	1,700	4,200
100-331-5850	Membership Dues (1)	1,800	250	1,800
100-331-6100	Supplies	700	700	1,000
100-331-6210	Clothing/Uniforms	1,200	1,000	1,200
	Total Operating Expenditures	52,400	46,350	47,800
	Total Public Works Admin/Engineering	330,293	133,900	365,616

Streets

Department Overview

- Provides professional expertise and support to City Manager and City Council.
- Provides safe and reliable road network for our citizens.
- Manages and maintains the storm water collection system.
- Maintain the City facilities to included parks, buildings, restrooms, sidewalks and drainage structures.

Organization Chart



2025 Current-Year Projection

The Streets Department is projected to finish the year under budget due to staffing shortages.



Streets

2026 Budget Adjustments

There are no budget adjustments for the 2026 Budget Year.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Streets Project Manager	1	-
Streets Operators	6	-
Total	7	-

Streets

GENERAL FUND EXPENDITURES (100)				
Street Operations				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Salaries and Benefits				
100-334-1100	Salaries/Wages Full-time	408,194	215,600	452,791
100-334-1300	Overtime	6,500	22,000	25,000
100-334-1700	Insurance	71,639	38,000	75,579
100-334-1710	Payroll Taxes	32,968	28,000	37,984
100-334-1720	Retirement	20,735	15,000	23,890
	Total Salaries and Benefits	540,036	318,600	615,244
Operating Expenditures				
100-334-2270	Street Lighting (3)	75,000	65,000	75,000
100-334-2335	Safety (2)	5,000	5,000	5,000
100-334-4210	Trash/Disposal Services	3,000	2,500	3,000
100-334-4300	Other Repair and Maintenance	3,000	3,000	3,000
100-334-4310	Building Repair and Maintenance	500	1,200	500
100-334-4320	Equipment Repair and Maintenance	9,000	22,000	22,000
100-334-4360	Street Repair and Maintenance (5)	13,000	7,000	13,000
100-334-5300	Telephone/Communications	2,700	4,400	4,500
100-334-5600	Equipment Rental	1,000	-	2,000
100-334-5650	Traffic Control Services (4)	24,000	7,000	24,000
100-334-5700	Natural Gas	16,000	16,000	16,700
100-334-5710	Electric	18,600	18,600	19,400
100-334-5800	Training/Travel (6)	7,700	7,000	8,000
100-334-6170	Sign Supplies (1)	12,800	11,000	12,800
100-334-6180	Salt and Sand	43,000	32,000	48,000
100-334-6210	Clothing/Uniforms	3,500	4,304	3,750
100-334-6720	Small Tools/Equipment	3,000	3,500	9,500
	Total Operating Expenditures	240,800	209,504	270,150
Capital Outlay				
100-334-7500	Streets Capital Outlay	-	-	-
	Total Street Capital	-	-	-
	Total Street Operations	780,836	528,104	885,394



Debt Service, Transfers

Debt Service, Transfers				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Debt Service			
100-470-8510	Principal - 2015 General Bonds (WAC)	470,000	470,000	490,000
100-470-8511	Interest - 2015 General Bonds (WAC)	233,488	233,488	214,687
100-470-8512	Debt Service Fees (WAC)	1,000	1,000	1,000
100-470-8520	Principal - 2015 COPS (Memorial Park)	-	-	-
100-470-8521	Interest - 2015 COPS (Memorial Park)	-	-	-
100-470-8522	Debt Service Fees (Memorial Park)	-	-	-
	Total Debt Service	704,488	704,488	705,687
	Transfers Out			
100-491-9220	Culture and Recreation Fund	711,581	848,002	1,056,949
100-491-9210	Grants Fund	-	-	-
	Total Transfers Out	711,581	848,002	1,056,949



NON-GENERAL FUND



Culture & Recreation

Department Overview

- Provide access to a responsive and balanced system of parks, trails, open space and recreational activities that enhance healthy lifestyles and facilitate a vibrant, connected community.
- Offer balanced and accessible youth and adult programs, activities and events that enhance the health, education and leisure time for the community.
- Manage park and facility rentals for public and private functions.
- Manage the Woodland Aquatic Center and Ute Pass Cultural Center.
- Plan and coordinate community events.
- Provide leadership and direction in the development of short and long term recreational plans, develop and implement policies, procedures and standards for efficient and effective operations.

Organization Chart



2025 Current-Year Projection

The Parks and Recreation Department is projected to finish the year over budget, due to decreased revenue and increased expenses.



Culture & Recreation

2026 Budget Adjustments

With the anticipated purchase of the Shining Mountain Golf Course and Event Center at the end of 2025, new budget sections have been added to Culture and Recreation for projected revenues and expenditures.

The Parks and Recreation Department 2026 budget includes \$10,000 for a dishwasher for UPCC. The old unit is 30+ years old and inefficient.

TYPE	ADJUSTMENT TITLE	ONGOING/ONE-TIME	FTE	\$ AMOUNT
SLAR	Dishwasher	One-Time	-	\$10,000

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Parks and Recreation Director	1	-
Woodland Park Aquatic Center	3.5	-
Ute Pass Cultural Center	2	-
Parks and Recreation	3.5	-
Total	10	-



Culture & Recreation

City of Woodland Park 2026 Annual Budget

Culture and Recreation Fund - Fund Balance Summary (220)

2025 Projected Ending Fund Balance

Projected Fund Balance - 12/31/2024	\$	177,818
2025 Projected Revenue		1,582,839
Projected Funds Available		1,760,657
2025 Projected Expenditures		(1,582,839)
Projected Fund Balance - 12/31/2025	\$	177,818
2025 Ending Fund Balance Designations		
Nonspendable Supplies Inventory		85,003
Committed		92,815
Total Fund Balance -	\$	177,818

2026 Annual Budget

2026 Net Revenue Over/(Under) Expenditures		
Revenue	\$	2,543,849
Expenditures		(2,543,849)
Net Revenue Over/(Under) Expenditures	\$	-
2026 Ending Fund Balance		
Projected Fund Balance - 12/31/2025	\$	177,818
Net Revenue Over/(Under) Expenditures		-
Fund Balance - 12/31/2026	\$	177,818
2026 Ending Fund Balance Designations		
Nonspendable Supplies Inventory		85,003
Committed		92,815
Total Fund Balance -	\$	177,818



Culture & Recreation (Revenue)

CULTURE AND RECREATION FUND REVENUE (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
REVENUE				
Charges for Services				
<i>Parks and Recreation</i>				
220-000-3470-1000	Recreation Programs	27,000	24,000	27,700
220-000-3471-1001	Hockey	2,000	1,800	2,100
220-000-3471-1002	Basketball	9,500	9,500	9,700
220-000-3471-1003	Soccer	23,000	23,000	23,600
220-000-3471-1004	Softball	8,500	8,500	8,700
220-000-3471-1005	Football (StartSmart)	3,000	3,000	3,100
220-000-3471-1006	Volleyball	4,300	4,300	4,400
220-000-3471-1007	Tennis	1,400	900	1,400
220-000-3471-1008	Baseball	19,000	19,000	19,500
220-000-3474-1000	Merchandise Sales	-	-	-
220-000-3475-1000	Park Rentals	12,000	8,000	12,300
220-000-3477-1000	Brochure Advertising	2,000	1,650	2,100
220-000-3478-1000	Special Events	4,000	2,000	4,100
220-000-3640-1000	Contributions/Donations	500	1,903	500
	Total Parks and Recreation Revenue	116,200	107,553	119,200
Cultural Center				
220-000-3475-2000	Cultural Center Rentals	6,000	-	-
220-000-3478-2000	Cultural Center Events	120,000	40,000	65,000
220-000-3478-2100	Cultural Center Bar	41,000	38,000	60,000
220-000-3478-2200	Cultural Center Additional Services	27,000	27,000	40,000
	Total Cultural Center Revenue	194,000	105,000	165,000
Aquatic Center				
220-000-3470-3001	Learn to Swim Program	45,000	44,500	46,100
220-000-3470-3002	Fitness Programs	52,000	54,000	53,300
220-000-3470-3003	Sports Programs	9,000	12,600	13,000
220-000-3470-3004	Silver Sneakers Program	-	-	-
220-000-3471-3001	Daily Use Fees	137,000	125,750	140,400
220-000-3471-3002	Punch and Pass Cards	127,000	135,600	130,200
220-000-3474-3000	Merchandise Sales	11,000	6,200	6,500
220-000-3475-3000	Facility Rental	70,000	55,600	60,000
220-000-3478-3000	Special Events	2,200	2,185	2,200
220-000-3479-3000	Other Charges	-	-	-
220-000-3640-3000	Contributions/Donations	-	308	-
220-000-3470-3005	Concessions	12,000	10,541	12,300
	Total Aquatic Center Revenue	453,200	447,284	451,700



Culture & Recreation (Revenue)

CULTURE AND RECREATION FUND REVENUE (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Golf Course				
220-000-3472-1000	Food Sales	-	-	20,000
220-000-3472-2000	Beverage Sales	-	-	125,000
220-000-3472-3000	Recreation Activity	-	-	400,000
220-000-3472-4000	Equipment Rental	-	-	85,000
220-000-3472-5000	Merchandise	-	-	38,500
220-000-3472-6000	Tournaments/Course Events	-	-	7,500
220-000-3472-7000	Facility Special Events	-	-	22,500
Total Golf Course Revenue		-	-	676,000
Transfers In				
220-000-3910	From General Fund	711,581	848,002	1,056,949
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000
Total Transfers In		786,581	923,002	1,131,949
Total Revenue and Other Sources		\$ 1,549,981	\$ 1,582,839	\$ 2,543,849

Culture & Recreation (Expenditures)

CULTURE AND RECREATION FUND (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
EXPENDITURES				
Parks and Recreation				
Salaries and Benefits				
220-451-1100	Salaries/Wages Full-time	\$ 244,509	\$ 260,000	\$ 281,900
220-451-1200	Salaries/Wages Part-time	27,600	31,000	\$ 31,800
220-451-1700	Insurance	32,100	30,784	\$ 33,866
220-451-1710	Payroll Taxes	20,700	20,185	\$ 20,700
220-451-1720	Retirement	11,600	12,390	22,411
220-451-1740	Worker's Comp	8,200	10,424	8,400
Total Salaries and Benefits		344,709	364,783	399,077
Operating Expenditures				
220-451-2110	Special Events	3,000	3,000	3,100
220-451-3335	Employee Services	1,250	1,250	1,300
220-451-3400-1000	Recreation Programs	21,617	18,000	22,200
220-451-3400-1001	Hockey	1,650	1,000	1,700
220-451-3400-1002	Basketball	5,900	5,500	6,000
220-451-3400-1003	Soccer	17,800	17,000	18,200
220-451-3400-1004	Softball	5,500	3,000	3,000
220-451-3400-1005	Football (StartSmart)	2,400	1,500	1,500
220-451-3400-1006	Volleyball	1,700	2,700	1,700
220-451-3400-1007	Tennis	1,000	-	500
220-451-3400-1008	Baseball	15,200	11,000	12,000
220-451-4340	Technology Repair and Maintenance	1,800	1,700	1,800
220-451-5300	Telephone/Communications	1,900	1,900	1,900
220-451-5500	Printing and Binding	800	800	800
220-451-5600	Rental Services	3,000	3,000	3,100
220-451-5800	Training/Travel (3)	3,500	1,000	3,500
220-451-5850	Membership Dues	500	850	900
220-451-5900	Bank/Finance Charges	8,500	8,500	8,700
Total Operating Expenditures		97,017	81,700	91,900
Total Parks and Recreation		441,726	446,483	490,977

Culture & Recreation (Expenditures)

CULTURE AND RECREATION FUND (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Cultural Center				
Salaries and Benefits				
220-455-1100	Salaries/Wages Full-time	108,812	68,500	118,834
220-455-1200	Salaries/Wages Part-time (1)	-	25,210	25,210
220-455-1300	Overtime	-		-
220-455-1300	Overtime	2,500	500	2,000
220-455-1700	Insurance	16,500	10,500	17,408
220-455-1710	Payroll Taxes	6,500	4,000	6,700
220-455-1720	Retirement	2,800	2,615	2,900
220-455-1740	Worker's Comp	4,300	4,300	4,400
	Total Salaries and Benefits	141,412	115,625	177,451
Operating Expenditures				
220-455-3500	Events	11,000	12,000	15,000
220-455-5000	Additional Services	12,000	8,000	10,000
220-455-3700	Information Technology Services	3,000	4,500	4,500
220-455-4210	Trash/Disposal Services	1,400	1,400	1,500
220-455-4310	Building Repair and Maintenance	3,700	1,000	1,000
220-455-4320	Equipment Repair and Maintenance	1,625	300	11,600
220-455-5300	Telephone/Communications	1,400	500	500
220-455-5600	Equipment Rentals	700	500	500
220-455-5700	Natural Gas	5,600	3,600	3,600
220-455-5710	Electric	14,000	9,000	9,000
220-455-5850	Membership Dues	1,000	300	300
220-455-6210	Clothing/Uniforms	300	-	200
220-455-6710	Small Tools/Equipment	5,000	2,500	2,500
220-455-5800	Travel/Training (4)	250	200	1,000
220-455-7000	Bar Services (2)	18,000	18,000	20,000
220-455-7200	Marketing	6,700	7,100	6,000
220-455-7100	Permits and Licenses	1,650	1,400	800
	Total Operating Expenditures	87,325	70,300	88,000
	Total Cultural Center	228,737	185,925	265,451

Culture & Recreation (Expenditures)

CULTURE AND RECREATION FUND (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Woodland Aquatic Center				
Salaries and Benefits				
220-452-1100	Salaries/Wages Full-time	\$ 185,961	\$ 172,214	\$ 197,878
220-452-1200	Salaries/Wages Part-time	304,550	389,000	410,000
220-452-1300	Overtime	-	-	-
220-452-1700	Insurance	33,000	18,000	34,815
220-452-1710	Payroll Taxes	38,900	38,000	45,000
220-452-1720	Retirement	9,300	8,640	10,000
220-452-1740	Worker's Comp	15,400	19,512	15,400
Total Salaries and Benefits		587,111	645,366	713,093
Operating Expenditures				
220-452-2010	Comm. Engage./Promotion/Marketing	500	432	500
220-452-2335	Safety	3,600	2,800	3,700
220-452-3400	Recreation Programs Services	11,500	9,100	11,800
220-452-3700	Information Technology Services	7,000	1,500	3,500
220-452-4000	Purchased Property Services	500	-	500
220-452-4210	Trash/Disposal Services	1,380	1,650	1,700
220-452-4310	Building Repair and Maintenance	22,500	14,725	23,100
220-452-4320	Equipment Repair and Maintenance	47,300	72,040	48,500
220-452-4340	Technology Repair and Maintenance	2,500	1,750	2,500
220-452-5000	Purchased Services	4,700	6,250	4,800
220-452-5200	Property/Casualty Insurance	19,276	9,950	20,000
220-452-5300	Telephone/Communications	5,000	750	5,100
220-452-5350	Postage/Shipping	-	-	-
220-452-5400	Advertising/Marketing	-	-	-
220-452-5500	Printing and Binding	500	250	500
220-452-5700	Natural Gas	68,000	61,000	65,000
220-452-5710	Electric	70,000	70,900	72,000
220-452-5800	Training/Travel (5)	3,500	3,175	3,600
220-452-5850	Membership Dues	750	537	800
220-452-6100	Supplies	-	-	-
220-452-6140	Custodial Supplies	7,000	6,400	7,200
220-452-6200	Operating Supplies	3,000	2,950	3,100
220-452-6210	Clothing/Uniforms	800	1,506	1,500
220-452-6220	Promotion Materials	-	-	-
220-452-6230	Program Materials	-	-	-
220-452-6300	Pool Chemicals	23,500	22,000	24,100

Culture & Recreation (Expenditures)

CULTURE AND RECREATION FUND (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Woodland Aquatic Center				
220-452-6500	Merchandise For Resale	4,700	3,300	4,800
220-452-6710	Small Tools/Equipment	7,000	4,450	7,200
220-452-7000	Concessions	7,000	5,500	7,100
220-452-7100	Permits and Licenses	2,500	2,150	2,500
	Total Operating Expenditures	324,006	305,065	325,100
	Total Aquatic Center Expenditures	911,117	950,431	1,038,193
	Notes:			
Golf Course				
Salaries and Benefits				
220-453-1100	Salaries/Wages Full-time	\$ -	\$ -	\$ 174,000
220-453-1200	Salaries/Wages Part-time	\$ -	\$ -	195,000
220-453-1300	Overtime	\$ -	\$ -	-
220-453-1700	Insurance	\$ -	\$ -	36,000
220-453-1710	Payroll Taxes	\$ -	\$ -	28,229
220-453-1720	Retirement	\$ -	\$ -	8,700
	Total Salaries and Benefits	-	-	441,929
Operating Expenditures				
220-453-2010	Comm. Engage./Promotion/Marketing	-	-	25,000
220-453-2335	Safety	-	-	1,500
220-453-3400	Recreation Programs Services	-	-	-
220-453-3700	Information Technology Services	-	-	3,500
220-453-4000	Purchased Property Services	-	-	500
220-453-4210	Trash/Disposal Services	-	-	1,700
220-453-4310	Building Repair and Maintenance	-	-	25,000
220-453-4320	Equipment Repair and Maintenance	-	-	25,000
220-453-4340	Technology Repair and Maintenance	-	-	2,500
220-453-5000	Purchased Services	-	-	4,800
220-453-5200	Property/Casualty Insurance	-	-	54,000
220-452-5300	Telephone/Communications	-	-	5,100



Culture & Recreation (Expenditures)

CULTURE AND RECREATION FUND (220)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Golf Course			
220-453-5350	Postage/Shipping	-	-	-
220-453-5400	Advertising/Marketing	-	-	-
220-453-5500	Printing and Binding	-	-	500
220-453-5700	Natural Gas	-	-	20,000
220-453-5710	Electric	-	-	24,000
220-453-5800	Training/Travel (5)	-	-	3,600
220-453-5850	Membership Dues	-	-	800
220-453-6100	Supplies	-	-	-
220-453-6140	Custodial Supplies	-	-	2,500
220-453-6200	Operating Supplies	-	-	2,500
220-453-6210	Clothing/Uniforms	-	-	1,500
220-453-6220	Promotion Materials	-	-	-
220-453-6230	Program Materials	-	-	-
220-453-6500	Merchandise For Resale	-	-	40,000
220-453-6710	Small Tools/Equipment	-	-	4,800
220-453-7000	Concessions	-	-	56,000
220-453-7100	Permits and Licenses	-	-	2,500
	Total Operating Expenditures	-	-	307,300
	Total Golf Course Expenditures	-	-	749,229
	Total Culture and Recreation	\$ 1,581,580	\$ 1,582,839	\$ 2,543,849

Wastewater

Department Overview

- Provides professional wastewater expertise and support to the City Manager and the City Council.
- Provides safe and reliable drinking wastewater treatment to our citizens 24/7/365.
- Manages and maintains the wastewater collection system.
- Responds to all wastewater emergencies.
- Maintains the City's three lift stations.
- Coordinates development activities, receiving and acting on citizen complaints or grievances.
- Administering State mandates and ensuring compliance with State laws and regulations.
- Provide development review for all commercial and residential construction.
- Provide accurate utility billing services.
- Provide utility locate services.
- Ensure compliance with the City's National Pollutant Discharge Elimination System permit.

Organization Chart





Wastewater

2025 Current-Year Projection

The Wastewater Department is projected to finish the year slightly over budget due to capital outlay and repair costs. Revenues are projected to be slightly less than last year.

2026 Budget Adjustments

Despite the increased expense and decreased revenue, the financials for the wastewater fund remain stable, creating a favorable situation for planning future capital projects. The Operators will continue making minor improvements to the facilities, including SCADA upgrades, outbuilding repairs, continuing a composting feasibility study, vehicle replacement, and the purchase of replacement UV parts.

Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Wastewater Treatment Operators	5	-
Field Services Staff	1.75	-
Administration	1.75	0.35
Total	8.5	0.35



Wastewater

City of Woodland Park			
2026 Annual Budget			
Wastewater Utility Enterprise Fund - Fund Balance Summary (520)			
2025 Projected Ending Funds Available			
Projected Funds Available - 12/31/2024			\$ 8,342,256
2025 Projected Revenue			2,968,403
Projected Funds Available			11,310,659
2025 Projected Expenditures			(2,302,558)
Projected Fund Net Position - 12/31/2025			\$ 9,008,101
2026 Annual Budget			
2026 Net Revenue Over/(Under) Expenditures			
Revenue			
Wastewater Operations		\$ 2,019,124	
Wastewater Capital		\$ 1,080,135	
Total Revenue			3,099,259
Expenditures			
Salary and Benefits		(870,069)	
Operations and Maintenance		(683,150)	
Capital Outlay		(535,000)	
Debt Service		(451,216)	
Transfers Out		(231,471)	
Total Expenditures			(2,770,906)
Net Revenue Over/(Under) Expenditures			\$ 328,353
2026 Ending Net Position			
Projected Fund Net Position - 12/31/2025			\$ 9,008,101
Net Revenue Over/(Under) Expenditures			328,353
Fund Net Position - 12/31/2026			\$ 9,336,454



Wastewater (Revenue)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
REVENUE				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<i>Wastewater Operations</i>				
Charges for Services				
520-347-3471	Sewer Charges	1,200,000	1,470,409	1,507,169
520-347-3472	Physical Connect Fee	800	981	1,785
520-347-3473	Delinquent Penalty	4,600	7,000	8,000
520-347-3478	Divide Operations Contract	117,900	123,288	126,370
520-347-3479	Other Wastewater Revenue	800	225	800
	Total Charges For Services	1,324,100	1,601,903	1,644,124
Investment Income				
520-347-3610	Interest	225,000	375,000	375,000
	Total Investment Income	225,000	375,000	375,000
	Total W/W Operations Revenue	1,549,100	1,976,903	2,019,124
<i>Wastewater Capital</i>				
Charges For Services				
520-348-3473	Delinquent Penalty	5,600	5,600	7,000
520-348-3475	Plant Investment Fee	245,900	245,900	239,135
520-348-3476	Capital Replacement Fee	705,200	740,000	834,000
	Total Charges For Services	956,700	991,500	1,080,135
	Total Wastewater Capital Revenue	956,700	991,500	1,080,135
	Total W/W Utility Fund Revenue	\$ 2,505,800	\$ 2,968,403	\$ 3,099,259



Wastewater (Expenditures)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<i>Wastewater Administration</i>				
Salaries and Benefits				
520-346-1100	Salaries/Wages Full-time	\$ 121,603	\$ 90,580	138,268
520-346-1700	Insurance	15,620	8,295	16,500
520-346-1710	Payroll Taxes	5,600	4,885	5,900
520-346-1720	Retirement	3,500	3,300	3,700
520-346-1740	Workers' Comp	500	600	500
	Total Salaries and Benefits	146,823	107,660	164,868
Operating Expenses				
520-346-3200	Professional Services	40,000	-	42,200
520-346-3210	Legal Services	29,700	10,000	31,300
520-346-5000	Purchased Services (1)	2,200	2,100	2,300
520-346-5200	Property/Casualty Insurance	90,996	74,587	96,000
520-346-5300	Telephone/Communications	500	1,000	500
520-346-5800	Training/Travel (2)	1,500	500	1,600
520-346-6125	Meetings/Mileage/Meals	500	500	500
520-346-6100	Supplies	400	400	400
	Total Operating Expenses	125,796	89,087	132,600
	Total W/W Administration	272,619	196,747	297,468



Wastewater (Expenditures)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<i>Wastewater Treatment Operations</i>				
Salaries and Benefits				
520-347-1100	Salaries/Wages Full-time	358,786	370,110	369,331
520-347-1300	Overtime	16,000	5,550	16,900
520-347-1700	Insurance	58,193	49,000	61,400
520-347-1710	Payroll Taxes	24,300	23,000	25,600
520-347-1720	Retirement	15,300	15,605	16,100
520-347-1740	Workers' Comp	9,500	12,300	10,000
Total Salaries and Benefits		482,079	475,565	499,331
Operating Expenses				
520-347-2335	Safety	2,200	1,100	2,500
520-347-3350	Laboratory Services (5)	10,000	9,000	10,000
520-347-3700	Information Technology Services	10,600	2,500	10,500
520-347-4210	Trash/Disposal Services	9,000	7,000	19,000
520-347-4320	Equipment Repair and Maintenance (2)	50,000	25,000	50,000
520-347-4400	Vehicle Maintenance	4,100	4,000	4,100
520-347-5000	Purchased Services (4)	25,600	20,000	25,600
520-347-5006	Divide Wastewater Plant	4,000	2,000	4,000
520-347-5300	Telephone/Communications	6,200	6,200	6,200
520-347-5700	Natural Gas	40,000	10,000	40,000
520-347-5710	Electric	166,400	146,000	146,000
520-347-5800	Training/Travel (6)	3,600	3,000	4,500
520-347-6125	Meetings/Mileage/Meals	500	500	1,500
520-347-5850	Permits/Licenses/Memberships (3)	7,200	7,200	8,000
520-347-6110	Materials And Supplies (1)	25,000	16,000	25,000
520-347-6111	Laboratory Supplies	9,000	3,000	9,000
520-347-6113	Compost Supplies	88,000	100,000	109,200
520-347-6210	Clothing/Uniforms	3,500	3,500	3,750
520-347-6310	Chemicals	3,500	1,500	3,500
Total Operating Expenses		468,400	367,500	482,350
Total W/W Treatment Operations		950,479	843,065	981,681



Wastewater (Expenditures)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<i>Wastewater Capital</i>				
Debt Service				
520-470-8535	Principal 2015 - CWRPDA Loan	100,000	100,000	100,000
520-470-8540	Principal - 2016 CWRPDA Loan	276,468	271,076	276,468
520-470-8541	Interest - 2016 CWRPDA Loan	24,000	28,000	24,000
520-470-8542	Loan Servicing - 2016 CWRPDA Loan	50,746	50,746	50,746
Total Debt Service		451,214	449,822	451,216
Capital Outlay				
520-348-7301	WWTP Expansion/Design Engineering	25,000	25,000	75,000
520-348-7200	WW Collection Improvements (1)	50,000	56,000	50,000
520-348-7300	Improvements-Plant (2)	10,000	20,000	240,000
520-348-7500	Machinery and Equipment (3 & 4)	385,000	350,000	170,000
Total Capital Outlay		470,000	451,000	535,000
Total Wastewater Capital		921,214	900,822	986,216



Wastewater (Expenditures)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<i>Wastewater Field Services</i>				
Salaries and Benefits				
520-349-1100	Salaries/Wages Full-time	121,047	24,053	126,870
520-349-1300	Overtime	2,400	3,900	2,400
520-349-1700	Insurance	19,316	3,800	19,700
520-349-1710	Payroll Taxes	9,814	1,850	10,000
520-349-1720	Retirement	9,300	986	9,500
520-349-1740	Workers' Comp	3,100	3,875	3,200
	Total Salaries and Benefits	164,977	38,464	171,670
Operating Expenses				
520-349-2335	Safety	1,500	1,500	1,500
520-349-4320	Equipment Repair and Maintenance (2)	1,500	1,200	1,500
520-349-4370	Sewer Taps and Repairs	1,000	4,000	700
520-349-4400	Vehicle Maintenance	7,600	6,500	7,700
520-349-5000	Purchased Services (3)	6,700	8,500	6,800
520-349-5300	Telephone/Communication	2,200	2,100	2,200
520-349-5800	Training/Travel (4)	5,000	3,500	7,200
520-349-6125	Meetings/Mileage/Meals	500	400	500
520-349-6110	Materials And Supplies (1)	6,600	3,500	6,700
520-349-6210	Clothing/Uniforms	1,400	1,350	1,400
	Total Operating Expenses	34,000	32,550	36,200
	Total Wastewater Field Services	198,977	71,014	207,870



Wastewater (Expenditures)

WASTEWATER UTILITY ENTERPRISE FUND (520)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Wastewater Customer Services</u>				
Salaries and Benefits				
520-351-1100	Salaries/Wages Full-time	23,055	21,765	23,500
520-351-1700	Insurance	7,716	5,700	7,900
520-351-1710	Payroll Taxes	1,833	1,380	1,900
520-351-1720	Retirement	900	950	900
	Total Salaries and Benefits	33,504	29,795	34,200
Operating Expenses				
520-351-4340	Technology Repair and Maintenance	2,500	2,684	3,000
520-351-5350	Postage/Shipping (1)	5,600	6,000	6,500
520-351-5800	Training/Travel (2)	300	-	300
520-351-5900	Bank Charges/Online Payment Fees	12,200	20,760	22,000
520-351-6100	Supplies	200	200	200
	Total Operating Expenses	20,800	29,644	32,000
	Total W/W Customer Services	54,304	59,439	66,200
Transfers Out				
520-491-9100	Transfer to General Fund	231,471	231,471	231,471
	Total Transfers Out	231,471	231,471	231,471
	Total Wastewater Utilities Enterprise Fund Expenditures	\$ 2,629,064	\$ 2,302,558	2,770,905.85

Water

Department Overview

- Provides professional water expertise and support to the City Manager and the City Council.
- Provides safe and reliable drinking water to our citizens 24/7/365.
- Manages water resources for current and future needs.
- Manages and maintains the water distribution system.
- Responds to all water emergencies.
- Administering the City's Water Tap Management Plan.
- Coordinates development activities, receiving and acting on citizen complaints or grievances.
- Administering State mandates and ensuring compliance with State laws and regulations.
- Provide development review for all commercial and residential construction.
- Administer the City's water rights.
- Provide accurate utility billing services.

Organization Chart





Water

2025 Current-Year Projection

The water Department is projected to finish the year under budget. Revenues exceeded the budget, and expenses were significantly lower than anticipated.

Water restrictions were continued this year to continue to rebuild the City’s augmentation of the water supply. Staffing levels have increased slightly, and we are gradually training our staff to handle all situations. Service levels have gradually returned to normal. Capital projects have included SCADA improvements, North Well Field upgrades, and the design of a reservoir access road. Some of the wells in the City’s well field also needed upgrades as the equipment started to fail.

2026 Budget Adjustments

The 2026 budget consists of distribution system improvements to include meter replacements (\$100K), Gold Hill Tank construction (\$1.6M), Gold Hill Pump Upgrade, and a backhoe (150K). The water reservoir design/engineering of \$500,000 is also included in the budget, as well as \$2.1M for access road construction. The department continues to seek efficiencies and save money wherever possible. A Water Utilities Analyst has been requested to assist with future water planning and ensure the City is properly prepared.

Additionally, a Water Superintendent position has been added to the 2026 Budget.

TYPE	ADJUSTMENT TITLE	ONGOING/ONE-TIME	FTE	\$ AMOUNT
SLAR	Water Superintendent	On-Going	1	\$122,500

Water



Full-Time Equivalent (FTE) Position Summary

Position Title	FTE Count	Change From 2025
Water Treatment Operators	3	-
Field Services Staff	3.25	-
Adminstration	3.25	0.65
Total	9.5	0.65

Water



City of Woodland Park				
2026 Annual Budget				
Water Utility Enterprise Fund - Fund Balance Summary (510)				

2024 Projected Ending Fund Net Position				
Projected Fund Net Position - 12/31/2024			\$	10,805,324
2025 Projected Revenue				3,189,434
Projected Funds Available				13,994,758
2025 Projected Expenditures				(6,485,914)
Projected Fund Net Position - 12/31/2025			\$	7,508,844
2025 Annual Budget				
2026 Net Revenue Over/(Under) Expenditures				
Revenue				
Water Operations		\$	2,376,255	
Water Capital			620,121	
Water Rights			8,625	
Total Revenue				3,005,001
Expenditures				
Salary and Benefits			(1,001,983)	
Operations and Maintenance			(1,005,855)	
Capital Outlay			(4,865,000)	
Debt Service			-	
Transfers Out			(271,743)	
Total Expenditures				(7,144,580)
Net Revenue Over/(Under) Expenditures			\$	(4,139,579)
2026 Ending Net Position				
Projected Fund Net Position - 12/31/2025			\$	7,508,844
Net Revenue Over/(Under) Expenditures				(4,139,579)
Fund Net Position - 12/31/2026			\$	3,369,265



Water (Revenue)

WATER UTILITY ENTERPRISE FUND (510)				
REVENUE				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Operations</u>				
Charges for Services				
510-342-3461	Metered Sales/Customers	2,014,900	2,004,000	2,054,100
510-342-3462	Physical Connect Fee	11,100	15,103	16,155
510-342-3463	Delinquent Penalty	5,300	7,000	6,000
510-342-3464	Sale Of Augmentation Water	36,800	55,000	45,000
510-342-3469	Other Water Revenue	5,200	2,000	5,000
	Total Charges for Services	2,073,300	2,083,103	2,126,255
Investment Income				
510-342-3610	Interest On Deposits	200,000	500,000	250,000
	Total Investment Income	200,000	500,000	250,000
	Total Water Operations Revenue	2,273,300	2,583,103	2,376,255
<u>Water Capital</u>				
Charges for Services				
510-343-3463	Delinquent Penalty	4,200	7,000	5,000
510-343-3465	Plant Investment (Tap) Fee	472,800	359,011	389,520
510-343-3466	Capital Replacement Fee	189,400	230,736	225,600
510-343-3467	Water Development Fees	-	-	-
	Total Charges for Services	666,400	596,747	620,121
	Total Water Capital Revenue	666,400	596,747	620,121
<u>Water Rights</u>				
Charges for Services				
510-344-3468	Water Rights Fees	15,100	9,584	8,625
	Total Charges for Services	15,100	9,584	8,625
	Total Water Rights Revenue	15,100	9,584	8,625
	Total Water Utility Fund Revenue	\$ 2,954,800	\$ 3,189,434	\$ 3,005,001



Water (Expenditures)

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Administration</u>				
Salaries and Benefits				
510-341-1100	Salaries/Wages Full-time	226,360	175,000.00	256,784
510-341-1300	Overtime	-	150.00	1,500
510-341-1700	Insurance	25,020	18,600	30,220
510-341-1710	Payroll Taxes	10,500	11,956	10,700
510-341-1720	Retirement	6,600	8,240	6,700
510-341-1740	Workers' Comp	800	985	800
	Total Salaries and Benefits	269,280	214,931	306,703
Operating Expenses				
510-341-3210	Legal Services	62,700	30,000	62,700
510-341-3230	Engineering Services	70,000	15,000	70,000
510-341-5000	Purchased Services (2)	4,000	3,000	4,000
510-341-5200	Property/Casualty Insurance	71,405	71,405	71,405
510-341-5300	Telephone/Communications	500	500	550
510-341-5800	Training/Travel (3)	1,500	100	1,500
510-341-6125	Meetings/Mileage/Meals	500	500	500
510-341-6100	Supplies (1)	300	2,500	1,500
	Total Operating Expenses	210,905	123,005	212,155
	Total Water Administration	480,185	337,936	518,858

Water (Expenditures)

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Treatment Operations</u>				
Salaries and Benefits				
510-342-1100	Salaries/Wages Full-time	258,312	248,500	244,635
510-342-1200	Salaries/Wages Part-time	-	-	-
510-342-1300	Overtime	6,600	6,700	6,800
510-342-1700	Insurance	48,316	36,950	49,500
510-342-1710	Payroll Taxes	19,700	18,010	20,200
510-342-1720	Retirement	12,100	12,350	12,400
510-342-1740	Workers' Comp	9,200	6,800	9,400
	Total Salaries and Benefits	354,228	329,310	342,935
Operating Expenses				
510-342-2335	Safety	7,500	7,000	7,000
510-342-3350	Laboratory Services	20,000	14,000	14,000
510-342-3700	Information Technology Services	6,200	6,200	-
510-342-4210	Trash/Disposal Services	800	800	1,000
510-342-4320	Equipment Repair and Maintenance (3)	40,000	35,000	35,000
510-342-4400	Vehicle Maintenance	2,300	2,200	2,200
510-342-5005	Westwood Lakes Operating Costs	25,600	30,000	30,000
510-342-5300	Telephone/Communications	4,700	4,500	4,800
510-342-5500	Publications/Reports	1,200	1,200	3,000
510-342-5700	Natural Gas	16,250	8,000	8,000
510-342-5710	Electric	165,000	110,000	110,000
510-342-5750	Water Rights Assessments	30,000	31,000	31,000
510-342-5755	Conveyance Fees (2)	262,500	237,000	237,000
510-342-5800	Training/Travel (5)	3,100	2,000	2,000
510-342-6125	Meetings/Mileage/Meals	500	500	500
510-342-5850	Permits/Licenses/Memberships (4)	3,200	3,200	1,000
510-342-6110	Materials and Supplies (1)	18,000	18,000	18,000
510-342-6210	Clothing/Uniforms	2,500	2,500	2,500
510-342-6310	Chemicals	60,000	75,000	75,000
	Total Operating Expenses	669,350	588,100	582,000
	Total Water Treatment Operations	1,023,578	917,410	924,935



Water (Expenditures)

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Capital</u>				
Debt Service				
510-470-8530	Principal - 2027 Loan	-	-	-
510-470-8531	Interest - 2027 Loan	-	-	-
	Total Debt Service	-	-	-
Capital Outlay				
510-343-7200	Water Distribution Improvements (1)	2,850,000	318,508	2,170,000
510-343-7500	Machinery and Equipment (2 & 3)	508,500	430,000	95,000
510-343-7210	Water System Engineering (4)	1,000,000	500,000	2,600,000
	Total Capital Outlay	4,358,500	1,248,508	4,865,000
	Total Water Capital	4,358,500	1,248,508	4,865,000
<u>Water Rights</u>				
Operating Expenses				
510-344-3210	Legal Services	9,000	6,000	9,000
510-344-3230	Engineering Services	9,000	1,000	9,000
510-344-7200	Water Shares	120,000	3,200,000	-
	Total Operating Expenses	138,000	3,207,000	18,000
	Total Water Rights	138,000	3,207,000	18,000



Water (Expenditures)

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Water Field Services				
Salaries and Benefits				
510-345-1100	Salaries/Wages Full-time	224,964	230,000	237,144
510-345-1300	Overtime	4,900	25,000	5,000
510-345-1700	Insurance	32,800	11,825	33,600
510-345-1710	Payroll Taxes	13,600	7,800	13,900
510-345-1720	Retirement	8,300	3,150	8,500
510-345-1740	Workers' Comp	7,400	7,400	7,600
	Total Salaries and Benefits	291,964	285,175	305,744
Operating Expenses				
510-345-2335	Safety	2,000	2,000	2,500
510-345-4320	Equipment Repair and Maintenance (2)	6,000	4,900	6,000
510-345-4370	Water Distribution/Repairs and Taps	12,000	15,000	15,000
510-345-4400	Vehicle Maintenance	10,000	5,500	8,000
510-345-5000	Purchased Services (3)	8,100	3,000	3,500
510-345-5300	Telephone/Communications	3,200	-	3,200
510-345-5800	Training/Travel (4)	6,500	4,500	6,500
510-345-6125	Meetings/Mileage/Meals	500	750	600
510-345-6110	Materials and Supplies (1)	20,000	20,000	26,000
510-345-6111	Hydrants Parts/Supplies	5,000	5,500	5,000
510-345-6112	Meters	10,000	6,000	15,000
510-345-6210	Clothing/Uniforms	2,500	2,500	2,700
	Total Operating Expenses	85,800	69,650	94,000
	Total Water Field Services	377,764	354,825	399,744



Water (Expenditures)

WATER UTILITY ENTERPRISE FUND (510)				
EXPENDITURES				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
<u>Water Customer Services</u>				
Salaries and Benefits				
510-350-1100	Salaries/Wages Full-time	42,816	39,907	43,715
510-350-1700	Insurance	11,300	7,900	11,600
510-350-1710	Payroll Taxes	2,800	3,100	2,900
510-350-1720	Retirement	2,141	2,050	2,200
Total Salaries and Benefits		45,400	52,957	46,600
Operating Expenses				
510-350-4340	Technology Repair and Maintenance (2)	4,900	4,900	5,600
510-350-5300	Cellular Subscription	32,500	34,000	36,000
510-350-5350	Postage/Shipping	10,200	12,000	17,500
510-350-5800	Training/Travel (3)	500	-	500
510-350-5900	Bank Charges/Online Payment Fees	19,900	38,400	39,000
510-350-5950	Collection/Lien Fees	800	500	800
510-350-6100	Supplies (1)	300	300	300
Total Operating Expenses		69,100	90,100	99,700
Total Water Customer Services		114,500	143,057	146,300
Transfers Out				
510-491-9100	Transfer to General Fund	277,454	270,431	271,743
Total Transfers Out		277,454	270,431	271,743
Total Water Utilities Enterprise Fund Expenditures		\$ 6,769,981	\$ 6,479,167	\$ 7,144,580

Downtown Development Authority



Fund Overview

The primary objectives and purpose of the Woodland Park Downtown Development Authority are to promote the safety, prosperity, security and general welfare of the District and its inhabitants prevent deterioration of property values and structures within the District prevent growth of blighted areas within the District assist the City of Woodland Park in the development, redevelopment and planning of the economic and physical restoration and growth of the District improve the overall appearance, condition and function of the District, encourage a variety of uses sustain and improve the economic vitality of the District, relieve traffic congestion, and more.

City of Woodland Park	
2026 Annual Budget	
<u>Downtown Development Authority Fund - Fund Balance Summary (215)</u>	
2025 Projected Ending Fund Balance	
Projected Fund Balance - 12/31/2024	\$ 1,518,280
2025 Projected Revenue	991,475
Projected Funds Available	2,509,755
2025 Projected Expenditures	720,362
Projected Fund Balance - 12/31/2025	\$ 1,789,393
2026 Annual Budget	
2026 Net Revenue Over/(Under) Expenditures	
Revenue	\$ 1,104,938
Expenditures	(1,092,306)
Net Revenue Over/(Under) Expenditures	\$ 12,632
2026 Ending Fund Balance	
Projected Fund Balance - 12/31/2025	\$ 1,789,393
Net Revenue Over/(Under) Expenditures	12,632
Fund Balance - 12/31/2026	\$ 1,802,025

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)					
			2025	2025	2026
			Adopted	Year-End	Projected
			Budget	Projections	Budget
	Beginning Fund Balance		1,805,906	1,518,280	1,789,393
	REVENUE				
215-000-3115	TIF Property Tax Revenue		940,419	1,003,475	1,116,938
215-000-3116	County Tax Abatements		(13,000)	(13,000)	(13,000)
215-000-3610	Interest		1,000	1,000	1,000
	Miscellaneous Revenue		-	-	-
	Total Revenue		928,419	991,475	1,104,938
	Total Funds Available		2,734,325	2,509,755	2,894,331
	EXPENDITURES				
	Operating Expenditures				
215-710-2071	Historical Preservation Committee (1)		-	-	-
215-710-2121	Beautification		3,500	-	250,000
215-710-2400	TIF Reimbursement Agreements		142,580	142,580	175,988
215-710-2500	DDA Micro-Grant		-	150,000	200,000
215-710-3120	Telephone Charges		-	-	-
215-710-3310	Subscriptions/Dues		-	-	-
215-710-3200	Professional Services		10,000	-	35,000
215-710-3210	Legal Services		10,000	30,000	30,000
215-710-3700	Information Technology Services		500	500	500
215-710-5400	Advertising/Legal Notices		1,000	1,000	1,000
215-710-5800	Training/Travel		500	500	500
215-710-5850	Memberships		350	350	350
215-710-5950	County Treasurer Fees		28,200	30,100	33,500
215-710-6100	Supplies		252	250	250
	Total Operating Expenditures		196,882	355,280	727,088

Downtown Development Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Capital Outlay			
215-710-7400	Woodland Station Improvements	-	-	-
	Total Capital Outlay	-	-	-
	Debt Service			
215-470-8530	Principal 2012 Vectra Bridge Loan	265,000	250,000	265,000
215-470-8531	Interest 2012 Vectra Bridge Loan	40,614	50,677	40,614
215-470-8540	Principal 2018 Vectra Loan	50,000	50,000	50,000
215-470-8541	Interest 2018 Vectra Loan	14,405	14,405	9,604
215-470-8550	Principal City Loan	-	-	-
	Total Debt Service	370,019	365,082	365,218
	Total Expenditures	566,901	720,362	1,092,306
	Ending Fund Balance	\$ 2,167,424	\$ 1,789,393	\$ 1,802,025



Lodging Tax Fund

Fund Overview

Provides organization-wide leadership and direction to departments; steers the The City of Woodland Park levies a tax of five and seventh-tenths per cent on the purchase price paid for the short-term (less than thirty consecutive days) leasing or rental of any hotel room, motel room, apartment, lodging or inn room, motor hotel, guest house, mobile home, trailer court, bed and breakfast, or any other place that furnishes sleeping accommodations under any concession, permit, right of access, license to use or other agreement or otherwise within the City of Woodland Park. The revenues from said tax shall be used for the payment of activities associated with economic enhancement and sustainability of the city, to include without limitation capital projects and annual operating and maintenance expenses for beautification and streetscape purposes throughout the city and for advertising, marketing, and promotion of the city.

City of Woodland Park		
2026 Annual Budget		
Lodging Tax Fund - Fund Balance Summary (230)		

2025 Projected Ending Fund Balance		

Fund Balance - 12/31/2024	\$	599,702
2025 Projected Revenue		235,000
Projected Funds Available		834,702
2025 Projected Expenditures		-
Projected Fund Balance - 12/31/2025	\$	834,702
		834,702
2026 Annual Budget		

2026 Net Revenue Over/(Under) Expenditures		
Revenue	\$	235,000
Expenditures		(321,770)
Net Revenue Over/(Under) Expenditures	\$	(86,770)
		(86,770)
2026 Ending Fund Balance		
Projected Fund Balance - 12/31/2025	\$	834,702
Net Revenue Over/(Under) Expenditures		(86,770)
Fund Balance - 12/31/2026	\$	747,932
		747,932



Lodging Tax Fund

LODGING TAX FUND (230)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	599,702	599,702	502,016
	REVENUE			
230-000-3160	Lodging Tax	309,938	235,000	235,000
	Total Revenue	309,938	235,000	235,000
	Total Funds Available	909,640	834,702	737,016
	EXPENDITURES			
	Transfers Out			
230-491-9100	Transfer to General Fund			
	Economic Development Labor (2 FTE)			
	Economic Development Training			
	Economic Development Supplies			
	Professional Services			
	Parks Labor	150,000	190,000	150,000
	Visitor Center Contract	40,000	-	40,000
	Streetscape/Beautification	12,000	12,000	12,000
	Advertising Marketing	15,000	15,000	15,000
	Keep Woodland Park Beautiful	2,970	2,590	2,970
	Historic Preservation	2,800	2,800	2,800
	Woodland Park Main Street Contribution	30,000	15,000	30,000
	Special Events	35,000	35,000	35,000
	Street Light replacement program	20,000	25,000	20,000
	Trees Maintenance	14,000	24,000	14,000
	Memorial Park Debt Service	-	-	-
	Total Transfers Out	321,770	321,390	321,770
	Total Expenditures	321,770	321,390	321,770
	Ending Fund Balance	\$ 587,870	\$ 513,312	\$ 415,246



Conservation Trust Fund

Fund Overview

All moneys received from the state pursuant to section 29-21-101, CRS shall be deposited in a conservation trust fund and shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

City of Woodland Park	
2026 Annual Budget	
Conservation Trust Fund - Fund Balance Summary (240)	

2025 Projected Ending Fund Balance	

Fund Balance - 12/31/2024	\$ 35,159
2025 Projected Revenue	75,300
Projected Funds Available	110,459
2025 Projected Expenditures	(75,000)
Projected Fund Balance - 12/31/2025	\$ 35,459
2026 Annual Budget	

2026 Net Revenue Over/(Under) Expenditures	
Revenue	\$ 75,300
Expenditures	(75,000)
Net Revenue Over/(Under) Expenditures	\$ 300
2026 Ending Fund Balance	
Projected Fund Balance - 12/31/2025	\$ 35,459
Net Revenue Over/(Under) Expenditures	300
Fund Balance - 12/31/2026	\$ 35,759



Conservation Trust Fund

CONSERVATION TRUST FUND (240)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	\$ 35,459	\$ 35,759	\$ 12,640
	REVENUE			
240-000-3315	CTF - Lottery Proceeds	75,000	75,000	75,000
240-000-3610	Interest	300	300	300
	Total Revenue	75,300	75,300	75,300
	Total Funds Available	110,759	111,059	87,940
	EXPENDITURES			
	Transfers Out			
240-491-9100	Transfer to General Fund			
	Park Maintenance	-		-
	Museum Electrical Upgrades	-		-
240-491-9220	Transfer to Culture and Recreation Fund			
	WAC Facility Maintenance	41,300	41,300	41,300
	WAC Pool Chemicals	18,000	18,000	18,000
	WAC Custodial Supplies	8,000	8,000	8,000
	WAC Electric	7,700	7,700	7,700
	UPCC Fire suppression	-	-	-
	UPCC Front entrance	-	-	-
	Total Transfers Out	75,000	75,000	75,000
	Total Expenditures	75,000	75,000	75,000
	Ending Fund Balance	\$ 35,759	\$ 36,059	\$ 12,940

Streets Capital Improvement



City of Woodland Park
2026 Annual Budget

Streets Capital Improvement Projects Fund - Fund Balance Summary (410)

2025 Projected Ending Fund Balance

Fund Balance - 12/31/2024	\$	2,779,046
2025 Projected Revenue		3,310,600
Projected Funds Available		<u>6,089,646</u>
2025 Projected Expenditures		(2,705,486)
Projected Fund Balance - 12/31/2024	\$	<u><u>3,384,160</u></u>

2025 Ending Fund Balance Designations

Restricted for Emergencies (TABOR)		99,318
Unrestricted - Unassigned		3,284,842
Total Fund Balance - 12/31/2024	\$	<u><u>3,384,160</u></u>

2026 Annual Budget

2026 Net Revenue Over/(Under) Expenditures

Revenue	\$	3,388,700
Expenditures		
Capital Projects	\$	(4,585,000)
Vehicle and Equipment Replacem		(60,000)
General Fund Transfer		(615,244)
Total Expenditures		<u>(5,260,244)</u>
Net Revenue Over/(Under) Expenditures	\$	<u><u>(1,871,544)</u></u>

2026 Ending Fund Balance

Projected Fund Balance - 12/31/2025	\$	3,384,160
Net Revenue Over/(Under) Expenditures		(1,871,544)
Fund Balance - 12/31/2026	\$	<u><u>1,512,616</u></u>

2026 Ending Fund Balance Designations

Restricted for Emergencies (TABOR)	\$	-
Unrestricted		1,512,616
Fund Balance - 12/31/2026	\$	<u><u>1,512,616</u></u>



Streets Capital Improvement

STREETS CAPITAL IMPROVEMENTS FUND (410)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	\$ 2,779,046	\$ 2,779,046	\$ 3,384,160
	REVENUE			
	Taxes			
410-000-3133	Sales Tax 1% (7)	2,987,600	3,158,100	3,221,200
410-000-3139	Delinquent Sales Tax Penalty and Interest	2,500	2,500	2,500
	Total Taxes	2,990,100	3,160,600	3,223,700
410-000-3654	Transportation Capital Fees	40,000	25,000	40,000
	Total Charges for Services	3,030,100	3,185,600	3,263,700
	Investment Income			
410-000-3610	Interest On Deposits	125,000	125,000	125,000
	Total Investment Income	125,000	125,000	125,000
	Total Revenue	3,155,100	3,310,600	3,388,700
	Total Funds Available	5,934,146	6,089,646	6,772,860
	EXPENDITURES			
	Capital Outlay			
410-335-7201	Street Paving Improvements (1)	1,650,000	1,650,000	2,225,000
410-335-7202	Street Repairs (3)	450,000	450,000	1,000,000
410-335-7203	Street Concrete Repairs (4)	50,000	50,000	250,000
410-335-7204	Street Restriping (5)	100,000	-	125,000
410-335-7205	Trail Repairs/Maintenance	20,000	-	75,000
410-335-7206	Parking Lot Repair/Maintenance	-	-	100,000
410-335-7207	Sidewalk Improvements (6)	-	-	250,000
410-335-7500	Machinery and Equipment (2)	-	-	500,000
410-335-7510	Vehicles (7)	-	-	60,000
	Total Capital Outlay	2,270,000	2,150,000	4,585,000

Streets Capital Improvement



STREETS CAPITAL IMPROVEMENTS FUND (410)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
Transfers Out				
410-491-9100	To General Fund			
	Streets Personnel	555,486	555,486	615,244
	Memorial Park			
	Fleet Facility Improvements			
	Aquatic Center			
410-335-8115	To Aquatic Center Debt Service Fund			
410-491-9420	To Stormwater Management Fund			
	Total Transfers Out	555,486	555,486	615,244
	Total Expenditures	2,825,486	2,705,486	5,200,244
	Ending Fund Balance	\$ 3,108,660	\$ 3,384,160	\$ 1,572,616

Stormwater Management Fund



City of Woodland Park

2026 Annual Budget

Stormwater Management Fund - Fund Balance Summary (420)

2025 Projected Ending Fund Balance

Fund Balance - 12/31/2024	\$	626,990
2025 Projected Revenue		185,000
Projected Funds Available		811,990
2025 Projected Expenditures		(168,075)
Projected Fund Balance - 12/31/2025	\$	643,915
2025 Ending Fund Balance Designations		
Restricted for Emergencies (TABOR)		5,550
Unrestricted - Unassigned		638,365
Total Fund Balance - 12/31/2025	\$	643,915

2026 Annual Budget

2026 Net Revenue Over/(Under) Expenditures		
Revenue	\$	185,000
Expenditures		(168,075)
Net Revenue Over/(Under) Expenditures	\$	16,926
2026 Ending Fund Balance		
Projected Fund Balance - 12/31/2025	\$	643,915
Net Revenue Over/(Under) Expenditures		16,926
Fund Balance - 12/31/2026	\$	660,840
2025 Ending Fund Balance Designations		
Restricted for Emergencies (TABOR)	\$	-
Unrestricted		660,840
Fund Balance - 12/31/2026	\$	660,840



Stormwater Management Fund

STORMWATER MANAGEMENT FUND (420)				
		2025	2025	2026
		Adopted	Year-End	Projected
		Budget	Projections	Budget
	Beginning Fund Balance	\$ 525,308	\$ 508,382	\$ 525,308
	REVENUE AND TRANSFERS IN			
420-000-3481	Monthly User Charges-Drainage	135,000	135,000	135,000
420-000-3486	Capital Impact Fees-Drainage	40,000	40,000	40,000
420-000-3610	Interest On Deposits	10,000	10,000	10,000
	Total Revenue	185,000	185,000	185,000
	Total Funds Available	710,308	693,382	710,308
	EXPENDITURES			
	Capital Outlay			
420-336-7210	Drainage Improvements	2,400	2,400	2,400
	Total Capital Outlay	2,400	2,400	2,400
	Debt Service		-	
	Total Debt Service	-	-	-
	Transfers Out			
420-491-9100	To General Fund - Drainage R&M	165,675	165,675	165,675
	Total Transfers Out	165,675	165,675	165,675
	Total Expenditures	168,075	168,075	168,075
	Ending Fund Balance	\$ 542,234	\$ 525,307	\$ 542,233

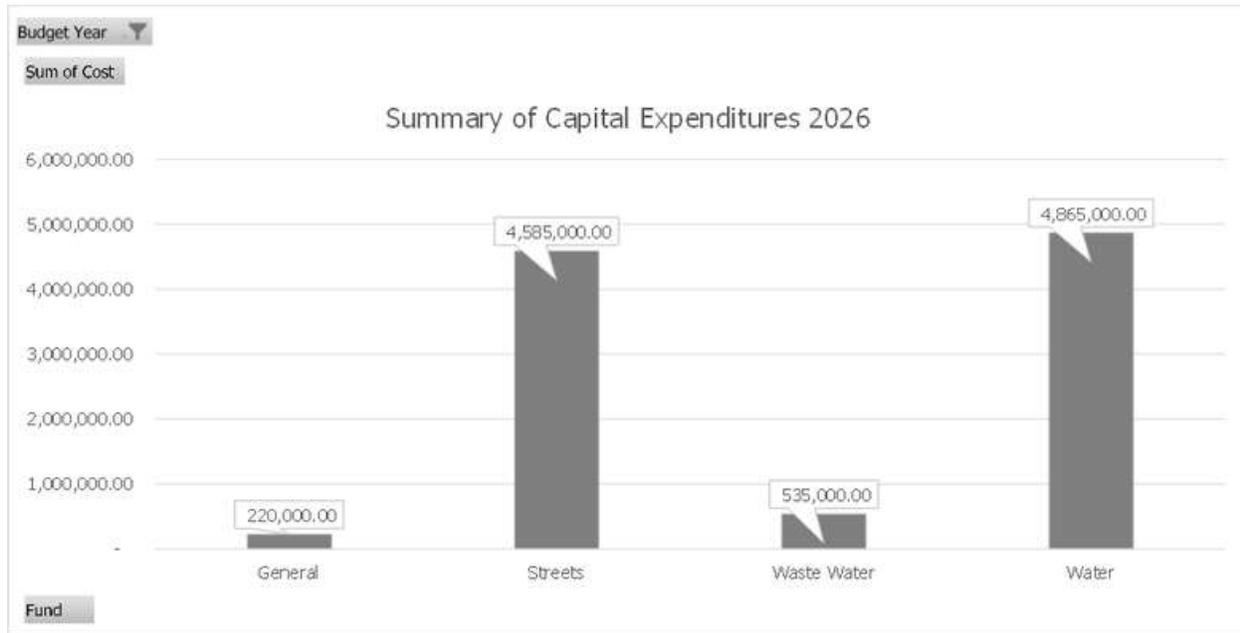


CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan (2026)



Summary of Capital Expenditures 2026





Capital Improvement Plan (2026-2030)

The following outlines planned investments in capital infrastructure and assets for 2026. The projects are summarized in the table below by fund expenditure. The total planned capital investment in 2026 equals \$10,205,000 across all funds and infrastructure types. Ninety-five percent (95%) of this total investment is dedicated to governmental infrastructure systems and operational assets like streets, drainage, and water and wastewater facilities. Five percent (5%) of the total capital investment supports other systems like long-range planning and information technology infrastructure.

Capital Improvement Program	Cost	Budget Year	Fund	Fund Number
City Hall Roof Restoration	200,000	2026	General	100
Facilities and Grounds Toolkats	20,000	2026	General	100
Cemetery Expansion	125,000	2026	Streets	410
Chip Seal	600,000	2026	Streets	410
Fairview Road Improvements	600,000	2026	Streets	410
On Call / Various Road Repairs	400,000	2026	Streets	410
Paradise of CO Improvements	1,500,000	2026	Streets	410
Parking Lot Repair	100,000	2026	Streets	410
Public Works Vehicle	60,000	2026	Streets	410
Restriping	125,000	2026	Streets	410
Sidewalk Improvements	250,000	2026	Streets	410
Snow Plows	500,000	2026	Streets	410
Street Concrete Repairs	250,000	2026	Streets	410
Trail Repair	75,000	2026	Streets	410
Backhoe	75,000	2026	Water	510
Backwash Pump	20,000	2026	Water	510
Gold Hill Clay Valve Replacement	50,000	2026	Water	510
Gold Hill Pump Replacement	150,000	2026	Water	510
Gold Hill Water Tank	1,600,000	2026	Water	510
Reservoir Access Road	2,100,000	2026	Water	510
Reservoir Engineering	500,000	2026	Water	510
Reservoir Monitoring	70,000	2026	Water	510
SCADA Upgrade	100,000	2026	Water	510
Water Meter Replacement	200,000	2026	Water	510
Collection Improvements	50,000	2026	Waste Water	520
Dewatering Engineering	75,000	2026	Waste Water	520
Effluent Channel Repair	20,000	2026	Waste Water	520
Fence	15,000	2026	Waste Water	520
Filter Panel Replacement	33,000	2026	Waste Water	520
Non Potable Water Valve Replacement	20,000	2026	Waste Water	520
Out Building Repair	62,000	2026	Waste Water	520
Screw Press Maintenance	50,000	2026	Waste Water	520
Sludge Analyzer	70,000	2026	Waste Water	520
Utility Vehicles x2	85,000	2026	Waste Water	520
UV Lighting	15,000	2026	Waste Water	520
WW Loader	40,000	2026	Waste Water	520



Capital Improvement Plan (2026-2030)

Capital Improvement Program	Cost	Budget Year	Fund	Fund Number
F&G Buildings	100,000	2027	General	100
F&G Machinery and Equipment	20,000	2027	General	100
F&G Vehicles	45,000	2027	General	100
Police Tech Equip/Vehicles	100,000	2027	General	100
Water Distribution Improvements	2,000,000	2027	Water	510
Water Machinery and Equipment	140,000	2027	Water	510
Water System Engineering	1,700,000	2027	Water	510
WW Collection Improvements	200,000	2027	Waste Water	520
WW Improvements-Plant	350,000	2027	Waste Water	520
WW Machinery and Equipment	40,000	2027	Waste Water	520
WWTP Expansion/Design Engineering	25,000	2027	Waste Water	520
F&G Buildings	100,000	2028	General	100
F&G Machinery and Equipment	20,000	2028	General	100
F&G Vehicles	45,000	2028	General	100
Police Tech Equip/Vehicles	100,000	2028	General	100
Water Distribution Improvements	750,000	2028	Water	510
Water Machinery and Equipment	100,000	2028	Water	510
Water System Engineering	315,000	2028	Water	510
WW Collection Improvements	200,000	2028	Waste Water	520
WW Improvements-Plant	150,000	2028	Waste Water	520
WW Machinery and Equipment	40,000	2028	Waste Water	520
WWTP Expansion/Design Engineering	25,000	2028	Waste Water	520
F&G Buildings	150,000	2029	General	100
F&G Machinery and Equipment	20,000	2029	General	100
F&G Vehicles	45,000	2029	General	100
Police Tech Equip/Vehicles	100,000	2029	General	100
Water Distribution Improvements	185,000	2029	Water	510
Water Machinery and Equipment	50,000	2029	Water	510
Water System Engineering	50,000	2029	Water	510
WW Collection Improvements	300,000	2029	Waste Water	520
WW Improvements-Plant	750,000	2029	Waste Water	520
WW Machinery and Equipment	40,000	2029	Waste Water	520
WWTP Expansion/Design Engineering	25,000	2029	Waste Water	520
F&G Buildings	150,000	2030	General	100
F&G Machinery and Equipment	20,000	2030	General	100
F&G Vehicles	45,000	2030	General	100
Police Tech Equip/Vehicles	100,000	2030	General	100
Water Distribution Improvements	1,000,000	2030	Water	510
Water Machinery and Equipment	150,000	2030	Water	510
Water System Engineering	50,000	2030	Water	510
WW Collection Improvements	300,000	2030	Waste Water	520
WW Improvements-Plant	750,000	2030	Waste Water	520
WW Machinery and Equipment	40,000	2030	Waste Water	520
WWTP Expansion/Design Engineering	25,000	2030	Waste Water	520



City of Woodland Park Capital Program

2026

Operations & Technology presents:

City Hall Roof Restoration

Proposed Year(s): 2026

Description:

Restore two sections of the City Hall roof

Justification:

This would restore the most problematic sections of the City Hall roof. The roof currently has multiple active leaks, torn seams, and poor drainage. The restoration is a 10-year solution to mitigate current leaks and additional wear and tear

Funding Source(s):

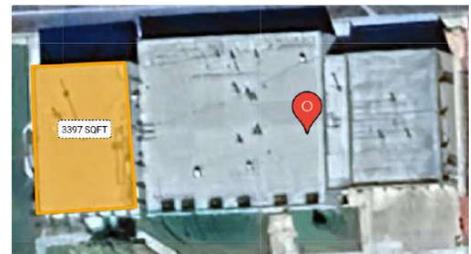
- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Stormwater Mgmt
- Other: _____
- Culture & Rec
- Water Utility _____



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$200,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2026

Public Works presents:

Cemetery: Construction of Expansion

CIP Tracking No.

Proposed Year(s): 2026

Description:

Construction of roadways, drainage improvements, and columbarium engineering to expand the Cemetery.

Justification:

Available space in the existing portion of the cemetery is extremely limited and unmarked graves make excavation for new burials problematic. Additional space is needed to be able to continue to offer new casket burials.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2024 Capital Cost:	\$125,000
Annual O&M Cost:	NA



City of Woodland Park Capital Program

2026

Public Works presents:

Street Crackseal and Chipseal

Proposed Year(s): 2026

Description:

City crack seal, chip seal, and re-striping of pain markings are used to preserve existing road network quality

Justification:

To continue to work toward a City Wide network pavement quality index of 70, the 10 year plan for recommended treatments on segments of roadway (detailed in the 2025 City of Woodland Park Pavement Management Plan) for 2026.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2025 Capital Cost:	\$600,000
Annual O&M Cost:	N/A



City of Woodland Park Capital Program

2026

Public Works presents:

Fairview Mil and Overlay

Proposed Year(s): 2026

Description:

Streets projects are designed using a “complete streets” approach where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered yielding projects that only require “digging once”.

Justification:

This project is identified in the 2025 Pavement Management Plan. This project starts at HWY24 down Fairview to the City limit line. This road will be milled with a 2” overlay.



Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$600,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Public Works presents:

Street Repairs

Proposed Year(s): 2026

Description:

Minor street repairs, large patches

Justification:

Roads need to be maintained and pot holes do occur and once they reach a certain size we prefer to perform large patches to fix the problem long term.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2026 Capital Cost:	\$400,000
Annual O&M Cost:	\$200



City of Woodland Park Capital Program

2026

Public Works presents:

Paradise of Colorado – Paver replacement

Proposed Year(s): 2026

Description:

Streets projects are designed using a “complete streets” approach where drainage, asphalt, water/wastewater line replacement, and pedestrian accessibility are all considered yielding projects that only require “digging once”

Justification:

This project is not in the Pavement Management Plan. This subdivision had concrete pavers installed when constructed. The pavers have deteriorated to a point where the road needs replacement. The Pavers where not maintained therefore we are planning to remove the pavers and put asphalt back in place of the pavers. This does include some new curb and gutter work where needed.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$1,500,000
Annual O&M Cost:	\$1,000



City of Woodland Park Capital Program

2026

Public Works presents:

Vehicle Replacement

Proposed Year(s): 2026

Description:

Vehicle replacement

(1) Dodge ¾ ton \$60,000

Justification:

A total of 1 vehicles were due for replacement due to wear and tear, increased maintenance, mileage and number of years old.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$60,000
Annual O&M Cost:	\$300



City of Woodland Park Capital Program

2026

Public Works presents:

Street Striping

CIP Tracking No. [Insert No.]

Proposed Year(s): 2026

Description:

Restriping of City streets with approved lane markings

Justification:

Street marking wear off in a short period of time. It is required for the City to paint the lane markers.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility

Project Overview:

Category: [Infrastructure] Type: [Repair] Useful Life: [1 year]

Project Start: [1/1/2026] Completion: [12/31/2026]

<i>Projected Costs</i>	
2026 Capital Cost:	\$125,000
Annual O&M Cost:	\$70,000



City of Woodland Park Capital Program

2026

Public Works presents:

ADA Sidewalk and Pedestrian Ramp Improvements

CIP Tracking No. [Insert No.]

Proposed Year(s): 2026

Description:

This project involves repairing and upgrading existing sidewalks and pedestrian ramps City-wide.

Justification:

Many of the City's sidewalks and pedestrian ramps are deteriorated and in need of repair. Reconstruction of these areas requires compliance with the Americans with Disabilities Act (ADA).

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other:
- Culture & Rec
- Water Utility
- MMOF Grant

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$250,000
Annual O&M Cost:	NA



City of Woodland Park Capital Program

2026

Public Works presents:

SNOW PLOW Replacement

CIP Tracking No. [Insert No.]

Proposed Year(s): 2026

Description:

Replacement of (2) Two Snow Plows

(1) #55- Dual use truck – 2001 Freightliner FL 80 -3,560 Hours

(1) #13 – 2000 Freightliner FL80 6,550 Hours

Justification:

Replace both trucks well over 20 years old. Additionally, repair costs have started to increase and replacing them with automatic transmission as it is difficult to find operator who can drive a manual transmission.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Storm water Mgmt.
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$500,000.00
Annual O&M Cost:	\$1,200.00



City of Woodland Park Capital Program

2026

Public Works presents:

Street Concrete Repairs

Proposed Year(s): 202

Description:

Repair concrete sections within the Right-Of-Way.

Justification:

Cross pans, curb and gutter and other concrete section of the road deteriorate over time as well as get damaged by heavy traffic and need replacement

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Storm water Mgmt.
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



<i>Projected Costs</i>	
2026 Capital Cost:	\$250,000
Annual O&M Cost:	NA



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Backhoe Replacement

Proposed Year(s): 2026

Description:

Replacement of the Utility Backhoe

Justification:

This would replace the 2011 Caterpillar Backhoe. The current Backhoe has 3,000 hours on it. We are also looking into the every two years replacement as we had doner in the past. This cost is split between water and wastewater (65%/35%).

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$120,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Backwash Pump Repair / Replacement

Proposed Year(s): 2026

Description:

The backwash pump at the Water Treatment Plant is in need of service/replacement. This pump provides the method of backwashing the filters at the water plant. The current pump is original to the plat and will need some work before it fails.

Justification:

The pump has not been worked on in some time. This pump is a critical piece of equipment. It is responsible approximately 100% of our water as the filters need to be backwashed just about everyday.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$20,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Gold Hill Clay Valve Repair / Replacement

Proposed Year(s): 2026

Description:

The GH clay valve is a valve helps the distribution system manage the transfer of water the tank and the distribution system.

Justification:

This valve manages water for the Gold Hill pressure zone. Without this valve functioning properly our operators would have a very difficult time managing tank levels to the GH pressure zone. Without it the operators would have to turn on and off pumps at various times throughout the day and night.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$50,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Gold Hill Pump Repair / Replacement

Proposed Year(s): 2026

Description:

Two pumps at the Gold Hill pump house are in need of service. These pumps provide finished water from distribution system to the gold hill water tank.

Justification:

These pumps have started to pump less and less water. This is an indication that the pumps have wear and need to be repaired and or if possible of replaced. These pumps are a critical pieces of equipment. They pump approximately 30% of our water and also provide fire protection to the gold hill pressure zone.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$150,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Gold Hill Water Tank

Proposed Year(s): 2026

Description:

Design/Engineering/construct a new 500K gallon water tank next to the exist water tank.

Justification:

The condition of the existing Gold Hill water tank decreased. Due to ice buildup inside the tank, the tank wall thickness has decreased to a point to where it is in need of repair. We cannot take the tank out of service due to water demand and fire protection therefore, we will need to construct a new tank in order to refurbish the old tank. In the end we will have redundancy and additional fire protection with a second online tank. We are also fixing the icing issue.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$2,500,000
Annual O&M Cost:	\$2,000



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Reservoir Access Roads

CIP Tracking No.

Proposed Year(s): 2026

Description:

Access roads to the 350 Acre Feet (AF) reservoir.

Justification:

Additional augmentation water storage in Woodland Park is needed. Currently we have a 55 AF reservoir which will not be large enough to meet our augmentation needs in the future. We also need additional storage to back up the Homestake Pipeline. If his line breaks and cannot be fix for any length of time we will need to be able to provide water to our customers. I cannot emphasize enough the importance for this reservoir and the access to it

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:
 Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$2,100,000
Annual O&M Cost:	\$TBD



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Reservoir

CIP Tracking No. [Insert No.]

Proposed Year(s): 2023-2026

Description:

Design/Engineering for a 350 Acre Feet (AF) reservoir.

Justification:

Additional augmentation water storage in Woodland Park is needed. Currently we have a 55 AF reservoir which will not be large enough to meet our augmentation needs in the future. We also need additional storage to back up the Homestake Pipeline. If his line breaks and cannot be fix for any length of time we will need to be able to provide water to our customers. I cannot emphasize enough the importance for this reservoir.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:
 Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$500,000
Annual O&M Cost:	\$TBD



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Reservoir monitoring

Proposed Year(s): 2026

Description:

Install equipment to monitor reservoir conditions.

Justification:

Currently the water treatment staff has to physically check the reservoir levels and flow data. This request would allow staff to install equipment that would record and relay the information to the water treatment plant. More accuracy and up to date information would be recorded and allow the operators to make better informed decisions without having to physically go to the reservoir and manually check.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$70,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2026

Utilities/Water presents:

SCADA upgrades – System Control and Data Acquisition

Proposed Year(s): 2019-2026

Description:

Upgrade existing plant control system. This is not tied to any one control center. We are discovering some of the systems need replacement

Justification:

Various system are in need of replacement due to technology that supports them is going obsolete and systems are not working. Lighting has also been an issue with our systems.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$100,000
Annual O&M Cost:	TBD



City of Woodland Park Capital Program

2026

Utilities/Water presents:

Meter Replacement

Proposed Year(s): 2019-2026

Description:

Replacement and upgrade of 3600 water meters throughout the water system. This is a four year project with continuous funding for all four years. Meters include 24 hour monitoring, remote reading capability, leak detection and can relay information to our customers.

Justification:

Old meters become inaccurate over time and they are not effective in assisting customers with tracking their usage. They are also inefficient in recording meter readings and the technology that supports them is going obsolete.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

Projected Costs	
2026 Capital Cost:	\$250,000
Annual O&M Cost:	\$12.00/customer/yr.



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Composting Feasibility Study

Proposed Year(s): 2026

Description:

Perform study on the City’s composting operation.

Justification:

The City’s composting operations will be evaluated. An assessment of the operations, equipment, expenditures and available space to justify what direction is more cost effective moving forward with composting operations.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Infrastructure Type: Planning/Design Useful Life: 2 years

Project Start: 1/1/2026 Completion: 12/31/2026

<i>Projected Costs</i>	
2026 Capital Cost:	\$75,000
Annual O&M Cost:	\$NA



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

North Fence Relocation

Proposed Year(s): 2026

Description:

Relocate fence on the Northern property line.

Justification:

It has been brought to our attention that the fence on the northern property line is on the adjacent property. The fence needs to be relocated to the City Property line.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$15,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Filter Panel Replacement

Proposed Year(s): 2026

Description:

Replacement of the filter panels in the tertiary filter at the wastewater treatment plant. The tertiary filter is the final set in the treatment process before going to disinfection.

Justification:

Replacement of filter panels is needed as the current filter has started to fail requiring more backwashing. The filters has also required more cleaning as they have worn down. This has increased staff time pulling them away from other maintenance item that require more maintenance.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$33,000
Annual O&M Cost:	\$0



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Non-potable water valve replacement

Proposed Year(s): 2026

Description:

The current non-potable piping system is difficult to clean. We would like to upgrade the piping.

Justification:

Current piping is very difficult to clean. Removing the existing piping and installing a new system of piping and an inline filter that is easier to access is needed.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$20,000
Annual O&M Cost:	Staff time



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Building Repair

Proposed Year(s): 2026

Description:

Out buildings around the WW plant have deteriorated to a point where the roofs need replacement and they need painted.

Justification:

These buildings store material for WW operations. They need to be maintained to be able to continue using them.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:
 Project Start: Completion:



Projected Costs	
2026 Capital Cost:	\$6,200
Annual O&M Cost:	\$100



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Screw Press Maintenance

Proposed Year(s): 2026

Description:

The screw press at the WWTP dewateres the sludge that is produced in the treatment process.

Justification:

The screw press needs maintenance. We would like to install a new lip seal and replace the existing screens. The seal has worn down over the years and is no longer working properly. The screens have begun to clog up as the water chemistry has started to cling to the screens and cleaning is no longer effective.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$50,000
Annual O&M Cost:	Staff time



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Sludge Analyzer

Proposed Year(s): 2026

Description:

Installing a Sludge Analyzer the WWTP. The plant does not have one currently and installing one would help with the dewatering process. As we dewater the sludge it is turned into a solid and that is what is hauled off to a landfill.

Justification:

We would like to have a sludge analyzer installed to help with analyzing the percent of solids coming into the screw press. The analyzer would then determine how much polymer is needed to effectively dewater the sludge. This would help with process control as well as hopefully saving money on polymer.

Funding Source(s):

- General
- Street Capital Impr.
- Wastewater Utility
- Conservation Trust
- Stormwater Mgmt
- Other: _____
- Culture & Rec
- Water Utility

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$70,000
Annual O&M Cost:	Staff time



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Vehicle Replacement

Proposed Year(s): 2026

Description:

Replacement of two trucks.

Justification:

Replacement of two pickups. Two existing vehicles are scheduled for replacement by the fleet Crew Chief. These trucks are ten year and older therefore requiring replacement.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$85,000
Annual O&M Cost:	\$500



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

UV Replacement

Proposed Year(s): 2026

Description:

Replacement of the UV bulbs for treatment

Justification:

Replacement of half of the bulbs every year to cover required maintenance. The bulbs typically last two years however in the event of failure we need bulbs on hand. We try to purchase half of the bulbs every year to cover emergencies and the two year replacement schedule.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____



Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

<i>Projected Costs</i>	
2026 Capital Cost:	\$15,000
Annual O&M Cost:	\$10,000



City of Woodland Park Capital Program

2026

Utilities/Wastewater presents:

Loader Replacement Program

Proposed Year(s): 2026

Description:

Two large pieces of equipment fall under this program. Program is used to spread out the cost of replacing the loaders instead of one large capital expense. This program allows for each loader to be replaced every two years (two loaders, one replaced every year). Cost of \$40,000/year.

Justification:

Instead of following the normal procedure of purchasing new equipment every 15-20 years we budget to spend money towards a new loader every other year. The cost is about the same as if we purchased a loader after its useful life however we get a new loader each year and the equipment is always under warranty therefore creating a savings in maintenance costs.

Funding Source(s):

- General
- Conservation Trust
- Culture & Rec
- Street Capital Impr.
- Stormwater Mgmt
- Water Utility
- Wastewater Utility
- Other: _____

Project Overview:

Category: Type: Useful Life:

Project Start: Completion:

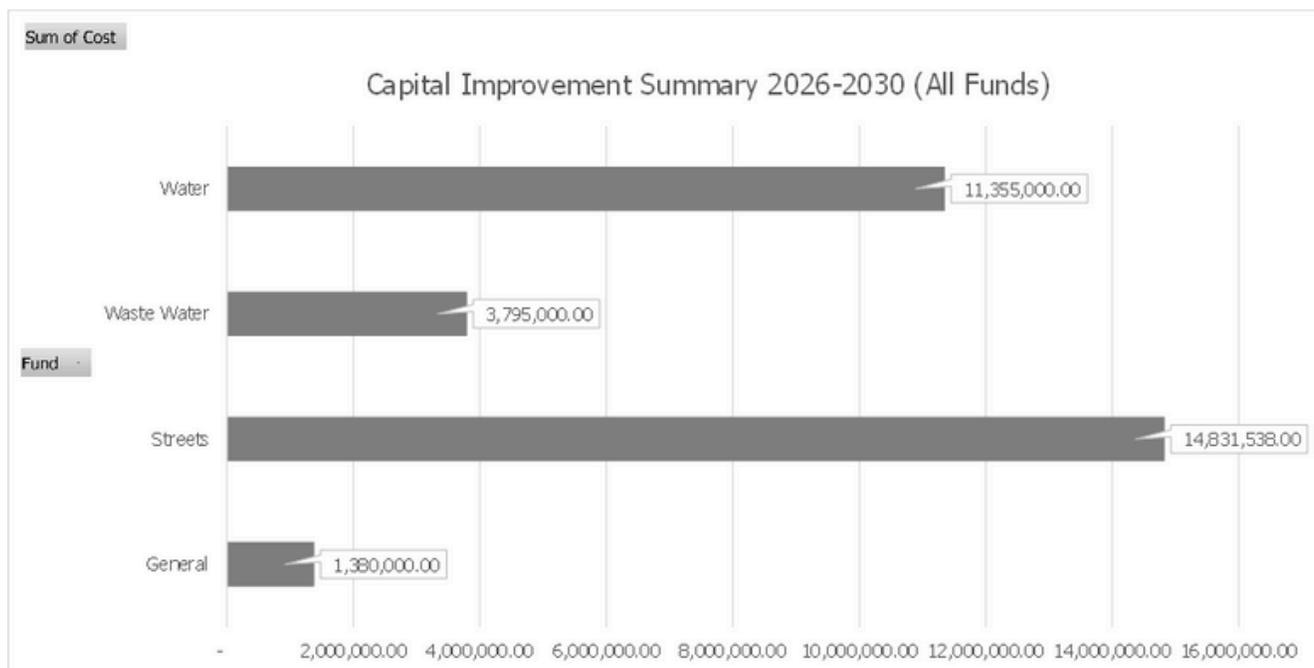


Projected Costs	
2026 Capital Cost:	\$40,000
Annual O&M Cost:	\$20,000



Capital Improvement Plan (2026-2030)

Capital Improvement Summary 2026-2030 (All Funds)





FIVE-YEAR FINANCIAL PLAN

Five-Year Financial Plan Introduction



The following information details the Five-Year Financial Plan for the City of Woodland Park, Colorado, for the years 2026 through 2030. The Five-Year Financial Plan is the City's primary long-range planning tool, providing revenue and expenditure information Citywide for all 10 funds. The Citywide budget and each fund within the Five-Year Financial Plan are balanced, meaning anticipated revenues equal or exceed planned operating expenses. In some City funds, capital reserves may be used to fund one-time projects, which is a common and sound practice.

A five-year financial plan is recommended by the Government Finance Officers Association (GFOA) because planning for five years provides greater insight into the City's financial capabilities to meet current and long-term service level objectives. The first year of the Five-Year Financial Plan is included in the 2026 budget and includes \$13,361,458 in total projected revenues and \$12,987,572 in total projected expenditures. Budget years 2027-2030 of the Five-Year Financial Plan are forecasted using assumptions about economic conditions and anticipated department needs. Forecasted revenues and expenditures in years 2026 to 2029 will be evaluated in each annual budget process and may be adjusted based on changing economic conditions, spending needs, service level objectives, and/or budget priorities.

The City's annual budget process will use the Five-Year Financial Plan as a basis to begin the budget process in future years. The City Manager's Office and Finance department staff work closely with other departments in compiling the City's needs and creating the annual budget. This process begins in July each year. At the end of summer, departments are requested to submit budget requests and SLAR forms to request funding for increased and maintained levels of service. Once all of the SLAR forms are received, they are reviewed by the City Manager and Budget Director and, if approved, are entered into the Five-Year Financial Plan. By the end of summer, the Finance department and the City Manager's Office review expenditures, including budget requests, and compare them against forecasted revenues to determine available funding. The list of SLARs is then reviewed again, depending on the level of funding available, based on revenue projections. The Five-Year Financial Plan, which includes the Five-Year Financial Plan and Capital Improvement program, is presented to Council with the annual budget by October 15th each year.

The 2026-2030 Five-Year Financial Plan focuses on maintaining service levels, achieving council priorities, and providing a roadmap for the next five years. The assumptions used in developing the Five-Year Financial Plan are also included for reference.



Five-Year Projection Tables

Total General Fund Revenue Projections 2026-2030					
General Fund	2026	2027	2028	2029	2030
Taxes	10,141,634	10,404,511	10,677,249	10,957,167	11,245,760
Licenses and Permits	136,600	139,300	142,800	146,400	150,100
Intergovernmental	739,453	749,700	762,800	776,300	790,100
Charges for Services	133,200	135,800	139,100	142,600	146,200
Fines and Forfeitures	64,700	66,000	67,600	69,300	71,000
Investment Earnings	195,000	175,000	165,000	150,000	150,000
Miscellaneous	71,090	71,090	71,090	71,090	71,091
Transfers In	1,595,581	1,628,215	1,654,934	1,689,207	1,723,000
Total Revenues	\$ 13,077,258	\$ 13,369,616	\$ 13,680,573	\$ 14,002,064	\$ 14,347,251



Five-Year Projection Tables

General Fund 2026-2030

General Fund Projections 2026-2030					
	2026	2027	2028	2029	2030
General Fund					
Projected Revenues	13,077,259	13,369,617	13,680,573	14,002,065	14,347,252
Projected Expenditures	13,361,458	13,274,186	13,570,844	13,834,035	14,195,927

Total Fund Expenditure Projections 2026-2030						
Fund	2026	2027	2028	2029	2030	
General Fund	\$ 13,361,458	\$ 13,274,186	\$ 13,570,844	\$ 13,834,035	\$ 14,195,927	
Downtown Dev Authority Fund	727,088	261,868	268,306	275,007	281,876	
Cultural and Recreation Fund	2,543,849	2,480,442	2,522,325	2,567,130	2,610,744	
Streets Capital Imp Fund	5,200,244	2,874,243	3,287,078	3,329,502	3,408,883	
Stormwater Mgmt Fund	168,075	173,045	178,164	183,437	188,869	
Wastewater Util Ent Fund	7,144,580	6,839,398	4,220,241	3,388,396	4,352,663	
Water Util Ent Fund	2,760,906	2,877,296	2,718,813	3,455,530	3,495,892	
Total Expenditures	\$ 31,906,200	\$ 28,780,478	\$ 26,765,771	\$ 27,033,037	\$ 28,534,854	

Total General Fund Expenditure Projections 2026-2030					
General Fund	2026	2027	2028	2029	2030
Salary and Benefits	8,163,306	8,176,377	8,397,162	8,627,648	8,867,501
Operating and Maintenance	3,188,415	3,155,880	3,216,270	3,185,070	3,291,771
Capital Outlay	247,100	293,000	293,000	343,000	343,000
Debt Service	705,687	706,087	705,687	704,487	706,612
Transfers Out	1,056,949	942,842	958,725	973,830	987,043
Total Expenditures	\$ 13,361,457	\$ 13,274,186	\$ 13,570,844	\$ 13,834,035	\$ 14,195,927



Five-Year Projection Tables

FIVE-YEAR PLAN ASSUMPTIONS 2026-2030

5-year Long-Term Financial Plan					
	2026	2027	2028	2029	2029
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Revenue Assumptions					
Growth Rate	2.00%	2.50%	2.50%	2.50%	2.50%
Property Tax	6.00%	3.00%	6.00%	3.00%	6.00%
Expenditure Assumptions					
Inflation Rate	2.50%	2.00%	2.00%	2.00%	2.00%
Health Insurance	5.50%	8.00%	8.00%	8.00%	8.00%
Utilities	4.00%	4.00%	4.00%	4.00%	4.00%
Insurance/Workers Compensation	8.00%	8.00%	8.00%	8.00%	8.00%
Cost of Living Adjustment	2.00%	2.00%	2.00%	2.00%	2.00%
Retirement Contribution-Swom	8.00%	8.00%	8.00%	8.00%	8.00%
Retirement Contribution-General	5.00%	5.00%	5.00%	5.00%	5.00%

Five-Year Projection - GF Revenue



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2026	2027	2028	2029	2030
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
Beginning Fund Balance	5,791,014	5,506,815	5,602,246	5,711,976	5,880,005
REVENUE					
Taxes	10,141,634	10,404,511	10,677,249	10,957,167	11,245,760
Licenses and Permits	136,600	139,300	142,800	146,400	150,100
Intergovernmental	739,453	749,700	762,800	776,300	790,100
Charges for Services	133,200	135,800	139,100	142,600	146,200
Fines and Forfeitures	64,700	66,000	67,600	69,300	71,000
Investment Earnings	195,000	175,000	165,000	150,000	150,000
Contributions/Donations Private Sources	-	-	-	-	-
Miscellaneous	71,090	71,090	71,090	71,090	71,091
Transfers In	1,595,581	1,628,215	1,654,934	1,689,207	1,723,000
Other Sources	-	-	-	-	-
Total Revenue/Other Financing Sources	13,077,259	13,369,617	13,680,573	14,002,065	14,347,252

Five-Year Projection - GF Expenditures



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2026	2027	2028	2029	2030
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
	(373,886)	3,931	15,930	71,829	52,725
EXPENDITURES by Department/Division					
Elected Officials	32,600	33,420	34,090	34,770	35,450
City Manager	600,040	612,260	624,961	638,287	652,127
City Attorney	-	-	-	-	-
Assistant City Manager	-	-	-	-	-
City Clerk	473,841	465,768	498,297	491,439	525,093
Municipal Court	153,984	155,711	157,438	159,273	161,109
Planning and Building	680,870	697,988	715,835	734,508	754,007
Inter/Nondepartmental	1,317,650	1,131,150	1,144,950	1,159,050	1,173,450
Education Support	-	-	-	-	-
Finance	743,226	759,978	777,353	795,453	814,279
Facilities and Grounds	1,542,497	1,481,612	1,503,159	1,575,544	1,598,667
Information Technology	510,800	491,909	500,827	510,058	519,489
Police Operations	3,698,965	3,898,245	4,000,046	4,107,947	4,218,949
Public Works Administration	365,616	385,341	405,263	370,797	436,845
Fleet Maintenance	593,339	608,130	622,413	638,109	653,417
Street Operations	885,394	903,744	921,800	940,482	959,390
Community Engagement	-	-	-	-	-
Debt Service	705,687	706,087	705,687	704,487	706,612
Transfers Out	1,056,949	942,842	958,725	973,830	987,043
Other Financing Uses	-	-	-	-	-
Total Expenditures/Other Financing Uses	13,361,458	13,274,186	13,570,844	13,834,035	14,195,927
Ending Fund Balance	5,417,128	5,421,059	5,436,989	5,508,818	5,561,543

Five-Year Projection - GF Expenditures



GENERAL FUND SUMMARY (100)					
	5-year Long-Term Financial Plan				
	2026	2027	2028	2029	2030
	Projected	Projected	Projected	Projected	Projected
	Budget	Budget	Budget	Budget	Budget
	(373,886)	3,931	15,930	71,829	52,725
EXPENDITURES by Type		13,070	220,785	230,486	239,853
Salary and Benefits	8,163,306	8,176,377	8,397,162	8,627,648	8,867,501
Operating and Maintenance	3,188,415	3,155,880	3,216,270	3,185,070	3,291,771
Capital Outlay	247,100	293,000	293,000	343,000	343,000
Debt Service	705,687	706,087	705,687	704,487	706,612
Transfers Out	1,056,949	942,842	958,725	973,830	987,043
Total Expenditures/Other Financing Uses	13,361,458	13,274,186	13,570,844	13,834,035	14,195,927

Five-Year Projection - City Council



GENERAL FUND EXPENDITURES (100)						
City Council						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
100-105-3335	Operating expenditures miscellaneous (4)	17,950	18,400	18,770	19,150	19,530
100-105-5800	Training/Travel (3)	11,000	11,280	11,510	11,740	11,970
100-105-6100	Supplies (1)	150	150	150	150	150
100-105-6125	Meetings/Mileage/Meals (2)	3,000	3,080	3,140	3,200	3,260
100-105-8003	Special Projects	500	510	520	530	540
Total Operating Expenditures		32,600	33,420	34,090	34,770	35,450
Discretionary Appropriation						
100-105-8001	Community Investment	-	-	-	-	-
100-105-8002	Woodland Park Main Street	-	-	-	-	-
Total Discretionary Appropriation		-	-	-	-	-
Total Elected Officials		32,600	33,420	34,090	34,770	35,450

Five-Year Projection - City Manager



GENERAL FUND EXPENDITURES (100)						
City Manager		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-110-1100	Salaries/Wages Full-time	335,000	341,700	348,500	355,500	362,600
100-110-1400	Auto Allowance	7,200	7,200	7,200	7,200	7,200
100-110-1410	Health Insurance Allowance	16,800	16,800	16,800	16,800	16,800
100-110-1700	Insurance	58,067	62,700	67,700	73,100	78,900
100-110-1710	Payroll Taxes	26,633	27,165	27,706	28,262	28,827
100-110-1720	Retirement	16,750	17,085	17,425	17,775	18,130
	Total Salaries and Benefits	460,450	472,650	485,331	498,637	512,457
Operating Expenditures						
100-110-2010	Comm Engage/Promotion/Marketing (2)	36,000	36,000	36,000	36,000	36,000
100-110-3500	Professional Services	18,000	18,000	18,000	18,000	18,000
100-110-5900	Training/Travel (1)	5,500	5,500	5,500	5,500	5,500
100-110-5850	Membership Dues	2,500	2,500	2,500	2,500	2,500
100-110-6100	Supplies	300	300	300	300	300
100-110-6125	Meetings/Mileage/Meals	790	810	830	850	870
100-110-5300	Telephone/Communications	3,000	3,000	3,000	3,000	3,000
100-110-6200	Certified Small Business Development Grant					
100-110-2011	Citizen's Academy	2,500	2,500	2,500	2,500	2,500
100-110-2110	Special Events (3)	35,000	35,000	35,000	35,000	35,000
100-110-2090	Cemetery	2,000	2,000	2,000	2,000	2,000
100-110-8802	Main Street Contribution (4)	30,000	30,000	30,000	30,000	30,000
100-110-2070	Keep Woodland Park Beautiful (5)	4,000	4,000	4,000	4,000	4,000
	Total Operating Expenditures	139,590	139,610	139,630	139,650	139,670
Capital Outlay						
100-110-7500	Cemetery Capital	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Total City Manager	600,040	612,260	624,961	638,287	652,127

Five-Year Projection - Clerk



GENERAL FUND EXPENDITURES (100)						
City Clerk						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-112-1100	Salaries/Wages Full-time (5)	311,696	317,900	324,300	330,800	337,400
100-112-1700	Insurance	61,880	66,800	72,100	77,900	84,100
100-112-1710	Payroll Taxes	24,780	25,273	25,782	26,299	26,823
100-112-1720	Retirement	15,585	15,895	16,215	16,540	16,870
	Total Salaries and Benefits	413,941	425,868	438,397	451,539	465,193
Operating Expenditures						
100-112-2020	Elections	30,000	10,000	30,000	10,000	30,000
100-112-2030	Open Records					
100-112-2040	Human Resources Recruitment	6,500	6,500	6,500	6,500	6,500
100-112-2050	Cemetery	-	-	-	-	-
100-112-3200	Professional Services (4)	-	-	-	-	-
100-112-3310	Liquor Licensing Expense	500	500	500	500	500
100-112-3920	Codification	4,500	4,500	4,500	4,500	4,500
100-112-5100	Document/Records Services	5,500	5,500	5,500	5,500	5,500
100-112-5150	Recording	400	400	400	400	400
100-112-5300	Telephone/Communications	2,000	2,000	2,000	2,000	2,000
100-112-5400	Advertising/Legal Notices	3,000	3,000	3,000	3,000	3,000
100-112-5800	Training/Travel (1)	5,000	5,000	5,000	5,000	5,000
100-112-5850	Membership Dues (2)	1,200	1,200	1,200	1,200	1,200
100-112-6100	Supplies	800	800	800	800	800
100-112-6125	Meetings/Mileage/Meals	500	500	500	500	500
100-112-3240	Publications/Reports	-	-	-	-	-
	Total Operating Expenditures	59,900	39,900	59,900	39,900	59,900
Capital Outlay						
100-112-7500	Cemetery Capital (3)					
	Total Capital Outlay	-	-	-	-	-
	Total City Clerk	473,841	465,768	498,297	491,439	525,093

Five-Year Projection - Municipal Court



GENERAL FUND EXPENDITURES (100)						
Municipal Court						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-113-1200	Salaries/Wages Part-time	80,300	81,900	83,500	85,200	86,900
100-113-1710	Payroll Taxes	6,384	6,511	6,638	6,773	6,909
	Total Salaries and Benefits	86,684	88,411	90,138	91,973	93,809
Operating Expenditures						
100-113-2060	Jury Trials (3)	500	500	500	500	500
100-113-3200	Professional Services (2)	27,500	27,500	27,500	27,500	27,500
100-113-3210	Legal Services (1)	30,000	30,000	30,000	30,000	30,000
100-113-5800	Training/Travel (4)	7,200	7,200	7,200	7,200	7,200
100-113-5050	Custody of Prisoners	500	500	500	500	500
100-113-5850	Membership Dues	400	400	400	400	400
100-113-6100	Supplies	1,200	1,200	1,200	1,200	1,200
	Total Operating Expenditures	67,300	67,300	67,300	67,300	67,300
	Total Municipal Court	153,984	155,711	157,438	159,273	161,109

Five-Year Projection - Planning



GENERAL FUND EXPENDITURES (100)						
Planning and Building						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-114-1100	Salaries/Wages Full-time	441,294	450,100	459,100	468,300	477,700
100-114-1200	Salaries/Wages Part-time	24,300	24,800	25,300	25,800	26,300
100-114-1300	Overtime	300	300	300	300	300
100-114-1700	Insurance	83,210	89,900	97,100	104,900	113,300
100-114-1710	Payroll Taxes	34,200	34,883	35,580	36,293	37,022
100-114-1720	Retirement	22,065	22,505	22,955	23,415	23,885
	Total Salaries and Benefits	605,370	622,488	640,335	659,008	678,507
Operating Expenditures						
100-114-2070	Keep Woodland Park Beautiful (1)	-	-	-	-	-
100-114-2071	Historic Preservation Committee (4)	15,000	15,000	15,000	15,000	15,000
100-114-3200	Professional Services (5)	35,000	35,000	35,000	35,000	35,000
100-114-6210	Clothing/uniform	500	500	500	500	500
100-114-5300	Telephone/Communications	2,200	2,200	2,200	2,200	2,200
100-114-5400	Advertising/Legal Notices (2)	1,800	1,800	1,800	1,800	1,800
100-114-5800	Training/Travel (3)	3,000	3,000	3,000	3,000	3,000
100-114-5850	Membership Dues	3,000	3,000	3,000	3,000	3,000
100-114-6100	Supplies	2,000	2,000	2,000	2,000	2,000
	Total Operating Expenditures	62,500	62,500	62,500	62,500	62,500
Capital Outlay						
100-114-7500	Planning-Capital Outlay (6)	13,000	13,000	13,000	13,000	13,000
	Total Capital Outlay	13,000	13,000	13,000	13,000	13,000
	Total Planning	680,870	697,988	715,835	734,508	754,007

Five-Year Projection - Finance



GENERAL FUND EXPENDITURES (100)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
Finance		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-117-1100	Salaries/Wages Full-time	491,150	501,000	511,000	521,200	531,600
100-117-1300	Overtime	-	-	-	-	-
100-117-1700	Insurance	70,654	76,300	82,400	89,000	96,100
100-117-1710	Payroll Taxes	38,064	38,828	39,603	40,393	41,199
100-117-1720	Retirement	24,558	25,050	25,550	26,060	26,580
Total Salaries and Benefits		624,426	641,178	658,553	676,653	695,479
Operating Expenditures						
100-117-2310	Office Equipment & Maintenance	-	-	-	-	-
100-117-3120	Telephone Charges	-	-	-	-	-
100-117-3220	Financial Services (1)	28,000	28,000	28,000	28,000	28,000
100-117-3500	Professional Services	20,000	20,000	20,000	20,000	20,000
100-117-5500	Publications/Reports	-	-	-	-	-
100-117-5800	Training/Travel (2)	8,500	8,500	8,500	8,500	8,500
100-117-5850	Membership Dues	1,000	1,000	1,000	1,000	1,000
100-117-5900	Bank Charges	18,300	18,300	18,300	18,300	18,300
100-117-5950	County Treasurer Fee	37,000	37,000	37,000	37,000	37,000
100-117-6100	Supplies	6,000	6,000	6,000	6,000	6,000
Total Operating Expenditures		118,800	118,800	118,800	118,800	118,800
Capital Outlay						
100-117-7500	Financial Software	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-
Total Finance		743,226	759,978	777,353	795,453	814,279

Five-Year Projection - IT



GENERAL FUND EXPENDITURES (100)						
Information Technology						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-120-1100	Salaries/Wages Full-time (6)	195,400	199,300	203,300	207,400	211,500
100-120-1200	Salaries/Wages Part-time	-	-	-	-	-
100-120-1700	Insurance	22,370	24,200	26,100	28,200	30,500
100-120-1710	Payroll Taxes	15,534	15,844	16,162	16,488	16,814
100-120-1720	Retirement	9,770	9,965	10,165	10,370	10,575
Total Salaries and Benefits		243,075	249,309	255,727	262,458	269,389
Operating Expenditures						
100-120-3200	Professional Services	40,000	12,500	12,500	12,500	12,500
100-120-3500	Contract Services	-	-	-	-	-
100-120-3700	Information Technology Services (3)	90,000	90,000	90,000	90,000	90,000
n/a	Network Services	-	-	-	-	-
100-120-4340	Technology Repair and Maintenance (2)	42,000	42,800	43,700	44,600	45,500
100-120-4350	Printer/Copier Repair and Maintenance	32,600	33,300	34,000	34,700	35,400
100-120-6100	Supplies	200	200	200	200	200
100-120-6710	Small Tools/Equipment/Software (1)	43,925	44,800	45,700	46,600	47,500
n/a	Audio/Visual	-	-	-	-	-
100-120-5800	Travel/Training (5)	4,000	4,000	4,000	4,000	4,000
100-120-6500	Fiber Maintenance	-	-	-	-	-
Total Operating Expenditures		252,725	227,600	230,100	232,600	235,100
Capital Outlay						
100-120-7520	Technology Equipment (4)	15,000	15,000	15,000	15,000	15,000
Total Capital Outlay		15,000	15,000	15,000	15,000	15,000
Total Information Technology		510,800	491,909	500,827	510,058	519,489

Five-Year Projection - Police



GENERAL FUND EXPENDITURES (100)						
Police Operations						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-221-1100	Salaries/Wages Full-time	2,509,603	2,559,800	2,611,000	2,663,200	2,716,500
100-221-1200	Salaries/Wages Part-time	-	-	-	-	-
100-221-1300	Overtime	143,000	145,900	148,800	151,800	154,800
100-221-1700	Insurance	480,717	519,200	560,700	605,600	654,000
100-221-1710	Payroll Taxes	63,245	63,245	63,246	63,247	63,248
100-221-1720	Retirement	213,200	217,500	221,900	226,300	230,800
	Total Salaries and Benefits	3,409,765	3,505,645	3,605,646	3,710,147	3,819,348
Operating Expenditures						
100-221-2040	Police Recruitment	10,000	10,200	10,400	10,600	10,800
100-221-2220	Community Programs (9)	2,700	2,800	2,900	3,000	3,100
100-221-2230	Police Reserves Expenditures (10)	-	-	-	-	-
100-221-2240	Emergency Management	8,600	8,800	9,000	9,200	9,400
100-221-3340	Medical Services (11)	2,700	2,800	2,900	3,000	3,100
100-221-3500	Professional Services	7,500	7,500	7,500	7,500	7,500
100-221-3700	Information Technology Services (6)	30,000	30,800	31,400	32,200	32,800
100-221-4320	Equipment Repair and Maintenance (3)	55,000	55,000	55,000	55,000	55,001
100-221-5300	Telephone/Communications (4)	28,500	28,500	28,500	28,500	28,500
100-221-5800	Training/Travel (14)	35,500	35,500	35,500	35,500	35,500
100-221-5850	Membership Dues (5)	70,000	71,400	71,400	72,800	72,800
100-221-6100	Supplies	9,000	9,000	9,000	9,000	9,000
100-221-6160	Police Supplies (2)	20,000	20,400	20,800	21,200	21,600
100-221-6210	Clothing/Uniforms	19,700	20,100	20,500	20,900	21,300
	Total Operating Expenditures	289,200	292,600	294,400	297,800	299,601
Capital Outlay						
100-221-7400	Police Supplies (12)	-	-	-	-	-
100-221-7510	Technology Equipment (13)/Vehicles	-	100,000	100,000	100,000	100,000
	Total Capital Outlay	-	100,000	100,000	100,000	100,000
	Total Police Operations	3,698,965	3,898,245	4,000,046	4,107,947	4,218,949

Five-Year Projection - Facilities and Grounds



GENERAL FUND EXPENDITURES (100)						
Parks, Buildings and Grounds						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-118-1100	Salaries/Wages Full-time	671,374	684,800	698,500	712,500	726,800
100-118-1200	Salaries/Wages Part-time	10,000	10,300	10,500	10,700	10,900
100-118-1300	Overtime	15,000	15,500	15,800	16,100	16,400
100-118-1700	Insurance	62,923	68,000	73,400	79,300	85,600
100-118-1710	Payroll Taxes	52,031	53,072	54,134	55,219	56,327
100-118-1720	Retirement	33,569	34,240	34,925	35,625	36,340
	Total Salaries and Benefits	844,897	865,912	887,259	909,444	932,367
Operating Expenditures						
100-118-2120	Streetscape/ Beautification - Hwys 24 , 67	5,000	5,000	5,000	5,000	5,000
100-118-2121	Beautification	15,000	7,000	7,000	7,000	7,000
100-118-2122	Dog Park	1,000	1,000	1,000	1,000	1,000
100-118-2335	Safety	2,700	2,800	2,900	3,000	3,100
100-118-4210	Trash/Disposal Service	17,000	17,000	17,000	17,000	17,000
100-118-4240	Park Maintenance (1)	120,000	100,000	100,000	100,000	100,000
100-118-4241	Tree Maintenance (3)	14,000	14,000	14,000	14,000	14,000
100-118-4310	Building Repair and Maintenance (4)	135,000	135,000	135,000	135,000	135,000
100-118-4320	Equipment Repair and Maintenance	14,500	14,500	14,500	14,500	14,500
100-118-5300	Telephone/Communications	4,500	4,600	4,700	4,800	4,900
100-118-5600	Equipment Rental (5)	11,000	11,000	11,000	11,000	11,000
100-118-5700	Natural Gas	30,000	30,000	30,000	30,000	30,000
100-118-5710	Electric	60,000	60,000	60,000	60,000	60,000
100-118-5800	Training/Travel (7)	8,000	8,000	8,000	8,000	8,000
100-118-6140	Custodial Supplies (2)	11,000	11,000	11,000	11,000	11,000
100-118-6210	Clothing/Uniforms	4,800	4,800	4,800	4,800	4,800
100-118-6500	Street Light Replacement Program	25,000	25,000	25,000	25,000	25,000
100-118-6720	Small Tools/Equipment	2,500	2,500	2,500	2,500	2,500
	Total Operating Expenditures	478,500	450,700	450,900	451,100	451,300
Capital Outlay						
100-118-7201	Streets-Reliever Route	-	-	-	-	-
100-118-7300	Buildings (6)	199,100	100,000	100,000	150,000	150,000
100-118-7400	Bergstrom Park	-	-	-	-	-
100-118-7500	Machinery and Equipment	20,000	20,000	20,000	20,000	20,000
100-118-7510	Vehicles (8)	-	45,000	45,000	45,000	45,000
	Total Capital Outlay	219,100	165,000	165,000	215,000	215,000
	Total Parks, Building and Grounds	1,542,497	1,481,612	1,503,159	1,575,544	1,598,667

Five-Year Projection - Admin/Engineering



GENERAL FUND EXPENDITURES (100)						
Public Works Administration/Engineering						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-331-1100	Salaries/Wages Full-time (5)	235,000	239,700	244,500	249,400	254,400
100-331-1700	Insurance	52,384	56,600	61,100	66,000	71,300
100-331-1710	Payroll Taxes	18,683	19,056	19,438	19,827	20,225
100-331-1720	Retirement	11,750	11,985	12,225	12,470	12,720
Total Salaries and Benefits		317,816	327,341	337,263	347,697	358,645
Operating Expenditures						
100-331-3230	Engineering Services	30,000	40,000	50,000	5,000	60,000
100-331-4000	Purchased Property Services	3,000	3,000	3,000	3,000	3,000
100-331-4320	Equipment Repair and Maintenance	300	300	300	300	300
100-331-5000	Purchased Services (3)	3,000	3,000	3,000	3,000	3,000
100-331-5300	Telephone/Communications	2,300	2,400	2,400	2,500	2,600
100-331-5400	Advertising/Legal Notices (2)	1,000	1,000	1,000	1,000	1,000
100-331-5800	Training/Travel (4)	4,200	4,200	4,200	4,200	4,200
100-331-5850	Membership Dues (1)	1,800	1,800	1,800	1,800	1,800
100-331-6100	Supplies	1,000	1,000	1,000	1,000	1,000
100-331-6210	Clothing/Uniforms	1,200	1,300	1,300	1,300	1,300
Total Operating Expenditures		47,800	58,000	68,000	23,100	78,200
Total Public Works Admin/Engineering		365,616	385,341	405,263	370,797	436,845

Five-Year Projection - Fleet



GENERAL FUND EXPENDITURES (100)						
Fleet Maintenance						
		5-year Long-Term Financial Plan				
		2026 Projected Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget	2030 Projecte d Budget
Salaries and Benefits						
100-332-1100	Salaries/Wages Full-time	219,000.00	223,400.00	227,900.00	232,500.00	237,200.00
100-332-1300	Overtime	6,400.00	6,500.00	6,600.00	6,700.00	6,800.00
100-332-1700	Insurance	37,978.17	46,700.00	49,300.00	53,200.00	57,500.00
100-332-1710	Payroll Taxes	17,410.50	17,760.30	18,118.05	18,483.75	18,857.40
100-332-1720	Retirement	10,950.00	11,170.00	11,395.00	11,625.00	11,860.00
	Total Salaries and Benefits	291,738.67	305,530.30	313,313.05	322,508.75	332,217.40
Operating Expenditures						
100-332-2335	Safety (5)	500.00	500.00	500.00	500.00	500.00
100-332-4210	Trash/Disposal Service	2,500.00	2,500.00	2,600.00	2,700.00	2,800.00
100-332-4310	Building Maintenance	1,500.00	1,600.00	1,600.00	1,600.00	1,600.00
100-332-4320	Equipment Repair and Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
100-332-4410	Vehicle Maintenance - Streets/PW Admin	43,100.00	43,900.00	45,000.00	45,900.00	46,800.00
100-332-4420	Vehicle Maintenance - Police	20,500.00	20,900.00	21,400.00	21,800.00	22,200.00
100-332-4430	Vehicle Maint - Parks, Buildings, and Grounds	20,500.00	20,900.00	21,400.00	21,800.00	22,200.00
100-332-4440	Vehicle Maintenance - General Admin	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
100-332-5000	Purchased Services (2)	7,800.00	7,900.00	8,100.00	8,300.00	8,500.00
100-332-5300	Telephone/Communications	2,100.00	2,100.00	2,200.00	2,200.00	2,200.00
100-332-5700	Natural Gas	12,800.00	13,100.00	13,400.00	13,700.00	14,000.00
100-332-5800	Training/Travel (6)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
100-332-6210	Clothing/Uniforms	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
100-332-6400	Fleet Supplies (1)	3,100.00	3,200.00	3,300.00	3,400.00	3,500.00
100-332-6410	Vehicle Fuel	160,900.00	169,300.00	173,500.00	177,800.00	181,200.00
100-332-6420	Bulk Fluids (3)	8,700.00	9,200.00	9,400.00	9,600.00	9,800.00
100-332-6720	Fleet Tools/Equipment (4)	4,000.00	4,200.00	4,300.00	4,400.00	4,500.00
	Total Operating Expenditures	302,000.00	313,300.00	320,700.00	327,700.00	333,800.00
Capital Outlay						
100-332-6740	Fleet Tools/Equipment Capital	-	-	-	-	-
100-332-7510	Vehicles (7)	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Total Fleet Maintenance	593,738.67	618,830.30	634,013.05	650,208.75	666,017.40

Five-Year Projection - Streets



GENERAL FUND EXPENDITURES (100)						
Street Operations						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Salaries and Benefits						
100-334-1100	Salaries/Wages Full-time	452,791	461,800	471,000	480,400	490,000
100-334-1300	Overtime	25,000	25,800	26,300	26,800	27,300
100-334-1700	Insurance	75,579	77,100	78,600	80,200	81,800
100-334-1710	Payroll Taxes	37,984	38,764	39,535	40,322	41,125
100-334-1720	Retirement	23,890	24,380	24,865	25,360	25,865
Total Salaries and Benefits		615,244	627,844	640,300	653,082	666,090
Operating Expenditures						
100-334-2270	Street Lighting (3)	75,000	76,500	78,000	79,600	81,200
100-334-2335	Safety (2)	5,000	5,100	5,200	5,300	5,400
100-334-4210	Trash/Disposal Services	3,000	3,100	3,200	3,300	3,400
100-334-4300	Other Repair and Maintenance	3,000	3,100	3,200	3,300	3,400
100-334-4310	Building Repair and Maintenance	500	500	500	500	500
100-334-4320	Equipment Repair and Maintenance	22,000	22,600	23,000	23,600	24,100
100-334-4360	Street Repair and Maintenance (5)	13,000	13,300	13,600	13,900	14,200
100-334-5300	Telephone/Communications	4,500	4,600	4,700	4,800	4,900
100-334-5600	Equipment Rental	2,000	2,000	2,000	2,000	2,000
100-334-5650	Traffic Control Services (4)	24,000	24,500	25,000	25,500	26,000
100-334-5700	Natural Gas	16,700	17,000	17,300	17,600	18,000
100-334-5710	Electric	19,400	19,800	20,200	20,600	21,000
100-334-5800	Training/Travel (6)	8,000	8,200	8,400	8,600	8,800
100-334-6170	Sign Supplies (1)	12,800	13,100	13,400	13,700	14,000
100-334-6180	Salt and Sand	48,000	49,000	50,000	51,000	52,000
100-334-6210	Clothing/Uniforms	3,750	3,800	3,900	4,000	4,100
100-334-6720	Small Tools/Equipment	9,500	9,700	9,900	10,100	10,300
Total Operating Expenditures		270,150	275,900	281,500	287,400	293,300
Capital Outlay						
100-334-7500	Streets Capital Outlay	-	-	-	-	-
Total Street Capital		-	-	-	-	-
Total Street Operations		885,394	903,744	921,800	940,482	959,390

Five Year Projection - Interdepartmental



GENERAL FUND EXPENDITURES (100)						
Inter/Nondepartmental						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Operating Expenditures						
100-199-1100	Salaries/Wages Full-time	250,000	50,000	50,000	50,000	50,000
100-199-2090	Visitor Center Services	40,000	40,000	40,000	40,000	40,000
100-199-2100	Education Support	-	-	-	-	-
100-199-2335	Safety (4)	6,700	6,700	6,700	6,700	6,700
100-199-3200	Professional Services	-	-	-	-	-
100-199-3210	Legal Services	190,000	190,000	190,000	190,000	190,000
100-199-3335	Employee Services (2)	83,000	83,000	83,000	83,000	83,000
100-199-3700	IT Services (6)	30,000	30,000	30,000	30,000	30,000
100-199-4230	Custodial Services	-	-	-	-	-
100-199-4290	Non-City Property Repairs	-	-	-	-	-
100-199-5060	Animal Control Services	46,000	46,900	47,800	48,800	49,800
100-199-5200	Property/Casualty Insurance (3)	631,600	644,200	657,100	670,200	683,600
100-199-5300	Telephone/Communications	5,000	5,000	5,000	5,000	5,000
100-199-5350	Postage/Shipping	9,100	9,100	9,100	9,100	9,100
100-199-5850	Membership Dues (5)	17,250	17,250	17,250	17,250	17,250
100-199-6100	Supplies (1)	9,000	9,000	9,000	9,000	9,000
Total Operating Expenditures		1,317,650	1,131,150	1,144,950	1,159,050	1,173,450
Total Inter/Nondepartmental		1,317,650	1,131,150	1,144,950	1,159,050	1,173,450

Five-Year Projection - Debt Service



GENERAL FUND EXPENDITURES (100)		5-year Long-Term Financial Plan				
		2026 Projected Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget
Debt Service, Transfers						
Debt Service						
100-470-8510	Principal - 2015 General Bonds (WAC)	490,000	510,000	530,000	550,000	570,000
100-470-8511	Interest - 2015 General Bonds (WAC)	214,687	195,087	174,687	153,487	135,612
100-470-8512	Debt Service Fees (WAC)	1,000	1,000	1,000	1,000	1,000
100-470-8520	Principal - 2015 COPS (Memorial Park)	-	-	-	-	-
100-470-8521	Interest - 2015 COPS (Memorial Park)	-	-	-	-	-
100-470-8522	Debt Service Fees (Memorial Park)	-	-	-	-	-
Total Debt Service		705,687	706,087	705,687	704,487	706,612
Transfers Out						
100-491-9220	Culture and Recreation Fund	1,056,949	942,842	958,725	973,830	987,043
100-491-9210	Grants Fund	-	-	-	-	-
Total Transfers Out		1,056,949	942,842	958,725	973,830	987,043

Five-Year Projection - Downtown District Authority



DOWNTOWN DEVELOPMENT AUTHORITY FUND (215)						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	1,789,393	1,802,025	2,316,453	2,678,375	3,559,469
	REVENUE					
215-000-3115	TIF Property Tax Revenue	1,116,938	1,150,446	1,184,959	1,220,508	1,257,123
215-000-3116	County Tax Abatements	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
215-000-3610	Interest	1,000	1,000	1,000	1,000	1,000
	Miscellaneous Revenue	-	-	-	-	-
	Total Revenue	1,104,938	1,138,446	1,172,959	1,208,508	1,245,123
	Total Funds Available	2,894,331	2,940,471	3,489,413	3,886,883	4,804,592
	EXPENDITURES					
	Operating Expenditures					
215-710-2071	Historical Preservation Committee (1)	-	-	-	-	-
215-710-2121	Beautification	250,000	3,500	3,500	3,500	3,500
215-710-2400	TIF Reimbursement Agreements	175,988	181,268	186,706	192,307	198,076
215-710-2500	DDA Micro-Grant	200,000	-	-	-	-
215-710-3120	Telephone Charges	-	-	-	-	-
215-710-3310	Subscriptions/Dues	-	-	-	-	-
215-710-3200	Professional Services	35,000	10,000	10,000	10,000	10,000
215-710-3210	Legal Services	30,000	30,000	30,000	30,000	30,000
215-710-3700	Information Technology Services	500	500	500	500	500
215-710-5400	Advertising/Legal Notices	1,000	1,000	1,000	1,000	1,000
215-710-5800	Training/Travel	500	500	500	500	500
215-710-5850	Memberships	350	350	350	350	350
215-710-5950	County Treasurer Fees	33,500	34,500	35,500	36,600	37,700
215-710-6100	Supplies	250	250	250	250	250
	Total Operating Expenditures	727,088	261,868	268,306	275,007	281,876
	Capital Outlay					
215-710-7400	Woodland Station Improvements	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	Debt Service					
215-470-8530	Principal 2012 Vectra Bridge Loan	265,000	275,000	469,000	-	-
215-470-8531	Interest 2012 Vectra Bridge Loan	40,614	29,947	18,930	-	-
215-470-8540	Principal 2018 Vectra Loan	50,000	50,000	50,000	50,000	-
215-470-8541	Interest 2018 Vectra Loan	9,604	7,203	4,802	2,407	-
215-470-8550	Principal City Loan	-	-	-	-	-
	Total Debt Service	365,218	362,150	542,732	52,407	-
	Total Expenditures	1,092,306	624,018	811,038	327,414	281,876
	Ending Fund Balance	\$ 1,802,025	\$ 2,316,453	\$ 2,678,375	\$ 3,559,469	\$ 4,522,716

Five-Year Projection - Culture and Recreation Revenue



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
REVENUE						
Charges for Services						
Parks and Recreation						
220-000-3470-1000	Recreation Programs	27,700	28,300	28,900	29,500	30,100
220-000-3471-1001	Hockey	2,100	2,100	2,100	2,100	2,100
220-000-3471-1002	Basketball	9,700	9,900	10,100	10,300	10,500
220-000-3471-1003	Soccer	23,600	24,100	24,600	25,100	25,600
220-000-3471-1004	Softball	8,700	8,900	9,100	9,300	9,500
220-000-3471-1005	Football (StartSmart)	3,100	3,200	3,300	3,400	3,500
220-000-3471-1006	Volleyball	4,400	4,500	4,600	4,700	4,800
220-000-3471-1007	Tennis	1,400	1,400	1,400	1,400	1,400
220-000-3471-1008	Baseball	19,500	19,900	20,300	20,700	21,100
220-000-3474-1000	Merchandise Sales	-	-	-	-	-
220-000-3475-1000	Park Rentals	12,300	12,500	12,800	13,100	13,400
220-000-3477-1000	Brochure Advertising	2,100	2,100	2,100	2,100	2,100
220-000-3478-1000	Special Events	4,100	4,200	4,300	4,400	4,500
220-000-3640-1000	Contributions/Donations	500	500	500	500	500
Total Parks and Recreation Revenue		119,200	121,600	124,100	126,600	129,100
Cultural Center						
220-000-3475-2000	Cultural Center Rentals	-	-	-	-	-
220-000-3478-2000	Cultural Center Events	65,000	66,300	67,600	69,000	70,400
220-000-3478-2100	Cultural Center Bar	60,000	61,200	62,400	63,600	64,900
220-000-3478-2200	Cultural Center Additional Services	40,000	40,800	41,600	42,400	43,200
Total Cultural Center Revenue		165,000	168,300	171,600	175,000	178,500
Aquatic Center						
220-000-3470-3001	Learn to Swim Program	46,100	47,000	47,900	48,900	49,900
220-000-3470-3002	Fitness Programs	53,300	54,400	55,500	56,600	57,700
220-000-3470-3003	Sports Programs	13,000	13,300	13,600	13,900	14,200
220-000-3470-3004	Silver Sneakers Program	-	-	-	-	-
220-000-3471-3001	Daily Use Fees	140,400	143,200	146,100	149,000	152,000
220-000-3471-3002	Punch and Pass Cards	130,200	132,800	135,500	138,200	141,000
220-000-3474-3000	Merchandise Sales	6,500	6,600	6,700	6,800	6,900
220-000-3475-3000	Facility Rental	60,000	61,200	62,400	63,600	64,900
220-000-3478-3000	Special Events	2,200	2,200	2,200	2,200	2,200
220-000-3479-3000	Other Charges	-	-	-	-	-
220-000-3640-3000	Contributions/Donations	-	-	-	-	-
220-000-3470-3005	Concessions	12,300	12,500	12,800	13,100	13,400
Total Aquatic Center Revenue		451,700	460,700	469,900	479,200	488,800

Five-Year Projection - Culture and Recreation Revenue



CULTURE AND RECREATION FUND REVENUE (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Golf Course						
220-000-3472-1000	Food Sales	20,000	25,000	25,500	26,000	26,500
220-000-3472-2000	Beverage Sales	125,000	135,000	137,700	140,500	143,300
220-000-3472-3000	Recreation Activity	400,000	415,000	420,000	428,400	437,000
220-000-3472-4000	Equipment Rental	85,000	90,000	91,800	93,600	95,500
220-000-3472-5000	Merchandise	38,500	39,300	40,100	40,900	41,700
220-000-3472-6000	Tournaments/Course Events	7,500	7,700	7,900	8,100	8,300
220-000-3472-7000	Facility Special Events	22,500	30,000	35,000	35,700	36,400
Total Golf Course Revenue		676,000	712,000	723,000	737,500	752,300
Transfers In						
220-000-3910	From General Fund	1,056,949	942,842	958,725	973,830	987,043
220-000-3924	From Conservation Trust Fund	75,000	75,000	75,000	75,000	75,001
Total Transfers In		1,131,949	1,017,842	1,033,725	1,048,830	1,062,044
Total Revenue and Other Sources		\$ 2,543,849	\$ 2,480,442	\$ 2,522,325	\$ 2,567,130	\$ 2,610,744

Five-Year Projection - Culture and Recreation



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
EXPENDITURES						
Parks and Recreation						
Salaries and Benefits						
220-451-1100	Salaries/Wages Full-time	\$ 281,900	\$ 249,400	\$ 254,400	\$ 259,500	\$ 264,700
220-451-1200	Salaries/Wages Part-time	\$ 31,800	\$ 32,400	\$ 33,000	\$ 33,700	\$ 34,400
220-451-1700	Insurance	\$ 33,866	\$ 34,500	\$ 35,200	\$ 35,900	\$ 36,600
220-451-1710	Payroll Taxes	\$ 20,700	\$ 21,100	\$ 21,500	\$ 21,900	\$ 22,300
220-451-1720	Retirement	22,411	19,827	20,225	20,630	21,044
220-451-1740	Worker's Comp	8,400	8,600	8,800	9,000	9,200
Total Salaries and Benefits		399,077	365,827	373,125	380,630	388,244
Operating Expenditures						
220-451-2110	Special Events	3,100	3,200	3,300	3,400	3,500
220-451-3335	Employee Services	1,300	1,300	1,300	1,300	1,300
220-451-3400-1000	Recreation Programs	22,200	22,600	23,100	23,600	24,100
220-451-3400-1001	Hockey	1,700	1,700	1,700	1,700	1,700
220-451-3400-1002	Basketball	6,000	6,100	6,200	6,300	6,400
220-451-3400-1003	Soccer	18,200	18,600	19,000	19,400	19,800
220-451-3400-1004	Softball	3,000	3,100	3,200	3,300	3,400
220-451-3400-1005	Football (StartSmart)	1,500	1,500	1,500	1,500	1,500
220-451-3400-1006	Volleyball	1,700	1,700	1,700	1,700	1,700
220-451-3400-1007	Tennis	500	500	500	500	500
220-451-3400-1008	Baseball	12,000	12,200	12,400	12,600	12,900
220-451-4340	Technology Repair and Maintenance	1,800	1,800	1,800	1,800	1,800
220-451-5300	Telephone/Communications	1,900	1,900	1,900	1,900	1,900
220-451-5500	Printing and Binding	800	800	800	800	800
220-451-5600	Rental Services	3,100	3,200	3,300	3,400	3,500
220-451-5800	Training/Travel (3)	3,500	3,600	3,700	3,800	3,900
220-451-5850	Membership Dues	900	900	900	900	900
220-451-5900	Bank/Finance Charges	8,700	8,900	9,100	9,300	9,500
Total Operating Expenditures		91,900	93,600	95,400	97,200	99,100
Total Parks and Recreation		490,977	459,427	468,525	477,830	487,344

Five-Year Projection - Culture and Recreation



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Cultural Center						
Salaries and Benefits						
220-455-1100	Salaries/Wages Full-time	118,834	121,200	123,600	126,100	128,600
220-455-1200	Salaries/Wages Part-time (1)	25,210	25,700	26,200	26,700	27,200
220-455-1300	Overtime	2,000	2,000	2,000	2,000	2,000
220-455-1700	Insurance	17,408	17,800	18,200	18,600	19,000
220-455-1710	Payroll Taxes	6,700	6,800	6,900	7,000	7,100
220-455-1720	Retirement	2,900	3,000	3,100	3,200	3,300
220-455-1740	Worker's Comp	4,400	4,500	4,600	4,700	4,800
Total Salaries and Benefits		177,451	181,000	184,600	188,300	192,000
Operating Expenditures						
220-455-3500	Events	15,000	15,300	15,600	15,900	16,200
220-455-5000	Additional Services	10,000	10,200	10,400	10,600	10,800
220-455-3700	Information Technology Services	4,500	4,600	4,700	4,800	4,900
220-455-4210	Trash/Disposal Services	1,500	1,500	1,500	1,500	1,500
220-455-4310	Building Repair and Maintenance	1,000	1,000	1,000	1,000	1,000
220-455-4320	Equipment Repair and Maintenance	11,600	1,700	1,700	1,700	1,700
220-455-5300	Telephone/Communications	500	500	500	500	500
220-455-5600	Equipment Rentals	500	500	500	500	500
220-455-5700	Natural Gas	3,600	3,700	3,800	3,900	4,000
220-455-5710	Electric	9,000	9,200	9,400	9,600	9,800
220-455-5850	Membership Dues	300	300	300	300	300
220-455-6210	Clothing/Uniforms	200	200	200	200	200
220-455-6710	Small Tools/Equipment	2,500	2,600	2,700	2,800	2,900
220-455-5800	Travel/Training (4)	1,000	1,000	1,000	1,000	1,000
220-455-7000	Bar Services (2)	20,000	20,400	20,800	21,200	21,600
220-455-7200	Marketing	6,000	6,100	6,200	6,300	6,400
220-455-7100	Permits and Licenses	800	800	800	800	800
Total Operating Expenditures		88,000	48,700	49,600	50,500	51,400
Total Cultural Center		265,451	229,700	234,200	238,800	243,400

Five-Year Projection - Culture and Recreation



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Woodland Aquatic Center						
Salaries and Benefits						
220-452-1100	Salaries/Wages Full-time	\$ 197,878	\$ 202,800	\$ 206,700	\$ 211,900	\$ 216,100
220-452-1200	Salaries/Wages Part-time	410,000	415,000	420,000	425,000	430,000
220-452-1300	Overtime	-	-	-	-	-
220-452-1700	Insurance	34,815	34,815	35,500	36,200	36,900
220-452-1710	Payroll Taxes	45,000	45,900	46,800	47,700	48,700
220-452-1720	Retirement	10,000	10,200	10,400	10,600	10,800
220-452-1740	Worker's Comp	15,400	15,700	16,000	16,300	16,600
	Total Salaries and Benefits	713,093	724,415	735,400	747,700	759,100
Operating Expenditures						
220-452-2010	Comm. Engage./Promotion/Marketing	500	500	500	500	500
220-452-2335	Safety	3,700	3,800	3,900	4,000	4,100
220-452-3400	Recreation Programs Services	11,800	12,000	12,200	12,400	12,600
220-452-3700	Information Technology Services	3,500	3,600	3,700	3,800	3,900
220-452-4000	Purchased Property Services	500	500	500	500	500
220-452-4210	Trash/Disposal Services	1,700	1,700	1,700	1,700	1,700
220-452-4310	Building Repair and Maintenance	23,100	23,600	24,100	24,600	25,100
220-452-4320	Equipment Repair and Maintenance	48,500	48,500	48,500	48,500	48,500
220-452-4340	Technology Repair and Maintenance	2,500	2,600	2,700	2,800	2,900
220-452-5000	Purchased Services	4,800	4,900	5,000	5,100	5,200
220-452-5200	Property/Casualty Insurance	20,000	20,400	20,800	21,200	21,600
220-452-5300	Telephone/Communications	5,100	5,200	5,300	5,400	5,500
220-452-5350	Postage/Shipping	-	-	-	-	-
220-452-5400	Advertising/Marketing	-	-	-	-	-
220-452-5500	Printing and Binding	500	500	500	500	500
220-452-5700	Natural Gas	65,000	65,000	65,000	65,000	65,000
220-452-5710	Electric	72,000	72,000	72,000	72,000	72,000
220-452-5800	Training/Travel (5)	3,600	3,700	3,800	3,900	4,000
220-452-5850	Membership Dues	800	800	800	800	800
220-452-6100	Supplies	-	-	-	-	-
220-452-6140	Custodial Supplies	7,200	7,300	7,400	7,500	7,700
220-452-6200	Operating Supplies	3,100	3,200	3,300	3,400	3,500
220-452-6210	Clothing/Uniforms	1,500	1,500	1,500	1,500	1,500
220-452-6220	Promotion Materials	-	-	-	-	-
220-452-6230	Program Materials	-	-	-	-	-
220-452-6300	Pool Chemicals	24,100	24,600	25,100	25,600	26,100
220-452-6500	Merchandise For Resale	4,800	4,900	5,000	5,100	5,200
220-452-6710	Small Tools/Equipment	7,200	7,300	7,400	7,500	7,700
220-452-7000	Concessions	7,100	7,200	7,300	7,400	7,500
220-452-7100	Permits and Licenses	2,500	2,600	2,700	2,800	2,900
	Total Operating Expenditures	325,100	327,900	330,700	333,500	336,500
	Total Aquatic Center Expenditures	1,038,193	1,052,315	1,066,100	1,081,200	1,095,600

Five-Year Projection - Culture and Recreation



CULTURE AND RECREATION FUND (220)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Golf Course						
Salaries and Benefits						
220-453-1100	Salaries/Wages Full-time	\$ 174,000	\$ 178,400	\$ 181,800	\$ 186,300	\$ 190,000
220-453-1200	Salaries/Wages Part-time	195,000	198,900	202,900	207,000	211,100
220-453-1300	Overtime	-	-	-	-	-
220-453-1700	Insurance	36,000	36,700	37,400	38,100	38,900
220-453-1710	Payroll Taxes	28,229	28,800	29,400	30,000	30,600
220-453-1720	Retirement	8,700	8,900	9,100	9,300	9,500
	Total Salaries and Benefits	441,929	451,700	460,600	470,700	480,100
Operating Expenditures						
220-453-2010	Comm. Engage./Promotion/Marketing	25,000	10,000	10,000	10,000	10,000
220-453-2335	Safety	1,500	1,500	1,500	1,500	1,500
220-453-3400	Recreation Programs Services	-	-	-	-	-
220-453-3700	Information Technology Services	3,500	3,600	3,700	3,800	3,900
220-453-4000	Purchased Property Services	500	500	500	500	500
220-453-4210	Trash/Disposal Services	1,700	1,700	1,700	1,700	1,700
220-453-4310	Building Repair and Maintenance	25,000	25,500	26,000	26,500	27,000
220-453-4320	Equipment Repair and Maintenance	25,000	25,500	26,000	26,500	27,000
220-453-4340	Technology Repair and Maintenance	2,500	2,600	2,700	2,800	2,900
220-453-5000	Purchased Services	4,800	4,900	5,000	5,100	5,200
220-453-5200	Property/Casualty Insurance	54,000	55,100	56,200	57,300	58,400
220-453-5300	Telephone/Communications	5,100	5,200	5,300	5,400	5,500
220-453-5350	Postage/Shipping	-	-	-	-	-
220-453-5400	Advertising/Marketing	-	-	-	-	-
220-453-5500	Printing and Binding	500	500	500	500	500
220-453-5700	Natural Gas	20,000	20,400	20,800	21,200	21,600
220-453-5710	Electric	24,000	24,500	25,000	25,500	26,000
220-453-5800	Training/Travel (5)	3,600	3,700	3,800	3,900	4,000
220-453-5850	Membership Dues	800	800	800	800	800
220-453-6100	Supplies	-	-	-	-	-
220-453-6140	Custodial Supplies	2,500	2,600	2,700	2,800	2,900
220-453-6200	Operating Supplies	2,500	2,600	2,700	2,800	2,900
220-453-6210	Clothing/Uniforms	1,500	1,500	1,500	1,500	1,500
220-453-6220	Promotion Materials	-	-	-	-	-
220-453-6230	Program Materials	-	-	-	-	-
220-453-6500	Merchandise For Resale	40,000	30,000	30,600	31,200	31,800
220-453-6710	Small Tools/Equipment	4,800	4,900	5,000	5,100	5,200
220-453-7000	Concessions	56,000	57,100	58,200	59,400	60,600
220-453-7100	Permits and Licenses	2,500	2,600	2,700	2,800	2,900
	Total Operating Expenditures	307,300	287,300	292,900	298,600	304,300
	Total Golf Course Expenditures	749,229	739,000	753,500	769,300	784,400
	Total Culture and Recreation	\$ 2,543,849	\$ 2,480,442	\$ 2,522,325	\$ 2,567,130	\$ 2,610,744

Five-Year Projection - Lodging Tax Fund



LODGING TAX FUND (230)						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	502,016	415,246	328,476	241,706	154,936
	REVENUE					
230-000-3160	Lodging Tax	235,000	235,000	235,000	235,000	235,000
	Total Revenue	235,000	235,000	235,000	235,000	235,000
	Total Funds Available	737,016	650,246	563,476	476,706	389,936
	EXPENDITURES					
	Transfers Out					
230-491-9100	Transfer to General Fund					
	Economic Development Labor (2 FTE)					
	Economic Development Training					
	Economic Development Supplies					
	Professional Services					
	Parks Labor	150,000	150,000	150,000	150,000	150,000
	Visitor Center Contract	40,000	40,000	40,000	40,000	40,000
	Streetscape/Beautification	12,000	12,000	12,000	12,000	12,000
	Advertising Marketing	15,000	15,000	15,000	15,000	15,000
	Keep Woodland Park Beautiful	2,970	2,970	2,970	2,970	2,970
	Historic Preservation	2,800	2,800	2,800	2,800	2,800
	Woodland Park Main Street Contribution	30,000	30,000	30,000	30,000	30,000
	Special Events	35,000	35,000	35,000	35,000	35,000
	Street Light replacement program	20,000	20,000	20,000	20,000	20,000
	Trees Maintenance	14,000	14,000	14,000	14,000	14,000
	Memorial Park Debt Service	-	-	-	-	-
	Total Transfers Out	321,770	321,770	321,770	321,770	321,770
	Total Expenditures	321,770	321,770	321,770	321,770	321,770
	Ending Fund Balance	\$ 415,246	\$ 328,476	\$ 241,706	\$ 154,936	\$ 68,166

Five-Year Projection - Conservation Trust Fund



CONSERVATION TRUST FUND (240)						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 12,640	\$ 12,940	\$ 13,240	\$ 13,540	\$ 13,840
	REVENUE					
240-000-3315	CTF - Lottery Proceeds	75,000	75,000	75,000	75,000	75,000
240-000-3610	Interest	300	300	300	300	300
	Total Revenue	75,300	75,300	75,300	75,300	75,300
	Total Funds Available	87,940	88,240	88,540	88,840	89,140
	EXPENDITURES					
	Transfers Out					
240-491-9100	Transfer to General Fund					
	Park Maintenance	-	-	-	-	-
	Museum Electrical Upgrades	-	-	-	-	-
240-491-9220	Transfer to Culture and Recreation Fund					
	WAC Facility Maintenance	41,300	41,300	41,300	41,300	41,300
	WAC Pool Chemicals	18,000	18,000	18,000	18,000	18,000
	WAC Custodial Supplies	8,000	8,000	8,000	8,000	8,000
	WAC Electric	7,700	7,700	7,700	7,700	7,700
	UPCC Fire suppression	-	-	-	-	-
	UPCC Front entrance	-	-	-	-	-
	Total Transfers Out	75,000	75,000	75,000	75,000	75,000
	Total Expenditures	75,000	75,000	75,000	75,000	75,000
	Ending Fund Balance	\$ 12,940	\$ 13,240	\$ 13,540	\$ 13,840	\$ 14,140

Five-Year Projection - Streets Capital Improvement



STREETS CAPITAL IMPROVEMENTS FUND (410)						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 3,384,160	\$ 1,572,616	\$ 2,142,673	\$ 2,382,395	\$ 2,664,293
	REVENUE					
	Taxes					
410-000-3133	Sales Tax 1% (7)	3,221,200	3,301,800	3,384,300	3,468,900	3,555,600
410-000-3139	Delinquent Sales Tax Penalty and Interest	2,500	2,500	2,500	2,500	2,500
	Total Taxes	3,223,700	3,304,300	3,386,800	3,471,400	3,558,100
410-000-3654	Transportation Capital Fees	40,000	40,000	40,000	40,000	40,000
	Total Charges for Services	3,263,700	3,344,300	3,426,800	3,511,400	3,598,100
	Investment Income					
410-000-3610	Interest On Deposits	125,000	100,000	100,000	100,000	100,000
	Total Investment Income	125,000	100,000	100,000	100,000	100,000
	Total Revenue	3,388,700	3,444,300	3,526,800	3,611,400	3,698,100
	Total Funds Available	6,772,860	5,016,916	5,669,473	5,993,795	6,362,393
	EXPENDITURES					
	Capital Outlay					
410-335-7201	Street Paving Improvements (1)	2,225,000	1,670,019	1,985,729	2,045,301	2,106,660
410-335-7202	Street Repairs (3)	1,000,000	324,480	337,459	300,000	300,000
410-335-7203	Street Concrete Repairs (4)	250,000	156,000	162,240	167,107	172,120
410-335-7204	Street Restriping (5)	125,000	10,000	75,000	77,211	77,212
410-335-7205	Trail Repairs/Maintenance	75,000	20,000	20,000	20,000	20,000
410-335-7206	Parking Lot Repair/Maintenance	100,000	50,000	50,000	50,000	50,000
410-335-7207	Sidewalk Improvements (6)	250,000	-	-	-	-
410-335-7500	Machinery and Equipment (2)	500,000	-	-	-	-
410-335-7510	Vehicles (7)	60,000	-	-	-	-
	Total Capital Outlay	4,585,000	2,230,499	2,630,428	2,659,619	2,725,992
	Transfers Out					
410-491-9100	To General Fund					
	Streets Personnel	615,244	643,744	656,650	669,882	682,890
	Total Transfers Out	615,244	643,744	656,650	669,882	682,890
	Total Expenditures	5,200,244	2,874,243	3,287,078	3,329,502	3,408,883
	Ending Fund Balance	\$ 1,572,616	\$ 2,142,673	\$ 2,382,395	\$ 2,664,293	\$ 2,953,510

Five-Year Projection - Stormwater Fund



STORMWATER MANAGEMENT FUND (420)		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
	Beginning Fund Balance	\$ 525,308	\$ 542,233	\$ 554,189	\$ 561,025	\$ 562,588
	REVENUE AND TRANSFERS IN					
420-000-3481	Monthly User Charges-Drainage	135,000	135,000	135,000	135,000	135,000
420-000-3486	Capital Impact Fees-Drainage	40,000	40,000	40,000	40,000	40,000
420-000-3610	Interest On Deposits	10,000	10,000	10,000	10,000	10,000
	Total Revenue	185,000	185,000	185,000	185,000	185,000
	Total Funds Available	710,308	727,233	739,189	746,025	747,588
	EXPENDITURES					
	Capital Outlay					
420-336-7210	Drainage Improvements	2,400	2,400	2,400	2,400	2,401
	Total Capital Outlay	2,400	2,400	2,400	2,400	2,401
	Debt Service					
	Total Debt Service	-	-	-	-	-
	Transfers Out					
420-491-9100	To General Fund - Drainage R&M	165,675	170,645	175,764	181,037	186,468
	Total Transfers Out	165,675	170,645	175,764	181,037	186,468
	Total Expenditures	168,075	173,045	178,164	183,437	188,869
	Ending Fund Balance	\$ 542,233	\$ 554,189	\$ 561,025	\$ 562,588	\$ 558,718

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
REVENUE						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Operations</u>						
Charges for Services						
510-342-3461	Metered Sales/Customers	2,054,100	2,095,200	2,137,100	2,179,800	2,223,400
510-342-3462	Physical Connect Fee	16,155	16,500	16,800	17,100	17,400
510-342-3463	Delinquent Penalty	6,000	6,100	6,200	6,300	6,400
510-342-3464	Sale Of Augmentation Water	45,000	45,900	46,800	47,700	48,700
510-342-3469	Other Water Revenue	5,000	5,100	5,200	5,300	5,400
	Total Charges for Services	2,126,255	2,168,800	2,212,100	2,256,200	2,301,300
Investment Income						
510-342-3610	Interest On Deposits	250,000	175,000	150,000	150,000	150,000
	Total Investment Income	250,000	175,000	150,000	150,000	150,000
	Total Water Operations Revenue	2,376,255	2,343,800	2,362,100	2,406,200	2,451,300
<u>Water Capital</u>						
Charges for Services						
510-343-3463	Delinquent Penalty	5,000	5,100	5,200	5,300	5,400
510-343-3465	Plant Investment (Tap) Fee	389,520	397,300	405,200	413,300	421,600
510-343-3466	Capital Replacement Fee	225,600	230,100	234,700	239,400	244,200
510-343-3467	Water Development Fees	-	-	-	-	-
	Total Charges for Services	620,121	632,502	645,103	658,004	671,205
	Total Water Capital Revenue	620,121	632,502	645,103	658,004	671,205
<u>Water Rights</u>						
Charges for Services						
510-344-3468	Water Rights Fees	8,625	8,800	9,000	9,200	9,400
	Total Charges for Services	8,625	8,800	9,000	9,200	9,400
	Total Water Rights Revenue	8,625	8,800	9,000	9,200	9,400
	Total Water Utility Fund Revenue	\$ 3,005,001	\$ 2,985,102	\$ 3,016,203	\$ 3,073,404	\$ 3,131,905

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<i>Water Administration</i>						
Salaries and Benefits						
510-341-1100	Salaries/Wages Full-time	256,784	261,900	267,100	272,400	277,800
510-341-1300	Overtime	1,500	1,500	1,500	1,500	1,500
510-341-1700	Insurance	30,220	30,800	31,400	32,000	32,600
510-341-1710	Payroll Taxes	10,700	10,900	11,100	11,300	11,500
510-341-1720	Retirement	6,700	6,800	6,900	7,000	7,100
510-341-1740	Workers' Comp	800	800	800	800	800
Total Salaries and Benefits		306,703	312,700	318,800	325,000	331,300
Operating Expenses						
510-341-3210	Legal Services	62,700	64,000	65,300	66,600	67,900
510-341-3230	Engineering Services	70,000	71,400	72,800	74,300	75,800
510-341-5000	Purchased Services (2)	4,000	4,100	4,200	4,300	4,400
510-341-5200	Property/Casualty Insurance	71,405	72,800	74,300	75,800	77,300
510-341-5300	Telephone/Communications	550	600	600	600	600
510-341-5800	Training/Travel (3)	1,500	1,500	1,500	1,500	1,500
510-341-6125	Meetings/Mileage/Meals	500	500	500	500	500
510-341-6100	Supplies (1)	1,500	1,500	1,500	1,500	1,500
Total Operating Expenses		212,155	216,400	220,700	225,100	229,500
Total Water Administration		518,858	529,100	539,500	550,100	560,800

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Treatment Operations</u>						
Salaries and Benefits						
510-342-1100	Salaries/Wages Full-time	244,635	249,500	254,500	259,600	264,800
510-342-1200	Salaries/Wages Part-time	-	-	-	-	-
510-342-1300	Overtime	6,800	6,900	7,000	7,100	7,200
510-342-1700	Insurance	49,500	50,500	51,500	52,500	53,600
510-342-1710	Payroll Taxes	20,200	20,600	21,000	21,400	21,800
510-342-1720	Retirement	12,400	12,600	12,900	13,200	13,500
510-342-1740	Workers' Comp	9,400	9,600	9,800	10,000	10,200
	Total Salaries and Benefits	342,935	349,700	356,700	363,800	371,100
Operating Expenses						
510-342-2335	Safety	7,000	7,100	7,200	7,300	7,400
510-342-3350	Laboratory Services	14,000	14,300	14,600	14,900	15,200
510-342-3700	Information Technology Services	-	-	-	-	-
510-342-4210	Trash/Disposal Services	1,000	1,000	1,000	1,000	1,000
510-342-4320	Equipment Repair and Maintenance (3)	35,000	35,700	36,400	37,100	37,800
510-342-4400	Vehicle Maintenance	2,200	2,200	2,200	2,200	2,200
510-342-5005	Westwood Lakes Operating Costs	30,000	30,600	31,200	31,800	32,400
510-342-5300	Telephone/Communications	4,800	4,900	5,000	5,100	5,200
510-342-5500	Publications/Reports	3,000	3,100	3,200	3,300	3,400
510-342-5700	Natural Gas	8,000	8,200	8,400	8,600	8,800
510-342-5710	Electric	110,000	112,200	114,400	116,700	119,000
510-342-5750	Water Rights Assessments	31,000	31,600	32,200	32,800	33,500
510-342-5755	Conveyance Fees (2)	237,000	241,700	246,500	251,400	256,400
510-342-5800	Training/Travel (5)	2,000	2,000	2,000	2,000	2,000
510-342-6125	Meetings/Mileage/Meals	500	500	500	500	500
510-342-5850	Permits/Licenses/Memberships (4)	1,000	1,000	1,000	1,000	1,000
510-342-6110	Materials and Supplies (1)	18,000	18,400	18,800	19,200	19,600
510-342-6210	Clothing/Uniforms	2,500	2,600	2,700	2,800	2,900
510-342-6310	Chemicals	75,000	76,500	78,000	79,600	81,200
	Total Operating Expenses	582,000	593,600	605,300	617,300	629,500
	Total Water Treatment Operations	924,935	943,300	962,000	981,100	1,000,600

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Water Capital</u>						
Debt Service						
510-470-8530	Principal - 2027 Loan	-	500,000	500,000	500,000	500,000
510-470-8531	Interest - 2027 Loan	-	173,620	173,620	173,620	173,620
Total Debt Service		-	673,620	673,620	673,620	673,620
Capital Outlay						
510-343-7200	Water Distribution Improvements (1)	2,170,000	2,000,000	750,000	185,000	1,000,000
510-343-7500	Machinery and Equipment (2 & 3)	95,000	140,000	100,000	50,000	150,000
510-343-7210	Water System Engineering (4)	2,600,000	1,700,000	315,000	50,000	50,000
Total Capital Outlay		4,865,000	3,840,000	1,165,000	285,000	1,200,000
Total Water Capital		4,865,000	4,513,620	1,838,620	958,620	1,873,620
<u>Water Rights</u>						
Operating Expenses						
510-344-3210	Legal Services	9,000	9,000	9,000	9,000	9,000
510-344-3230	Engineering Services	9,000	9,000	9,000	9,000	9,000
510-344-7200	Water Shares	-	-	-	-	-
Total Operating Expenses		18,000	18,000	18,000	18,000	18,000
Total Water Rights		18,000	18,000	18,000	18,000	18,000

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<i>Water Field Services</i>						
Salaries and Benefits						
510-345-1100	Salaries/Wages Full-time	237,144	244,300	257,700	265,400	273,400
510-345-1300	Overtime	5,000	5,200	5,500	5,700	5,900
510-345-1700	Insurance	33,600	34,600	36,500	37,600	38,700
510-345-1710	Payroll Taxes	13,900	14,300	15,100	15,600	16,100
510-345-1720	Retirement	8,500	8,800	9,300	9,600	9,900
510-345-1740	Workers' Comp	7,600	7,800	8,200	8,400	8,700
Total Salaries and Benefits		305,744	315,000	332,300	342,300	352,700
Operating Expenses						
510-345-2335	Safety	2,500	2,600	2,700	2,800	2,900
510-345-4320	Equipment Repair and Maintenance (2)	6,000	6,000	6,000	6,000	6,000
510-345-4370	Water Distribution/Repairs and Taps	15,000	15,000	15,000	15,000	15,000
510-345-4400	Vehicle Maintenance	8,000	8,000	8,000	8,000	8,000
510-345-5000	Purchased Services (3)	3,500	3,500	3,500	3,500	3,500
510-345-5300	Telephone/Communications	3,200	3,200	3,200	3,200	3,200
510-345-5800	Training/Travel (4)	6,500	6,500	6,500	6,500	6,500
510-345-6125	Meetings/Mileage/Meals	600	600	600	600	600
510-345-6110	Materials and Supplies (1)	26,000	26,000	26,000	26,000	26,000
510-345-6111	Hydrants Parts/Supplies	5,000	5,000	5,000	5,000	5,000
510-345-6112	Meters	15,000	15,000	15,000	15,000	15,000
510-345-6210	Clothing/Uniforms	2,700	2,700	2,700	2,700	2,700
Total Operating Expenses		94,000	94,100	94,200	94,300	94,400
Total Water Field Services		399,744	409,100	426,500	436,600	447,100

Five-Year Projection - Water Utility



WATER UTILITY ENTERPRISE FUND (510)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Water Customer Services						
Salaries and Benefits						
510-350-1100	Salaries/Wages Full-time	43,715	45,000	47,500	48,900	50,400
510-350-1700	Insurance	11,600	11,900	12,600	13,000	13,400
510-350-1710	Payroll Taxes	2,900	3,000	3,200	3,300	3,400
510-350-1720	Retirement	2,200	2,250	2,375	2,445	2,520
	Total Salaries and Benefits	46,600	48,000	50,600	52,100	53,700
Operating Expenses						
510-350-4340	Technology Repair and Maintenance (2)	5,600	5,600	5,600	5,600	5,600
510-350-5300	Cellular Subscription	36,000	36,000	36,000	36,000	36,000
510-350-5350	Postage/Shipping	17,500	17,900	18,300	18,700	19,100
510-350-5800	Training/Travel (3)	500	500	500	500	500
510-350-5900	Bank Charges/Online Payment Fees	39,000	40,000	40,800	41,600	42,400
510-350-5950	Collection/Lien Fees	800	800	800	800	800
510-350-6100	Supplies (1)	300	300	300	300	300
	Total Operating Expenses	99,700	101,100	102,300	103,500	104,700
	Total Water Customer Services	146,300	149,100	152,900	155,600	158,400
Transfers Out						
510-491-9100	Transfer to General Fund	271,743	277,178	282,721	288,376	294,143
	Total Transfers Out	271,743	277,178	282,721	288,376	294,143
	Total Water Utilities Enterprise Fund Expenditures	\$ 7,144,580	\$ 6,839,398	\$ 4,220,241	\$ 3,388,396	\$ 4,352,663

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
REVENUE						
5-year Long-Term Financial Plan						
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<i>Wastewater Operations</i>						
Charges for Services						
520-347-3471	Sewer Charges	1,507,169	1,537,300	1,568,000	1,599,400	1,631,400
520-347-3472	Physical Connect Fee	1,785	1,800	1,800	1,800	1,800
520-347-3473	Delinquent Penalty	8,000	8,200	8,400	8,600	8,800
520-347-3478	Divide Operations Contract	126,370	128,900	131,500	134,100	136,800
520-347-3479	Other Wastewater Revenue	800	800	800	800	800
	Total Charges For Services	1,644,124	1,677,000	1,710,500	1,744,700	1,779,600
Investment Income						
520-347-3610	Interest	375,000	150,000	100,000	100,000	100,000
	Total Investment Income	375,000	150,000	100,000	100,000	100,000
	Total W/W Operations Revenue	2,019,124	1,827,000	1,810,500	1,844,700	1,879,600
<i>Wastewater Capital</i>						
Charges For Services						
520-348-3473	Delinquent Penalty	7,000	7,000	7,100	7,200	7,300
520-348-3475	Plant Investment Fee	239,135	288,405	294,200	300,100	306,100
520-348-3476	Capital Replacement Fee	834,000	854,850	871,900	889,300	907,100
	Total Charges For Services	1,080,135	1,150,255	1,173,200	1,196,600	1,220,500
	Total Wastewater Capital Revenue	1,080,135	1,150,255	1,173,200	1,196,600	1,220,500
	Total W/W Utility Fund Revenue	\$ 3,099,259	\$ 2,977,255	\$ 2,983,700	\$ 3,041,300	\$ 3,100,100

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<u>Wastewater Administration</u>						
Salaries and Benefits						
520-346-1100	Salaries/Wages Full-time	138,268	141,000	143,800	146,700	149,600
520-346-1700	Insurance	16,500	16,800	17,100	17,400	17,700
520-346-1710	Payroll Taxes	5,900	6,000	6,100	6,200	6,300
520-346-1720	Retirement	3,700	3,800	3,900	4,000	4,100
520-346-1740	Workers' Comp	500	500	500	500	500
	Total Salaries and Benefits	164,868	168,100	171,400	174,800	178,200
Operating Expenses						
520-346-3200	Professional Services	42,200	-	-	-	-
520-346-3210	Legal Services	31,300	31,900	32,500	33,200	33,900
520-346-5000	Purchased Services (1)	2,300	2,300	2,300	2,300	2,300
520-346-5200	Property/Casualty Insurance	96,000	97,900	99,900	101,900	103,900
520-346-5300	Telephone/Communications	500	500	500	500	500
520-346-5800	Training/Travel (2)	1,600	1,600	1,600	1,600	1,600
520-346-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-346-6100	Supplies	400	400	400	400	400
	Total Operating Expenses	132,600	135,100	137,700	140,400	143,100
	Total W/W Administration	297,468	303,200	309,100	315,200	321,300

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Wastewater Treatment Operations						
Salaries and Benefits						
520-347-1100	Salaries/Wages Full-time	369,331	376,700	384,200	391,900	399,700
520-347-1300	Overtime	16,900	17,200	17,500	17,900	18,300
520-347-1700	Insurance	61,400	62,600	63,900	65,200	66,500
520-347-1710	Payroll Taxes	25,600	26,100	26,600	27,100	27,600
520-347-1720	Retirement	16,100	16,400	16,700	17,000	17,300
520-347-1740	Workers' Comp	10,000	10,200	10,400	10,600	10,800
	Total Salaries and Benefits	499,331	509,200	519,300	529,700	540,200
Operating Expenses						
520-347-2335	Safety	2,500	2,600	2,700	2,800	2,900
520-347-3350	Laboratory Services (5)	10,000	10,200	10,400	10,600	10,800
520-347-3700	Information Technology Services	10,500	10,700	10,900	11,100	11,300
520-347-4210	Trash/Disposal Services	9,000	9,200	9,400	9,600	9,800
520-347-4320	Equipment Repair and Maintenance (2)	50,000	51,000	52,000	53,000	54,100
520-347-4400	Vehicle Maintenance	4,100	4,200	4,300	4,400	4,500
520-347-5000	Purchased Services (4)	25,600	26,100	26,600	27,100	27,600
520-347-5006	Divide Wastewater Plant	4,000	4,100	4,200	4,300	4,400
520-347-5300	Telephone/Communications	6,200	6,300	6,400	6,500	6,600
520-347-5700	Natural Gas	40,000	40,800	41,600	42,400	43,200
520-347-5710	Electric	146,000	148,900	151,900	154,900	158,000
520-347-5800	Training/Travel (6)	4,500	4,600	4,700	4,800	4,900
520-347-6125	Meetings/Mileage/Meals	1,500	1,500	1,500	1,500	1,500
520-347-5650	Permits/Licenses/Memberships (3)	8,000	8,200	8,400	8,600	8,800
520-347-6110	Materials And Supplies (1)	25,000	25,500	26,000	26,500	27,000
520-347-6111	Laboratory Supplies	9,000	9,200	9,400	9,600	9,800
520-347-6113	Compost Supplies	109,200	111,400	113,600	115,900	118,200
520-347-6210	Clothing/Uniforms	3,750	3,800	3,900	4,000	4,100
520-347-6310	Chemicals	3,500	3,600	3,700	3,800	3,900
	Total Operating Expenses	472,350	481,900	491,600	501,400	511,400
	Total W/W Treatment Operations	971,681	991,100	1,010,900	1,031,100	1,051,600

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
<i>Wastewater Capital</i>						
Debt Service						
520-470-8535	Principal 2015 - CWRPDA Loan	100,000	100,000	100,000	100,000	100,000
520-470-8540	Principal - 2016 CWRPDA Loan	276,468	279,281	285,894	285,166	287,113
520-470-8541	Interest - 2016 CWRPDA Loan	24,000	20,250	17,000	15,375	14,000
520-470-8542	Loan Servicing - 2016 CWRPDA Loan	50,746	50,746	50,746	50,746	50,746
Total Debt Service		451,216	450,281	453,646	451,295	451,869
Capital Outlay						
520-348-7301	WWTP Expansion/Design Engineering	75,000	25,000	25,000	25,000	25,000
520-348-7200	WW Collection Improvements (1)	50,000	200,000	200,000	300,000	300,000
520-348-7300	Improvements-Plant (2)	240,000	350,000	150,000	750,000	750,000
520-348-7500	Machinery and Equipment (3 & 4)	170,000	40,000	40,000	40,000	40,000
Total Capital Outlay		535,000	615,000	415,000	1,115,000	1,115,000
Total Wastewater Capital		986,216	1,065,281	868,646	1,566,295	1,566,869

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES						
		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Wastewater Field Services						
Salaries and Benefits						
520-349-1100	Salaries/Wages Full-time	126,870	129,400	132,000	134,600	137,300
520-349-1300	Overtime	2,400	2,400	2,400	2,400	2,400
520-349-1700	Insurance	19,700	20,100	20,500	20,900	21,300
520-349-1710	Payroll Taxes	10,000	10,200	10,400	10,600	10,800
520-349-1720	Retirement	9,500	9,700	9,900	10,100	10,300
520-349-1740	Workers' Comp	3,200	3,300	3,400	3,500	3,600
	Total Salaries and Benefits	171,670	175,100	178,600	182,100	185,700
Operating Expenses						
520-349-2335	Safety	1,500	1,500	1,500	1,500	1,500
520-349-4320	Equipment Repair and Maintenance (2)	1,500	1,500	1,500	1,500	1,500
520-349-4370	Sewer Taps and Repairs	700	700	700	700	700
520-349-4400	Vehicle Maintenance	7,700	7,900	8,100	8,300	8,500
520-349-5000	Purchased Services (3)	6,800	6,900	7,000	7,100	7,200
520-349-5300	Telephone/Communication	2,200	2,200	2,200	2,200	2,200
520-349-5800	Training/Travel (4)	7,200	7,300	7,400	7,500	7,700
520-349-6125	Meetings/Mileage/Meals	500	500	500	500	500
520-349-6110	Materials And Supplies (1)	6,700	6,800	6,900	7,000	7,100
520-349-6210	Clothing/Uniforms	1,400	1,400	1,400	1,400	1,400
	Total Operating Expenses	36,200	36,700	37,200	37,700	38,300
	Total Wastewater Field Services	207,870	211,800	215,800	219,800	224,000

Five-Year Projection - Wastewater Utility



WASTEWATER UTILITY ENTERPRISE FUND (520)						
EXPENDITURES		5-year Long-Term Financial Plan				
		2026	2027	2028	2029	2030
		Projected	Projected	Projected	Projected	Projected
		Budget	Budget	Budget	Budget	Budget
Wastewater Customer Services						
Salaries and Benefits						
520-351-1100	Salaries/Wages Full-time	23,500	24,000	24,500	25,000	25,500
520-351-1700	Insurance	7,900	8,100	8,300	8,500	8,700
520-351-1710	Payroll Taxes	1,900	1,900	1,900	1,900	1,900
520-351-1720	Retirement	900	900	900	900	900
	Total Salaries and Benefits	34,200	34,900	35,600	36,300	37,000
Operating Expenses						
520-351-4340	Technology Repair and Maintenance	3,000	3,100	3,200	3,300	3,400
520-351-5350	Postage/Shipping (1)	6,500	6,600	6,700	6,800	6,900
520-351-5800	Training/Travel (2)	300	300	300	300	300
520-351-5900	Bank Charges/Online Payment Fees	22,000	22,400	22,800	23,300	23,800
520-351-6100	Supplies	200	200	200	200	200
	Total Operating Expenses	32,000	32,600	33,200	33,900	34,600
	Total W/W Customer Services	66,200	67,500	68,800	70,200	71,600
Transfers Out						
520-491-9100	Transfer to General Fund	231,471	238,415	245,568	252,935	260,523
	Total Transfers Out	231,471	238,415	245,568	252,935	260,523
	Total Wastewater Utilities Enterprise Fund Expenditures	2,760,905.85	2,877,295.96	2,718,813.42	3,455,529.73	3,495,891.77



APPENDICES



2026 Pay Plan

Adopted Pay Plan 7.1.25				Revised 8.4.25
Grade	Minimum	Midpoint	Maximum	Jobs
20	\$151,980	\$197,576	\$243,168	City Manager
19	138,163	179,615	221,067	
18	128,067	163,287	198,506	Deputy City Manager
17	116,425	148,443	180,458	Police Chief Utilities Director
16	107,963	134,949	161,968	Assistant City Manager City Clerk with MMC City Engineer Parks and Recreation Director Planning Director
15	98,139	122,678	147,219	Accounting Director Budget Director City Clerk with CMC Human Resources Director Police Captain
14	89,222	111,524	133,824	Budget Manager Chief Plant Operator Operations and Technology Manager Police Lieutenant Sr. HR Manager Support Services Manager
13	81,119	101,395	121,673	
12	73,740	92,177	110,614	Associate Project Manager Aquatic Manager Communications and Marketing Manager Crew Chief Operators Public Works Superintendent Senior Planner Sergeant
11	67,659	84,570	101,483	Crew Chief Fleet Police Officer III Treatment Operator A
10	62,075	77,591	93,118	Crew Chief Facilities and Grounds Construction Inspector Deputy City Clerk with CMC Event Center Manager General Ledger Accountant Network and Security Administrator Operator III Planner II Police Officer II



2026 Pay Plan Continued

				Program Coordinator Parks and Recreation Sports Coordinator Systems Administrator Treatment Operator B
9	57,055	69,899	82,742	Assistant Dispatch Supervisor Communications and Marketing Coordinator Court Coordinator Economic Development and Budget Analyst GIS Technician II Mechanic II Operator II Planner I Police Officer I Treatment Operator C
8	51,406	62,974	74,343	Dispatcher III GIS Technician I Mechanic I Operator I Planning and Building Tech Police Officer Cadet Property and Evidence Technician Sales Tax Accountant Treatment Operator D Utility Billing Technician III Utility Technician Zoning/Code Compliance Specialist
7	46,310	56,730	67,150	Deputy City Clerk without CMC Dispatcher II Help Desk Technician Maintenance Worker III Facilities and Grounds Permit Technician Utility Billing Technician II
6	42,588	51,103	59,619	Administrative Assistant III Administrative Assistant Parks and Recreation Assistant Aquatics Manager Dispatcher I Human Resources Assistant Maintenance Worker II Facilities and Grounds Utilities Assistant Utility Billing Technician I
5	39,071	46,883	54,695	Administrative Assistant II Maintenance I Facilities and Grounds Maintenance I Aquatic Center
4	35,847	43,010	50,174	Administrative Assistant I



2026 Pay Plan Continued

3	33,587	39,462	45,337	Sports Site Supervisor Bartender Art and Craft Instructor Lead Trainer Water Fitness Instructor
2	30,815	36,204	41,594	
1	29,539	33,218	38,163	Swin Instructor Lifeguard Score keeper Sports Officials

Debt Schedule

GENERAL FUND

Series 2015 - \$9,860,000 General Fund Bonds

Design, acquisition, construction and equipping of an aquatic center and related infrastructure. Annual interest rate ranges from 3% to 4%.

	Principal (Dec 1)	Interest (Jun/Dec 1)	Total D/S	Principal O/S at Y/E
2017	360,000	343,337	703,337	9,150,000
2018	370,000	332,538	702,538	8,780,000
2019	385,000	321,437	706,437	8,395,000
2020	395,000	309,888	704,888	8,000,000
2021	405,000	298,038	703,038	7,595,000
2022	420,000	285,888	705,888	7,175,000
2023	435,000	269,088	704,088	6,740,000
2024	455,000	251,688	706,688	6,285,000
2025	470,000	233,488	703,488	5,815,000
2026	490,000	214,687	704,687	5,325,000
2027	510,000	195,087	705,087	4,815,000
2028	530,000	174,687	704,687	4,285,000
2029	550,000	153,487	703,487	3,735,000
2030	570,000	135,612	705,612	3,165,000
2031	590,000	115,662	705,662	2,575,000
2032	610,000	95,012	705,012	1,965,000
2033	630,000	72,900	702,900	1,335,000
2034	655,000	50,063	705,063	680,000
2035	680,000	25,500	705,500	-

Debt Schedule

	WASTEWATER UTILITY FUND CWRPDA 2015 \$2,000,000 Loan Agreement			WASTEWATER UTILITY FUND CWRPDA 2016 \$6,343,216 Loan Agreement				
	Improving and expanding existing waste water treatment plant. Annual interest rate is 0%.			Improving and expanding existing waste water treatment plant. Annual interest rate is 1.67%. Servicing Fee is 0.8% of Principal Amount of Loan decreasing in 2031.				
	Principal (May/Nov 1)	Total D/S	Principal O/S at Y/E	Principal (Feb/Aug 1)	Interest (Feb/Aug 1)	Servicing Fee (Feb/Aug 1)	Total D/S	Principal O/S at Y/E
2017	100,000	100,000	1,850,000	239,945	59,500	48,558	348,003	6,075,729
2018	100,000	100,000	1,750,000	245,220	55,500	50,746	351,466	5,830,509
2019	100,000	100,000	1,650,000	250,440	51,500	50,746	352,686	5,580,069
2020	100,000	100,000	1,550,000	257,239	46,500	50,746	354,485	5,322,830
2021	100,000	100,000	1,450,000	259,265	41,500	50,746	351,511	5,063,565
2022	100,000	100,000	1,350,000	264,336	36,750	50,746	351,832	4,799,229
2023	100,000	100,000	1,250,000	267,230	32,250	50,746	350,226	4,531,999
2024	100,000	100,000	1,150,000	271,076	28,000	50,746	349,822	4,260,923
2025	100,000	100,000	1,050,000	276,468	24,000	50,746	351,214	3,984,455
2026	100,000	100,000	950,000	279,281	20,250	50,746	350,277	3,705,174
2027	100,000	100,000	850,000	285,894	17,000	50,746	353,640	3,419,280
2028	100,000	100,000	750,000	285,166	15,375	50,746	351,287	3,134,114
2029	100,000	100,000	650,000	287,113	14,000	50,746	351,859	2,847,001
2030	100,000	100,000	550,000	291,400	12,488	50,746	354,633	2,555,601
2031	100,000	100,000	450,000	295,626	11,113	47,574	354,313	2,259,975
2032	100,000	100,000	350,000	301,024	9,675	41,231	351,930	1,958,951
2033	100,000	100,000	250,000	307,632	8,381	34,888	350,901	1,651,319
2034	100,000	100,000	150,000	315,689	7,031	28,544	351,265	1,335,630
2035	100,000	100,000	50,000	319,300	5,681	25,373	350,354	1,016,330
2036	50,000	50,000	-	334,146	4,431	15,858	354,435	682,184
2037				338,321	2,869	12,686	353,876	343,863
2038				343,863	1,350	6,343	351,556	-

Debt Schedule

DOWNTOWN DEVELOPMENT AUTHORITY

Series 2018 - Tax Increment Revenue Refunding Bonds

Capital and other expenses necessary or beneficial to the continued economic development of the downtown district. Initial drawdown of \$500,000 at 4.74% interest.

	Principal (Jun 1)	Interest (Jun 1)	Total D/S	Principal O/S at Y/E
2018		10,000	10,000	500,000
2019	50,000	14,997	64,997	450,000
2020	50,000	21,667	71,667	400,000
2021	50,000	19,207	69,207	350,000
2022	50,000	16,806	66,806	300,000
2023	50,000	14,405	64,405	250,000
2024	50,000	12,037	62,037	200,000
2025	50,000	9,604	59,604	150,000
2026	50,000	7,203	57,203	100,000
2027	50,000	4,802	54,802	50,000
2028	50,000	2,407	52,407	-

DOWNTOWN DEVELOPMENT AUTHORITY

Series 2012 - Tax Increment Revenue Refunding Bonds

Refund Series 2008 Bonds and redevelopment projects at Tamarac Center and Woodland Station. Annual interest is 3.97%.

	Principal (Jun 1)	Interest (Jun 1)	Total D/S	Principal O/S at Y/E
2017	165,000	115,280	280,280	2,699,000
2018	175,000	108,639	283,639	2,524,000
2019	185,000	101,595	286,595	2,339,000
2020	195,000	94,406	289,406	2,144,000
2021	205,000	86,299	291,299	1,939,000
2022	215,000	78,047	293,047	1,724,000
2023	225,000	69,393	294,393	1,499,000
2024	240,000	60,502	300,502	1,259,000
2025	250,000	50,677	300,677	1,009,000
2026	265,000	40,614	305,614	744,000
2027	275,000	29,947	304,947	469,000
2028	469,000	18,930	487,930	-

Glossary of Terms

Accounting System

An accounting system is the total set of records and procedures that are used to record, classify, and report information on the financial status and operations of the city.

Accrual

The accrual basis of accounting recognizes transactions and events as they are earned or incurred, even though they may not yet have been received or paid in cash.

Adopted Budget

An adopted budget is the City Council approved financial plan for the ensuing year.

Amended Budget

The amended budget is the adopted budget, including any changes that occurred per ordinance during the year. This budget does not include carryforwards or non-ordinance related transfers or lapses.

American Rescue Plan Act of 2021 (ARPA)

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. The intent of the legislation is to provide state, local and Tribal governments with significant resources to respond to the COVID-19 public health emergency and its economic impacts. As part of this legislation, the City of Woodland Park will receive a total of \$1.9 million which will be divided into two payments. The City has already received the first payment and will receive the second in late spring 2022. These funds must be expended or legally obligated by December 31, 2024. Funds that have been legally obligated can be expended until December 31, 2026.

Annual Comprehensive Financial Report (ACFR)

The ACFR is a set of city financial statements that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB) and must be audited by an independent auditor using generally accepted government auditing standards.

Appropriation

An appropriation is the amount of spending for a department, fund, or capital project legally authorized by the City Council that permits city officials to incur obligations against and to make expenditures from governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance

An appropriation ordinance is passed by City Council to authorize an expenditure of a designated amount of public funds for a specific purpose. Typically, ordinances are passed for the annual budget, a spring supplemental appropriation and a fall supplemental appropriation.

Balanced Budget

A balanced budget is one in which total expenditures equal total revenue. An entity has a budget surplus if expenditures are less than revenues. It has a budget deficit if expenditures are greater than revenues.

Baseline Budget

A department's baseline or target budget amount is set by the City Manager at the initiation of the budget development process. While the total amount of all requirements may exceed the amount available in the target budget, the most critical requirements must be included within the target amount.

Baseline Budget Adjustment

A baseline budget adjustment is made in the budget for maintaining service levels from the prior year. Due to the large quantity and relative significance of base budgets, base budget adjustments are categorized into several different categories: one-time removals; mid-year modifications; compensation adjustments; mandated costs; grant/designated revenue adjustments; and other adjustments. The prior year's original budget plus base budget adjustments equal the Base Budget. The addition of the Base Budget and budget amendment requests equal the operating budget.

Bond

A bond is a long-term written promise to repay (debt) a specified amount of money (the face amount of the bond) on a pre-determined date (the maturity date). In addition, periodic interest payments must be made throughout the life of the bond. Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget Category

The budget category is the 'parent' budget level of a related group of budget classes. The total amount of the related budget classes represents the budget category. For example, the budget category 'Salaries & Benefits' is made up of all budget classes for personal services—Regular Salary, Salary Driven Benefits, Non-Salary Driven Benefits, Temporary Compensation, Overtime and Special Pay.

Budget Class

The budget class is the 'parent' budget level of a related group of budget sub-objects. The total of the related sub-objects represents the budget class. For example, the budget class 'Salary Driven Benefits' is made up of several pension sub-objects, two Federal Insurance Contributions Act Tax (FICA) sub-objects, Medicare and various insurance-related sub-objects.

Budget Transfer

A transfer of approved funds from one program to another is called a budget transfer. Monies cannot be transferred between departments, between Council-approved capital projects or between funds without City Council approval.

Capital Budget

The capital budget allocates existing funds and anticipated revenues for the development and improvement of facility and infrastructure projects valued at \$25,000 or more. All projects must have a long-term benefit of at least five years.

Capital Improvement Program (CIP)

The Capital Improvement Program is a proposed schedule for multiple years of anticipated expenditures to construct, repair or acquire needed capital infrastructure and/or facilities. Projects in the first year of the plan are fully funded in the budget year; projects in years two (2) through the end of the plan are planned

for future funding. The City of Woodland Park will be creating a full Capital Improvement Plan starting in 2023.

Capital Project Funds

Capital project funds are utilized for major capital acquisition and construction and are reported separately from ongoing operating activities. Capital projects funds are established to provide for all general government infrastructure and facilities including streets, parks, information systems and facilities.

CARES Act

The CARES Act is the federal Coronavirus Aid, Relief, and Economic Security Act passed by Congress in March 2020. The CARES Act established the Coronavirus Relief Fund through which it provides payments to state, local, and tribal governments navigating the impact of the COVID-19 pandemic.

City Manager's Proposed Budget

The proposed budget is presented to City Council by the City Manager. It is the cumulative result of the City Manager's review and decisions regarding department target budgets, non-departmental items and selected target budget adjustments.

Conservation Trust Fund (CTF)

Pursuant to Colorado law, the CTF is to be used for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. The primary source of revenue is Colorado Lottery proceeds distributed by the State of Colorado.

Culture and Recreation Fund

The Culture and Recreation Fund accounts for cultural and recreational services provided to citizens and is funded by user fees and a General Fund transfer.

Debt Service

Debt service is the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

The debt service funds are established to accumulate resources to pay the principal, interest, and agency fees on long-term debt. Mill levies dedicated to a specific bond issuance and special assessment debt are accounted for within various debt service funds.

Deficit

A deficit is an excess of expenditures over revenues for any given year.

Department

A department is the basic organizational unit of city government that is functionally unique in its delivery of services.

Designated Funds Available

Designated funds available are those portions of total funds available that must be spent for a particular purpose.

Downtown Development Authority (DDA) Fund

A fund utilized for the activities of the City's Downtown Development Authority. The authority was formed under state statute and is intended for the improvement of public facilities, streets, sidewalks, curbs and gutters, lighting and landscape, general beautification, and blight mitigation. The City's authority is funded through tax increment financing (TIF).

Encumbrance

An encumbrance is the legal commitment of appropriated funds to purchase an item or service in the future.

Enterprise Funds

Enterprise funds house activities for which a fee is charged to external users in exchange for goods or services. These funds have been established to manage operations (a) that are financed and operated in a manner similar to private business and are predominantly supported by user charges; or (b) where Council has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Expenditure

An expenditure is the actual spending of funds for goods, services or other designated purposes.

Expenditure Summary

An expenditure summary details the highest level analysis of expenditures presented in the budget.

Fiduciary Fund

A fiduciary fund is an account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds and private-purpose trust funds.

Fiscal Year

The 12-month period which represents the city's budget year is a fiscal year. The City's fiscal year is January 1 through December 31.

Fixed Asset

Tangible assets valued over \$5,000 with a useful life of more than one year, such as infrastructure, equipment, and buildings that may be depreciated over time.

Full-Time Equivalent (FTE)

The FTE value represents a budgeted, benefited position and is based on the number of hours per week an employee works. Generally, an employee who works 40 hours per week is considered to be one FTE.

Functions

Functions are groups of interdependent, closely related services or activities contributing to a common objective.

Fund

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

Funds Available for Appropriation

Funds available are monies available for appropriation and expenditure by designated City departments.

Fund Balance

Fund balance is the difference between assets and liabilities for any given fund. Fund balance differs from funds available in that funds available is only currently available financial assets while fund balance includes non-available financial assets such as, but not limited to, current encumbrances and carryforward adjustments, investments to fair value adjustments and deferred revenue adjustments.

General Fund

This is the chief operating fund for the city government and accounts for all financial resources unless there is a compelling reason to report an activity in some other fund type.

General Obligation Bond

A general obligation bond is issued upon direction of City Council and requires approval in a city election. The city's general obligation bonds have a maturity of no more than 15 years. The bonds are repaid from general revenues of the city or from specific sources approved by voters.

Governmental Fund

A governmental fund is a self-balancing set of accounts that are maintained for governmental activities. Financial statements of governmental funds are prepared on the modified accrual basis of accounting.

Grant

A grant is a contribution by the state or federal government or another organization to support a particular function.

Grants Fund

A fund established to account for all types of grants and other donations to the City. Expenditures in this fund may be used for operations programs and capital improvement projects. Grants and other donations are generally received from other governments or private sources.

Lapse

A lapse is a reduction of existing appropriation and spending authority.

Legal Debt Margin

The city may have an outstanding legal debt margin equal to no more than three percent of the City's total assessed valuation. Certain deductions to outstanding debt are allowed, including voter-approved debt, general obligation water bonds, capital lease obligations, revenue bonds, and special assessment bonds.

Lodging Tax Fund

The City's Lodging Tax Fund is a special revenue fund created to record all lodging taxes collected. The tax is a 5.7 percent ad valorem tax assessed on every room night for stays of 30 days or less at hotels, motels, or short-term rentals.

Mandated Costs

Expenses the City must fund to maintain service levels. Examples include increasing fuel prices or insurance costs.

Mill

A mill is a unit used in property tax assessment. One mill is equal to 1/1000 of a dollar and is multiplied by the taxable value of property to determine the total amount of property tax due.

Modified Accrual

Modified accrual is a basis of accounting that recognizes transactions and events when they become measurable and available. Any physical assets with future benefits are expensed when they are acquired as opposed to depreciated over the life of the asset.

Operating Budget

The operating budget includes portions of the budget pertaining to daily operations that provide basic governmental services. Also included are appropriations for expenditures such as personal services, commodities, services and transfers.

Operating Transfer

An operating transfer moves funds available between budgeted funds as shown in the fund summaries. Operating transfers require City Council approval.

Original Budget

The budget that was originally adopted by City Council. This budget does not include supplemental budget requests.

Program

A program is the organizational level at which operating funds are budgeted. In many departments, the program is the lowest organizational level.

Program Budget

The program budget includes goals, objectives, significant changes, and expenditures. They are presented in the budget document by department, with a department summary preceding all programs.

Projection

The projection includes anticipated expenditures for the current year, including current year encumbrances, less encumbrances carried forward from the prior year.

Proprietary Fund

A proprietary fund is a government fund that has profit and loss aspects; it therefore uses the accrual rather than the modified accrual accounting method. Woodland Park's proprietary funds are the utilities enterprise funds.

Revenue

Revenue is income received by the city from taxes, fees, gifts, grants, reimbursements, intergovernmental revenues, interest earnings, and other sources.

Revenue Bond

A revenue bond is secured by the pledge of specific revenues issued to finance a capital improvement. Generally, city revenue bonds are issued only by enterprise funds.

Service Fees

Service fees is an umbrella term for all fees and charges assessed by city operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on City Council guidance, cost of services, and other factors. The City Manager approves service fees each year.

Special Revenue Funds

Special revenue funds are used to account for revenues received by the city that are required by law, contract, or city policy to be spent for a specific purpose. An example is a tax that is designated for the purchase and maintenance of open space.

Staffing Summary

The staffing summary provides the number of full-time equivalent (FTE) positions.

Stormwater Management Fund

The Stormwater Management Fund is special revenue fund that provides for the systems and operations used in the collection and treatment of stormwater activities of the city.

Streets Capital Improvement Fund

Streets Capital Improvement funds are utilized for construction and repair of the City's road and sidewalk network. They are reported separately from ongoing operating and other capital activities. Projects in the fund are funded through a special 1.0 percent sales tax dedicated for improvements and maintenance of roads, sidewalks, and related infrastructure.

Subfund

A set of self-balancing accounts at an organizational level lower than the fund.

Supplemental Appropriation Ordinance

A supplemental appropriation ordinance is passed by City Council to authorize expenditure of funds in addition to appropriations in the approved annual budget authorization ordinance.

Surplus

A surplus is an excess of revenues over expenditures for any given year.

Taxpayer Bill of Rights (TABOR) Reserve

The TABOR reserve is defined by the State Constitution and is to be maintained and the amount adjusted annually in accordance with the Constitution. The reserve is approximately equal to three percent of the fiscal year's spending and is held in the General Fund. Any spending of the TABOR reserve must be restored by the end of the following fiscal year. Assets may be used for the TABOR Reserve.

Tax Increment Financing (TIF)

TIF is often used to finance redevelopment projects in urban renewal areas. TIF allows a local authority to leverage taxes to assist in financing redevelopment projects, such as infrastructure and environmental cleanup in blighted areas.

Transportation Improvement Program (TIP)

The TIP identifies the priority of federally funded highway, transit, and alternative mode transportation (trails) improvements to be completed by the Colorado Department of Transportation (CDOT) and other local government sponsors. The TIP is prepared by the Pike's Peak Area Council of Governments (PPACG), in cooperation with CDOT and the local implementing agency (the City).

Temporary Employee

Temporary employees are also referred to as contract employees. A temporary employee is one whose employment with the city is subject to a standardized employment agreement.

Unrestricted Fund Balance

Unrestricted fund balance includes those portions of total funds available that may be spent for any purpose.

Wastewater Utility Fund

The Wastewater Fund is an enterprise fund that provides for the systems and operations used in the collection and treatment of wastewater from the sanitary sewer activities of the city.

Water Utility Fund

The Water Fund is an enterprise fund that provides for the acquisition, development and protection of water and water rights and the operation and maintenance of the water purification facilities and distribution system.

Acronyms

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ARPA	American Rescue Plan Act
BMUT	Building Materials Use Tax
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBI	Colorado Bureau of Investigation
CDOT	Colorado Department of Transportation
CIP	Capital Improvement Program
CML	Colorado Municipal League
COP	Certificate of Participation
COOP	Continuity of Operations Plan
CPF	Capital Projects Fund
CPI	Consumer Price Index
CTF	Conservation Trust Fund
DCM	Deputy City Manager
DDA	Downtown Development Authority
EEOC	Equal Employment Opportunity Commission
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
HR	Human Resources
HUTF	Highway Users Taxes and Fees
HVAC	Heating Ventilation Air Conditioning
ICMA	International City/County Management Association
IGA	Intergovernmental Agreement
IRS	Internal Revenue Service
IT	Information Technology
JAG	Justice Assistance Grant

MDT	Mobile Data Terminal
MHz	Megahertz
MMOF	Multimodal Options Funds
O&M	Operations and Maintenance
OEM	Office of Emergency Management
PPE	Personal Protective Equipment
SLAR	Service-Level Adjustment Request
SRO	School Resource Officer
SWAT	Special Weapons and Tactics Team
TABOR	Taxpayer Bill of Rights
TIF	Tax Increment Finance
TIP	Transportation Improvement Program
UBFR	Unrestricted Fund Balance Reserve
UV	Ultraviolet
VA	Victims Advocate
VALE	Colorado State Victim Assistance and Law Enforcement
VOCA	Victim of Crimes Act