

LETTER OF INTRODUCTION FOR THE FIVE YEAR BALANCED FINANCIAL PLAN

September 16, 2025

Honorable Mayor and Members of the Town Council,

Hereby submitted is the Five Year Balanced Financial Plan for the Town of Castle Rock, Colorado for the years 2026 through 2030. The Balanced Financial Plan is the Town's primary long-range planning tool and provides revenue and expenditure information Townwide and for the Town's 28 funds. The Townwide budget and each fund within Balanced Financial Plan are balanced meaning anticipated revenues equal or exceed planned operating expenses. In some Town funds, capital reserves may be used to fund one-time projects, which is a common and sound practice.

Long-range planning of at least five-years is recommended by the Government Finance Officers Association and planning for five years provides greater insight into the Town's financial capabilities to meet current and long-term service level objectives. The first year of the Balanced Financial Plan is appropriated in the 2026 budget and includes \$323,396,506 in anticipated revenues and \$349,605,306 in planned expenditures including \$205,121,646 for operations including \$19,000,000 for the annual pavement maintenance program, \$74,508,678 for capital outlay and capital improvements, and \$50,974,982 for debt and transfers to other funds. Years two through five of the Balanced Financial Plan are forecasted using assumptions about economic conditions and future spending needs. Forecasted revenues and expenditures in years 2027 to 2030 will be reevaluated next year and may be adjusted based on changing economic conditions, spending needs, service level objectives, and/or budget priorities.

The Town's annual budget development process is designed around the creation of the Balanced Financial Plan. This coordinated effort between Finance and department staff and the Town Manager's Office begins annually in February. In early spring, departments are asked to submit budget requests for funding needs to increase and maintain levels of service. Once received, this data is entered into the Balanced Financial Plan by Finance staff. During the summer, Finance staff and the Town Manager's Office review expenditures, including budget requests, and compare them against forecasted revenues to determine if any funding gaps exist. Because funding needs often exceed available revenues, funding decisions are made to ensure each year of the Balanced Financial plan is balanced in accordance with the Town's budget priorities. The Balanced Financial Plan development process continues through the end of summer when the budget which includes the Balanced Financial Plan and Capital Improvement program is presented to Council.

The 2026-2030 Balanced Financial Plan focuses on maintaining levels of service, accomplishing core priorities, and providing a solid financial base for the next five years. Assumptions used in developing the Balanced Financial Plan are also included for reference. Information in the Balanced Financial Plan is provided at the category level. As an example, personnel costs which include salary, medical and dental, retirement, and other benefit costs are summarized and shown in total under personnel. Details of funding at the line-item level can be found on CRgov.com/2026Budget.

Sincerely,



David L. Corliss
Town Manager

2026-2030 Balanced Financial Plan

Townwide Summary

2026-2030 Balanced Financial Plan - Projected Changes and Assumptions

Unless otherwise noted, following is a general list of Townwide growth rates used in future years:

Category	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues					
Taxes					
Sales	3.0%	4.5%	4.5%	3.5%	3.0%
<i>Projections are based on recent trending and projected Town growth</i>					
Property	0.0%	0.0%	5.5%	0.0%	5.5%
<i>Based on a maximum of 5.5% Property Tax increase limitation as defined in Town Code and odd-year reassessment cycle that results in valuation increases for the following year; the 2025 reassessment did not result in an increase in valuation</i>					
Use	17.2%	26.5%	1.4%	1.4%	1.4%
<i>Based on the estimated number of residential permits and commercial valuation shown below</i>					
Motor Vehicle	-6.0%	3.0%	3.0%	3.0%	3.0%
<i>Projections are based on recent trending and projected Town growth. No change to fund distribution</i>					
Franchise Fees	-5.9%	2.8%	2.8%	2.9%	2.9%
<i>Fees collected from electricity, natural gas, and cable providers typically increase with Town growth</i>					
Licenses & Permits	-0.1%	25.1%	2.3%	2.5%	2.5%
<i>Includes fire, liquor and business permits, licenses, and building permit</i>					
Management Fees	6.8%	3.0%	3.0%	3.0%	3.0%
<i>General Services revenue is received in the General Fund</i>					
Residential Development					
(Single Family/Multi-family Permits)	300/110*	400/200	400/200	400/200	400/200
<i>Based upon projected housing units for Impact Fees, System Development Fees and Tap Fees</i>					
<i>*Multi-family Permits for Parks Capital and Transportation Capital are estimated to be zero in 2026 due to the Sports Development Center Agreement</i>					
Non-Residential Development	Varies	Varies	Varies	Varies	Varies
<i>Includes projected commercial, office, and industrial development for Impact Fees, System Development Fees, Tap Fees and varies by the type, size, and value of the commercial development, Water Fund's permit numbers differ due to extra-territorial calculation</i>					
Expenditures					
Personnel					
Wages-General Pay	5.0%	5.0%	5.0%	5.0%	5.0%
<i>Based on performance review</i>					
Wages-Public Safety Pay	7.5%	7.5%	7.5%	7.5%	7.5%
<i>Up to 7.5%, Based on performance review</i>					
Retirement Contrib.-General	7.0%	7.0%	7.0%	7.0%	7.0%
<i>7% contribution is included in each year for employees in the general pay table with an employee contribution of 4%</i>					
Retirement Contrib.-Fire	14.00%	14.50%	15.00%	15.50%	16.00%
Retirement Contrib.-Police	12.25%	12.25%	12.25%	12.25%	12.25%
<i>14% and 12.25% contribution to the Fire and Police Pension Association (FPPA) is included in 2026 and increases 0.5% each year for Fire employees. The Town also contributes 3% to an FPPA 457 Deferred Contribution Plan for eligible employees</i>					
Health Benefit Contribution	15.0%	9.0%	9.0%	9.0%	9.0%
<i>Insurance costs for employer, an average increase of 5% is planned for the employee portion of insurance premium in 2026, and 9% for years 2026-2030</i>					
Services & Other	Varies	Varies	Varies	Varies	Varies
<i>There is no general increase for 2026-2030, certain account categories have specific treatment</i>					
Supplies	Varies	Varies	Varies	Varies	Varies
<i>There is no general increase for 2026-2030, certain account categories have specific treatment</i>					
Capital	Varies	Varies	Varies	Varies	Varies
<i>There is no general increase for 2026-2030, certain account categories have specific treatment</i>					
<i>Beginning in 2022, due to GASB Implementation Guide No. 2021-1, computer replacements are now budgeted for in a capital account code, Townwide there are no replacements scheduled in 2028</i>					
<i>2025 year-end estimates includes anticipated expenditures for the year as well as encumbered funds</i>					

2026-2030 Balanced Financial Plan

Townwide Summary

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 304,426,524	\$ 306,097,807	\$ 306,097,807	\$ 177,185,920
Revenues				
Town Taxes				
Property	\$ 1,646,477	\$ 1,543,823	\$ 1,543,823	\$ 1,554,883
Use	6,984,443	4,066,143	5,092,840	4,766,954
Sales	76,119,681	82,735,774	87,901,840	90,570,160
Motor Vehicle	10,423,816	12,318,250	11,245,179	11,573,625
Lodging	665,223	669,695	669,695	705,735
Other	392,228	437,483	408,205	424,836
Tax Increment Financing				
Property Tax TIF	1,926,009	1,657,508	1,657,508	1,993,345
Sales Tax TIF	2,465,924	1,559,087	984,811	983,093
Property Tax GID	-	230,381	230,381	243,052
Franchise Fees	2,811,444	3,162,381	2,894,794	2,975,220
Licenses & Permits	4,484,160	4,518,958	4,233,043	4,512,610
Intergovernmental	34,167,553	28,745,067	29,880,533	20,154,784
Charges for Service	85,411,502	88,847,388	90,452,623	96,884,177
Management Fees	4,548,730	4,685,198	4,685,198	5,004,360
Fines & Forfeitures	728,818	725,281	768,704	778,267
Investment Earnings	12,654,104	4,105,034	5,256,451	2,831,496
Impact Fees	13,300,174	14,512,449	10,139,723	10,308,317
System Development Fees	22,934,438	23,636,176	23,636,176	24,667,737
Contributions & Donations	26,437,303	64,797,275	64,846,100	2,744,668
Transfers In	14,502,585	16,225,931	15,993,448	18,500,349
Interfund Loan Revenue	1,537,216	2,723,967	4,320,170	6,227,980
Debt & Financing Revenue	261,195	132,012,930	132,012,930	8,672,930
Other Revenue	9,594,187	5,181,399	4,573,591	6,317,928
Total Revenues	\$ 333,997,210	\$ 499,097,578	\$ 503,427,766	\$ 323,396,506
Expenditures				
Personnel	\$ 86,239,990	\$ 97,851,486	\$ 91,974,474	\$ 104,655,722
Services & Other	70,137,069	74,381,876	72,582,660	86,560,415
Supplies	11,064,409	12,907,580	12,330,429	13,905,509
Capital	1,242,282	6,064,917	5,600,563	4,187,729
Five Year CIP (One-Time Expenditures)	118,173,876	392,764,090	383,958,553	70,320,949
Annual Pavement Maintenance Program	13,403,139	18,747,046	18,747,046	19,000,000
Debt & Financing	10,342,046	19,366,981	21,652,651	19,880,949
Interfund Loan	2,176,716	2,382,209	2,179,340	12,227,980
Transfers Out	19,546,400	23,924,585	23,313,937	18,866,053
Total Expenditures	\$ 332,325,927	\$ 648,390,770	\$ 632,339,653	\$ 349,605,306
Contribution to (Use of) Fund Balance	1,671,283	(149,293,192)	(128,911,887)	(26,208,800)
Ending Funds Available	\$ 306,097,807	\$ 156,804,615	\$ 177,185,920	\$ 150,977,120

2026-2030 Balanced Financial Plan

Townwide Summary

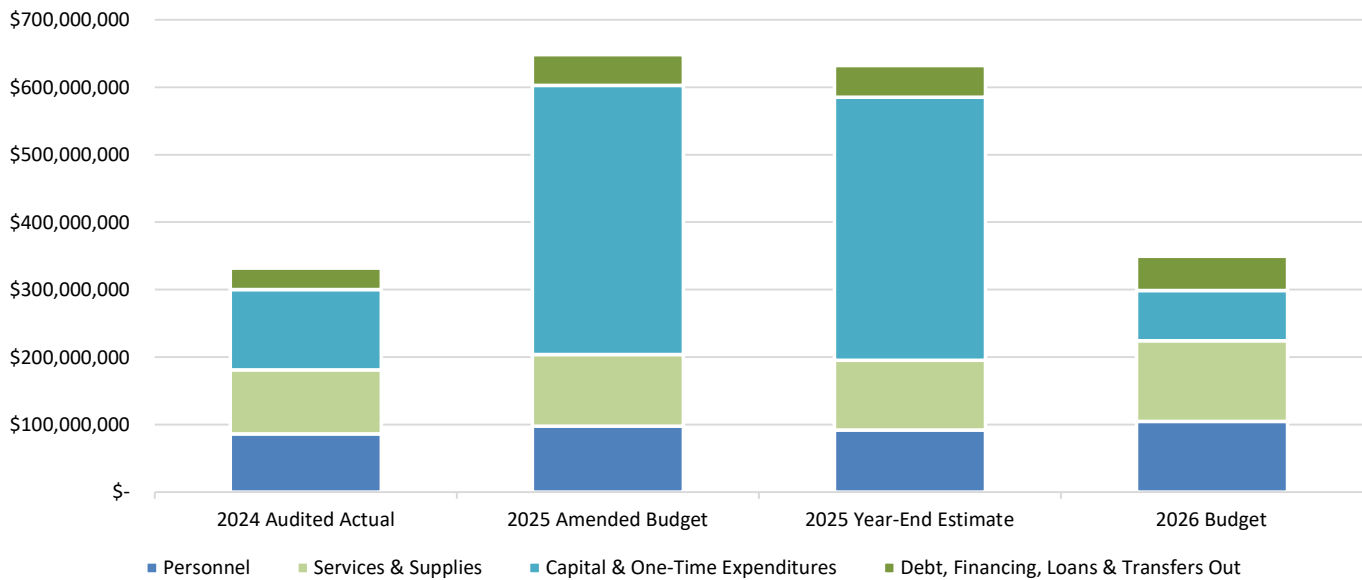
Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast
Beginning Funds Available	\$	150,977,120	\$	145,106,179	\$	144,222,363	\$ 174,477,499
Revenues							
Town Taxes							
Property	\$	1,554,883	\$	1,640,402	\$	1,640,402	\$ 1,730,624
Use		6,030,680		6,114,318		6,199,512	6,286,509
Sales		98,820,314		104,481,817		108,176,690	112,299,581
Motor Vehicle		11,920,833		12,278,458		12,646,811	13,026,216
Lodging		726,907		748,714		771,175	794,310
Other		442,148		460,167		478,924	498,449
Tax Increment Financing							
Property Tax TIF		2,051,159		2,114,349		2,175,683	2,242,700
Sales Tax TIF		980,628		977,380		973,309	960,826
Property Tax GID		243,052		256,419		256,420	270,523
Franchise Fees		3,058,620		3,145,108		3,234,802	3,327,826
Licenses & Permits		5,644,048		5,775,336		5,920,849	6,067,443
Intergovernmental		13,622,293		13,898,105		14,286,993	14,675,912
Charges for Service		102,256,463		108,128,879		114,369,343	121,115,503
Management Fees		5,154,493		5,309,127		5,468,400	5,632,452
Fines & Forfeitures		787,431		796,870		806,592	816,606
Investment Earnings		1,727,832		1,644,065		1,701,561	1,903,636
Impact Fees		17,448,634		17,623,119		17,799,350	18,144,585
System Development Fees		25,637,280		26,461,573		27,314,043	28,195,712
Contributions & Donations		2,975,652		3,391,851		4,025,187	3,604,378
Transfers In		8,365,870		7,648,951		8,537,408	8,266,845
Interfund Loan Revenue		8,126,097		3,316,168		3,065,644	2,050,644
Debt & Financing Revenue		512,930		512,930		15,512,930	5,512,930
Other Revenue		2,077,101		2,022,876		2,364,521	2,790,131
Total Revenues	\$	320,165,348	\$	328,746,982	\$	357,726,549	\$ 360,214,341
Expenditures							
Personnel	\$	110,729,098	\$	116,875,605	\$	123,070,896	\$ 131,706,913
Services & Other		87,957,367		86,144,134		88,383,004	96,160,427
Supplies		13,096,406		14,000,825		13,807,169	14,145,016
Capital		3,749,684		2,556,129		3,907,893	3,263,471
Five Year CIP (One-Time Expenditures)		49,977,322		55,041,965		40,736,523	53,279,119
Annual Pavement Maintenance Program		18,100,000		18,100,000		18,350,000	18,900,000
Debt & Financing		19,039,881		18,546,373		19,725,261	22,334,529
Interfund Loan		8,926,097		3,316,168		3,065,644	2,050,644
Transfers Out		14,460,434		15,049,599		16,425,023	16,683,743
Total Expenditures	\$	326,036,289	\$	329,630,798	\$	327,471,413	\$ 358,523,862
Contribution to (Use of) Fund Balance		(5,870,941)		(883,816)		30,255,136	1,690,479
Ending Funds Available	\$	145,106,179	\$	144,222,363	\$	174,477,499	\$ 176,167,978

2026-2030 Balanced Financial Plan

Townwide Summary

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Reserves & Internal Designations				
Contractual Reserve				\$ 350,000
Revenue Stabilization Reserve				10,281,102
Catastrophic Events Reserve				12,477,000
Capital Reserve				41,163,434
Operating Designations				9,164,827
Opportunity/Economic Dev. Reserve				2,357,948
TABOR Reserve				2,451,193
Committed for Fund Purpose				29,708,747
Debt Service Reserve				500,815
Medical Claims Reserve				2,389,474
Dental Claims Reserve				200,304
Healthcare Cost Reserve				2,947,550
Fire Reserve				519,141
Police Reserve				490,208
Rec Center Operational Capacity Reserve				300,000
Total Reserves & Internal Designations				\$ 115,301,743
Unobligated Reserves				\$ 35,675,377

2024 - 2026 Townwide Expenditures by Category



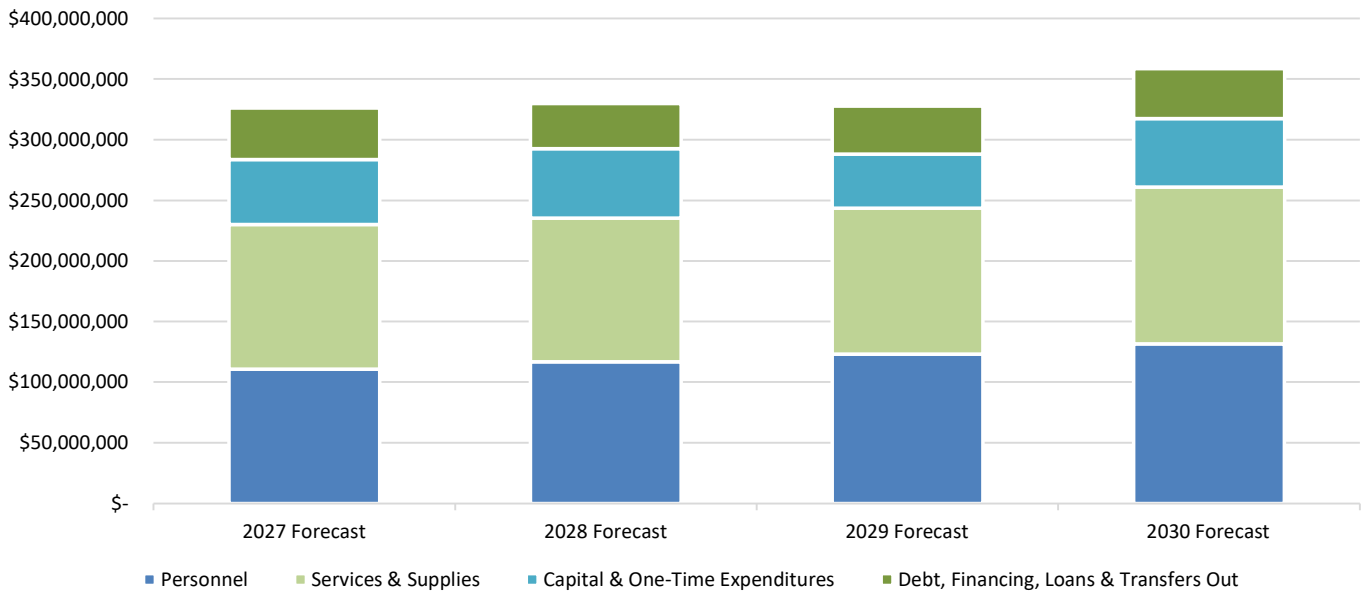
*One-Time Expenditures include capital projects, annual pavement maintenance, and certain debt/transfers

2026-2030 Balanced Financial Plan

Townwide Summary

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Reserves & Internal Designations				
Contractual Reserve	\$ 375,000	\$ 400,000	\$ 425,000	\$ 450,000
Revenue Stabilization Reserve	10,433,037	10,884,303	10,734,641	9,581,053
Catastrophic Events Reserve	12,592,059	12,711,747	12,836,272	12,965,853
Capital Reserve	30,628,497	17,840,710	33,676,336	32,867,273
Operating Designations	9,456,176	9,725,450	9,961,344	11,108,087
Opportunity/Economic Dev. Reserve	2,593,743	2,853,117	3,138,429	3,452,272
TABOR Reserve	2,456,398	2,526,979	2,577,519	2,629,069
Committed for Fund Purpose	26,489,265	32,081,716	39,345,361	38,311,924
Debt Service Reserve	-	-	-	403,713
Loan Reserve	2,604,527	2,838,935	3,094,439	3,372,938
Claims Reserve	218,331	237,981	259,399	282,745
Healthcare Cost Reserve	3,274,303	3,623,989	3,998,091	4,400,547
Fire Reserve	605,243	892,153	1,120,374	1,411,595
Police Reserve	622,284	754,359	886,435	1,018,511
Rec Center Operational Capacity Reserve	300,000	300,000	300,000	300,000
Total Reserves & Internal Designations	\$ 102,648,863	\$ 97,671,439	\$ 122,353,640	\$ 122,555,580
Unobligated Reserves	\$ 42,457,316	\$ 46,550,924	\$ 52,123,859	\$ 53,612,398

2027 - 2030 Townwide Expenditures by Category



*One-Time Expenditures include capital projects, annual pavement maintenance, and certain debt/transfers

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 33,279,228	\$ 37,202,611	\$ 37,202,611	\$ 43,848,893
Revenues				
Town Taxes				
Property	\$ 1,646,477	\$ 1,543,823	\$ 1,543,823	\$ 1,554,883
Sales	57,082,449	59,041,866	62,769,518	64,675,973
Motor Vehicle	6,310,815	7,524,454	6,500,139	6,695,143
Other	392,228	437,483	408,205	424,836
Franchise Fees	2,811,444	3,162,381	2,894,794	2,975,220
Licenses & Permits	103,438	181,209	155,783	109,330
Intergovernmental	10,306,596	1,591,307	802,001	1,068,612
Charges for Service	4,369,126	3,260,796	4,442,420	4,761,449
Management Fees	4,548,730	4,685,198	4,685,198	5,004,360
Fines & Forfeitures	279,854	216,946	260,369	305,465
Investment Earnings	1,495,066	640,180	640,180	841,044
Contributions & Donations	980,230	51,503	74,163	51,758
Transfers In	738,729	4,764,172	4,657,140	6,364,838
Interfund Loan Revenue	1,214,244	1,260,245	2,851,229	4,690,516
Other Revenue	660,577	296,700	176,555	660,630
Total Revenues	\$ 92,940,003	\$ 88,658,263	\$ 92,861,517	\$ 100,184,057
Expenditures				
Town Council	\$ 464,541	\$ 496,437	\$ 492,264	\$ 539,369
Town Manager	1,166,740	1,411,086	1,401,062	1,387,087
Human Resources	752,658	1,014,926	909,892	1,043,569
Communications	896,420	1,116,118	1,036,853	1,161,368
DoIT	3,845,493	4,928,486	4,181,051	5,311,017
Facilities	1,630,376	1,877,794	1,730,238	2,338,700
Town Attorney	1,265,806	1,389,175	1,340,973	1,497,679
Town Clerk	386,084	463,483	365,090	515,838
Municipal Court	431,679	489,197	441,161	440,970
Finance - Departmental	3,304,033	4,881,509	4,040,897	7,462,121
Police	25,339,583	28,338,766	26,738,407	30,723,543
Fire	23,844,451	28,584,525	28,343,959	29,743,193
Development Services	545,965	683,694	496,620	793,116
Parks	6,256,493	6,197,954	5,947,744	6,442,910
Finance Non-Departmental	2,808,202	3,495,226	3,575,887	4,053,870
Total Expenditures (Excluding One-Time)	\$ 72,938,524	\$ 85,368,376	\$ 81,042,098	\$ 93,454,350
Net Change Excluding One-Time Capital	20,001,479	3,289,887	11,819,419	6,729,707
Intergovernmental	-	4,335,000	4,335,000	-
Five Year CIP (One-Time Expenditures)	15,383,096	9,638,624	9,508,137	2,750,000
One-Time Inter-Fund Loans	695,000	-	-	6,000,000
Contribution to or (Use of) Fund Balance	3,923,383	(2,013,737)	6,646,282	(2,020,293)
Ending Funds Available	\$ 37,202,611	\$ 35,188,874	\$ 43,848,893	\$ 41,828,600

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 41,828,600	\$ 47,968,885	\$ 54,011,817	\$ 59,311,542
Revenues				
Taxes				
Property	\$ 1,554,883	\$ 1,640,402	\$ 1,640,402	\$ 1,730,624
Sales	70,706,829	74,796,541	77,442,832	80,422,116
Motor Vehicle	6,895,997	7,102,877	7,315,963	7,535,442
Other	442,148	460,167	478,924	498,449
Franchise Fees	3,058,620	3,145,108	3,234,802	3,327,826
Licenses & Permits	112,610	115,989	119,469	123,054
Intergovernmental	1,290,086	1,312,461	1,336,951	1,362,150
Charges for Service	4,868,399	4,909,850	4,929,133	4,968,126
Management Fees	5,154,493	5,309,127	5,468,400	5,632,452
Fines & Forfeitures	314,629	324,068	333,790	343,804
Investment Earnings	414,973	480,394	543,353	598,184
Contributions & Donations	52,015	52,275	53,063	54,654
Transfers In	5,883,393	6,134,980	6,335,623	6,520,152
Interfund Loan Revenue	2,561,966	823,849	823,848	823,848
Other Revenue	217,265	224,159	229,984	235,983
Total Revenues	\$ 103,528,306	\$ 106,832,247	\$ 110,286,537	\$ 114,176,864
Expenditures				
Town Council	\$ 547,145	\$ 545,340	\$ 548,914	\$ 549,909
Town Manager	1,504,060	1,521,520	1,654,538	1,686,622
Human Resources	1,101,425	1,139,539	1,178,688	1,222,904
Communications	1,208,367	1,288,224	1,285,544	1,324,105
DoIT	4,958,863	5,628,151	5,618,661	5,883,857
Facilities	2,268,976	2,359,013	2,467,909	2,677,472
Town Attorney	1,582,544	1,642,792	1,725,970	1,805,210
Town Clerk	499,991	555,672	537,303	560,176
Municipal Court	461,041	482,184	504,425	527,809
Finance - Departmental	5,756,688	5,970,315	6,227,476	6,470,257
Police	32,376,597	33,842,399	35,255,622	37,070,580
Fire	31,784,388	32,902,169	34,784,389	38,618,645
Development Services	799,803	823,584	858,925	893,748
Parks	6,578,377	6,919,208	7,132,629	7,458,069
Finance Non-Departmental	3,359,756	3,419,205	3,505,819	3,571,133
Total Expenditures (Excluding One-Time)	\$ 94,788,021	\$ 99,039,315	\$ 103,286,812	\$ 110,320,496
Net Change Excluding One-Time Capital	8,740,285	7,792,932	6,999,725	3,856,368
Intergovernmental	-	-	-	-
Five Year CIP (One-Time Expenditures)	1,800,000	1,750,000	1,700,000	1,700,000
One-Time Inter-Fund Loans	800,000	-	-	-
Contribution to or (Use of) Fund Balance	6,140,285	6,042,932	5,299,725	2,156,368
Ending Funds Available	\$ 47,968,885	\$ 54,011,817	\$ 59,311,542	\$ 61,467,910

*2027 Sales Tax Forecast includes revenue from a new Costco in Town

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2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Reserves & Internal Designations				
Contractual Reserve				350,000
Revenue Stabilization Reserve				2,414,490
Catastrophic Events Reserve				1,551,328
Capital Reserve				4,109,338
Opportunity/Economic Dev. Reserve				2,357,948
TABOR Reserve				2,451,193
Total Reserves & Internal Designations				13,234,297
Unobligated Reserves				\$ 28,594,303

General Fund Expenditures by Division

Town Council				
Personnel	95,125	114,906	113,000	114,894
Services & Other	364,065	378,311	377,144	421,255
Supplies	5,351	3,220	2,120	3,220
Capital	-	-	-	-
Total Town Council	\$ 464,541	\$ 496,437	\$ 492,264	\$ 539,369

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Council approved an increase to service contracts in Services & Other which include those for the Douglas County Youth Program and nonprofit grants

Town Manager				
Personnel	1,097,269	1,209,239	1,219,912	1,234,417
Services & Other	64,080	187,781	169,578	139,190
Supplies	5,391	6,800	4,306	6,800
Capital	-	7,266	7,266	6,680
Total Town Manager	\$ 1,166,740	\$ 1,411,086	\$ 1,401,062	\$ 1,387,087

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Reserves & Internal Designations				
Contractual Reserve	375,000	400,000	425,000	450,000
Revenue Stabilization Reserve	2,594,987	2,730,328	2,821,934	2,924,196
Catastrophic Events Reserve	1,628,894	1,710,339	1,795,856	1,885,649
Capital Reserve	4,191,525	4,275,356	4,360,863	4,448,080
Opportunity/Economic Dev. Reserve	2,593,743	2,853,117	3,138,429	3,452,272
TABOR Reserve	2,456,398	2,526,979	2,577,519	2,629,069
Total Reserves & Internal Designations	13,840,547	14,496,119	15,119,601	15,789,266
Unobligated Reserves	\$ 34,128,338	\$ 39,515,698	\$ 44,191,941	\$ 45,678,644

General Fund Expenditures by Division

Town Council				
Personnel	115,093	115,191	115,292	115,292
Services & Other	424,049	426,929	430,402	431,397
Supplies	3,220	3,220	3,220	3,220
Capital	4,783	-	-	-
Total Town Council	\$ 547,145	\$ 545,340	\$ 548,914	\$ 549,909

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Town Manager				
Personnel	1,302,072	1,373,027	1,448,102	1,527,536
Services & Other	190,405	141,693	192,641	143,626
Supplies	6,800	6,800	6,800	6,800
Capital	4,783	-	6,995	8,660
Total Town Manager	\$ 1,504,060	\$ 1,521,520	\$ 1,654,538	\$ 1,686,622

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Community survey funding in Services & Other is planned every other year in odd-numbered years

2028

- No significant changes at this time

2029

- Community survey funding in Services & Other is planned every other year in odd-numbered years

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Human Resources				
Personnel	583,192	640,186	702,001	653,602
Services & Other	151,686	367,440	202,510	380,440
Supplies	17,780	7,300	5,381	7,300
Capital	-	-	-	2,227
Total Human Resources	\$ 752,658	\$ 1,014,926	\$ 909,892	\$ 1,043,569

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

Communications				
Personnel	593,381	638,692	627,287	686,020
Services & Other	293,811	470,258	407,078	470,258
Supplies	9,228	5,090	2,488	5,090
Capital	-	2,078	-	-
Total Communications	\$ 896,420	\$ 1,116,118	\$ 1,036,853	\$ 1,161,368

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Human Resources				
Personnel	688,606	725,559	764,588	805,787
Services & Other	393,560	406,680	406,800	406,930
Supplies	7,300	7,300	7,300	7,300
Capital	11,959	-	-	2,887
Total Human Resources	\$ 1,101,425	\$ 1,139,539	\$ 1,178,688	\$ 1,222,904

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Communications				
Personnel	723,265	762,676	804,343	848,337
Services & Other	470,358	520,458	470,568	470,678
Supplies	5,090	5,090	5,090	5,090
Capital	9,654	-	5,543	-
Total Communications	\$ 1,208,367	\$ 1,288,224	\$ 1,285,544	\$ 1,324,105

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- Increase in Services & Other due to Website redesign

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
DoIT				
Personnel	3,013,716	3,364,734	2,837,858	3,342,824
Services & Other	697,057	1,204,938	1,165,447	1,110,537
Supplies	114,853	313,570	125,038	782,072
Capital	-	29,540	37,000	56,619
Transfers Out	19,867	15,704	15,708	18,965
Total DoIT	\$ 3,845,493	\$ 4,928,486	\$ 4,181,051	\$ 5,311,017

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Increase in Supplies due to increase computer software costs

Facilities				
Personnel	922,380	1,150,496	1,038,929	1,079,180
Services & Other	504,123	516,826	484,912	709,852
Supplies	126,717	118,930	116,731	118,930
Capital	-	5,628	3,752	338,850
Transfers Out	77,156	85,914	85,914	91,888
Total Facilities	\$ 1,630,376	\$ 1,877,794	\$ 1,730,238	\$ 2,338,700

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Increase in Services & Other due to ADA and ongoing repair and maintenance costs
- Increase in Capital due to townwide building improvements

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
DoIT				
Personnel	3,527,440	3,723,030	3,930,861	4,150,580
Services & Other	1,004,506	1,018,326	1,022,406	1,026,766
Supplies	374,468	868,189	589,247	612,088
Capital	33,484	-	55,119	73,395
Transfers Out	18,965	18,606	21,028	21,028
Total DoIT	\$ 4,958,863	\$ 5,628,151	\$ 5,618,661	\$ 5,883,857

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Services & Other increases due to contract labor for a position related to Public Safety

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Facilities

Personnel	1,234,906	1,304,071	1,378,107	1,559,903
Services & Other	660,161	670,833	681,513	694,377
Supplies	119,429	119,943	120,472	125,886
Capital	152,392	150,000	158,464	167,953
Transfers Out	102,088	114,166	129,353	129,353
Total Facilities	\$ 2,268,976	\$ 2,359,013	\$ 2,467,909	\$ 2,677,472

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Personnel increase is due to the addition of one Senior Maintenance Technician beginning in 2027

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- Personnel increase is due to the addition of one Senior Maintenance Technician beginning in 2030

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Town Attorney				
Personnel	1,093,830	1,175,410	1,182,557	1,286,516
Services & Other	164,776	200,953	148,739	204,163
Supplies	7,200	9,500	6,365	7,000
Capital	-	3,312	3,312	-
Total Town Attorney	\$ 1,265,806	\$ 1,389,175	\$ 1,340,973	\$ 1,497,679

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

Town Clerk				
Personnel	327,474	344,728	347,644	357,083
Services & Other	57,672	117,755	16,943	157,755
Supplies	938	1,000	503	1,000
Capital	-	-	-	-
Total Town Clerk	\$ 386,084	\$ 463,483	\$ 365,090	\$ 515,838

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Town Attorney				
Personnel	1,356,791	1,431,149	1,509,794	1,593,047
Services & Other	204,403	204,643	204,903	205,163
Supplies	7,000	7,000	7,000	7,000
Capital	14,350	-	4,273	-
Total Town Attorney	\$ 1,582,544	\$ 1,642,792	\$ 1,725,970	\$ 1,805,210

2026-2030 Notes and Assumptions

[Click here to view projected increases and Townwide assumptions](#)

2027

- Increase in Capital is due to planned Computer Replacements

2028

- No significant changes at this time

2029

- Increase in Capital is due to planned Computer Replacements

2030

- No significant changes at this time

Town Clerk				
Personnel	376,403	396,817	418,398	441,221
Services & Other	117,805	157,855	117,905	117,955
Supplies	1,000	1,000	1,000	1,000
Capital	4,783	-	-	-
Total Town Clerk	\$ 499,991	\$ 555,672	\$ 537,303	\$ 560,176

2026-2030 Notes and Assumptions

[Click here to view projected increases and Townwide assumptions](#)

2027

- Services & Other change is due to election funding every other year in even-numbered years

2028

- No significant changes at this time

2029

- Services & Other change is due to election funding every other year in even-numbered years

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Municipal Court				
Personnel	383,924	394,534	358,316	376,649
Services & Other	39,782	79,615	70,340	49,273
Supplies	7,973	15,048	12,505	15,048
Total Municipal Court	\$ 431,679	\$ 489,197	\$ 441,161	\$ 440,970

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- No significant changes at this time

Finance - Departmental				
Personnel	2,477,153	3,146,569	2,695,581	3,496,844
Services & Other	785,579	1,683,842	1,135,373	3,816,297
Supplies	41,301	38,630	197,475	126,630
Capital	-	12,468	12,468	22,350
Total Finance - Departmental	\$ 3,304,033	\$ 4,881,509	\$ 4,040,897	\$ 7,462,121

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Increase in Services & Other due to replacement of Town's financial system

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Municipal Court				
Personnel	396,102	416,599	438,164	460,841
Services & Other	49,891	50,537	51,213	51,920
Supplies	15,048	15,048	15,048	15,048
Total Municipal Court	\$ 461,041	\$ 482,184	\$ 504,425	\$ 527,809

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Finance - Departmental				
Personnel	3,692,648	3,900,036	4,119,852	4,352,921
Services & Other	1,908,461	1,938,290	1,950,490	1,950,690
Supplies	129,270	131,989	134,790	137,675
Capital	26,309	-	22,344	28,971
Total Finance - Departmental	\$ 5,756,688	\$ 5,970,315	\$ 6,227,476	\$ 6,470,257

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Police				
Personnel	19,671,245	23,027,080	21,247,604	25,217,057
Services & Other	1,873,450	1,832,106	2,123,977	2,428,837
Supplies	1,843,740	2,022,707	1,986,548	2,098,209
Capital	20,000	69,716	-	41,996
Transfers Out	1,931,148	1,387,157	1,380,278	937,444
Total Police	\$ 25,339,583	\$ 28,338,766	\$ 26,738,407	\$ 30,723,543

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Personnel increase due to addition of 3 positions funded by a transfer from the Public Safety Fund to General Fund
- Decrease in Transfers Out due to the volatility of the annual General Long Term Planning transfer

Fire				
Personnel	17,679,568	20,729,437	20,331,751	22,496,991
Services & Other	1,724,542	2,173,543	2,255,779	2,263,546
Supplies	1,131,114	1,299,369	1,374,249	1,701,505
Capital	323,722	398,592	398,592	49,850
Transfers Out	2,985,505	3,983,584	3,983,588	3,231,301
Total Fire	\$ 23,844,451	\$ 28,584,525	\$ 28,343,959	\$ 29,743,193

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Personnel increase due to addition of 3 positions funded by a transfer from the Public Safety Fund to General Fund

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Police				
Personnel	26,693,493	28,102,432	29,335,510	31,124,666
Services & Other	2,477,597	2,517,127	2,559,047	2,611,597
Supplies	2,036,350	2,034,396	1,963,018	1,969,014
Capital	94,065	-	123,840	54,439
Transfers Out	1,075,092	1,188,444	1,274,207	1,310,864
Total Police	\$ 32,376,597	\$ 33,842,399	\$ 35,255,622	\$ 37,070,580

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Personnel increase due to addition of 3 positions partially funded by a transfer from the Public Safety Fund to General Fund

2028

- Personnel increase due to addition of 3 positions partially funded by a transfer from the Public Safety Fund to General Fund

2029

- Personnel increase due to addition of 1 position partially funded by a transfer from the Public Safety Fund to General Fund

2030

- Personnel increase includes the addition of 4 positions

Fire				
Personnel	23,934,239	25,409,727	26,920,551	30,074,363
Services & Other	2,460,204	2,537,760	2,579,665	2,727,299
Supplies	1,639,803	1,805,352	1,831,900	1,952,377
Capital	548,443	10,000	57,628	61,658
Transfers Out	3,201,699	3,139,330	3,394,645	3,802,948
Total Fire	\$ 31,784,388	\$ 32,902,169	\$ 34,784,389	\$ 38,618,645

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Personnel increase due to addition of 2 positions partially funded by a transfer from the Public Safety Fund to General Fund

2028

- Personnel increase due to addition of 2 positions partially funded by a transfer from the Public Safety Fund to General Fund

2029

- Personnel increase due to addition of 2 positions partially funded by a transfer from the Public Safety Fund to General Fund

2030

- Personnel increase includes the addition of ten positions
- Transfers Out increase due to increased contributions to the Fleet Fund for the replacement of Fire Apparatus

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Development Services				
Personnel	430,645	408,905	431,391	520,006
Services & Other	107,886	265,800	63,427	263,891
Supplies	2,168	6,520	1,411	6,520
Capital	-	2,078	-	2,308
Transfers Out	5,266	391	391	391
Total Development Services	\$ 545,965	\$ 683,694	\$ 496,620	\$ 793,116

2026-2030 Notes and Assumptions

[Click here to view projected increases and Townwide assumptions](#)

2026

- No significant changes at this time

Parks				
Personnel	3,047,460	3,194,787	2,822,477	3,232,874
Services & Other	1,995,095	2,040,927	2,162,280	2,202,711
Supplies	461,477	434,230	453,913	434,380
Capital	8,900	25,628	23,752	41,534
Five Year CIP (One-Time Expenditures)	15,383,096	9,638,624	9,508,137	2,750,000
Interfund Loan	133,630	137,131	137,130	137,131
Transfers Out	609,931	365,251	348,192	394,280
Total Parks	\$ 21,639,589	\$ 15,836,578	\$ 15,455,881	\$ 9,192,910

2026-2030 Notes and Assumptions

[Click here to view projected increases and Townwide assumptions](#)

2026

- Capital includes funds for Lost Canyon Ranch Open Space improvements and building improvements at Cantril

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Development Services				
Personnel	525,988	556,411	588,802	623,125
Services & Other	262,066	260,151	260,321	260,491
Supplies	6,575	6,631	6,689	6,749
Capital	4,783	-	2,722	2,992
Transfers Out	391	391	391	391
Total Development Services	\$ 799,803	\$ 823,584	\$ 858,925	\$ 893,748

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Parks				
Personnel	3,408,821	3,594,699	3,791,273	3,998,165
Services & Other	2,192,950	2,292,074	2,287,994	2,335,454
Supplies	436,907	439,509	442,689	445,451
Capital	23,917	-	10,015	53,841
Five Year CIP (One-Time Expenditures)	1,800,000	1,750,000	1,700,000	1,700,000
Interfund Loan	137,131	137,130	137,131	137,131
Transfers Out	378,651	455,796	463,527	488,027
Total Parks	\$ 8,378,377	\$ 8,669,208	\$ 8,832,629	\$ 9,158,069

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Capital includes funds for improvements at Lost Canyon Ranch Open Space and building improvements at Cantril

2028

- Capital includes funds for improvements at Lost Canyon Ranch Open Space and building improvements at Cantril

2029

- Capital includes funds for improvements at Lost Canyon Ranch Open Space and building improvements at Cantril

2030

- Capital includes funds for improvements at Lost Canyon Ranch Open Space and building improvements at Cantril

2026-2030 Balanced Financial Plan

General Fund

	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Finance Non-Departmental				
Personnel	9,306	-	-	-
Services & Other	1,416,969	1,724,829	1,905,368	2,953,994
Supplies	292,749	515,000	515,122	305,000
Capital	598,637	581,953	581,953	-
Interfund Loan	695,000	-	-	6,000,000
Transfers Out	490,541	673,444	573,444	794,876
Total Finance Non-Departmental	\$ 3,503,202	\$ 3,495,226	\$ 3,575,887	\$ 10,053,870

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2026

- Interfund Loans include a \$1M loan to the Golf Fund for equipment and \$5M loan to Fire Capital for the construction of Fire Station

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Total Expenditures (Excluding One-Time)	\$ 73,633,524	\$ 85,368,376	\$ 81,042,098	\$ 99,454,350
Net Change Excluding One-Time Capital	\$ 19,306,479	\$ 3,289,887	\$ 11,819,419	\$ 729,707
Intergovernmental	-	4,335,000	4,335,000	-
Five Year CIP (One-Time Expenditures)	15,383,096	9,638,624	9,508,137	2,750,000
Contribution to or (Use of) Fund Balance	3,923,383	(2,013,737)	6,646,282	(2,020,293)
Ending Funds Available	\$ 37,202,611	\$ 35,188,874	\$ 43,848,893	\$ 41,828,600
Reserves & Internal Designations				
Contractual Reserve				350,000
Revenue Stabilization Reserve				2,414,490
Catastrophic Events Reserve				1,551,328
Capital Reserve				4,109,338
Opportunity/Economic Dev. Reserve				2,357,948
TABOR Reserve				2,451,193
Total Reserves & Internal Designations				13,234,297
Unobligated Reserves				\$ 28,594,303

2026-2030 Balanced Financial Plan

General Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Finance Non-Departmental				
Personnel	-	-	-	-
Services & Other	2,241,268	2,281,223	2,327,033	2,378,981
Supplies	305,000	305,000	305,000	305,000
Capital	-	-	26,710	26,710
Interfund Loan	800,000	-	-	-
Transfers Out	813,488	832,982	847,076	860,442
Total Finance Non-Departmental	\$ 4,159,756	\$ 3,419,205	\$ 3,505,819	\$ 3,571,133

2026-2030 Notes and Assumptions

Click here to view projected increases and Townwide assumptions

2027

- Interfund Loans include a loan to the Golf Fund for the purchase of new Golf Carts

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

Total Expenditures (Excluding One-Time)	\$ 95,588,021	\$ 99,039,315	\$ 103,286,812	\$ 110,320,496
Net Change Excluding One-Time Capital	\$ 7,940,285	\$ 7,792,932	\$ 6,999,725	\$ 3,856,368
Intergovernmental	-	-	-	-
Five Year CIP (One-Time Expenditures)	1,800,000	1,750,000	1,700,000	1,700,000
Contribution to or (Use of) Fund Balance	6,140,285	6,042,932	5,299,725	2,156,368
Ending Funds Available	\$ 47,968,885	\$ 54,011,817	\$ 59,311,542	\$ 61,467,910
Reserves & Internal Designations				
Contractual Reserve	375,000	400,000	425,000	450,000
Revenue Stabilization Reserve	2,594,987	2,730,328	2,821,934	2,924,196
Catastrophic Events Reserve	1,628,894	1,710,339	1,795,856	1,885,649
Capital Reserve	4,191,525	4,275,356	4,360,863	4,448,080
Opportunity/Economic Dev. Reserve	2,593,743	2,853,117	3,138,429	3,452,272
TABOR Reserve	2,456,398	2,526,979	2,577,519	2,629,069
Total Reserves & Internal Designations	13,840,547	14,496,119	15,119,601	15,789,266
Unobligated Reserves	\$ 34,128,338	\$ 39,515,698	\$ 44,191,941	\$ 45,678,644

2026-2030 Balanced Financial Plan

Economic Development Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 7,823,757	\$ 8,576,855	\$ 8,576,855	\$ 8,492,722
Revenues				
Taxes				
Use	\$ 1,444,888	\$ 650,000	\$ 1,585,449	\$ 700,000
Investment Earnings	253,061	200,000	200,000	120,159
Other Revenue	-	105,000	-	105,000
Total Revenues	\$ 1,697,949	\$ 955,000	\$ 1,785,449	\$ 925,159
Expenditures				
Services & Other	\$ 317,892	\$ 377,386	\$ 377,386	\$ 45,000
Total Expenditures (Excluding One-Time)	\$ 317,892	\$ 377,386	\$ 377,386	\$ 45,000
Net Change Excluding One-Time Capital	\$ 1,380,057	\$ 577,614	\$ 1,408,063	\$ 880,159
Economic Assistance	386,250	244,266	244,266	-
Unanticipated Economic Needs	-	2,247,866	1,000,000	3,460,473
Service Agreement	240,709	247,930	247,930	257,844
Higher Education	-	-	-	-
Contribution to or (Use of) Fund Balance	753,098	(2,162,448)	(84,133)	(2,838,158)
Ending Funds Available	\$ 8,576,855	\$ 6,414,407	\$ 8,492,722	\$ 5,654,564
Committed for Fund Purpose				5,654,564
Total Reserves & Internal Designations				5,654,564
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- Beginning in 2026 the 4% allocation of the Commercial Use Tax is split equally between the Economic Development Fund and the newly created Open Space Fund

2026-2030 Balanced Financial Plan

Economic Development Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 5,654,564	\$ 756,291	\$ 370,624	\$ -
Revenues				
Taxes				
Use	\$ 721,000	\$ 742,630	\$ 764,909	\$ 787,856
Investment Earnings	96,149	44,729	40,123	36,106
Other Revenue	105,000	105,000	105,000	105,000
Total Revenues	\$ 922,149	\$ 892,359	\$ 910,032	\$ 928,962
Expenditures				
Services & Other	\$ 45,000	\$ -	\$ -	\$ -
Total Expenditures (Excluding One-Time)	\$ 45,000	\$ -	\$ -	\$ -
Net Change Excluding One-Time Capital	\$ 877,149	\$ 892,359	\$ 910,032	\$ 928,962
Economic Assistance	4,500,000	1,000,000	1,000,000	-
Unanticipated Economic Needs	15,000	15,000	15,000	660,649
Service Agreement	260,422	263,026	265,656	268,313
Higher Education	1,000,000	-	-	-
Contribution to or (Use of) Fund Balance	(4,898,273)	(385,667)	(370,624)	-
Ending Funds Available	\$ 756,291	\$ 370,624	\$ -	\$ -
Committed for Fund Purpose	756,291	370,624	-	-
Total Reserves & Internal Designations	756,291	370,624	-	-
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

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2027

- Economic Assistance in 2027 funds \$1,000,000 to Arapahoe Community College
- Economic Assistance in 2027 funds \$4,500,000 to Costco

2028

- Economic Assistance in 2028 funds \$1,000,000 to Costco

2029

- Economic Assistance in 2029 funds \$1,000,000 to Costco

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Parking Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 1,265,885	\$ 1,253,243	\$ 1,253,243	\$ 1,283,712
Revenues				
Property Tax TIF	\$ 109,509	\$ 62,768	\$ 62,768	\$ 66,220
Sales Tax TIF	112,166	49,149	49,149	50,624
Property Tax GID	-	230,381	230,381	243,052
Investment Earnings	12,082	25,438	11,249	18,163
Transfers In	300,500	311,524	311,524	323,100
Other Revenue	-	12,286	-	12,655
Total Revenues	\$ 534,257	\$ 691,546	\$ 665,071	\$ 713,814
Expenditures				
Services & Other	\$ 205,499	\$ 295,202	\$ 295,202	\$ 303,339
Debt & Financing	341,400	339,400	339,400	339,400
Total Expenditures (Excluding One-Time)	\$ 546,899	\$ 634,602	\$ 634,602	\$ 642,739
Net Change Excluding One-Time Capital	\$ (12,642)	\$ 56,944	\$ 30,469	\$ 71,075
Contribution to or (Use of) Fund Balance	(12,642)	56,944	30,469	71,075
Ending Funds Available	\$ 1,253,243	\$ 1,310,187	\$ 1,283,712	\$ 1,354,787
Reserves & Internal Designations				
Committed for Fund Purpose				1,354,787
Total Reserves & Internal Designations				1,354,787
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

Parking Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	1,354,787	\$	1,427,389	\$	1,523,432	\$	1,632,829
Revenues								
Property Tax TIF	\$	66,220	\$	69,862	\$	69,862	\$	73,704
Sales Tax TIF		52,142		53,707		55,318		56,977
Property Tax GID		243,052		256,419		256,420		270,523
Investment Earnings		14,181		14,897		15,767		16,877
Transfers In		335,255		348,017		358,457		369,210
Other Revenue		13,035		13,426		13,828		14,242
Total Revenues	\$	723,885	\$	756,328	\$	769,652	\$	801,533
Expenditures								
Services & Other	\$	311,883	\$	320,885	\$	320,855	\$	320,855
Debt & Financing		339,400		339,400		339,400		339,400
Total Expenditures (Excluding One-Time)	\$	651,283	\$	660,285	\$	660,255	\$	660,255
Net Change Excluding One-Time Capital	\$	72,602	\$	96,043	\$	109,397	\$	141,278
Contribution to or (Use of) Fund Balance		72,602		96,043		109,397		141,278
Ending Funds Available	\$	1,427,389	\$	1,523,432	\$	1,632,829	\$	1,774,107
Reserves & Internal Designations								
Committed for Fund Purpose		1,427,389		1,523,432		1,632,829		1,774,107
Total Reserves & Internal Designations		1,427,389		1,523,432		1,632,829		1,774,107
Unobligated Reserves	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

TABOR Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 5,954,346	\$ 6,438,390	\$ 6,438,390	\$ 1,874
Revenues				
Transfers In	\$ 545,000	\$ -	\$ -	\$ -
Interfund Loan Revenue	107,032	-	-	-
Total Revenues	\$ 652,032	\$ -	\$ -	\$ -
Expenditures				
Services & Other	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	107,032	107,032	-
Total Expenditures (Excluding One-Time)	\$ -	\$ 107,032	\$ 107,032	\$ -
Net Change Excluding One-Time Capital	\$ 652,032	\$ (107,032)	\$ (107,032)	\$ -
One Time Transfers Out	-	6,000,000	6,000,000	-
Fire Mitigation	167,988	329,483	329,484	1,874
Five Year CIP (One-Time Expenditures)	-	-	-	-
Contribution to or (Use of) Fund Balance	484,044	(6,436,515)	(6,436,516)	(1,874)
Ending Funds Available	\$ 6,438,390	\$ 1,875	\$ 1,874	\$ -
Reserves & Internal Designations				
Committed for Fund Purpose				-
Total Reserves & Internal Designations				-
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2025

- No significant changes at this time

2026-2030 Balanced Financial Plan

TABOR Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-
Revenues								
Transfers In	\$	-	\$	-	\$	-	\$	-
Interfund Loan Revenue		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-
Expenditures								
Services & Other	\$	-	\$	-	\$	-	\$	-
Transfers Out		-		-		-		-
Total Expenditures (Excluding One-Time)	\$	-	\$	-	\$	-	\$	-
Net Change Excluding One-Time Capital	\$	-	\$	-	\$	-	\$	-
One Time Transfers Out		-		-		-		-
Fire Mitigation		-		-		-		-
Five Year CIP (One-Time Expenditures)		-		-		-		-
Contribution to or (Use of) Fund Balance		-		-		-		-
Ending Funds Available	\$	-	\$	-	\$	-	\$	-
Reserves & Internal Designations								
Committed for Fund Purpose		-		-		-		-
Total Reserves & Internal Designations		-		-		-		-
Unobligated Reserves	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

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2026

- No significant changes at this time

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2026-2030 Balanced Financial Plan

Transportation Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 16,746,779	\$ 16,151,784	\$ 16,151,784	\$ 9,941,620
Revenues				
Taxes				
Use	\$ 2,252,505	\$ 1,380,523	\$ 1,266,219	\$ 1,277,185
Sales	15,071,344	15,797,155	16,794,519	17,304,608
Motor Vehicle	3,493,928	3,555,668	3,598,746	3,706,708
Intergovernmental	9,792,398	10,375,821	9,916,095	10,107,372
Investment Earnings	876,041	51,291	350,934	140,659
Interfund Loan Revenue	-	-	45,000	60,000
Other Revenue	35,093	202,954	3,023	4,979
Total Revenues	\$ 31,521,309	\$ 31,363,412	\$ 31,974,536	\$ 32,601,511
Expenditures				
Personnel	\$ 5,838,686	\$ 6,541,710	\$ 6,042,790	\$ 6,643,598
Services & Other	4,759,534	6,288,473	5,883,764	6,284,066
Supplies	912,003	1,046,424	1,004,078	1,151,538
Capital	-	104,072	67,490	23,462
Debt & Financing	904,038	905,000	905,000	906,000
Transfers Out	4,931,197	2,878,483	2,878,486	2,306,785
Total Expenditures (Excluding One-Time)	\$ 17,345,458	\$ 17,764,162	\$ 16,781,608	\$ 17,315,449
Net Change Excluding One-Time Capital	\$ 14,175,851	\$ 13,599,250	\$ 15,192,928	\$ 15,286,062
Annual Pavement Maintenance Program	13,403,139	18,747,046	18,747,046	19,000,000
Five Year CIP (One-Time Expenditures)	1,367,707	3,678,508	2,656,046	817,000
Contribution to or (Use of) Fund Balance	(594,995)	(8,826,304)	(6,210,164)	(4,530,938)
Ending Funds Available	\$ 16,151,784	\$ 7,325,480	\$ 9,941,620	\$ 5,410,682
Reserves & Internal Designations				
Revenue Stabilization Reserve				437,086
Catastrophic Events Reserve				1,874,655
Total Reserves & Internal Designations				2,311,741
Unobligated Reserves				\$ 3,098,941

2026-2030 Notes and Assumptions

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2026

- Residential Use Tax revenue is based on 300 single family and 110 multi family permits
- Reduction in Capital projects beginning in 2026 due to the moving of the construction of new traffic signals to the Transportation Capital Fund

2026-2030 Balanced Financial Plan

Transportation Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 5,410,682	\$ 6,428,709	\$ 4,688,977	\$ 5,485,283
Revenues				
Taxes				
Use	\$ 1,747,030	\$ 1,761,983	\$ 1,777,017	\$ 1,792,213
Sales	18,918,215	20,012,452	20,720,490	21,517,623
Motor Vehicle	3,817,909	3,932,446	4,050,419	4,171,932
Intergovernmental	10,355,998	10,612,227	10,966,944	11,333,756
Investment Earnings	57,763	67,531	49,549	57,742
Interfund Loan Revenue	3,060,000	15,000	1,015,000	-
Other Revenue	5,003	5,029	5,119	5,212
Total Revenues	\$ 37,961,918	\$ 36,406,668	\$ 38,584,538	\$ 38,878,478
Expenditures				
Personnel	\$ 7,011,351	\$ 7,400,489	\$ 7,812,145	\$ 8,241,864
Services & Other	6,546,921	6,704,824	6,902,612	7,110,820
Supplies	1,167,090	1,208,937	1,216,517	1,224,393
Capital	69,448	-	40,930	30,414
Debt & Financing	900,125	907,125	-	-
Transfers Out	2,453,706	2,609,113	2,735,496	2,776,521
Total Expenditures (Excluding One-Time)	\$ 18,148,641	\$ 18,830,488	\$ 18,707,700	\$ 19,384,012
Net Change Excluding One-Time Capital	\$ 19,813,277	\$ 17,576,180	\$ 19,876,838	\$ 19,494,466
Annual Pavement Maintenance Program	18,100,000	18,100,000	18,350,000	18,900,000
Five Year CIP (One-Time Expenditures)	695,250	1,215,912	730,532	751,705
Contribution to or (Use of) Fund Balance	1,018,027	(1,739,732)	796,306	(157,239)
Ending Funds Available	\$ 6,428,709	\$ 4,688,977	\$ 5,485,283	\$ 5,328,044
Reserves & Internal Designations				
Revenue Stabilization Reserve	454,517	465,395	479,313	493,683
Catastrophic Events Reserve	1,912,148	1,950,391	1,989,399	2,029,187
Total Reserves & Internal Designations	2,366,665	2,415,786	2,468,712	2,522,870
Unobligated Reserves	\$ 4,062,044	\$ 2,273,191	\$ 3,016,571	\$ 2,805,174

*2027 Sales Tax Forecast includes revenue from a new Costco in Town

2026-2030 Notes and Assumptions

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2027

- Residential Use Tax revenue is based on 400 single family and 200 multi family permits
- 2027 Sales Tax Forecast includes revenue from a new Costco in Town

2028

- Residential Use Tax revenue is based on 400 single family and 200 multi family permits
- In 2028, the Transportation Action Plan (TAP) Revenue Bonds - Series 2016 is paid off
- Capital project increase is due to an expansion of the Town's Salt Shed for the Snow and Ice Control Program

2029

- Residential Use Tax revenue is based on 400 single family and 200 multi family permits

2030

- Residential Use Tax revenue is based on 400 single family and 200 multi family permits

2026-2030 Balanced Financial Plan

Conservation Trust Fund

Category	2024 Preliminary Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 1,562,057	\$ 3,937,477	\$ 3,937,477	\$ 3,403,234
Revenues				
Licenses & Permits	\$ 224,579	\$ 146,230	\$ 224,242	\$ 146,230
Intergovernmental	4,479,814	1,830,495	1,956,192	1,828,100
Investment Earnings	87,055	2,012	44,298	48,151
Other Revenue	35,544	44,100	60,902	44,100
Total Revenues	\$ 4,826,992	\$ 2,022,837	\$ 2,285,634	\$ 2,066,581
Expenditures				
Personnel	\$ 179,243	\$ 191,327	\$ 181,935	\$ 193,216
Services & Other	12,716	7,000	7,115	7,000
Supplies	38,441	107,500	107,500	107,500
Debt & Financing	55,500	-	-	-
Transfers Out	1,700,000	-	-	-
Total Expenditures (Excluding One-Time)	\$ 1,985,900	\$ 305,827	\$ 296,550	\$ 307,716
Net Change Excluding One-Time Capital	\$ 2,841,092	\$ 1,717,010	\$ 1,989,084	\$ 1,758,865
Five Year CIP (One-Time Expenditures)	465,672	2,523,327	2,523,327	1,500,000
Contribution to or (Use of) Fund Balance	2,375,420	(806,317)	(534,243)	258,865
Ending Funds Available	\$ 3,937,477	\$ 3,131,160	\$ 3,403,234	\$ 3,662,099
Reserves & Internal Designations				
Committed for Fund Purpose				3,662,099
Total Reserves & Internal Designations				3,662,099
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- Capital Funding to be determined for Park improvements

2026-2030 Balanced Financial Plan

Conservation Trust Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 3,662,099	\$ 3,898,596	\$ 4,123,712	\$ 4,354,971
Revenues				
Licenses & Permits	\$ 146,230	\$ 146,230	\$ 150,616	\$ 150,616
Intergovernmental	1,825,509	1,822,717	1,832,398	1,829,306
Investment Earnings	38,930	41,471	44,013	46,619
Other Revenue	44,100	44,100	45,423	45,423
Total Revenues	\$ 2,054,769	\$ 2,054,518	\$ 2,072,450	\$ 2,071,964
Expenditures				
Personnel	\$ 203,772	\$ 214,902	\$ 226,691	\$ 239,157
Services & Other	7,000	7,000	7,000	7,000
Supplies	107,500	107,500	107,500	107,500
Debt & Financing	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures (Excluding One-Time)	\$ 318,272	\$ 329,402	\$ 341,191	\$ 353,657
Net Change Excluding One-Time Capital	\$ 1,736,497	\$ 1,725,116	\$ 1,731,259	\$ 1,718,307
Five Year CIP (One-Time Expenditures)	1,500,000	1,500,000	1,500,000	1,500,000
Contribution to or (Use of) Fund Balance	236,497	225,116	231,259	218,307
Ending Funds Available	\$ 3,898,596	\$ 4,123,712	\$ 4,354,971	\$ 4,573,278
Reserves & Internal Designations				
Committed for Fund Purpose	3,898,596	4,123,712	4,354,971	4,573,278
Total Reserves & Internal Designations	3,898,596	4,123,712	4,354,971	4,573,278
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Philip S. Miller Trust Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 489,069	\$ 202,244	\$ 202,244	\$ 242,654
Revenues				
Charges for Service	\$ 439,945	\$ 897,842	\$ 393,187	\$ 412,846
Investment Earnings	4,579	12,637	2,248	3,433
Contributions & Donations	256,606	230,000	265,000	255,000
Transfers In	200,717	201,551	401,551	401,551
Total Revenues	\$ 901,847	\$ 1,342,030	\$ 1,061,986	\$ 1,072,830
Expenditures				
Personnel	\$ 137,989	\$ 140,143	\$ 132,664	\$ 140,861
Services & Other	1,036,364	1,136,739	788,802	851,649
Supplies	14,319	12,693	100,110	101,025
Total Expenditures (Excluding One-Time)	\$ 1,188,672	\$ 1,289,575	\$ 1,021,576	\$ 1,093,535
Net Change Excluding One-Time Capital	\$ (286,825)	\$ 52,455	\$ 40,410	\$ (20,705)
Contribution to or (Use of) Fund Balance	(286,825)	52,455	40,410	(20,705)
Ending Funds Available	\$ 202,244	\$ 254,699	\$ 242,654	\$ 221,949
Reserves & Internal Designations				
Committed for Fund Purpose				221,949
Total Reserves & Internal Designations				221,949
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

Philip S. Miller Trust Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 221,949	\$ 192,109	\$ 153,826	\$ 107,038
Revenues				
Charges for Service	\$ 433,488	\$ 455,162	\$ 477,920	\$ 501,816
Investment Earnings	2,350	2,028	1,626	1,136
Contributions & Donations	255,000	255,000	255,000	255,000
Transfers In	401,551	401,551	401,551	401,551
Total Revenues	\$ 1,092,389	\$ 1,113,741	\$ 1,136,097	\$ 1,159,503
Expenditures				
Personnel	\$ 147,861	\$ 155,193	\$ 162,794	\$ 170,055
Services & Other	870,326	889,683	909,744	900,912
Supplies	104,042	107,148	110,347	113,216
Total Expenditures (Excluding One-Time)	\$ 1,122,229	\$ 1,152,024	\$ 1,182,885	\$ 1,184,183
Net Change Excluding One-Time Capital	\$ (29,840)	\$ (38,283)	\$ (46,788)	\$ (24,680)
Contribution to or (Use of) Fund Balance	(29,840)	(38,283)	(46,788)	(24,680)
Ending Funds Available	\$ 192,109	\$ 153,826	\$ 107,038	\$ 82,358
Reserves & Internal Designations				
Committed for Fund Purpose	192,109	153,826	107,038	82,358
Total Reserves & Internal Designations	192,109	153,826	107,038	82,358
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Public Art Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 77,352	\$ 95,527	\$ 95,527	\$ 120,938
Revenues				
Investment Earnings	\$ 3,285	\$ 1,873	\$ 1,921	\$ 1,711
Contributions & Donations	25,224	25,000	25,000	-
Transfers In	-	300,000	300,000	211,000
Total Revenues	\$ 28,509	\$ 326,873	\$ 326,921	\$ 212,711
Expenditures				
Services & Other	\$ 578	\$ 300,000	\$ 5,450	\$ 130,000
Total Expenditures (Excluding One-Time)	\$ 578	\$ 300,000	\$ 5,450	\$ 130,000
Net Change Excluding One-Time Capital	\$ 27,931	\$ 26,873	\$ 321,471	\$ 82,711
Public Art	9,756	25,000	296,060	100,000
Unanticipated Art Needs		81,965	-	49,242
Contribution to or (Use of) Fund Balance	18,175	(80,092)	25,411	(66,531)
Ending Funds Available	\$ 95,527	\$ 15,435	\$ 120,938	\$ 54,407
Reserves & Internal Designations				
Committed for Fund Purpose				54,407
Total Reserves & Internal Designations				54,407
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- Transfers In from the General Fund are being set aside for Town Art needs, these funds will increase annually in accordance with the sales tax yearly growth from the prior year
- Highlights of one-time Public Art projects include an Underpass Mural at Wolfensberger Road
- Funding in unanticipated art needs for unforeseen projects that come up during the year

2026-2030 Balanced Financial Plan

Public Art Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 54,407	\$ -	\$ -	\$ -
Revenues				
Investment Earnings	\$ 1,098	\$ 527	\$ 1,201	\$ 1,978
Contributions & Donations	40,000	-	-	-
Transfers In	220,495	230,417	238,481	245,636
Total Revenues	\$ 261,593	\$ 230,944	\$ 239,682	\$ 247,614
Expenditures				
Services & Other	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
Total Expenditures (Excluding One-Time)	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
Net Change Excluding One-Time Capital	\$ 130,593	\$ 99,944	\$ 108,682	\$ 116,614
Public Art	185,000	35,000	35,000	35,000
Unanticipated Art Needs	-	64,944	73,682	81,614
Contribution to or (Use of) Fund Balance	(54,407)	-	-	-
Ending Funds Available	\$ -	\$ -	\$ -	\$ -
Reserves & Internal Designations				
Committed for Fund Purpose	-	-	-	-
Total Reserves & Internal Designations	-	-	-	-
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- Highlights of one-time Public Art projects include the commission and installation of a sculpture in the vicinity of I-25 and Crystal Valley Parkway

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Police Forfeiture Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 1,501	\$ 1,516	\$ 1,516	\$ 1,520
Revenues				
Investment Earnings	\$ 15	\$ 46	\$ 4	\$ 22
Total Revenues	\$ 15	\$ 46	\$ 4	\$ 22
Supplies	-	-	-	-
Total Expenditures (Excluding One-Time)	\$ -	\$ -	\$ -	\$ -
Contribution to or (Use of) Fund Balance	15	46	4	22
Ending Funds Available	\$ 1,516	\$ 1,562	\$ 1,520	\$ 1,542
Reserves & Internal Designations				
Committed for Fund Purpose				1,542
Total Reserves & Internal Designations				1,542
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- No significant changes at this time

2026-2030 Balanced Financial Plan

Police Forfeiture Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	1,542	\$	1,558	\$	1,574	\$	1,591
Revenues								
Investment Earnings	\$	16	\$	16	\$	17	\$	17
Total Revenues	\$	16	\$	16	\$	17	\$	17
Supplies		-		-		-		-
Total Expenditures (Excluding One-Time)	\$	-	\$	-	\$	-	\$	-
Contribution to or (Use of) Fund Balance		16		16		17		17
Ending Funds Available	\$	1,558	\$	1,574	\$	1,591	\$	1,608
Reserves & Internal Designations								
Committed for Fund Purpose		1,558		1,574		1,591		1,608
Total Reserves & Internal Designations		1,558		1,574		1,591		1,608
Unobligated Reserves	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan Downtown Development TIF Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 2,688,870	\$ 3,194,416	\$ 3,194,416	\$ 1,016,519
Revenues				
Property Tax TIF	\$ 1,816,500	\$ 1,594,740	\$ 1,594,740	\$ 1,927,125
Sales Tax TIF	2,353,758	1,509,938	935,662	932,469
Total Revenues	\$ 4,170,258	\$ 3,104,678	\$ 2,530,402	\$ 2,859,594
Expenditures				
Services & Other	\$ 37,660	\$ 20,000	\$ 65	\$ 17,500
Total Expenditures (Excluding One-Time)	\$ 37,660	\$ 20,000	\$ 65	\$ 17,500
Net Change Excluding One-Time Capital	\$ 4,132,598	\$ 3,084,678	\$ 2,530,337	\$ 2,842,094
One-Time Downtown Project Funding	3,604,642	1,081,310	2,404,847	1,337,338
Downtown Improvements	22,410	2,303,387	2,303,387	2,521,275
Contribution to or (Use of) Fund Balance	505,546	(300,019)	(2,177,897)	(1,016,519)
Ending Funds Available	\$ 3,194,416	\$ 2,894,397	\$ 1,016,519	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

[Click here to view details regarding the Five Year Capital Improvement Program](#)

2026

- No significant changes at this time

2026-2030 Balanced Financial Plan Downtown Development TIF Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-
Revenues								
Property Tax TIF	\$	1,984,939	\$	2,044,487	\$	2,105,821	\$	2,168,996
Sales Tax TIF		928,486		923,673		917,991		903,849
Total Revenues	\$	2,913,425	\$	2,968,160	\$	3,023,812	\$	3,072,845
Expenditures								
Services & Other	\$	17,500	\$	17,500	\$	17,500	\$	17,500
Total Expenditures (Excluding One-Time)	\$	17,500	\$	17,500	\$	17,500	\$	17,500
Net Change Excluding One-Time Capital	\$	2,895,925	\$	2,950,660	\$	3,006,312	\$	3,055,345
One-Time Downtown Project Funding		1,391,851		1,419,760		1,374,665		1,505,449
Downtown Improvements		1,504,074		1,530,900		1,631,647		1,549,896
Contribution to or (Use of) Fund Balance		-		-		-		-
Ending Funds Available	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Public Safety Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ -	\$ -	\$ -	\$ 729,361
Revenues				
Taxes				
Use	\$ -	\$ -	\$ 206,594	\$ 207,950
Sales	-	3,750,000	3,929,242	4,047,119
Motor Vehicle	-	500,000	500,000	515,000
Total Revenues	\$ -	\$ 4,250,000	\$ 4,635,836	\$ 4,770,069
Expenditures				
Services & Other	\$ -	\$ -	\$ 25,000	\$ 26,250
Transfers Out	-	3,881,475	3,881,475	5,473,180
Total Expenditures (Excluding One-Time)	\$ -	\$ 3,881,475	\$ 3,906,475	\$ 5,499,430
Net Change Excluding One-Time Capital	\$ -	\$ 368,525	\$ 729,361	\$ (729,361)
Contribution to or (Use of) Fund Balance	-	368,525	729,361	(729,361)
Ending Funds Available	\$ -	\$ 368,525	\$ 729,361	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- Transfers Out to the General Fund is for 3 Fire and 3 Police positions in the General Fund in addition to 10 Fire and 11 Police positions added to the General Fund in 2025

2026-2030 Balanced Financial Plan

Public Safety Fund

Category	2027 Forecast*	2028 Forecast	2029 Budget	2030 Budget
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -
Revenues				
Taxes				
Use	\$ 267,556	\$ 270,950	\$ 274,400	\$ 277,918
Sales	4,229,239	4,419,555	4,574,239	4,711,466
Motor Vehicle	530,450	546,364	562,755	579,638
Total Revenues	\$ 5,027,245	\$ 5,236,869	\$ 5,411,394	\$ 5,569,022
Expenditures				
Services & Other	\$ 27,022	\$ 27,818	\$ 28,637	\$ 29,481
Transfers Out	5,000,223	5,209,051	5,382,757	5,539,541
Total Expenditures (Excluding One-Time)	\$ 5,027,245	\$ 5,236,869	\$ 5,411,394	\$ 5,569,022
Net Change Excluding One-Time Capital	\$ -	\$ -	\$ -	\$ -
Contribution to or (Use of) Fund Balance	-	-	-	-
Ending Funds Available	\$ -	\$ -	\$ -	\$ -

*2027 Sales Tax Forecast includes revenue from a new Costco in Town

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- Transfers Out to the General Fund is for 2 Fire and 3 Police positions in the General Fund in addition to prior year positions

2028

- Transfers Out to the General Fund is for 2 Fire and 3 Police positions in the General Fund in addition to prior year positions

2029

- Transfers Out to the General Fund is for 1 Fire and 1 Police positions in the General Fund in addition to prior year positions

2030

- Transfers Out to the General Fund is for the ongoing costs of the 18 Fire and 22 Police positions added to the General Fund through 2029

2026-2030 Balanced Financial Plan

Open Space Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ -	\$ -	\$ -	\$ -
Revenues				
Taxes				
Use	\$ -	\$ -	\$ -	\$ 700,000
Investment Earnings	-	-	-	7,074
Total Revenues	\$ -	\$ -	\$ -	\$ 707,074
Expenditures				
Services & Other	\$ -	\$ -	\$ -	\$ 30
Total Expenditures (Excluding One-Time)	\$ -	\$ -	\$ -	\$ 30
Net Change Excluding One-Time Capital	\$ -	\$ -	\$ -	\$ 707,044
Future Open Space	-	-	-	707,044
Ending Funds Available	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

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2026

- The Open Space Fund is established in the 2026 budget to set aside and prioritize funding for future open space acquisition and maintenance
- Beginning in 2026 the 4% allocation of the Commercial Use Tax is split equally between the Open Space Fund and the Economic Development Fund

2026-2030 Balanced Financial Plan

Open Space Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-
Revenues								
Taxes								
Use	\$	721,000	\$	742,630	\$	764,909	\$	787,856
Investment Earnings		10,425		15,637		20,850		26,062
Total Revenues	\$	731,425	\$	758,267	\$	785,759	\$	813,918
Expenditures								
Services & Other	\$	60	\$	90	\$	120	\$	150
Total Expenditures (Excluding One-Time)	\$	60	\$	90	\$	120	\$	150
Net Change Excluding One-Time Capital	\$	731,365	\$	758,177	\$	785,639	\$	813,768
Future Open Space		731,365		758,177		785,639		813,768
Ending Funds Available	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Parks Recreation Capital Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 15,920,714	\$ 16,535,332	\$ 16,535,332	\$ 2,808,291
Revenues				
Investment Earnings	\$ 670,284	\$ 71,220	\$ 280,764	\$ 39,733
Impact Fees	4,533,920	4,510,916	3,322,273	2,939,517
Transfers In	1,700,000	-	-	-
Interfund Loan Revenue	55,500	-	-	-
Debt & Financing Revenue	-	76,500,000	76,500,000	-
Other Revenue	341,120	-	-	-
Total Revenues	\$ 7,300,824	\$ 81,082,136	\$ 80,103,037	\$ 2,979,250
Expenditures				
Services & Other	\$ 1,588,659	\$ 1,220,732	\$ 1,258,324	\$ 110,500
Capital	-	-	-	-
Debt & Financing	712,613	6,792,613	6,792,613	3,669,963
Total Expenditures (Excluding One-Time)	\$ 2,301,272	\$ 8,013,345	\$ 8,050,937	\$ 3,780,463
Net Change Excluding One-Time Capital	\$ 4,999,552	\$ 73,068,791	\$ 72,052,100	\$ (801,213)
Five Year CIP (One-Time Expenditures)	4,384,934	85,779,141	85,779,141	-
Future Rec Facility	-	85,000,000	85,000,000	-
Future Park Planning	4,365,210	779,141	779,141	-
Various P&R Improvements	19,724	-	-	-
Contribution to or (Use of) Fund Balance	614,618	(12,710,350)	(13,727,041)	(801,213)
Ending Funds Available	\$ 16,535,332	\$ 3,824,982	\$ 2,808,291	\$ 2,007,078
Reserves & Internal Designations				
Committed for Fund Purpose				2,007,078
Total Reserves & Internal Designations				2,007,078
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2026

- Impact Fee revenue is based on 300 single family and 0 multi-family permits for the Parks Capital Fund
- Debt and financing includes interest payments for the Sports Development Center COP

2026-2030 Balanced Financial Plan

Parks Recreation Capital Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 2,007,078	\$ 3,733,482	\$ 5,681,590	\$ 7,823,279
Revenues				
Investment Earnings	\$ 21,165	\$ 38,837	\$ 59,206	\$ 81,629
Impact Fees	5,485,702	5,540,559	5,595,964	5,651,924
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	149,175	466,982	750,862
Total Revenues	\$ 5,506,867	\$ 5,728,571	\$ 6,122,152	\$ 6,484,415
Expenditures				
Services & Other	\$ 110,500	\$ 110,500	\$ 110,500	\$ 110,500
Capital	-	-	-	-
Debt & Financing	3,669,963	3,669,963	3,669,963	5,854,963
Total Expenditures (Excluding One-Time)	\$ 3,780,463	\$ 3,780,463	\$ 3,780,463	\$ 5,965,463
Net Change Excluding One-Time Capital	\$ 1,726,404	\$ 1,948,108	\$ 2,341,689	\$ 518,952
Five Year CIP (One-Time Expenditures)	-	-	200,000	5,000,000
Future Rec Facility	-	-	-	-
Future Park Planning	-	-	200,000	5,000,000
Various P&R Improvements	-	-	-	-
Contribution to or (Use of) Fund Balance	1,726,404	1,948,108	2,141,689	(4,481,048)
Ending Funds Available	\$ 3,733,482	\$ 5,681,590	\$ 7,823,279	\$ 3,342,231
Reserves & Internal Designations				
Committed for Fund Purpose	3,733,482	5,681,590	7,823,279	3,342,231
Total Reserves & Internal Designations	3,733,482	5,681,590	7,823,279	3,342,231
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2028

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2029

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2030

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2026-2030 Balanced Financial Plan

Municipal Facilities Capital Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 2,082,335	\$ 2,324,008	\$ 2,324,008	\$ 2,583,274
Revenues				
Investment Earnings	\$ 42,850	\$ 55,989	\$ 26,529	\$ 36,549
Impact Fees	245,778	250,019	205,922	219,063
Interfund Loan Revenue	26,810	26,810	26,815	26,810
Total Revenues	\$ 315,438	\$ 332,818	\$ 259,266	\$ 282,422
Expenditures				
Transfers Out	\$ 73,765	\$ -	\$ -	\$ -
Total Expenditures (Excluding One-Time)	\$ 73,765	\$ -	\$ -	\$ -
Net Change Excluding One-Time Capital	\$ 241,673	\$ 332,818	\$ 259,266	\$ 282,422
Contribution to or (Use of) Fund Balance	241,673	332,818	259,266	282,422
Ending Funds Available	\$ 2,324,008	\$ 2,656,826	\$ 2,583,274	\$ 2,865,696
Reserves & Internal Designations				
Committed for Fund Purpose				2,865,696
Total Reserves & Internal Designations				2,865,696
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2026

- Impact Fee revenue is based on 300 single family and 110 multi-family permits.

2026-2030 Balanced Financial Plan

Municipal Facilities Capital Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 2,865,696	\$ 3,121,417	\$ 3,457,932	\$ 3,801,018
Revenues				
Investment Earnings	\$ 30,256	\$ 32,853	\$ 36,387	\$ 40,002
Impact Fees	300,656	303,662	306,699	312,972
Interfund Loan Revenue	26,809	-	-	-
Total Revenues	\$ 357,721	\$ 336,515	\$ 343,086	\$ 352,974
Expenditures				
Transfers Out	\$ 102,000	\$ -	\$ -	\$ 102,000
Total Expenditures (Excluding One-Time)	\$ 102,000	\$ -	\$ -	\$ 102,000
Net Change Excluding One-Time Capital	\$ 255,721	\$ 336,515	\$ 343,086	\$ 250,974
Contribution to or (Use of) Fund Balance	255,721	336,515	343,086	250,974
Ending Funds Available	\$ 3,121,417	\$ 3,457,932	\$ 3,801,018	\$ 4,051,992
Reserves & Internal Designations				
Committed for Fund Purpose	3,121,417	3,457,932	3,801,018	4,051,992
Total Reserves & Internal Designations	3,121,417	3,457,932	3,801,018	4,051,992
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2027

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- Transfers Out includes funding for a new vehicle for a new position requested in Facilities - General Fund

2028

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2029

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2030

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- Transfers Out includes funding for a new vehicle for a new position requested in Facilities - General Fund

2026-2030 Balanced Financial Plan

Fire Capital Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 1,788,454	\$ 1,828,299	\$ 1,828,299	\$ 777,582
Revenues				
Investment Earnings	\$ 47,473	\$ 149,752	\$ 51,860	\$ 11,002
Impact Fees	724,169	727,219	591,078	639,547
Transfers In	-	6,000,000	6,000,000	5,000,000
Debt & Financing Revenue	-	-	-	8,160,000
Total Revenues	\$ 771,642	\$ 6,876,971	\$ 6,642,938	\$ 13,810,549
Expenditures				
Capital	\$ 17,078	\$ -	\$ -	\$ -
Debt & Financing	-	-	-	943,817
Interfund Loan	608,374	349,475	-	90,000
Total Expenditures (Excluding One-Time)	\$ 625,452	\$ 349,475	\$ -	\$ 1,033,817
Net Change Excluding One-Time Capital	\$ 146,190	\$ 6,527,496	\$ 6,642,938	\$ 12,776,732
Five Year CIP (One-Time Expenditures)	106,345	7,693,655	7,693,655	13,000,000
Contribution to or (Use of) Fund Balance	39,845	(1,166,159)	(1,050,717)	(223,268)
Ending Funds Available	\$ 1,828,299	\$ 662,140	\$ 777,582	\$ 554,314
Reserves & Internal Designations				
Committed for Fund Purpose				554,314
Total Reserves & Internal Designations				554,314
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2026

- Impact Fee revenue is based on 300 single family and 110 multi-family permits
- Transfers In is a loan from the General Fund to partially fund the construction of Fire Station 156
- Debt & Financing Revenue is the estimated proceeds of a COP for Fire Station 156, corresponding principal and interest payments are budgeted for repayment of the COP
- Five Year CIP includes the remaining funding needed for the construction of Fire Station 156 which is estimated at \$20.5 million

2026-2030 Balanced Financial Plan

Fire Capital Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 554,314	\$ 546,390	\$ 546,987	\$ 556,388
Revenues				
Investment Earnings	\$ 5,893	\$ 5,813	\$ 5,931	\$ 6,201
Impact Fees	860,001	868,601	877,287	895,201
Transfers In	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Total Revenues	\$ 865,894	\$ 874,414	\$ 883,218	\$ 901,402
Expenditures				
Capital	\$ -	\$ -	\$ -	\$ -
Debt & Financing	783,818	783,817	783,817	783,817
Interfund Loan	90,000	90,000	90,000	90,000
Total Expenditures (Excluding One-Time)	\$ 873,818	\$ 873,817	\$ 873,817	\$ 873,817
Net Change Excluding One-Time Capital	\$ (7,924)	\$ 597	\$ 9,401	\$ 27,585
Five Year CIP (One-Time Expenditures)	-	-	-	-
Contribution to or (Use of) Fund Balance	(7,924)	597	9,401	27,585
Ending Funds Available	\$ 546,390	\$ 546,987	\$ 556,388	\$ 583,973
Reserves & Internal Designations				
Committed for Fund Purpose	546,390	546,987	556,388	583,973
Total Reserves & Internal Designations	546,390	546,987	556,388	583,973
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2028

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2029

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2030

- Impact Fee revenue is based on 400 single family and 200 multi-family permits

2026-2030 Balanced Financial Plan

Police Capital Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 1,075,280	\$ 648,792	\$ 648,792	\$ 75,499
Revenues				
Investment Earnings	\$ 15,590	\$ 16,703	\$ 16,703	\$ 1,068
Impact Fees	374,687	382,918	378,557	338,229
Total Revenues	\$ 390,277	\$ 399,621	\$ 395,260	\$ 339,297
Expenditures				
Interfund Loan	\$ 194,016	\$ 195,417	\$ 199,949	\$ 195,418
Transfers Out	545,000	-	-	-
Total Expenditures (Excluding One-Time)	\$ 739,016	\$ 195,417	\$ 199,949	\$ 195,418
Net Change Excluding One-Time Capital	\$ (348,739)	\$ 204,204	\$ 195,311	\$ 143,879
One-Time Vehicle Transfer	77,749	768,604	768,604	180,000
Contribution to or (Use of) Fund Balance	(426,488)	(564,400)	(573,293)	(36,121)
Ending Funds Available	\$ 648,792	\$ 84,392	\$ 75,499	\$ 39,378
Reserves & Internal Designations				
Committed for Fund Purpose				39,378
Total Reserves & Internal Designations				39,378
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2026

- Impact Fee revenue is based on 300 single family and 110 multi-family permits.
- One-Time Vehicle Transfer includes funding for two new vehicles

2026-2030 Balanced Financial Plan

Police Capital Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 39,378	\$ 210,691	\$ 415,155	\$ 626,380
Revenues				
Investment Earnings	\$ 422	\$ 2,202	\$ 4,355	\$ 6,583
Impact Fees	456,308	460,870	465,478	478,068
Total Revenues	\$ 456,730	\$ 463,072	\$ 469,833	\$ 484,651
Expenditures				
Interfund Loan	\$ 195,417	\$ 168,608	\$ 168,608	\$ 168,608
Transfers Out	-	-	-	-
Total Expenditures (Excluding One-Time)	\$ 195,417	\$ 168,608	\$ 168,608	\$ 168,608
Net Change Excluding One-Time Capital	\$ 261,313	\$ 294,464	\$ 301,225	\$ 316,043
One-Time Vehicle Transfer	90,000	90,000	90,000	180,000
Contribution to or (Use of) Fund Balance	171,313	204,464	211,225	136,043
Ending Funds Available	\$ 210,691	\$ 415,155	\$ 626,380	\$ 762,423
Reserves & Internal Designations				
Committed for Fund Purpose	210,691	415,155	626,380	762,423
Total Reserves & Internal Designations	210,691	415,155	626,380	762,423
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2027

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- One-Time Vehicle Transfer includes funding for one new vehicle

2028

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- One-Time Vehicle Transfer includes funding for one new vehicle

2029

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- One-Time Vehicle Transfer includes funding for one new vehicle

2030

- Impact Fee revenue is based on 400 single family and 200 multi-family permits
- One-Time Vehicle Transfer includes funding for two new vehicles

2026-2030 Balanced Financial Plan Transportation Capital Projects Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 39,644,841	\$ 36,134,770	\$ 36,134,770	\$ 446,336.00
Revenues				
Taxes				
Use	\$ 1,686,975	\$ 1,044,868	\$ 958,355	\$ 966,655
Intergovernmental	8,317,934	3,500,000	5,956,000	-
Investment Earnings	1,504,467	141,169	519,339	6,315
Impact Fees	7,421,620	8,641,377	5,641,893	6,171,961
Contributions & Donations	22,455,243	62,182,486	62,182,486	-
Transfers In	3,000,000	1,000,000	1,000,000	-
Other Revenue	74,984	-	-	-
Total Revenues	\$ 44,461,223	\$ 76,509,900	\$ 76,258,073	\$ 7,144,931
Debt & Financing	\$ 362,787	\$ 1,262,749	\$ 1,263,149	\$ 1,346,840
Interfund Loan	97,500	-	142,500	3,833,667
Transfers Out	-	2,000,000	1,800,000	-
Total Expenditures (Excluding One-Time)	\$ 460,287	\$ 3,262,749	\$ 3,205,649	\$ 5,180,507
Net Change Excluding One-Time Capital	\$ 44,000,936	\$ 73,247,151	\$ 73,052,424	\$ 1,964,424
Five Year CIP (One-Time Expenditures)	47,511,007	107,690,377	108,740,858	1,417,500
Contribution to or (Use of) Fund Balance	(3,510,071)	(34,443,226)	(35,688,434)	546,924
Ending Funds Available	\$ 36,134,770	\$ 1,691,544	\$ 446,336	\$ 993,260
Capital Reserve				993,260
Total Reserves & Internal Designations				\$ 993,260
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- Impact Fee and Residential Use Tax revenue is based on 300 single family and 0 multi family permits for the Transportation Capital Fund
- Highlights of significant planned capital projects include design of the Dawson Trails Park and Ride lot and construction of traffic signals at Crimson Sky/Founders and Ave Del Sol/Founders (subject to CDOT approval), and design of intersection improvements at Enderud/Mikelson

2026-2030 Balanced Financial Plan Transportation Capital Projects Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 993,260	\$ 5,914,244	\$ 1,721,938	\$ 5,020,676
Revenues				
Taxes				
Use	\$ 1,322,264	\$ 1,333,581	\$ 1,344,960	\$ 1,356,461
Intergovernmental	-	-	-	-
Investment Earnings	10,420	61,764	18,599	52,538
Impact Fees	10,345,967	10,449,427	10,553,922	10,806,420
Contributions & Donations	-	-	-	-
Transfers In	-	-	665,000	-
Other Revenue	-	-	-	-
Total Revenues	\$ 11,678,651	\$ 11,844,772	\$ 12,582,481	\$ 12,215,419
Debt & Financing	\$ 1,348,191	\$ 1,347,078	\$ 2,250,743	\$ 2,253,982
Interfund Loan	4,109,476	15,000	1,015,000	-
Transfers Out	-	-	-	-
Total Expenditures (Excluding One-Time)	\$ 5,457,667	\$ 1,362,078	\$ 3,265,743	\$ 2,253,982
Net Change Excluding One-Time Capital	\$ 6,220,984	\$ 10,482,694	\$ 9,316,738	\$ 9,961,437
Five Year CIP (One-Time Expenditures)	1,300,000	14,675,000	6,018,000	11,400,000
Contribution to or (Use of) Fund Balance	4,920,984	(4,192,306)	3,298,738	(1,438,563)
Ending Funds Available	\$ 5,914,244	\$ 1,721,938	\$ 5,020,676	\$ 3,582,113
Capital Reserve	5,914,244	1,721,938	5,020,676	3,582,113
Total Reserves & Internal Designations	\$ 5,914,244	\$ 1,721,938	\$ 5,020,676	\$ 3,582,113
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- Impact Fee and Residential Use Tax revenue is based on 400 single family and 200 multi family permits
- Highlights of significant planned capital projects include the 5th Street Widening, design of a Round-About at a to be determined location, and a modified traffic signal at Enderud/Mikelson

2028

- Impact Fee and Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned capital projects include construction of 5th Street Widening, right of way acquisition for a Round-About with a to be determined location, and design of a new traffic signal at CVP/Old Lanterns

2029

- Impact Fee and Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned capital projects include design of Wolfensberger Widening and construction of a Round-About with a to be determined location

2030

- Impact Fee and Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned capital projects include construction of Wolfensberger Widening

2026-2030 Balanced Financial Plan

General Long Term Planning Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 5,885,355	\$ 4,098,662	\$ 4,098,662	\$ 3,384,577
Revenues				
Taxes				
Use	\$ 1,316,474	\$ 813,700	\$ 813,700	\$ 752,791
Investment Earnings	110,634	51,474	81,073	47,887
Transfers In	1,509,626	911,388	911,388	368,476
Other Revenue	20,910	-	8,000	-
Total Revenues	\$ 2,957,644	\$ 1,776,562	\$ 1,814,161	\$ 1,169,154
Expenditures				
Services & Other	\$ 497,672	\$ 1,047,626	\$ 884,626	\$ 781,000
Supplies	80,335	189,584	189,584	114,413
Total Expenditures (Excluding One-Time)	\$ 578,007	\$ 1,237,210	\$ 1,074,210	\$ 895,413
Net Change Excluding One-Time Capital	\$ 2,379,637	\$ 539,352	\$ 739,951	\$ 273,741
Five Year CIP (One-Time Expenditures)	4,166,330	1,152,412	1,315,411	1,216,900
Unanticipated Town Needs	-	138,625	138,625	369,581
Contribution to or (Use of) Fund Balance	(1,786,693)	(751,685)	(714,085)	(1,312,740)
Ending Funds Available	\$ 4,098,662	\$ 3,346,977	\$ 3,384,577	\$ 2,071,837
Reserves & Internal Designations				
Fire Reserve				519,141
Police Reserve				490,208
Committed for Fund Purpose				1,062,488
Total Reserves & Internal Designations				2,071,837
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2026

- Residential Use Tax revenue is based on 300 single family and 110 multi-family permits
- Highlights of significant planned projects include network devices and synthetic turf replacement and concrete repairs

2026-2030 Balanced Financial Plan

General Long Term Planning Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast
Beginning Funds Available	\$	2,071,837	\$	1,746,205	\$	1,860,043	\$ 2,006,809
Revenues							
Taxes							
Use	\$	1,029,724	\$	1,038,537	\$	1,047,399	\$ 1,056,355
Investment Earnings		25,951		22,322		23,468	25,010
Transfers In		533,176		443,986		448,296	448,296
Other Revenue		-		-		-	-
Total Revenues	\$	1,588,851	\$	1,504,845	\$	1,519,163	\$ 1,529,661
Expenditures							
Services & Other	\$	350,000	\$	350,000	\$	250,000	\$ 250,000
Supplies		119,483		124,807		130,397	236,266
Total Expenditures (Excluding One-Time)	\$	469,483	\$	474,807	\$	380,397	\$ 486,266
Net Change Excluding One-Time Capital	\$	1,119,368	\$	1,030,038	\$	1,138,766	\$ 1,043,395
Five Year CIP (One-Time Expenditures)		1,445,000		916,200		992,000	569,800
Unanticipated Town Needs		-		-		-	50,298
Contribution to or (Use of) Fund Balance		(325,632)		113,838		146,766	423,297
Ending Funds Available	\$	1,746,205	\$	1,860,043	\$	2,006,809	\$ 2,430,106
Reserves & Internal Designations							
Fire Reserve		605,243		892,153		1,120,374	1,411,595
Police Reserve		622,284		754,359		886,435	1,018,511
Committed for Fund Purpose		518,678		213,531		-	-
Total Reserves & Internal Designations		1,746,205		1,860,043		2,006,809	2,430,106
Unobligated Reserves	\$	-	\$	-	\$	-	\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2027

- Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned projects include synthetic turf replacement and concrete repairs and hydraulic extraction tools for Fire

2028

- Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned projects include network devices and synthetic turf and concrete repairs

2029

- Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned projects include network devices and synthetic turf and concrete repairs

2030

- Residential Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of significant planned projects include network devices and security cameras for town Parks

2026-2030 Balanced Financial Plan

Lodging Tax Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 722,097	\$ 795,396	\$ 795,396	\$ -
Revenues				
Taxes				
Lodging	\$ 665,223	\$ 669,695	\$ 669,695	\$ 705,735
Investment Earnings	7,220	16,076	5,735	6,850
Total Revenues	\$ 672,443	\$ 685,771	\$ 675,430	\$ 712,585
Expenditures				
Personnel	\$ 222,851	\$ 417,017	\$ 323,329	\$ 487,612
Services & Other	140,084	53,348	143,298	348
Supplies	-	65,000	65,000	50,000
Capital	50,708	-	-	-
Transfers Out	-	28,000	28,000	28,000
Total Expenditures (Excluding One-Time)	\$ 413,643	\$ 563,365	\$ 559,627	\$ 565,960
Net Change Excluding One-Time Capital	\$ 258,800	\$ 122,406	\$ 115,803	\$ 146,625
Five Year CIP (One-Time Expenditures)	185,501	35,808	36,627	-
Unanticipated Park Needs	-	781,994	774,572	146,625
One Time Art Payment	-	100,000	100,000	-
Contribution to or (Use of) Fund Balance	73,299	(795,396)	(795,396)	-
Ending Funds Available	\$ 795,396	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- Personnel increase includes salary and benefits for an additional Parks Maintenance position

2026-2030 Balanced Financial Plan

Lodging Tax Fund

Category	2027 Forecast		2028 Forecast		2029 Forecast		2030 Forecast	
Beginning Funds Available	\$	-	\$	-	\$	-	\$	-
Revenues								
Taxes								
Lodging Tax	\$	726,907	\$	748,714	\$	771,175	\$	794,310
Investment Earnings		4,934		4,797		4,850		4,888
Total Revenues	\$	731,841	\$	753,511	\$	776,025	\$	799,198
Expenditures								
Personnel	\$	514,017	\$	542,515	\$	572,640	\$	604,526
Services & Other		348		348		348		348
Supplies		50,000		50,000		50,000		50,000
Capital		4,784		-		-		-
Transfers Out		28,000		28,000		28,000		28,000
Total Expenditures (Excluding One-Time)	\$	597,149	\$	620,863	\$	650,988	\$	682,874
Net Change Excluding One-Time Capital	\$	134,692	\$	132,648	\$	125,037	\$	116,324
Five Year CIP (One-Time Expenditures)		-		-		-		-
Unanticipated Park Needs		134,692		132,648		125,037		116,324
One Time Art Payment		-		-		-		-
Contribution to or (Use of) Fund Balance		-		-		-		-
Ending Funds Available	\$	-	\$	-	\$	-	\$	-

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- No significant changes at this time

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- No significant changes at this time

2026-2030 Balanced Financial Plan

Water Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 11,353,803	\$ 16,046,053	\$ 16,046,053	\$ 9,098,574
Revenues				
Intergovernmental	\$ 450,700	\$ 300,700	\$ 200,700	\$ 150,700
Charges for Service	20,555,638	22,288,478	22,292,863	23,641,168
Fines & Forfeitures	316,544	320,300	320,300	310,300
Investment Earnings	537,864	359,143	362,458	154,117
System Development Fees	3,727,993	3,462,242	3,462,242	3,633,673
Contributions & Donations	(168,687)	-	-	-
Transfers In	4,820,000	-	-	3,000,000
Other Revenue	1,053,197	248,987	252,518	255,367
Total Revenues	\$ 31,293,249	\$ 26,979,850	\$ 26,891,081	\$ 31,145,325
Expenditures				
Personnel	\$ 5,572,373	\$ 6,047,756	\$ 5,816,708	\$ 7,185,220
Services & Other	8,765,002	8,620,172	9,634,326	10,408,748
Supplies	2,269,662	2,042,568	1,964,663	2,125,775
Capital	40,203	796,681	535,879	74,090
Debt & Financing	681,842	689,000	689,000	687,750
Interfund Loan	-	1,250,523	1,250,523	1,295,523
Transfers Out	638,352	544,562	544,562	690,031
Total Expenditures (Excluding One-Time)	\$ 17,967,434	\$ 19,991,262	\$ 20,435,661	\$ 22,467,137
Net Change Excluding One-Time Capital	\$ 13,325,815	\$ 6,988,588	\$ 6,455,420	\$ 8,678,188
Five Year CIP (One-Time Expenditures)	8,633,565	16,993,157	13,402,899	8,349,010
Contribution to or (Use of) Fund Balance	4,692,250	(10,004,569)	(6,947,479)	329,178
Ending Funds Available	\$ 16,046,053	\$ 6,041,484	\$ 9,098,574	\$ 9,427,752
Reserves & Internal Designations				
Operating Designations				3,286,624
Catastrophic Events Reserve				3,020,696
Revenue Stabilization Reserve				1,866,063
Capital Reserve				1,254,369
Total Reserves & Internal Designations				9,427,752
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

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2026

- System Development Fee revenue is based on 375 single family permits and 21 taps for multi-family projects; permit estimates vary from other funds due to extraterritorial permit activity
- Highlights of capital projects include SCADA system improvements, waterline rehab/replacement and water supply projects
- Funding is requested for six new full time employees split between all 4 funds

2026-2030 Balanced Financial Plan

Water Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 9,427,752	\$ 8,552,901	\$ 9,250,165	\$ 15,608,573
Revenues				
Intergovernmental	\$ 150,700	\$ 150,700	\$ 150,700	\$ 150,700
Charges for Service	25,111,118	26,676,173	28,342,488	30,116,613
Fines & Forfeitures	310,300	310,300	310,300	310,300
Investment Earnings	130,450	142,232	172,052	248,483
System Development Fees	3,797,957	3,970,455	4,151,577	4,341,756
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Other Revenue	261,460	264,538	270,446	274,259
Total Revenues	\$ 29,761,985	\$ 31,514,398	\$ 33,397,563	\$ 35,442,111
Expenditures				
Personnel	\$ 7,579,272	\$ 7,998,326	\$ 8,440,546	\$ 8,904,547
Services & Other	10,861,901	11,059,620	10,836,800	11,003,677
Supplies	2,159,465	2,188,301	2,188,301	2,188,301
Capital	81,783	20,000	699,711	90,116
Debt & Financing	-	-	-	-
Interfund Loan	2,028,858	2,028,857	778,333	778,333
Transfers Out	618,839	708,029	882,694	730,703
Total Expenditures (Excluding One-Time)	\$ 23,330,118	\$ 24,003,133	\$ 23,826,385	\$ 23,695,677
Net Change Excluding One-Time Capital	\$ 6,431,867	\$ 7,511,265	\$ 9,571,178	\$ 11,746,434
Five Year CIP (One-Time Expenditures)	7,306,718	6,814,001	3,212,770	3,050,000
Contribution to or (Use of) Fund Balance	(874,851)	697,264	6,358,408	8,696,434
Ending Funds Available	\$ 8,552,901	\$ 9,250,165	\$ 15,608,573	\$ 24,305,007
Reserves & Internal Designations				
Operating Designations	3,433,440	3,541,041	3,577,608	3,682,754
Catastrophic Events Reserve	3,020,696	3,020,696	3,020,696	3,020,696
Revenue Stabilization Reserve	1,986,798	2,115,343	2,252,206	2,397,924
Capital Reserve	111,967	573,085	6,758,063	15,203,633
Total Reserves & Internal Designations	8,552,901	9,250,165	15,608,573	24,305,007
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include water storage projects, SCADA system improvements and waterline rehab/replacement

2028

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include waterline rehab/replacement, water treatment plant upgrades and water supply projects

2029

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include water supply projects, pumping and distribution system upgrades and waterline rehab/replacement

2030

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include water supply projects and waterline rehab/replacement

2026-2030 Balanced Financial Plan

Water Resources Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 96,470,204	\$ 92,473,789	\$ 92,473,789	\$ 36,666,240
Revenues				
Licenses & Permits	\$ 2,811	\$ 5,000	\$ 5,000	\$ 3,200
Intergovernmental	50,000	-	-	-
Charges for Service	14,113,165	14,878,794	14,878,794	16,360,346
Fines & Forfeitures	132,420	187,985	187,985	162,452
Investment Earnings	4,490,339	1,219,795	1,219,795	601,761
System Development Fees	16,258,709	16,600,235	16,600,235	17,762,251
Interfund Loan Revenue	133,630	186,389	146,603	137,131
Debt & Financing Revenue	261,195	55,512,930	55,512,930	512,930
Other Revenue	6,278,332	2,191,658	2,163,493	4,191,608
Total Revenues	\$ 41,720,601	\$ 90,782,786	\$ 90,714,835	\$ 39,731,679
Expenditures				
Personnel	\$ 3,251,615	\$ 3,968,471	\$ 3,679,566	\$ 4,072,987
Services & Other	12,576,018	10,031,612	9,792,923	15,386,911
Supplies	706,599	969,974	786,547	827,510
Capital	48,970	57,468	6,422	68,235
Debt & Financing	5,642,108	7,718,050	10,003,325	10,319,942
Transfers Out	9,397	280,847	1,544	6,933
Total Expenditures (Excluding One-Time)	\$ 22,234,707	\$ 23,026,422	\$ 24,270,327	\$ 30,682,518
Net Change Excluding One-Time Capital	\$ 19,485,894	\$ 67,756,364	\$ 66,444,508	\$ 9,049,161
Five Year CIP (One-Time Expenditures)	23,482,309	123,041,412	122,252,057	10,752,838
Contribution to or (Use of) Fund Balance	(3,996,415)	(55,285,048)	(55,807,549)	(1,703,677)
Ending Funds Available	\$ 92,473,789	\$ 37,188,741	\$ 36,666,240	\$ 34,962,563
Reserves & Internal Designations				
Operating Designations				3,381,235
Catastrophic Events Reserve				2,191,935
Capital Reserve				29,389,393
Total Reserves & Internal Designations				34,962,563
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

[Click here to view details regarding the Five Year Capital Improvement Program](#)

2026

- System Development Fee revenue is based on 375 single family permits and 21 taps for multi-family projects
- Highlights of capital projects include Plum Creek Water Purification Facility expansion, alternative source of supply projects and WISE infrastructure projects

2026-2030 Balanced Financial Plan

Water Resources Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 34,962,563	\$ 19,819,835	\$ 6,541,629	\$ 15,160,879
Revenues				
Licenses & Permits	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental	-	-	-	-
Charges for Service	17,904,386	19,600,298	21,463,020	23,508,959
Fines & Forfeitures	162,452	162,452	162,452	162,452
Investment Earnings	434,039	219,747	108,102	78,798
System Development Fees	18,472,741	19,026,923	19,597,731	20,185,663
Interfund Loan Revenue	137,131	137,130	137,131	137,131
Debt & Financing Revenue	512,930	512,930	15,512,930	512,930
Other Revenue	191,608	191,608	191,608	191,608
Total Revenues	\$ 37,818,487	\$ 39,854,288	\$ 57,176,174	\$ 44,780,741
Expenditures				
Personnel	\$ 4,302,582	\$ 4,546,664	\$ 4,805,101	\$ 5,075,279
Services & Other	15,275,266	15,220,070	15,355,413	20,483,144
Supplies	827,510	827,510	827,510	827,510
Capital	72,249	40,000	55,509	76,599
Debt & Financing	10,314,941	10,317,942	11,491,698	11,495,998
Transfers Out	6,933	6,933	6,933	6,933
Total Expenditures (Excluding One-Time)	\$ 30,799,481	\$ 30,959,119	\$ 32,542,164	\$ 37,965,463
Net Change Excluding One-Time Capital	\$ 7,019,006	\$ 8,895,169	\$ 24,634,010	\$ 6,815,278
Five Year CIP (One-Time Expenditures)	22,161,734	22,173,375	16,014,760	15,033,375
Contribution to or (Use of) Fund Balance	(15,142,728)	(13,278,206)	8,619,250	(8,218,097)
Ending Funds Available	\$ 19,819,835	\$ 6,541,629	\$ 15,160,879	\$ 6,942,782
Reserves & Internal Designations				
Operating Designations	3,400,893	3,432,374	3,498,004	4,397,656
Catastrophic Events Reserve	2,191,935	2,191,935	2,191,935	2,191,935
Capital Reserve	14,227,007	917,320	9,470,940	353,191
Total Reserves & Internal Designations	19,819,835	6,541,629	15,160,879	6,942,782
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include WISE Infrastructure projects, Plum Creek diversion, and CR-1 diversion

2028

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include Chatfield reallocation and WISE infrastructure

2029

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include WISE Infrastructure projects and Chatfield storage reallocation

2030

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include WISE Infrastructure projects and Chatfield storage reallocation
- Services and other includes full allotment of WISE water

2026-2030 Balanced Financial Plan

Stormwater Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 6,356,109	\$ 6,865,869	\$ 6,865,869	\$ 2,952,821
Revenues				
Charges for Service	\$ 4,333,227	\$ 4,595,172	\$ 4,567,921	\$ 4,858,976
Fines & Forfeitures	-	25	25	25
Investment Earnings	300,442	127,493	127,493	41,898
System Development Fees	1,042,524	1,496,036	1,496,036	1,131,878
Contributions & Donations	871,161	2,315	2,315	2,315
Transfers In	-	-	-	1,200,000
Other Revenue	117,891	170,086	359,707	87,205
Total Revenues	\$ 6,665,245	\$ 6,391,127	\$ 6,553,497	\$ 7,322,297
Expenditures				
Personnel	\$ 2,334,920	\$ 2,538,599	\$ 2,343,054	\$ 2,623,002
Services & Other	1,467,709	1,092,059	967,813	931,234
Supplies	115,995	133,365	99,864	104,226
Capital	6,024	80,628	1,876	18,795
Debt & Financing	1,144,323	1,157,200	1,157,200	1,167,424
Interfund Loan	-	-	-	18,000
Transfers Out	211,411	141,836	141,836	50,026
Total Expenditures (Excluding One-Time)	\$ 5,280,382	\$ 5,143,687	\$ 4,711,643	\$ 4,912,707
Net Change Excluding One-Time Capital	\$ 1,384,863	\$ 1,247,440	\$ 1,841,854	\$ 2,409,590
Five Year CIP (One-Time Expenditures)	875,103	5,679,902	5,754,902	3,297,190
Contribution to or (Use of) Fund Balance	509,760	(4,432,462)	(3,913,048)	(887,600)
Ending Funds Available	\$ 6,865,869	\$ 2,433,407	\$ 2,952,821	\$ 2,065,221
Reserves & Internal Designations				
Operating Designations				609,744
Catastrophic Events Reserve				1,337,322
Capital Reserve				118,155
Total Reserves & Internal Designations				2,065,221
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2025

- System Development Fee revenue is based on 375 single family permits and 21 taps for multi-family projects
- Highlights of capital projects include stream stabilization, storm sewer rehabilitation and watershed master plan

2026-2030 Balanced Financial Plan

Stormwater Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 2,065,221	\$ 2,358,843	\$ 3,101,713	\$ 4,141,982
Revenues				
Charges for Service	\$ 5,162,457	\$ 5,485,892	\$ 5,830,592	\$ 6,197,957
Fines & Forfeitures	25	25	25	25
Investment Earnings	21,133	27,492	38,743	52,822
System Development Fees	1,162,455	1,193,950	1,226,389	1,259,802
Contributions & Donations	2,315	252,315	662,500	-
Transfers In	-	-	-	-
Other Revenue	87,205	87,205	87,205	6,725
Total Revenues	\$ 6,435,590	\$ 7,046,879	\$ 7,845,454	\$ 7,517,331
Expenditures				
Personnel	\$ 2,769,753	\$ 2,925,626	\$ 3,090,109	\$ 3,263,120
Services & Other	945,748	958,337	961,811	965,477
Supplies	105,804	107,452	108,051	108,680
Capital	21,469	-	10,323	24,364
Debt & Financing	1,182,072	1,181,048	1,189,640	1,202,656
Interfund Loan	311,333	311,332	311,332	311,332
Transfers Out	55,904	97,631	103,322	136,848
Total Expenditures (Excluding One-Time)	\$ 5,392,083	\$ 5,581,426	\$ 5,774,588	\$ 6,012,477
Net Change Excluding One-Time Capital	\$ 1,043,507	\$ 1,465,453	\$ 2,070,866	\$ 1,504,854
Five Year CIP (One-Time Expenditures)	749,885	722,583	1,030,597	485,319
Contribution to or (Use of) Fund Balance	293,622	742,870	1,040,269	1,019,535
Ending Funds Available	\$ 2,358,843	\$ 3,101,713	\$ 4,141,982	\$ 5,161,517
Reserves & Internal Designations				
Operating Designations	636,884	665,236	693,329	722,880
Catastrophic Events Reserve	1,337,322	1,337,322	1,337,322	1,337,322
Capital Reserve	384,637	1,099,155	2,111,331	3,101,315
Total Reserves & Internal Designations	2,358,843	3,101,713	4,141,982	5,161,517
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include stream stabilization, storm sewer rehabilitation and watershed master plan

2028

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include storm sewer rehabilitation, watershed master plan and stream stabilization

2029

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include stream stabilization, storm sewer rehabilitation and detention ponds retrofi

2030

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include stream stabilization, storm sewer rehabilitation and watershed master plan

2026-2030 Balanced Financial Plan

Wastewater Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 24,783,448	\$ 24,494,991	\$ 24,494,991	\$ 22,130,228
Revenues				
Intergovernmental	\$ 770,111	\$ 6,700,000	\$ 6,714,545	\$ 7,000,000
Charges for Service	12,214,747	12,283,835	12,283,835	12,468,092
Fines & Forfeitures	-	25	25	25
Investment Earnings	1,121,883	537,919	537,919	313,113
System Development Fees	1,905,212	2,077,663	2,077,663	2,139,935
Contributions & Donations	29,510	29,510	29,510	29,510
Interfund Loan Revenue	-	1,250,523	1,250,523	1,313,523
Other Revenue	(3,865)	98,795	90,778	(6,850)
Total Revenues	\$ 16,037,598	\$ 22,978,270	\$ 22,984,798	\$ 23,257,348
Expenditures				
Personnel	\$ 2,037,530	\$ 2,361,533	\$ 2,537,567	\$ 2,733,181
Services & Other	6,921,670	7,544,698	7,371,180	8,045,866
Supplies	436,427	683,738	544,874	544,299
Capital	99,907	1,472,373	1,356,263	52,392
Transfers Out	5,015,565	460,363	460,363	4,377,626
Total Expenditures (Excluding One-Time)	\$ 14,511,099	\$ 12,522,705	\$ 12,270,247	\$ 15,753,364
Net Change Excluding One-Time Capital	\$ 1,526,499	\$ 10,455,565	\$ 10,714,551	\$ 7,503,984
Five Year CIP (One-Time Expenditures)	1,814,956	13,773,085	13,079,314	20,547,005
Contribution to or (Use of) Fund Balance	(288,457)	(3,317,520)	(2,364,763)	(13,043,021)
Ending Funds Available	\$ 24,494,991	\$ 21,177,471	\$ 22,130,228	\$ 9,087,207
Reserves & Internal Designations				
Operating Designations				1,887,224
Catastrophic Events Reserve				2,501,064
Capital Reserve				4,698,919
Total Reserves & Internal Designations				9,087,207
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- System Development Fee revenue is based on 375 single family permits and 21 taps for multi-family projects
- Highlights of capital projects include sewer line rehab, SCADA System Improvements and Advanced Metering Infrastructure

2026-2030 Balanced Financial Plan

Wastewater Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 9,087,207	\$ 9,585,140	\$ 13,041,719	\$ 9,647,930
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Service	12,655,113	12,844,940	13,037,614	13,233,178
Fines & Forfeitures	25	25	25	25
Investment Earnings	93,455	99,696	137,802	108,721
System Development Fees	2,204,127	2,270,245	2,338,346	2,408,491
Contributions & Donations	29,510	29,510	29,510	29,510
Interfund Loan Revenue	2,340,191	2,340,189	1,089,665	1,089,665
Other Revenue	(6,850)	(6,850)	(6,850)	(6,850)
Total Revenues	\$ 17,315,571	\$ 17,577,755	\$ 16,626,112	\$ 16,862,740
Expenditures				
Personnel	\$ 2,886,194	\$ 3,049,561	\$ 3,222,706	\$ 3,405,185
Services & Other	8,478,228	8,924,824	9,385,303	9,877,184
Supplies	545,334	546,411	546,411	546,411
Capital	54,866	35,000	44,553	57,545
Transfers Out	224,657	233,380	739,543	239,543
Total Expenditures (Excluding One-Time)	\$ 12,189,279	\$ 12,789,176	\$ 13,938,516	\$ 14,125,868
Net Change Excluding One-Time Capital	\$ 5,126,292	\$ 4,788,579	\$ 2,687,596	\$ 2,736,872
Five Year CIP (One-Time Expenditures)	4,628,359	1,332,000	6,081,385	1,500,000
Contribution to or (Use of) Fund Balance	497,933	3,456,579	(3,393,789)	1,236,872
Ending Funds Available	\$ 9,585,140	\$ 13,041,719	\$ 9,647,930	\$ 10,884,802
Reserves & Internal Designations				
Operating Designations	1,984,959	2,086,799	2,192,403	2,304,797
Catastrophic Events Reserve	2,501,064	2,501,064	2,501,064	2,501,064
Capital Reserve	5,099,117	8,453,856	4,954,463	6,078,941
Total Reserves & Internal Designations	9,585,140	13,041,719	9,647,930	10,884,802
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2027

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include sewer line rehab, SCADA System Improvements and Advanced Metering Infrastructure

2028

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include sewer line rehab and Advanced Metering Infrastructure

2029

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include sewer line rehab and Advanced Metering Infrastructure

2030

- System Development Fee revenue is based on 500 single family permits and 11 taps for multi-family projects
- Highlights of capital projects include sewer line rehab and Advanced Metering Infrastructure

2026-2030 Balanced Financial Plan

Golf Course Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 2,735,231	\$ 3,115,862	\$ 3,115,862	\$ 3,387,557
Revenues				
Charges for Service	\$ 5,135,424	\$ 4,940,076	\$ 5,258,571	\$ 5,289,483
Investment Earnings	54,066	44,327	39,889	47,929
Transfers In	695,000	-	-	1,000,000
Debt & Financing Revenue	-	-	-	-
Other Revenue	833	-	25	-
Total Revenues	\$ 5,885,323	\$ 4,984,403	\$ 5,298,485	\$ 6,337,412
Expenditures				
Personnel	\$ 2,018,959	\$ 1,957,290	\$ 1,774,687	\$ 2,105,779
Services & Other	848,079	924,198	706,896	1,045,916
Supplies	915,337	970,848	1,048,480	1,027,369
Capital	5,723.00	5,830	13,232	9,694
Debt & Financing	497,435	502,969	502,964	499,813
Interfund Loan	299,599	301,067	300,642	509,645
Transfers Out	4,163	2,615	2,616	2,615
Total Expenditures (Excluding One-Time)	\$ 4,589,295	\$ 4,664,817	\$ 4,349,517	\$ 5,200,831
Net Change Excluding One-Time Capital	\$ 1,296,028	\$ 319,586	\$ 948,968	\$ 1,136,581
Five Year CIP (One-Time Expenditures)	915,397	686,551	677,273	1,105,000
Contribution to or (Use of) Fund Balance	380,631	(366,965)	271,695	31,581
Ending Funds Available	\$ 3,115,862	\$ 2,748,897	\$ 3,387,557	\$ 3,419,138
Reserves & Internal Designations				
Revenue Stabilization Reserve				2,318,323
Capital Reserve				600,000
Debt Service Reserve				500,815
Total Reserves & Internal Designations				3,419,138
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

[Click here to view projected increases and Town wide assumptions](#)

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2026

- Capital Projects include funds for new golf equipment and repairing the Red Hawk Golf Course parking lot

2026-2030 Balanced Financial Plan

Golf Course Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 3,419,138	\$ 2,837,145	\$ 3,309,379	\$ 3,634,330
Revenues				
Charges for Service	\$ 5,342,374	\$ 5,395,801	\$ 5,449,758	\$ 5,504,256
Investment Earnings	36,144	30,551	36,137	39,545
Transfers In	800,000	-	-	-
Debt & Financing Revenue	-	-	-	5,000,000
Other Revenue	-	-	-	-
Total Revenues	\$ 6,178,518	\$ 5,426,352	\$ 5,485,895	\$ 10,543,801
Expenditures				
Personnel	\$ 2,219,942	\$ 2,340,786	\$ 2,468,726	\$ 2,564,026
Services & Other	1,073,062	1,101,085	1,129,999	1,152,349
Supplies	1,051,060	1,092,987	1,137,318	1,138,271
Capital	7,175	-	5,642	12,566
Debt & Financing	501,371	-	-	403,713
Interfund Loan	1,105,286	416,645	416,644	416,644
Transfers Out	2,615	2,615	2,615	5,140
Total Expenditures (Excluding One-Time)	\$ 5,960,511	\$ 4,954,118	\$ 5,160,944	\$ 5,692,709
Net Change Excluding One-Time Capital	\$ 218,007	\$ 472,234	\$ 324,951	\$ 4,851,092
Five Year CIP (One-Time Expenditures)	800,000	-	-	6,000,000
Contribution to or (Use of) Fund Balance	(581,993)	472,234	324,951	(1,148,908)
Ending Funds Available	\$ 2,837,145	\$ 3,309,379	\$ 3,634,330	\$ 2,485,422
Reserves & Internal Designations				
Revenue Stabilization Reserve	2,137,145	2,509,379	2,634,330	1,981,709
Capital Reserve	700,000	800,000	1,000,000	100,000
Debt Service Reserve	-	-	-	403,713
Total Reserves & Internal Designations	2,837,145	3,309,379	3,634,330	2,485,422
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- Capital Projects include funds for new golf carts

2028

- No significant changes at this time

2029

- No significant changes at this time

2030

- Capital Projects include replacement of the irrigation system that will be funded with a down payment from the Golf fund balance and the rest through a debt issuance

2026-2030 Balanced Financial Plan

Development Services Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 4,773,575	\$ 4,403,700	\$ 4,403,700	\$ 4,074,950
Revenues				
Licenses & Permits	\$ 4,153,332	\$ 4,186,519	\$ 3,848,018	\$ 4,253,850
Charges for Service	1,992,433	1,760,017	2,494,124	2,519,063
Investment Earnings	160,114	30,688	41,531	57,654
Other Revenue	3,222	-	50	-
Total Revenues	\$ 6,309,101	\$ 5,977,224	\$ 6,383,723	\$ 6,830,567
Expenditures				
Personnel	\$ 5,631,314	\$ 6,397,011	\$ 5,651,553	\$ 6,020,159
Services & Other	855,753	1,111,772	871,927	1,405,094
Supplies	66,732	202,040	69,817	199,240
Capital	-	48,704	4,156	42,961
Transfers Out	125,177	115,020	115,020	153,771
Total Expenditures (Excluding One-Time)	\$ 6,678,976	\$ 7,874,547	\$ 6,712,473	\$ 7,821,225
Net Change Excluding One-Time Capital	\$ (369,875)	\$ (1,897,323)	\$ (328,750)	\$ (990,658)
Ending Funds Available	\$ 4,403,700	\$ 2,506,377	\$ 4,074,950	\$ 3,084,292
Reserves & Internal Designations				
Revenue Stabilization Reserve				3,084,292
Total Reserves & Internal Designations				3,084,292
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

Click [here](#) to view projected increases and Town wide assumptions

Click [here](#) to view details regarding the Five Year Capital Improvement Program

2026

- Licenses and Permits are based on 300 single family and 110 multi family permits
- Services & Other includes funding for a 2040 Vision and Comprehensive Master Plan

2026-2030 Balanced Financial Plan

Development Services Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 3,084,292	\$ 3,083,652	\$ 2,878,637	\$ 2,355,376
Revenues				
Licenses & Permits	\$ 5,382,008	\$ 5,509,917	\$ 5,647,564	\$ 5,790,573
Charges for Service	2,544,254	2,569,697	2,595,393	2,621,348
Investment Earnings	32,669	33,036	31,597	25,859
Other Revenue	-	-	-	-
Total Revenues	\$ 7,958,931	\$ 8,112,650	\$ 8,274,554	\$ 8,437,780
Expenditures				
Personnel	\$ 6,365,597	\$ 6,719,516	\$ 7,095,891	\$ 7,491,762
Services & Other	1,180,230	1,206,253	1,232,257	1,259,165
Supplies	200,012	200,807	201,626	202,470
Capital	55,097	-	69,050	55,690
Transfers Out	158,635	191,089	198,991	198,991
Total Expenditures (Excluding One-Time)	\$ 7,959,571	\$ 8,317,665	\$ 8,797,815	\$ 9,208,078
Net Change Excluding One-Time Capital	\$ (640)	\$ (205,015)	\$ (523,261)	\$ (770,298)
Ending Funds Available	\$ 3,083,652	\$ 2,878,637	\$ 2,355,376	\$ 1,585,078
Reserves & Internal Designations				
Revenue Stabilization Reserve	3,083,652	2,878,637	2,355,376	1,585,078
Total Reserves & Internal Designations	3,083,652	2,878,637	2,355,376	1,585,078
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2027

- Licenses and Permits are based on 400 single family and 200 multi family permits

2028

- Licenses and Permits are based on 400 single family and 200 multi family permits

2029

- Licenses and Permits are based on 400 single family and 200 multi family permits

2030

- Licenses and Permits are based on 400 single family and 200 multi family permits

2026-2030 Balanced Financial Plan

Community Center Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 2,738,531	\$ 687,649	\$ 687,649	\$ 1,661,654
Revenues				
Taxes				
Use	\$ 283,601	\$ 177,052	\$ 262,523	\$ 162,373
Sales	3,965,888	4,146,753	4,408,561	4,542,460
Motor Vehicle	619,073	738,128	646,294	656,774
Intergovernmental	-	111,744	-	-
Charges for Service	5,753,843	6,726,240	6,637,681	6,836,798
Investment Earnings	45,299	90,381	38,795	29,749
Contributions & Donations	45,963	41,965	33,130	34,123
Transfers In	125,000	-	-	-
Other Revenue	30,286	31,476	-	-
Total Revenues	\$ 10,868,953	\$ 12,063,739	\$ 12,026,984	\$ 12,262,277
Expenditures				
Personnel	\$ 6,671,023	\$ 6,784,460	\$ 6,533,756	\$ 7,189,674
Services & Other	2,989,826	3,460,575	3,068,434	3,519,888
Supplies	899,660	963,436	919,901	992,941
Capital	-	43,763	43,763	36,070
Interfund Loan	148,597	148,596	148,596	148,596
Transfers Out	51,380	65,948	58,529	91,331
Total Expenditures (Excluding One-Time)	\$ 10,760,486	\$ 11,466,778	\$ 10,772,979	\$ 11,978,500
Net Change Excluding One-Time Capital	\$ 108,467	\$ 596,961	\$ 1,254,005	\$ 283,777
Five Year CIP (One-Time Expenditures)	2,159,349	280,000	280,000	450,000
Contribution to or (Use of) Fund Balance	(2,050,882)	316,961	974,005	(166,223)
Ending Funds Available	\$ 687,649	\$ 1,004,610	\$ 1,661,654	\$ 1,495,431
Revenue Stabilization Reserve				160,848
Rec Center Operational Capacity Reserve				300,000
Total Reserves & Internal Designations				460,848
Unobligated Reserves				\$ 1,034,583

2026-2030 Notes and Assumptions

Click here to view projected increases and Town wide assumptions

Click here to view details regarding the Five Year Capital Improvement Program

2025

- Use Tax revenue is based on 300 single family and 110 multi-family permits
- Highlights of requested capital projects include replacement of the Recreation Center outdoor sign and fitness equipment replacement

2026-2030 Balanced Financial Plan

Community Center Fund

Category	2027 Forecast*	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 1,495,431	\$ 1,468,569	\$ 1,623,268	\$ 1,408,738
Revenues				
Taxes				
Use	\$ 222,106	\$ 224,007	\$ 225,918	\$ 227,850
Sales	4,966,031	5,253,269	5,439,129	5,648,376
Motor Vehicle	676,477	696,771	717,674	739,204
Intergovernmental	-	-	-	-
Charges for Service	6,920,454	7,128,070	7,341,912	7,562,167
Investment Earnings	26,276	28,558	33,025	9,977
Contributions & Donations	35,094	36,095	37,127	38,187
Transfers In	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	\$ 12,846,438	\$ 13,366,770	\$ 13,794,785	\$ 14,225,761
Expenditures				
Personnel	\$ 7,522,516	\$ 7,871,614	\$ 8,238,241	\$ 8,622,916
Services & Other	3,633,142	3,750,374	3,871,799	3,943,374
Supplies	1,023,439	1,054,884	1,087,311	1,087,386
Capital	53,669	2,052	78,415	46,363
Interfund Loan	148,596	148,596	148,596	148,596
Transfers Out	91,938	84,551	84,953	85,367
Total Expenditures (Excluding One-Time)	\$ 12,473,300	\$ 12,912,071	\$ 13,509,315	\$ 13,934,002
Net Change Excluding One-Time Capital	\$ 373,138	\$ 454,699	\$ 285,470	\$ 291,759
Five Year CIP (One-Time Expenditures)	400,000	300,000	500,000	474,000
Contribution to or (Use of) Fund Balance	(26,862)	154,699	(214,530)	(182,241)
Ending Funds Available	\$ 1,468,569	\$ 1,623,268	\$ 1,408,738	\$ 1,226,497
Revenue Stabilization Reserve	175,938	185,221	191,482	198,463
Rec Center Operational Capacity Reserve	300,000	300,000	300,000	300,000
Total Reserves & Internal Designations	475,938	485,221	491,482	498,463
Unobligated Reserves	\$ 992,631	\$ 1,138,047	\$ 917,256	\$ 728,034

*2027 Sales Tax Forecast includes revenue from a new Costco in Town

2026-2030 Notes and Assumptions

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2027

- Use Tax revenue is based on 400 single family and 200 multi-family permits
- Sales Tax forecast includes revenue from a new Costco in town
- Highlights of requested capital projects include updates at the Miller Activity Complex pool and the locker room remodel at the Recreation Center

2028

- Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of requested capital projects include updates to the Recreation Center and Miller Activity Complex pools

2029

- Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of requested capital projects include updates to the Recreation Center and Miller Activity Complex pools

2030

- Use Tax revenue is based on 400 single family and 200 multi-family permits
- Highlights of requested capital projects include fitness equipment replacement and pool refurbishment

2026-2030 Balanced Financial Plan

Employee Benefits Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 5,711,751	\$ 6,052,096	\$ 6,052,096	\$ 7,633,895
Revenues				
Charges for Service	\$ 9,504,240	\$ 10,400,815	\$ 10,389,922	\$ 11,960,925
Investment Earnings	258,805	183,849	183,849	108,008
Contributions & Donations	1,942,053	2,234,496	2,234,496	2,371,962
Other Revenue	803,892	450,069	1,068,832	490,575
Total Revenues	\$ 12,508,990	\$ 13,269,229	\$ 13,877,099	\$ 14,931,470
Expenditures				
Personnel	\$ 64,659	\$ 75,359	\$ 75,359	\$ 44,560
Services & Other	12,103,986	12,220,436	12,219,941	14,035,927
Total Expenditures (Excluding One-Time)	\$ 12,168,645	\$ 12,295,795	\$ 12,295,300	\$ 14,080,487
Net Change Excluding One-Time Capital	\$ 340,345	\$ 973,434	\$ 1,581,799	\$ 850,983
Contribution to or (Use of) Fund Balance	340,345	973,434	1,581,799	850,983
Ending Funds Available	\$ 6,052,096	\$ 7,025,530	\$ 7,633,895	\$ 8,484,878
Reserves & Internal Designations				
Medical Claims Reserve				2,389,474
Dental Claims Reserve				200,304
Healthcare Cost Reserve				2,947,550
Total Reserves & Internal Designations				5,537,328
Unobligated Reserves				\$ 2,947,550

2026-2030 Notes and Assumptions

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2026

- Employee benefits funding includes a 15% increase in costs for medical and dental

2026-2030 Balanced Financial Plan

Employee Benefits Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 8,484,878	\$ 9,371,464	\$ 10,324,893	\$ 11,350,020
Revenues				
Charges for Service	\$ 13,037,406	\$ 14,210,775	\$ 15,489,746	\$ 16,883,827
Investment Earnings	90,787	101,379	113,249	126,303
Contributions & Donations	2,561,718	2,766,656	2,987,987	3,227,027
Other Revenue	534,726	582,852	635,309	692,486
Total Revenues	\$ 16,224,637	\$ 17,661,662	\$ 19,226,291	\$ 20,929,643
Expenditures				
Personnel	\$ 46,915	\$ 49,397	\$ 52,015	\$ 54,776
Services & Other	15,291,136	16,658,836	18,149,149	19,768,111
Total Expenditures (Excluding One-Time)	\$ 15,338,051	\$ 16,708,233	\$ 18,201,164	\$ 19,822,887
Net Change Excluding One-Time Capital	\$ 886,586	\$ 953,429	\$ 1,025,127	\$ 1,106,756
Contribution to or (Use of) Fund Balance	886,586	953,429	1,025,127	1,106,756
Ending Funds Available	\$ 9,371,464	\$ 10,324,893	\$ 11,350,020	\$ 12,456,776
Reserves & Internal Designations				
Medical Claims Reserve	2,604,527	2,838,935	3,094,439	3,372,938
Dental Claims Reserve	218,331	237,981	259,399	282,745
Healthcare Cost Reserve	3,274,303	3,623,989	3,998,091	4,400,547
Total Reserves & Internal Designations	6,097,161	6,700,905	7,351,929	8,056,230
Unobligated Reserves	\$ 3,274,303	\$ 3,623,988	\$ 3,998,091	\$ 4,400,546

2026-2030 Notes and Assumptions

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2027

- Employee benefits funding includes a 9% increase in costs for medical and dental

2028

- Employee benefits funding includes a 9% increase in costs for medical and dental

2029

- Employee benefits funding includes a 9% increase in costs for medical and dental

2030

- Employee benefits funding includes a 9% increase in costs for medical and dental

2026-2030 Balanced Financial Plan

Fleet Services Fund

Category	2024 Audited Actual	2025 Amended Budget	2025 Year-End Estimate	2026 Budget
Beginning Funds Available	\$ 12,495,952	\$ 12,538,476	\$ 12,538,476	\$ 10,421,395
Revenues				
Charges for Service	\$ 6,999,714	\$ 6,815,323	\$ 6,813,305	\$ 7,775,031
Investment Earnings	555,590	75,579	471,885	147,447
Transfers In	868,013	2,737,296	2,411,845	631,384
Other Revenue	142,171	1,329,288	389,708	472,659
Total Revenues	\$ 8,565,488	\$ 10,957,486	\$ 10,086,743	\$ 9,026,521
Expenditures				
Personnel	\$ 853,160	\$ 891,107	\$ 925,198	\$ 1,120,916
Services & Other	362,450	427,075	494,134	397,996
Supplies	540,919	502,906	487,231	522,146
Capital	-	13,752	-	21,297
Transfers Out	43,830	38,355	38,355	36,610
Total Expenditures (Excluding One-Time)	\$ 1,800,359	\$ 1,873,195	\$ 1,944,918	\$ 2,098,965
Net Change Excluding One-Time Capital	\$ 6,765,129	\$ 9,084,291	\$ 8,141,825	\$ 6,927,556
Five Year CIP (One-Time Expenditures)	6,722,605	14,118,131	10,258,906	5,118,506
Contribution to or (Use of) Fund Balance	42,524	(5,033,840)	(2,117,081)	1,809,050
Ending Funds Available	\$ 12,538,476	\$ 7,504,636	\$ 10,421,395	\$ 12,230,445
Reserves & Internal Designations				
Committed for Fund Purpose				12,230,445
Total Reserves & Internal Designations				12,230,445
Unobligated Reserves				\$ -

2026-2030 Notes and Assumptions

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2026

- Capital costs include a requested \$5,118,506 for 51 vehicles/equipment

2026-2030 Balanced Financial Plan

Fleet Services Fund

Category	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Beginning Funds Available	\$ 12,230,445	\$ 12,082,664	\$ 15,593,353	\$ 20,441,867
Revenues				
Charges for Service	\$ 8,277,014	\$ 8,852,221	\$ 9,411,767	\$ 10,017,256
Investment Earnings	127,953	125,556	161,559	211,556
Transfers In	192,000	90,000	90,000	282,000
Other Revenue	624,549	362,634	320,467	475,181
Total Revenues	\$ 9,221,516	\$ 9,430,411	\$ 9,983,793	\$ 10,985,993
Expenditures				
Personnel	\$ 1,183,459	\$ 1,249,592	\$ 1,319,654	\$ 1,393,916
Services & Other	406,445	415,074	423,898	430,321
Supplies	542,407	562,670	582,935	583,002
Capital	10,000	10,000	12,821	24,644
Transfers Out	36,610	39,492	39,492	41,103
Total Expenditures (Excluding One-Time)	\$ 2,178,921	\$ 2,276,828	\$ 2,378,800	\$ 2,472,986
Net Change Excluding One-Time Capital	\$ 7,042,595	\$ 7,153,583	\$ 7,604,993	\$ 8,513,007
Five Year CIP (One-Time Expenditures)	7,190,376	3,642,894	2,756,479	5,814,920
Contribution to or (Use of) Fund Balance	(147,781)	3,510,689	4,848,514	2,698,087
Ending Funds Available	\$ 12,082,664	\$ 15,593,353	\$ 20,441,867	\$ 23,139,954
Reserves & Internal Designations				
Committed for Fund Purpose	12,082,664	15,593,353	20,441,867	23,139,954
Total Reserves & Internal Designations	12,082,664	15,593,353	20,441,867	23,139,954
Unobligated Reserves	\$ -	\$ -	\$ -	\$ -

2026-2030 Notes and Assumptions

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2027

- Capital costs include a requested \$7,190,376 for 120 vehicles/equipment

2028

- Capital costs include a requested \$3,642,894 for 40 vehicles/equipment

2029

- Capital costs include a requested \$2,756,479 for 41 vehicles/equipment

2030

- Capital costs include a requested \$5,814,920 for 39 vehicles/equipment