2026 Recommended Budget
By Fund, By Account Classification
November 19, 2025

Line Item Ref #	By Fund / By Classification	2023 Actual	2024 Actual	2025 Adopted	2025 Actual YTD	2025 Amended	2026 Recommended
1	**100 - General Fund**						
2	**Revenue**	**$ 106,277,925**	**$ 111,900,268**	**$ 112,325,289**	**$ 88,035,713**	**$ 110,876,356**	**$ 118,122,604**
3	Charges for Services	13,953,802	14,653,949	14,998,205	9,035,737	15,237,392	15,592,192
4	License and Permits	1,485,956	1,814,590	1,992,657	1,627,739	1,992,657	2,364,770
5	Interfund Revenue	2,729,131	2,931,573	3,304,207	2,728,894	3,304,207	3,564,091
6	Fines	239,129	285,660	330,000	400,583	330,000	475,400
7	Intergovernmental	4,575,139	2,949,618	1,697,806	1,791,059	1,697,806	2,000,652
8	Contributions	25,569	205,989	11,500	7,874	11,500	11,500
9	Other Revenue	460,558	583,495	302,655	423,152	302,655	296,325
10	Sale of Capital Assets	13,086	70,896	9,000	1,926	9,000	9,000
11	Tax Revenue	79,083,826	84,868,121	87,027,491	71,288,271	85,339,370	90,097,572
12	Interest Revenue	1,435,904	1,138,494	1,351,772	725,681	1,351,772	1,331,379
13	Lease Revenue	10,910	9,251	9,132	4,797	9,132	4,520
14	Transfers In	2,264,915	2,388,631	1,290,865	-	1,290,865	2,375,203
15	**Expenses**	**$ 99,757,547**	**$ 111,789,953**	**$ 112,211,044**	**$ 89,262,088**	**$ 111,989,315**	**$ 118,821,047**
16	Contingency	-	-	300,000	-	268,461	425,000
17	Labor and Benefits	59,997,979	66,380,303	71,409,122	58,790,310	71,409,125	76,715,905
18	Operating	19,897,367	18,185,844	16,546,200	10,731,320	15,322,760	18,033,318
19	Interfund Charges	18,098,064	21,330,249	23,955,722	19,807,297	23,955,715	23,616,824
20	Capital Outlay	1,764,136	1,793,622	-	(66,839)	132,360	30,000
21	Transfers Out	-	4,099,935	-	-	900,894	-
22	**101 - Enhanced 911 Fund**						
23	**Revenue**	**$ 3,995,391**	**$ 4,275,348**	**$ 4,300,970**	**$ 2,971,757**	**$ 4,300,970**	**$ 4,679,966**
24	Charges for Services	3,918,310	4,126,132	4,275,293	2,937,125	4,275,293	4,646,821
25	Tax Revenue	(61,766)	(72,630)	(83,599)	(62,414)	(83,599)	(76,132)
26	Interest Revenue	138,847	221,847	109,276	97,047	109,276	109,276
27	**Expenses**	**$ 2,922,097**	**$ 3,201,046**	**$ 3,488,155**	**-**	**$ 3,742,836**	**$ 6,985,648**
28	Transfers Out	2,922,097	3,201,046	3,488,155	-	3,742,836	6,985,648
29	**102 - Visit Grand Junction Fund**						
30	**Revenue**	**$ 4,403,175**	**$ 4,527,732**	**$ 4,968,546**	**$ 3,630,341**	**$ 4,487,488**	**$ 4,601,533**
31	Charges for Services	-	-	13,300	-	-	12,250
32	Other Revenue	157	-	-	-	-	-
33	Tax Revenue	3,324,105	3,461,597	3,749,703	2,790,359	3,488,091	3,599,054
34	Interest Revenue	58,476	44,399	5,061	4,097	5,061	5,061
35	Transfers In	1,020,436	1,021,736	1,200,482	835,885	994,336	985,168
36	**Expenses**	**$ 4,838,466**	**$ 5,424,374**	**$ 5,110,054**	**$ 2,398,507**	**$ 4,703,324**	**$ 4,621,950**
37	Contingency	-	-	-	-	-	150,000
38	Labor and Benefits	465,305	584,330	649,571	510,135	661,042	919,907
39	Operating	3,889,971	4,365,057	4,008,294	1,714,181	3,610,511	3,116,003
40	Interfund Charges	283,189	254,987	232,188	174,191	211,771	216,040
41	Transfers Out	200,000	220,000	220,000	-	220,000	220,000
42	**104 - Community Development Block Grant Fund**						
43	**Revenue**	**$ 452,662**	**$ 504,093**	**$ 499,552**	**$ 41,438**	**$ 925,432**	**$ 611,101**
44	Intergovernmental	452,662	504,093	499,552	41,438	925,432	611,101
45	**Expenses**	**$ 452,662**	**$ 504,093**	**$ 499,552**	**$ 34,052**	**$ 925,432**	**$ 611,101**
46	Operating	313,209	157,691	238,561	34,052	271,413	-
47	Transfers Out	139,453	346,402	260,991	-	654,019	611,101
48	**105 - Parkland Expansion Fund**						
49	**Revenue**	**$ 997,452**	**$ 1,292,972**	**$ 1,160,227**	**$ 1,006,782**	**$ 1,160,227**	**$ 728,349**
50	Charges for Services	965,981	1,226,866	1,150,632	1,001,431	1,150,632	718,349
51	Fines	1,923	1,495	-	1,266	-	-
52	Interest Revenue	29,548	64,611	9,595	4,085	9,595	10,000
53	**Expenses**	**$ 75,773**	**$ 2,550,830**	**$ 509,792**	**-**	**$ 509,792**	**$ 1,466,292**
54	Transfers Out	75,773	2,550,830	509,792	-	509,792	1,466,292
55	**106 - Lodging Tax Share Fund**						
56	**Revenue**	**$ 2,349,089**	**$ 2,466,204**	**$ 2,893,157**	**$ 2,008,479**	**$ 2,398,406**	**$ 2,376,403**
57	Tax Revenue	2,334,967	2,452,487	2,881,157	2,006,125	2,386,406	2,364,403
58	Interest Revenue	14,121	13,717	12,000	2,354	12,000	12,000

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59	**Expenses**	**$ 2,449,046**	**$ 2,452,166**	**$ 2,881,157**	**$ 2,196,831**	**$ 2,386,406**	**$ 2,364,403**
60	Operating	1,428,610	1,430,430	1,680,675	1,360,946	1,392,070	1,379,235
61	Transfers Out	1,020,436	1,021,736	1,200,482	835,885	994,336	985,168
62	**107 - First Responder Tax Fund**						
63	**Revenue**	**$ 14,555,167**	**$ 15,544,749**	**$ 13,507,942**	**$ 11,575,645**	**$ 13,311,707**	**$ 14,806,514**
64	Intergovernmental	2,046,924	2,188,202	12,504	341,521	12,504	12,504
65	Other Revenue	1	-	-	-	-	-
66	Tax Revenue	12,241,052	13,032,664	13,329,660	11,164,023	13,133,425	13,628,232
67	Interest Revenue	267,190	323,883	165,778	70,102	165,778	165,778
68	Transfers In	-	-	-	-	-	1,000,000
69	**Expenses**	**$ 12,521,972**	**$ 21,332,888**	**$ 14,537,709**	**$ 10,083,732**	**$ 14,537,707**	**$ 16,614,490**
70	Labor and Benefits	7,270,276	8,897,916	11,288,887	7,961,002	11,288,881	13,389,410
71	Operating	564,289	282,395	995,572	529,894	995,573	752,277
72	Interfund Charges	983,176	1,298,367	1,864,283	1,534,394	1,864,285	1,674,645
73	Capital Outlay	1,209,774	479,086	-	58,442	-	415,000
74	Transfers Out	2,494,457	10,375,123	388,968	-	388,968	383,159
75	**110 - Conservation Trust Fund**						
76	**Revenue**	**$ 943,305**	**$ 845,462**	**$ 882,448**	**$ 585,939**	**$ 882,448**	**$ 809,575**
77	Intergovernmental	940,676	830,488	878,779	583,829	878,779	794,575
78	Interest Revenue	2,629	14,974	3,669	2,110	3,669	15,000
79	**Expenses**	**$ 940,194**	**$ 890,748**	**$ 600,782**	**-**	**$ 600,782**	**$ 1,128,794**
80	Transfers Out	940,194	890,748	600,782	-	600,782	1,128,794
81	**111 - Cannabis Tax Fund**						
82	**Revenue**	**$ 169,178**	**$ 1,499,684**	**$ 1,454,784**	**$ 1,505,619**	**$ 1,454,784**	**$ 1,808,324**
83	License and Permits	75,572	58,500	50,000	75,000	50,000	50,000
84	Tax Revenue	91,706	1,416,126	1,363,089	1,404,981	1,363,089	1,733,266
85	Interest Revenue	1,901	25,058	41,695	25,638	41,695	25,058
86	**Expenses**	**$ 113,364**	**$ 132,767**	**$ 147,362**	**$ 1,328**	**$ 147,362**	**$ 1,756,193**
87	Operating	-	-	-	1,328	-	-
88	Transfers Out	113,364	132,767	147,362	-	147,362	1,756,193
89	**114 - American Rescue Plan Fund**						
90	**Revenue**	**$ 5,725,449**	**$ 2,111,677**	**-**	**$ 16,571**	**-**	**-**
91	Intergovernmental	5,539,536	2,002,157	-	-	-	-
92	Interest Revenue	185,913	109,520	-	16,571	-	-
93	**Expenses**	**$ 5,656,113**	**$ 2,103,981**	**-**	**-**	**$ 1,555,785**	**-**
94	Operating	5,656,113	-	-	-	-	-
95	Transfers Out	-	2,103,981	-	-	1,555,785	-
96	**115 - Public Safety Impact Fee Fund**						
97	**Revenue**	**$ 458,930**	**$ 813,264**	**$ 723,603**	**$ 655,086**	**$ 723,603**	**$ 723,603**
98	Charges for Services	441,363	774,697	705,351	631,394	705,351	705,351
99	Interest Revenue	17,567	38,567	18,252	23,692	18,252	18,252
100	**Expenses**	**-**	**-**	**-**	**-**	**-**	**$ 470,000**
101	Transfers Out	-	-	-	-	-	470,000
102	**116 - Community Recreation Center Tax Fund**						
103	**Revenue**	**$ 1,398,280**	**$ 3,720,748**	**$ 3,732,166**	**$ 3,168,840**	**$ 3,679,149**	**$ 4,699,028**
104	Charges for Services	-	-	-	-	-	705,011
105	License and Permits	-	-	-	-	-	38,000
106	Tax Revenue	1,388,319	3,649,241	3,732,166	3,125,927	3,679,149	3,846,555
107	Interest Revenue	9,961	71,507	-	42,913	-	-
108	Lease Revenue	-	-	-	-	-	109,462
109	**Expenses**	**$ 1,100,707**	**$ 1,773,698**	**$ 4,693,612**	**$ 131,922**	**$ 4,693,615**	**$ 5,664,605**
110	Labor and Benefits	-	48,944	367,722	68,957	367,725	1,600,640
111	Operating	-	4,089	-	-	-	589,042
112	Interfund Charges	-	-	75,559	62,965	75,558	811,605
113	Transfers Out	1,100,707	1,720,665	4,250,332	-	4,250,332	2,663,317
114	**201 - Sales Tax Capital Improvements Fund**						
115	**Revenue**	**$ 21,328,661**	**$ 39,390,002**	**$ 22,296,825**	**$ 21,559,298**	**$ 32,166,188**	**$ 33,838,201**

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116	Charges for Services	-	244,061	-	91,026	-	-
117	License and Permits	8,628	6,276	-	4,320	-	-
118	Special Assessments	5,316	130,485	-	1,788	-	-
119	Intergovernmental	579,142	1,302,145	200,000	3,943,437	7,692,031	6,875,200
120	Contributions	410,000	200,000	1,214,300	1,000,369	1,864,300	1,160,000
121	Other Revenue	52,949	43,248	-	-	-	-
122	Sale of Capital Assets	-	907,835	-	-	-	500,000
123	Debt Proceeds	-	-	-	-	-	2,000,000
124	Tax Revenue	18,078,836	19,253,210	19,993,751	16,517,082	19,471,376	20,382,727
125	Interest Revenue	416,046	142,026	-	1,277	-	-
126	Transfers In	1,777,744	17,160,715	888,774	-	3,138,481	2,920,274
127	**Expenses**	**$ 25,568,637**	**$ 33,655,227**	**$ 29,168,394**	**$ 22,300,291**	**$ 45,062,034**	**$ 36,463,773**
128	Operating	4,118,655	5,716,708	7,492,235	4,649,166	7,492,235	3,345,919
129	Capital Outlay	15,213,366	22,344,177	17,000,255	17,651,125	32,397,895	24,441,323
130	Transfers Out	6,236,617	5,594,342	4,675,904	-	5,171,904	8,676,531
131	**202 - Storm Drainage Development Fund**						
132	**Revenue**	**$ 4,939**	**$ 6,817**	**$ 200,000**	**$ 17,418**	**$ 253,000**	**$ 21,000**
133	Charges for Services	4,939	6,817	-	17,418	-	21,000
134	Contributions	-	-	200,000	-	180,000	-
135	Transfers In	-	-	-	-	73,000	-
136	**Expenses**	**$ 60,898**	**$ 206,943**	**$ 270,000**	**$ 62,404**	**$ 450,000**	**$ 96,000**
137	Operating	7,229	-	-	28,721	-	-
138	Capital Outlay	53,669	206,943	270,000	33,683	450,000	96,000
139	**204 - Major Projects Fund**						
140	**Revenue**	**$ 1,102,187**	**$ 78,765,234**	**$ 1,500,000**	**$ 4,543,981**	**$ 5,358,588**	**$ 1,631,000**
141	Intergovernmental	-	174,431	-	894,649	825,569	-
142	Contributions	-	1,500,000	1,500,000	2,500,000	3,054,000	1,631,000
143	Debt Proceeds	-	74,106,729	-	-	-	-
144	Interest Revenue	1,480	2,289,868	-	1,149,331	1,479,019	-
145	Transfers In	1,100,707	694,206	-	-	-	-
146	**Expenses**	**$ 1,102,187**	**$ 16,446,801**	**$ 56,068,693**	**$ 32,002,580**	**$ 43,023,000**	**$ 25,740,000**
147	Operating	-	402,580	-	-	-	-
148	Capital Outlay	1,102,187	15,544,221	56,068,693	32,002,580	42,950,000	25,740,000
149	Transfers Out	-	500,000	-	-	73,000	-
150	**207 - Transportation Capacity Fund**						
151	**Revenue**	**$ 3,099,723**	**$ 4,079,635**	**$ 24,036,527**	**$ 3,506,225**	**$ 24,536,527**	**$ 8,666,527**
152	Charges for Services	2,114,936	3,010,576	2,636,527	2,265,872	2,636,527	2,636,527
153	Intergovernmental	48,842	328,337	1,000,000	779,931	1,500,000	4,000,000
154	Contributions	-	-	-	-	-	1,630,000
155	Debt Proceeds	-	-	20,000,000	-	20,000,000	-
156	Interest Revenue	935,945	740,723	400,000	460,421	400,000	400,000
157	**Expenses**	**$ 18,872,202**	**$ 15,072,687**	**$ 27,650,000**	**$ 7,027,873**	**$ 15,800,268**	**$ 27,435,437**
158	Labor and Benefits	-	-	-	22,327	-	-
159	Operating	47,031	155,436	200,000	165,699	200,000	-
160	Capital Outlay	18,625,172	14,917,250	27,450,000	6,839,847	15,600,268	27,435,437
161	Transfers Out	200,000	-	-	-	-	-
162	**301 - Water Fund**						
163	**Revenue**	**$ 22,434,270**	**$ 11,775,676**	**$ 12,843,613**	**$ 10,165,184**	**$ 12,851,319**	**$ 17,009,649**
164	Charges for Services	9,041,470	9,691,642	10,114,400	8,864,664	10,114,400	11,442,000
165	License and Permits	71,604	72,725	70,000	108,329	70,000	120,000
166	Interfund Revenue	863,681	1,051,052	1,349,545	781,252	1,349,545	1,402,745
167	Intergovernmental	505,163	256,370	935,000	6,544	935,000	-
168	Contributions	-	-	20,000	1,250	20,000	-
169	Other Revenue	18,578	11,684	45,000	21,332	45,000	40,000
170	Debt Proceeds	11,725,402	399,763	200,000	267,196	207,706	3,890,000
171	Interest Revenue	150,337	177,922	46,840	82,050	46,840	49,484
172	Lease Revenue	58,037	114,517	62,828	32,569	62,828	65,420
173	**Expenses**	**$ 12,678,240**	**$ 13,056,543**	**$ 14,753,877**	**$ 9,676,692**	**$ 17,366,595**	**$ 17,414,851**

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174	Labor and Benefits	3,585,254	4,217,231	5,303,611	3,620,535	5,303,611	5,576,791
175	Operating	1,291,622	1,371,456	3,008,382	1,227,674	3,008,382	2,387,608
176	Interfund Charges	1,827,940	1,975,851	2,390,728	1,986,022	2,390,726	2,411,518
177	Capital Outlay	5,587,612	4,514,655	2,795,000	2,491,893	5,407,720	5,650,000
178	Debt Service	385,812	977,349	1,256,156	350,567	1,256,156	1,388,934
179	**302 - Solid Waste Fund**						
180	**Revenue**	**$ 6,032,190**	**$ 7,609,300**	**$ 7,857,317**	**$ 24,569,888**	**$ 26,172,517**	**$ 8,352,448**
181	Charges for Services	5,696,994	6,866,288	7,762,647	6,344,324	7,762,647	8,176,028
182	License and Permits	208,550	150,867	68,250	128,947	68,250	150,000
183	Intergovernmental	73,552	540,646	-	15,000	315,470	-
184	Other Revenue	8	(20)	-	982	-	-
185	Debt Proceeds	-	-	-	18,000,000	18,000,000	-
186	Tax Revenue	-	-	-	-	(270)	-
187	Interest Revenue	53,087	51,519	26,420	80,635	26,420	26,420
188	**Expenses**	**$ 6,003,754**	**$ 7,843,114**	**$ 7,915,046**	**$ 15,560,886**	**$ 27,993,940**	**$ 8,266,000**
189	Labor and Benefits	2,187,502	2,705,152	3,080,734	2,392,884	3,080,735	3,308,154
190	Operating	1,680,243	2,023,505	1,502,836	894,006	1,502,836	1,354,119
191	Interfund Charges	1,867,501	2,373,136	2,676,476	2,225,137	2,676,475	2,948,727
192	Capital Outlay	48,508	521,321	435,000	9,850,609	20,513,894	435,000
193	Debt Service	-	-	-	198,250	-	-
194	Transfers Out	220,000	220,000	220,000	-	220,000	220,000
195	**305 - Golf Courses Fund**						
196	**Revenue**	**$ 2,592,758**	**$ 2,886,221**	**$ 3,366,285**	**$ 2,487,970**	**$ 3,141,285**	**$ 3,085,150**
197	Charges for Services	1,828,085	2,125,107	2,464,400	1,909,327	2,239,400	2,329,150
198	License and Permits	155,113	159,942	172,500	157,754	172,500	175,000
199	Other Revenue	67,600	20,827	117,000	13,775	117,000	13,000
200	Interest Revenue	9,167	5,651	9,985	5,483	9,985	-
201	Lease Revenue	412,793	454,693	482,400	401,631	482,400	448,000
202	Transfers In	120,000	120,000	120,000	-	120,000	120,000
203	**Expenses**	**$ 2,669,403**	**$ 2,949,386**	**$ 3,126,417**	**$ 2,378,624**	**$ 3,126,414**	**$ 3,287,703**
204	Contingency	-	-	100,000	-	100,000	-
205	Labor and Benefits	979,214	1,024,795	1,149,139	938,288	1,149,136	1,194,239
206	Operating	904,703	1,078,699	1,026,170	816,522	1,026,170	1,087,790
207	Interfund Charges	697,689	728,496	763,310	623,813	763,310	767,876
208	Capital Outlay	-	29,599	-	-	-	150,000
209	Debt Service	87,797	87,797	87,798	-	87,798	87,797
210	**308 - Parking Fund**						
211	**Revenue**	**$ 767,532**	**$ 984,976**	**$ 1,198,384**	**$ 804,122**	**$ 1,198,384**	**$ 1,186,984**
212	Charges for Services	158,574	224,788	235,000	485,788	235,000	766,600
213	License and Permits	385,398	467,851	570,000	89,165	570,000	155,000
214	Special Assessments	35,550	2,350	-	-	-	-
215	Fines	165,903	270,590	378,000	212,880	378,000	250,000
216	Other Revenue	40	(360)	4,788	7,997	4,788	4,788
217	Interest Revenue	19,157	14,567	10,596	877	10,596	10,596
218	Lease Revenue	2,910	5,190	-	7,415	-	-
219	**Expenses**	**$ 814,026**	**$ 1,537,307**	**$ 1,124,503**	**$ 699,222**	**$ 1,124,502**	**$ 1,187,067**
220	Labor and Benefits	261,175	488,713	463,870	390,151	463,870	498,765
221	Operating	177,783	174,179	253,710	172,095	253,710	254,340
222	Interfund Charges	131,301	152,559	163,155	136,977	163,154	190,195
223	Capital Outlay	-	476,098	-	-	-	-
224	Debt Service	243,767	243,767	243,768	-	243,768	243,767
225	Transfers Out	-	1,991	-	-	-	-
226	**309 - Irrigation Fund**						
227	**Revenue**	**$ 363,557**	**$ 398,564**	**$ 391,518**	**$ 370,085**	**$ 391,518**	**$ 461,124**
228	Charges for Services	357,190	391,746	387,185	365,982	387,185	456,791
229	Debt Proceeds	1,875	1,141	900	887	900	900
230	Interest Revenue	4,493	5,677	3,433	3,216	3,433	3,433
231	**Expenses**	**$ 422,904**	**$ 356,789**	**$ 397,417**	**$ 278,842**	**$ 397,415**	**$ 658,834**

2026 Recommended Budget
By Fund, By Account Classification
November 19, 2025

Line Item Ref #	By Fund / By Classification	2023 Actual	2024 Actual	2025 Adopted	2025 Actual YTD	2025 Amended	2026 Recommended
232	Labor and Benefits	124,960	134,039	155,153	128,924	155,151	169,957
233	Operating	44,792	31,220	37,650	10,493	37,650	61,200
234	Interfund Charges	170,833	143,721	163,451	133,563	163,452	211,515
235	Capital Outlay	66,158	31,647	25,000	5,862	25,000	200,000
236	Debt Service	16,162	16,162	16,162	-	16,162	16,162
237	**401 - Information Technology Fund**						
238	**Revenue**	**$ 10,432,710**	**$ 12,725,903**	**$ 16,046,937**	**$ 13,460,747**	**$ 16,542,936**	**$ 14,528,506**
239	License and Permits	-	16,800	16,800	16,675	16,800	7,200
240	Interfund Revenue	10,401,664	12,530,472	16,006,455	13,448,244	16,006,454	14,497,624
241	Interest Revenue	31,045	53,631	23,682	(4,172)	23,682	23,682
242	Lease Revenue	-	125,000	-	-	-	-
243	Transfers In	-	-	-	-	496,000	-
244	**Expenses**	**$ 10,064,763**	**$ 10,971,824**	**$ 16,321,937**	**$ 13,126,707**	**$ 17,570,535**	**$ 16,828,113**
245	Labor and Benefits	3,182,428	3,588,703	3,896,375	3,099,270	3,896,374	4,123,623
246	Operating	5,385,101	6,491,849	12,249,341	7,941,835	12,249,341	12,139,926
247	Interfund Charges	78,212	117,359	126,220	88,675	126,220	128,564
248	Capital Outlay	1,419,022	773,913	50,000	1,996,926	1,298,600	436,000
249	**402 - Equipment Fund**						
250	**Revenue**	**$ 8,631,728**	**$ 9,849,321**	**$ 10,983,482**	**$ 8,571,628**	**$ 10,983,483**	**$ 11,392,973**
251	Charges for Services	1,187,429	1,100,675	1,541,952	830,479	1,541,953	1,401,703
252	Interfund Revenue	6,879,275	8,087,782	9,174,258	7,583,567	9,174,258	9,738,998
253	Other Revenue	209,408	151,346	201,500	2,247	201,500	186,500
254	Sale of Capital Assets	83,718	293,494	50,000	83,894	50,000	50,000
255	Interest Revenue	190,316	216,025	15,772	71,441	15,772	15,772
256	Transfers In	81,582	-	-	-	-	-
257	**Expenses**	**$ 8,255,960**	**$ 9,872,234**	**$ 10,854,498**	**$ 9,043,388**	**$ 14,423,829**	**$ 12,185,169**
258	Contingency	-	-	250,000	-	250,000	-
259	Labor and Benefits	1,407,855	1,658,561	2,040,465	1,445,370	2,040,466	2,078,655
260	Operating	3,177,923	3,298,374	3,558,693	2,334,831	3,558,693	3,867,226
261	Interfund Charges	681,018	599,924	517,959	453,653	517,959	484,778
262	Capital Outlay	2,989,164	4,315,375	4,487,382	4,809,533	8,056,711	5,754,510
263	**405 - Communications Center Fund**						
264	**Revenue**	**$ 8,064,285**	**$ 8,717,528**	**$ 9,433,061**	**$ 5,398,897**	**$ 9,687,742**	**$ 13,300,664**
265	Charges for Services	2,375,140	2,562,845	2,806,522	2,357,658	2,806,522	2,971,576
266	Interfund Revenue	3,104,320	3,309,196	3,527,715	2,939,763	3,527,715	3,730,526
267	Intergovernmental	-	-	-	7,625	-	-
268	Other Revenue	750	750	-	-	-	-
269	Interest Revenue	41,581	21,714	20,069	17,752	20,069	21,714
270	Lease Revenue	91,200	91,200	90,600	76,100	90,600	91,200
271	Transfers In	2,451,295	2,731,823	2,988,155	-	3,242,836	6,485,648
272	**Expenses**	**$ 7,455,508**	**$ 8,701,909**	**$ 10,077,856**	**$ 7,291,225**	**$ 10,370,538**	**$ 13,870,006**
273	Labor and Benefits	5,026,900	5,396,419	6,428,956	4,550,208	6,428,957	7,008,808
274	Operating	382,219	342,224	372,510	277,430	372,510	356,010
275	Interfund Charges	1,661,440	2,141,742	2,763,450	2,306,404	2,763,449	2,840,548
276	Capital Outlay	384,950	821,524	512,940	157,183	805,622	3,664,640
277	**406 - Facilities Management Fund**						
278	**Revenue**	**$ 4,143,783**	**$ 4,236,075**	**$ 3,450,995**	**$ 2,823,751**	**$ 3,450,995**	**$ 6,051,226**
279	Interfund Revenue	4,118,698	4,207,251	3,382,196	2,818,496	3,382,196	4,421,306
280	Contributions	-	-	-	-	-	25,000
281	Other Revenue	7,169	903	46,214	5,357	46,214	71,267
282	Interest Revenue	(1,976)	6,160	1,653	(4,162)	1,653	1,653
283	Lease Revenue	19,893	21,760	20,932	4,060	20,932	32,000
284	Transfers In	-	-	-	-	-	1,500,000
285	**Expenses**	**$ 4,132,043**	**$ 4,035,280**	**$ 3,528,801**	**$ 2,714,613**	**$ 3,528,800**	**$ 6,174,337**
286	Contingency	-	-	75,000	-	75,000	-
287	Labor and Benefits	823,699	899,091	1,055,474	780,367	1,055,473	1,442,226
288	Operating	2,999,440	2,781,763	1,983,899	1,586,420	1,983,899	2,880,664
289	Interfund Charges	308,904	353,053	414,429	344,897	414,428	351,447

2026 Recommended Budget
By Fund, By Account Classification
November 19, 2025

Line Item Ref #	By Fund / By Classification	2023 Actual	2024 Actual	2025 Adopted	2025 Actual YTD	2025 Amended	2026 Recommended
290	Capital Outlay	-	1,373	-	2,929	-	1,500,000
291	**440 - Insurance**						
292	**Revenue**	**$ 19,139,273**	**$ 22,977,660**	**$ 26,900,755**	**$ 21,059,386**	**$ 26,900,754**	**$ 28,766,396**
293	Charges for Services	-	579,492	775,000	361,931	775,000	500,000
294	Interfund Revenue	18,054,730	20,750,116	25,679,048	20,285,984	25,679,048	27,736,411
295	Contributions	176,373	145,419	119,016	46,674	119,016	105,792
296	Other Revenue	333,581	40,466	6,000	39,567	6,000	6,000
297	Debt Proceeds	270,363	269,593	237,471	228,753	237,470	333,973
298	Interest Revenue	129,226	192,574	84,220	96,478	84,220	84,220
299	Transfers In	175,000	1,000,000	-	-	-	-
300	**Expenses**	**$ 18,502,028**	**$ 23,128,515**	**$ 25,743,723**	**$ 19,309,804**	**$ 25,743,725**	**$ 29,462,734**
301	Labor and Benefits	1,715,413	709,666	712,948	604,209	712,948	716,240
302	Operating	16,400,375	22,218,994	24,948,004	18,625,244	24,948,005	28,670,449
303	Interfund Charges	24,000	66,021	82,771	69,034	82,772	76,044
304	Capital Outlay	187,240	133,834	-	11,318	-	-
305	Transfers Out	175,000	-	-	-	-	-
306	**610 - General Debt Service Fund**						
307	**Revenue**	**$ 6,295,135**	**$ 7,595,007**	**$ 9,206,236**	**-**	**$ 9,206,236**	**$ 9,952,553**
308	Interest Revenue	1,207	-	-	-	-	-
309	Transfers In	6,293,928	7,595,007	9,206,236	-	9,206,236	9,952,553
310	**Expenses**	**$ 6,294,927**	**$ 7,593,506**	**$ 9,206,236**	**$ 7,713,985**	**$ 9,206,236**	**$ 9,952,553**
311	Operating	3,000	3,000	3,500	3,500	3,500	4,000
312	Debt Service	6,291,927	7,590,506	9,202,736	7,710,485	9,202,736	9,948,553
313	**614 - Grand Junction Public Finance Corporation Fund**						
314	**Revenue**	**$ 696,164**	**$ 705,206**	**$ 701,800**	**$ 401,916**	**$ 701,800**	**$ 679,812**
315	Contributions	400,000	400,000	400,000	400,000	400,000	400,000
316	Interest Revenue	4,952	6,206	-	1,916	-	-
317	Transfers In	291,212	299,000	301,800	-	301,800	279,812
318	**Expenses**	**$ 699,800**	**$ 699,000**	**$ 701,800**	**$ 192,150**	**$ 701,800**	**$ 699,000**
319	Operating	1,500	2,500	2,500	2,500	2,500	2,500
320	Debt Service	698,300	696,500	699,300	189,650	699,300	696,500
321	**900 - Joint Sewer Systems**						
322	**Revenue**	**$ 19,788,571**	**$ 88,987,148**	**$ 21,755,575**	**$ 19,081,565**	**$ 23,726,704**	**$ 51,501,709**
323	Charges for Services	15,471,162	16,735,962	18,066,005	14,599,859	18,066,005	20,662,652
324	Interfund Revenue	89,276	83,765	195,000	9,171	195,000	195,000
325	Special Assessments	2,574	3,861	-	-	-	-
326	Fines	9,000	-	1,000	-	1,000	1,000
327	Intergovernmental	798	-	-	-	-	-
328	Other Revenue	39,022	95,573	118,600	110,547	118,600	276,350
329	Debt Proceeds	2,993,132	68,974,995	2,550,240	2,904,948	2,550,240	28,516,200
330	Interest Revenue	1,183,606	3,092,992	824,730	1,457,039	2,795,859	1,850,507
331	**Expenses**	**$ 23,123,543**	**$ 43,348,362**	**$ 69,894,431**	**$ 44,161,484**	**$ 99,135,580**	**$ 36,443,707**
332	Labor and Benefits	4,145,280	4,240,840	5,450,750	3,561,782	5,450,747	5,616,436
333	Operating	2,172,156	2,840,540	3,994,613	2,454,838	3,994,613	4,183,492
334	Interfund Charges	3,144,519	3,455,399	2,842,541	2,457,566	2,842,540	2,835,779
335	Capital Outlay	13,041,497	30,017,007	53,855,777	34,289,424	83,096,930	20,060,000
336	Debt Service	620,091	2,794,577	3,750,750	1,397,875	3,750,750	3,748,000