BRECKENRIDGE CITY COMMISSION
AGENDA SUMMARY FORM

Subject: Discussion and any necessary action regarding Ordinance 2026-17 amending FY 2025-2026 official budget adopted by Ordinance 2025-17

Department: Finance

Staff Contact: Cynthia Northrop

Title: City Manager

BACKGROUND INFORMATION:

Typically, budget amendments are presented either bi-annually or quarterly when a need arises to revise the current year's approved fiscal budget to reflect changes that occur throughout the fiscal year.

GENERAL FUND 101:

DEPT 00 - REVENUES:		From	To	Adjust
4029	City Sales Tax	1,195,000	1,285,000	90,000
4031	Mix Beverage Tax	8,000	10,000	2,000
4034	Property Tax Reduced By Sales	293,750	316,750	23,000
4114	Dog License/Pound Fees	4,000	4,575	575
4235	Pool Rental	8,000	8,660	660
4403	Gross Receipts Gas Franchise	60,000	71,670	11,670
4500	Municipal Court	30,000	36,000	6,000
4501	Municipal Court Security Fee	650	1,350	700
4502	Child Safety Fund-Traffic Offence	500	1,360	860
4505	Misc. Court Fees	22,000	26,000	4,000
4650	Capital Grants & Contributions	0	76,156	76,156
4720	Interest Income	5,000	6,900	1,900
4739	Ins. Casualty Loss- Equipment	0	6,033	6,033
4741	Rev in Lieu of Taxes	4,000	4,253	253
4742	Non Revenue Receipts	11,100	13,800	2,700
4744	Sale of Equip, Lots & Building	0	15,570	15,570
4745	Sale of Materials	0	1,239	1,239
4746	Cemetery Care & Contrib. Interest	13,000	14,647	1,647

4911	Transfer from Sanitation	60,000	50,000	(10,000)
DEPT 12 - CITY MANAGER				
5105	Regular Salaries	183,352	150,352	(33,000)
5115	Car Allowance	0	6,500	6,500
5205	Health Insurance	18,000	9,000	(9,000)
5210	Retirement	16,539	14,139	(2,400)
5215	Social Security/Medicare	14,058	11,958	(2,100)
5220	Longevity	416	208	(208)
DEPT 13 - CITY SECRETARY				
5105	Regular Salaries	66,560	108,160	41,600
5114	Phone Allowance	0	1,300	1,300
5205	Health Insurance	9,000	18,000	9,000
5210	Retirement	6,009	8,409	2,400
5215	Social Security/Medicare	5,108	7,208	2,100
5220	Longevity	208	416	208
5802	Legal Notice	6,000	8,320	2,320
DEPT 18 - CITY OFFICES				
5408	Building & Grounds Repair	1,000	2,600	1,600
5521	Building & Ground by Contract	3,000	10,000	7,000
5544	Contractual Services	9,400	13,100	3,700
7105	Rentals	8,000	11,500	3,500
7235	Building Purchase/Improvements	0	7,253	7,253
DEPT 19 - FACILITIES-FIRE DEPARTMENT				
5521	Building & Grounds by Contract	0	628	628
5547	Pest Control	0	456	456
5701	Electricity	0	9,740	9,740
5716	Natural Gas	0	5,490	5,490
DEPT 20 - POLICE				
7223	Equipment Purchase	5,000	54,306	49,306
DEPT 24 - MUNICIPAL COURT:				
5544	Contractual Services	14700	16,880	2,180
5568	Legal Fees	10,000	31,600	21,600
DEPT 25 - FIRE				
7205	Fire Fighting Equip Purchase	5,000	30,500	25,500
DEPT 32 - CEMETERY				
7230	System Improve Purchase	10,620	0	(10,620)
DEPT 33 - PARKS & RECREATION:				
5521	Building & Grounds by Contract	3,000	19,628	16,628
5700	Communications	2,700	0	(2,700)
7233	Parks Improvement Purch	4,800	18,120	13,320
DEPT 43 - STREET:				
5330	Street Maint Supplies	2,500	7,500	5,000
5544	Contractual Services	16,500	5,070	(11,430)
7552	Heavy Construction Equip Purch	0	6,430	6,430

DEPT 90 - NON-DEPARTMENTAL:				
5567	Attorney	35,000	57,000	22,000
5584	Contingency/Spl. Proj.	17,600	4,800	(12,800)
5587	Unallocated Expenditures	52,639	22,661	(29,978)
7600	Holiday/Retirement/Appreciation	10,000	14,150	4,150
WATER FUND 102:				
DEPT 00 - REVENUES:		From	To	Adjust
4106	Right of Way Permit	2,500	21,100	18,600
4230	Service Charges	50,000	73,250	23,250
4742	Non-Revenue Receipts	0	30,467	30,467
DEPT 73 - WATER TREATMENT				
5510	Contract Lab Work	7,500	10,500	3,000
5511	Water Tank Inspection	8,000	9,128	1,128
5513	Miscellaneous Engineers	5,000	10,500	5,500
5519	Equipment Repair by Contract	40,000	65,000	25,000
5521	Building & Grounds by Contract	500	2,995	2,495
DEPT 74 - WATER DISTRIBUTION				
5311	Chemicals	10,000	7,000	(3,000)
5329	Utility Repair Supplies	115,000	154,500	39,500
5333	Minor Equipment	20,000	17,000	(3,000)
5407	Equip Repair & Maint Supplies	6,000	4,800	(1,200)
5415	Lift Stations R & M Supplies	5,000	3,000	(2,000)
5508	State Permit/Fines	0	5,000	5,000
5519	Equipment Repair by Contract	5,000	8,800	3,800
5524	Lift Stations Repair by Contract	10,000	24,000	14,000
5544	Contractual Services	15,000	85,000	70,000
7223	Equipment Purchase	0	93,819	93,819
7230	System Improve Purchase	85,000	79,000	(6,000)
DEPT 90 - NON-DEPARTMENTAL:				
5587	Unallocated Expenditures	123,465	0	(123,465)
WASTEWATER FUND 103:				
DEPT 00 - REVENUES:		From	To	Adjust
4210	Waste Water Taps	9,000	11,500	2,500
4720	Interest Income	3,000	3,320	320
DEPT 77 - SEWER TREATMENT:		From	To	Adjust
5539	Sludge Disposal	35,000	42,000	7,000
5544	Contractual Services	5,000	35,000	30,000
7223	Equipment Purchase	0	93,819	93,819
DEPT 90 - NON-DEPARTMENTAL:				
5587	Unallocated Expenditures	193,827	65,829	(127,998)
SANITATION FUND 104:				
DEPT 00 - REVENUES:		From	To	Adjust
4732	Misc. Revenue	0	3,006	3,006
DEPT 42 - WASTE STATION				

5531	Poly Cart Trash SVC Billing	350,000	420,000	70,000
5544	Contractual Services	500	2,000	1,500
DEPT 90 - NON-DEPARTMENTAL:				
5587	Unallocated Expenditures	45,395	0	(45,395)
EQUIPMENT REPLACEMENT FUND 111:				
DEPT 00 - REVENUES:		From	To	Adjust
4600	Other Resources Capital Lease	0	233,415	233,415
4720	Interest Income	600	620	20
DEPT 43 - STREET:				
7225	Heavy Construction Equip Purch	0	284,945	284,945
STREET MAINTENANCE SALES TAX 113:				
DEPT 00 - REVENUES:		From	To	Adjust
4030	1/4% Street Maint Sales Tax	100,000	299,493	199,493
4720	Interest Income	0	1,286	1,286
DEPT 84 - STREET MAINTENANCE SALES TAX				
5330	Street Maint Supplies	0	100,000	100,000
7231	Street Improvement Purchase	0	3,800	3,800

FINANCIAL IMPACT:
See above

STAFF RECOMMENDATION:
Consider approval of Ordinance 2026-17 amending FY 2025-2026 official budget adopted by Ordinance 2025-17.