

ESTIMATED ENDING FUNDS AVAILABLE FOR 2026*

<i>Information presented on a Budgetary Basis</i>		2025 Preliminary Actual	2026 Amended Budget	2026 Budget Revisions	2026 Amended Budget
General Fund	Revenues	\$ 96,993,795	\$ 100,184,057	\$ -	\$ 100,184,057
	Expenditures	81,589,223	102,204,350	8,311,771	110,516,121
	Net Change	15,404,572	(2,020,293)	(8,311,771)	(10,332,064)
Estimated Ending Funds Available		52,607,183	50,586,890		42,275,119
Designations & Reservations:					
Contractual Reserve			350,000	-	350,000
Revenue Stabilization Reserve			2,414,490	-	2,414,490
Catastrophic Events Reserve			1,551,328	-	1,551,328
Capital Reserve			4,109,338	-	4,109,338
Opportunity/Economic Dev. Reserve			2,357,948	-	2,357,948
TABOR Reserve			2,451,193	-	2,451,193
Total Designations & Reservations			13,234,297	-	13,234,297
Unobligated Reserves			37,352,593	(8,311,771)	29,040,822
Transportation Fund	Revenues	\$ 34,576,042	\$ 32,601,511	\$ -	\$ 32,601,511
	Expenditures	35,791,925	37,132,449	2,032,336	39,164,785
	Net Change	(1,215,883)	(4,530,938)	(2,032,336)	(6,563,274)
Estimated Ending Funds Available		14,935,901	10,404,963		8,372,627
Designations & Reservations:					
Revenue Stabilization Reserve			437,086	-	437,086
Catastrophic Events Reserve			1,874,655	-	1,874,655
Total Designations & Reservations			2,311,741	-	2,311,741
Unobligated Reserves			8,093,222	(2,032,336)	6,060,886
Conservation Trust Fund	Revenues	\$ 1,301,849	\$ 2,066,581	\$ -	\$ 2,066,581
	Expenditures	1,325,112	1,807,716	1,426,957	3,234,673
	Net Change	(23,263)	258,865	(1,426,957)	(1,168,092)
Estimated Ending Funds Available		3,914,214	4,173,079		2,746,122
Committed for Fund Purpose			4,173,079	(1,426,957)	2,746,122
Unobligated Reserves			-	-	-
Public Art Fund	Revenues	\$ 324,063	\$ 212,711	\$ -	\$ 212,711
	Expenditures	138,355	279,242	110,000	389,242
	Net Change	185,708	(66,531)	(110,000)	(176,531)
Estimated Ending Funds Available		281,235	214,704		104,704
Committed for Fund Purpose			214,704	(110,000)	104,704
Total Designations & Reservations			214,704	(110,000)	104,704
Unobligated Reserves			-	-	-
Parks & Recreation Capital Fund	Revenues	\$ 80,179,942	\$ 2,979,250	\$ -	\$ 2,979,250
	Expenditures	20,513,522	3,780,463	72,949,440	76,729,903
	Net Change	59,666,420	(801,213)	(72,949,440)	(73,750,653)
Estimated Ending Funds Available		76,201,752	75,400,539		2,451,099
Recreation Facility Reserve			72,949,440	(72,949,440)	-
Total Designations & Reservations			75,400,539	(72,949,440)	2,451,099
Unobligated Reserves			-	-	-
Fire Capital Fund	Revenues	\$ 6,824,053	\$ 13,810,549	\$ -	\$ 13,810,549
	Expenditures	699,736	14,033,817	6,993,919	21,027,736
	Net Change	6,124,317	(223,268)	(6,993,919)	(7,217,187)
Estimated Ending Funds Available		7,952,616	7,729,348		735,429
Committed for Fund Purpose			7,729,348	(6,993,919)	735,429
Unobligated Reserves			-	-	-

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<i>Information presented on a Budgetary Basis</i>		2025	2026	2026	2026
		Preliminary	Amended	Budget	Amended
		Actual	Budget	Revisions	Budget
Transportation Capital Fund	Revenues	\$ 58,901,277	\$ 28,690,193	\$ -	\$ 28,690,193
	Expenditures	52,986,767	7,798,007	58,978,314	66,776,321
	Net Change	5,914,510	20,892,186	(58,978,314)	(38,086,128)
Estimated Ending Funds Available		42,049,280	62,941,466		3,963,152
Capital Reserve			62,941,466	(58,978,314)	3,963,152
Total Designations & Reservations			62,941,466	(58,978,314)	3,963,152
Unobligated Reserves			-	-	-
General Long-Term Planning Fund	Revenues	\$ 2,440,475	\$ 1,169,154	\$ -	\$ 1,169,154
	Expenditures	1,603,485	2,481,894	494,909	2,976,803
	Net Change	836,990	(1,312,740)	(494,909)	(1,807,649)
Estimated Ending Funds Available		4,935,652	3,622,912		3,128,003
Designations & Reservations:					
Fire Capital Reserve			519,141	(49,399)	469,742
Police Capital Reserve			490,208	(234,632)	255,576
Committed for Fund Purpose			2,613,563	(210,878)	2,402,685
Total Designations & Reservations			3,622,912	(494,909)	3,128,003
Unobligated Reserves			-	-	-
Lodging Tax Fund	Revenues	\$ 665,691	\$ 712,585	\$ -	\$ 712,585
	Expenditures	672,027	712,585	9,436	722,021
	Net Change	(6,336)	-	(9,436)	(9,436)
Estimated Ending Funds Available		789,060	789,060		779,624
Committed for Fund Purpose			789,060	(9,436)	779,624
Total Designations & Reservations			789,060	(9,436)	779,624
Unobligated Reserves			-	-	-
Water Fund	Revenues	\$ 24,416,750	\$ 31,145,325	\$ -	\$ 31,145,325
	Expenditures	23,609,428	30,816,147	8,473,439	39,289,586
	Net Change	807,322	329,178	(8,473,439)	(8,144,261)
Estimated Ending Funds Available		16,853,375	17,182,553		8,709,114
Designations & Reservations:					
Operating Designations			3,286,624	-	3,286,624
Capital Reserve			9,009,170	(3,927,489)	5,081,681
Catastrophic Events Reserve			3,020,696	(4,545,950)	(1,525,254)
Revenue Stabilization Reserve			1,866,063	-	1,866,063
Total Designations & Reservations			17,182,553	(8,473,439)	8,709,114
Unobligated Reserves			-	-	-
Water Resources Fund	Revenues	\$ 36,719,875	\$ 94,731,679	\$ -	\$ 94,731,679
	Expenditures	57,719,960	41,435,356	88,779,595	130,214,951
	Net Change	(21,000,085)	53,296,323	(88,779,595)	(35,483,272)
Estimated Ending Funds Available		71,473,704	124,770,027		35,990,432
Designations & Reservations:					
Operating Designations			3,381,235	-	3,381,235
Capital Reserve			119,196,857	(88,779,595)	30,417,262
Catastrophic Events Reserve			2,191,935	-	2,191,935
Total Designations & Reservations			124,770,027	(88,779,595)	35,990,432
Unobligated Reserves			-	-	-
Stormwater Fund	Revenues	\$ 8,290,298	\$ 7,322,297	\$ -	\$ 7,322,297
	Expenditures	7,776,109	8,209,897	2,146,567	10,356,464
	Net Change	514,189	(887,600)	(2,146,567)	(3,034,167)
Estimated Ending Funds Available		7,380,058	6,492,458		4,345,891
Designations & Reservations:					
Operating Designations			614,171	-	614,171
Capital Reserve			4,673,325	(2,146,567)	2,526,758
Catastrophic Events Reserve			1,204,962	-	1,204,962
Total Designations & Reservations			6,492,458	(2,146,567)	4,345,891
Unobligated Reserves			-	-	-

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<i>Information presented on a Budgetary Basis</i>		2025	2026	2026	2026
		Preliminary	Amended	Budget	Amended
		Actual	Budget	Revisions	Budget
Wastewater Fund	Revenues	\$ 17,976,625	\$ 23,257,348	\$ -	\$ 23,257,348
	Expenditures	15,891,906	36,300,369	7,806,502	44,106,871
	Net Change	2,084,719	(13,043,021)	(7,806,502)	(20,849,523)
Estimated Ending Funds Available		26,579,710	13,536,689		5,730,187
Designations & Reservations:					
	Operating Designations		1,750,778	-	1,750,778
	Capital Reserve		9,443,431	(7,806,502)	1,636,929
	Catastrophic Events Reserve		2,342,480	-	2,342,480
Total Designations & Reservations			13,536,689	(7,806,502)	5,730,187
Unobligated Reserves			-	-	-
Golf Course Fund	Revenues	\$ 5,981,907	\$ 6,337,412	\$ -	\$ 6,337,412
	Expenditures	5,389,615	6,305,831	225,036	6,530,867
	Net Change	592,292	31,581	(225,036)	(193,455)
Estimated Ending Funds Available		3,708,154	3,739,735		3,514,699
Designations & Reservations:					
	Revenue Stabilization Reserve		2,638,920	-	2,638,920
	Capital Reserve		600,000	(225,036)	374,964
	Debt Service Reserve		500,815	-	500,815
Total Designations & Reservations			3,739,735	(225,036)	3,514,699
Unobligated Reserves			-	-	-
Community Center Fund	Revenues	\$ 11,785,719	\$ 12,262,277	\$ -	\$ 12,262,277
	Expenditures	11,598,147	12,428,500	76,000	12,504,500
	Net Change	187,572	(166,223)	(76,000)	(242,223)
Estimated Ending Funds Available		875,221	708,998	(76,000)	632,998
Designations & Reservations:					
	Revenue Stabilization Reserve		151,858	-	151,858
	Capital Replacement Reserve		557,140	(76,000)	481,140
Total Designations & Reservations			708,998	(76,000)	632,998
Unobligated Reserves			-	-	-
Fleet Services Fund	Revenues	\$ 9,693,390	\$ 9,026,521	\$ -	\$ 9,026,521
	Expenditures	8,384,316	7,217,471	1,459,245	8,676,716
	Net Change	1,309,074	1,809,050	(1,459,245)	349,805
Estimated Ending Funds Available		13,847,550	15,656,600		14,197,355
	Committed for Fund Purpose		15,656,600	(1,459,245)	14,197,355
Total Designations & Reservations			15,656,600	(1,459,245)	14,197,355
Unobligated Reserves			-	-	-
Total All Funds	Revenues	\$ 397,071,751	\$ 366,509,450	\$ -	\$ 366,509,450
	Expenditures	325,689,633	312,944,094	260,273,465	573,217,559
	Net Change	71,382,118	53,565,356	(260,273,465)	(206,708,109)
Estimated Ending Funds Available		\$ 344,384,665	\$ 397,950,021	\$ (260,273,465)	\$ 137,676,556
Total Designations & Reservations			\$ 309,425,425	\$ (239,718,923)	\$ 78,127,378
Total Committed for Fund Purpose			31,176,354	(10,210,435)	20,965,919
Total Unobligated Fund Balance			57,348,242	(10,344,107)	38,583,259
Estimated Ending Funds Available			\$ 397,950,021	\$ (260,273,465)	\$ 137,676,556

*Not all Town funds are represented, only funds that reflect changes resulting from budget amendment items.