

BUDGET MESSAGE

TOWN OF HOTCHKISS, DELTA COUNTY

The Town of Hotchkiss uses a cash basis for accounting; the Auditor uses an accrual basis when doing the year-end audit.

In 2026 the Town plans to continue street, curb, gutter projects and sidewalk repair and replacement within Town, using a portion of the 1% of the 2% sales tax collected in 2026 and 2027.

The Town of Hotchkiss provides water, sewer, and contracts for trash removal services to the citizens of Hotchkiss. The Town also treats water for two private water companies. The Town provides full time Police protection. Our Public Works Department maintains our water treatment plant, wastewater treatment plant, street maintenance, snow removal, monthly water meter readings, the Town Park maintenance and all other jobs required by a municipality.

The employees will receive a 3% pay increase in 2025 which was approved in the 2026 budget. In addition, the Hotchkiss Police Department employees will receive a further 6% using the Public Safety Improvement Sales Tax funds for a total of a 9% pay raise.

ORDINANCE NO. 2025-04
AN ORDINANCE ADOPTING A BUDGET FOR THE
TOWN OF HOTCHKISS, COLORADO
FOR THE CALENDAR YEAR 2026

WHEREAS, the Board of Trustees of the Town of Hotchkiss has prepared and submitted a proposed budget for the fiscal year ending December 31, 2026, and was submitted by this governing body on December 11, 2025, a copy of which is attached hereto, and by reference made a part of hereof.

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 11, 2025, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget; and

WHEREAS, the Board of Trustees has duly reviewed said proposed budget and has made appropriate revisions and now is desirous of adopting a budget for the calendar year 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

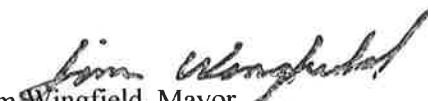
Section 1. There is hereby budgeted in the respective funds and departments the following sums:

General Fund		\$ 2,717,271
General Government	\$ 502,772	
Police Department	\$ 1,132,216	
Public Works Department	\$ 659,923	
Water Fund		\$ 2,795,776
Sanitation Fund		\$ 1,380,843
Garbage Fund		\$ 324,985
Conservation Trust Fund		\$ 24,900
Capital Improvements Fund		\$ 2,962,949
Public Safety Improvement Sales Tax Fund		\$ 323,116
ARP Fund		\$ 0

Section 2. The Board of Trustees hereby determines that the budget for the calendar year 2026 of the Town of Hotchkiss is in balance and meets all statutory requirements of the State of Colorado.

Section 3. The Ordinance shall be deemed effective thirty (30) days following passage hereof and proper publication.

Passed and adopted the 11th day of December 2025, by the vote of 4 for and 0 against.


Jim Wingfield, Mayor
Town of Hotchkiss

ATTEST: 

Ginger R. Redden, Town Clerk
Town of Hotchkiss

Publication Date: December 17, 2025

I, hereby certify that the within Ordinance was published on the 17th day of December, 2025, in the High Country Shopper and Spotlight, a newspaper of general circulation published in the Town of Paonia, County of Delta, State of Colorado.

(SEAL)

Ginger R. Redden
Ginger R. Redden, Town Clerk
Town of Hotchkiss

ORDINANCE NO. 2025-05

AN ORDINANCE AMENDING ESTABLISHED RATE OF TAX
TO BE LEVIED UPON ALL TAXABLE PROPERTY WITHIN
THE TOWN OF HOTCHKISS, COLORADO FOR MUNICIPAL
PURPOSES FOR THE CALENDAR YEAR 2026

WHEREAS, the Board of Trustees of the Town of Hotchkiss has adopted the annual budget for the calendar year 2025, and

WHEREAS, revenue in the amount of \$84,794.00 advalorem tax is necessary in order to balance said budget, and

WHEREAS, a mill levy of 10.260 mills on the assessed valuation of taxable property within the limits of the Town of Hotchkiss of \$14,094,759.00 will produce \$144,612.00 in revenue, and

WHEREAS, the Board of Trustees for the Town of Hotchkiss will give a temporary property tax credit of 4.244 mills or \$ 59,818.00 and

WHEREAS, 31-20-101 of the Colorado Revised Statutes, 1973, as amended, gives the governing body of a municipality the power to levy taxes upon taxable property,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

Section 1. That, in order to defray the costs of providing municipal services, 6.016 mills be levied upon all property, real, personal, and mixed within the corporate limits of the Town of Hotchkiss.

Section 2. This Ordinance shall be deemed effective thirty (30) days following passage hereof and proper publication.

Passed and adopted this 11th day of December 2025, by a vote of the Board of Trustees of the Town of Hotchkiss, of 4 for and 0 against and ordered published.


Jim Wingfield, Mayor
Town of Hotchkiss

ATTEST: 

Ginger R. Redden, Town Clerk
Town of Hotchkiss

Publication Date: December 17, 2025

I, hereby certify that the within Ordinance 2025-05 was published on the 17th day of December 2025, in the High Country Spotlight/Shopper, a paper of general circulation, published in the Town of Paonia, County of Delta, State of Colorado.

Ginger R Redden, Town Clerk
Town of Hotchkiss

(SEAL)

ORDINANCE NO. 2025-06

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO DEFRAY EXPENSES AND LIABILITIES OF THE TOWN OF HOTCHKISS, COLORADO FOR THE 2026 CALENDAR YEAR AND DECLARING AN EMERGENCY.

WHEREAS, the Board of Trustees of the Town of Hotchkiss has adopted a budget for the calendar year 2026, and

WHEREAS, pursuant to the provisions of the Colorado revised Statutes of 1973, 29-1-111, as amended, the Town shall enact an Ordinance, making appropriations for the calendar year in accordance with the budget adopted by the Town for the same calendar year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF HOTCHKISS, COLORADO:

Section 1. That the following sums of money are hereby appropriated from the revenue of each fund, to each fund and department, for the purpose stated:

General Fund		\$ 2,717,271
General Government	\$ 502,772	
Police Department	\$ 1,132,216	
Public Works Department	\$ 659,923	
Water Fund		\$ 2,795,776
Sanitation Fund		\$ 1,380,843
Garbage Fund		\$ 324,985
Conservation Trust Fund		\$ 24,900
Capital Improvements Fund		\$ 2,962,949
Public Safety Improvement Sales Tax Fund		\$ 323,116
ARP		\$ 0

Section 2. Emergency. It is hereby declared that an emergency exists and the passage of this ordinance is immediately necessary to allow the Town to meet its financial obligations in order to preserve the peace, prosperity, health and general welfare of the Town of Hotchkiss. This ordinance shall, therefore, be effective immediately upon its adoption and publication thereof.

Passed and adopted this 11th day of December 2025, by a vote of the Board of Trustees of the Town of Hotchkiss of 4 for and 0 against.


Jim Wingfield, Mayor
Town of Hotchkiss

ATTEST: 

Ginger R. Redden, Town Clerk
Town of Hotchkiss

Publication Date: December 17, 2025

I, hereby certify that the within Ordinance was published on the 17th day of December, 2025 in the High Country Shopper and Spotlight, a newspaper in general circulation, published in the Town of Paonia, County of Delta, State of Colorado.

Ginger R. Redden, Town Clerk
Town of Hotchkiss

(SEAL)

RESOLUTION 2025-07
RESOLUTION TO APPROPRIATE ADDITIONAL SUMS OF MONEY

A Resolution appropriating sums of money to defray expenses in excess of amounts budgeted for the Town of Hotchkiss, Colorado.

WHEREAS, the Town of Hotchkiss has found it necessary to expend monies in excess of original budgeted amounts as set forth in the 2025 calendar year budget, and;

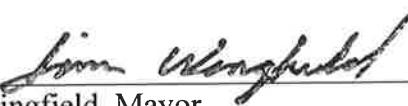
WHEREAS, this contingency could not have been reasonably foreseen at the time of the adoption of the budget;

WHEREAS, the funds are available in the form of unappropriated or unrestricted surpluses in the General Fund;

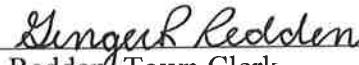
NOW THEREFORE, be it resolved by the Board of Trustees of the Town of Hotchkiss, Colorado, to appropriate the following sums, including contingency;

- 1) Increase expenditures in the Garbage Fund by \$ 14,226.00. Total expenditures are \$ 204,326.00

Adopted this 11th day of December, A.D. 2025.



Jim Wingfield, Mayor

ATTEST 

Ginger R. Redden, Town Clerk

**TOWN OF HOTCHKISS
DELTA COUNTY, COLORADO**

GENERAL FUND

Page 1

		2024 ACTUAL	2025 EST'D	2026 PRO'D
Beginning Fund Balance		1,752,830	1,665,659	1,258,771
Revenues General Fund				
10-03-3100	General Property Tax	80,174	68,000	56,529
10-03-3102	S. O. Tax	15,091	14,900	12,000
10-03-3104	City Sales Tax	441,852	449,700	430,000
10-03-3108	Franchise Tax-DMEA	34,389	35,000	32,000
10-03-3109	Franchise Tax - Natural Gas	17,067	17,067	17,000
10-03-3110	Franchise Tax-Elevate	400	475	400
10-03-3111	Franchise Tax - TDS Telecomm	3,967	2,800	2,500
10-03-3112	Penalty & Interest on Taxes	298	320	275
10-03-3113	Marijuana Tax	81,358	79,000	78,000
10-03-3114	M.V. Tax - \$1.50 & \$2.50	4,495	5,000	4,000
10-03-3118	Highway Users Tax	40,139	53,121	40,486
10-03-3120	Severance Tax	4,608	3,180	2,500
10-03-3122	Tobacco Tax	2,056	1,750	1,500
10-03-3124	Mineral Leasing	8,019	7,639	6,000
10-03-3126	Road & Bridge Tax	3,785	4,500	4,000
10-03-3128	County Sales Tax	108,321	110,000	90,000
10-03-3130	Office Trans/WATER,SANIT,GRBG	23,088	23,300	23,400
10-03-3136	Fines & Court Fees	32,271	37,000	25,000
10-03-3138	PD-Court Ordered (In/Out)	81	0	0
10-03-3140	Liquor LTC Fees	2,075	1,700	2,000
10-03-3142	Marijuana License Fees	5,451	4,600	4,600
10-03-3144	Animal License	405	510	450
10-03-3146	General Fund Interest	34,899	30,500	28,000
10-03-3148	Sale of Fixed Assets	0	0	0
10-03-3150	Insurance Claims	0	0	0
10-03-3152	Senior Citizens Reimbursement	0	0	0
10-03-3154	Water Trans - Labor Benefits	186,900	175,225	187,267
10-03-3156	Other Miscellaneous Revenue	8,914	3,450	2,000
10-03-3158	Reimb. To Public Works	268	5,635	0
10-03-3159	Reimb. To Police	4,673	13,700	5,000
10-03-3162	CPF Trans - Labor/Benefits	93,456	87,613	93,634
10-03-3164	Sanit. Trans. - Labor/Benefits	93,456	87,613	93,634
10-03-3166	CPF Transfer-Interim Town Administrator	0	50,000	0
10-03-3168	Town - Christmas - Santa	140	700	300
10-03-3170	Clear Talk/NTCH-Colorado	10,812	10,812	10,812
10-03-3172	Building Code Fees	10,206	11,000	10,000
10-03-3174	Transfer from Reserves	0	0	0
10-03-3177	CWRPDA - PW Shop Design & Engineering	0	0	0
10-03-3178	Dola Grant - PW Shop Design & Engineering	0	0	0
10-03-3180	Downtown Beautification	0	0	0
10-03-3182	VALE Grant	25,250	17,170	17,170
10-03-3183	B&W Grant MMJ ENF	0	0	0
10-03-3184	DOLA Grant - PW Shop	0	0	0
10-03-3185	Public Parking Lot/ Sidewalk Signs Grant	0	27,177	83,823
10-03-3186	Town Funds - PW Shop	0	0	0
10-03-3188	Bench Progam	0	0	0
10-03-3189	Downtown UTA/DOLA	0	0	0
10-03-3190	CARES Act Funds	0	0	0
10-03-3192	Certified VIN Inspections	50	208	108
10-03-3193	Employee Weapon Loan	5,005	4,764	5,000
10-03-3194	PD-Evidence	0	0	0
10-03-3195	Plastic Bag Fees	5,772	4,495	0
10-03-3197	USDA Grant	0	0	0
10-03-3198	Town Hall Upgrade 2023	0	0	0
10-03-3199	Safer Streets Grant	0	6,650	27,787
10-03-3200	Homeland Security Grant	0	0	54,000
10-03-3201	Smart Wage Grant	0	54,641	7,325
10-03-3202	Click it or Ticket Grant	2,255	0	0
10-03-3203	DUI Enforcement Grant	0	0	0
10-03-3204	DMEA Radio Grant	0	9,000	0
10-03-3206	DMEA Additional Radio Grant	0	7,500	0
Total General Fund Revenue		1,391,446	1,527,415	1,458,500
Total Available Revenue		3,144,276	3,193,074	2,717,271

GENERAL FUND

Page 2

	Expenses General Office	2024	2025	2026
		ACTUAL	EST'D	PRO'D
10-04-4010	Salaries - Office/Council/Custodian	167,364	170,893	184,000
10-04-4013	Salaries-Interim Town Administrator	0	13,998	36,002
10-04-4018	Unemployment Insurance	336	550	700
10-04-4020	Workmans Comp	3,125	800	1,600
10-04-4021	FAMLI- Family Leave Act	1,586	2,050	2,600
10-04-4022	Health & Life Insurance	16,349	9,264	36,000
10-04-4024	FICA Taxes	13,090	13,700	15,000
10-04-4028	Postage	4,805	5,400	6,000
10-04-4031	Peak Alarm	107	254	350
10-04-4032	Utilities - DMEA, RMNG, DCTC	12,706	11,000	15,000
10-04-4033	Elevate Fiber	583	640	700
10-04-4034	General Office Expenses	12,532	13,000	15,000
10-04-4036	Subscriptions & Dues	4,243	5,400	6,000
10-04-4038	Election Supplies	1,462	0	2,500
10-04-4040	Miscellaneous	6,797	2,200	3,000
10-04-4042	Audit Fees	7,934	7,933	8,000
10-04-4044	Engineering Fees	2,976	2,500	2,500
10-04-4046	Legal Fees	20,569	20,500	25,000
10-04-4048	Administrative Legal Fees	2,124	7,000	5,000
10-04-4052	Education Expense - Staff	71	4,181	3,000
10-04-4054	TH Building - Maint & Sup.	9,522	5,000	11,000
10-04-4056	Bonds & Insurance	14,498	16,029	20,000
10-04-4064	Donations	2,600	2,800	3,500
10-04-4066	Computer-Maint/Contract	12,479	15,000	20,000
10-04-4068	Treasurer's Fees	3,562	2,040	2,000
10-04-4070	Employee Retirement Plan	4,992	4,500	3,000
10-04-4072	Transfer To Other Funds	13,489	6,229	20,000
10-04-4082	Computer Purchase/Equipment	0	2,080	1,000
10-04-4085	Network/ProVelocity/Bell Tech Pros	12,110	15,500	20,000
10-04-4090	Building Code Expenses	4,681	8,000	10,000
10-04-4091	Contract/Office	0	0	1,000
10-04-4094	Education Expense - Trustee	184	172	1,000
10-04-4097	All Points Transit	2,820	2,820	2,820
10-04-4098	Commercial Sponsorship	500	500	500
10-04-4099	Downtown Beautification	0	0	1,000
10-04-5002	Town - Christmas - Santa	1,433	1,433	1,500
10-04-5006	Downtown Plan-Bench Program	0	0	1,500
10-04-5007	Downtown UTA/DOLA	0	0	0
10-04-5010	Codifying of Code Book	0	0	15,000
10-04-5012	CARES Act Funds	0	0	0
Total General Office Expenses		361,629	373,366	502,772

POLICE DEPARTMENT

Page 3

Police Expenses	2024`	2025	2026
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
10-14-4010 Salaries - Officers/Judge	388,072	509,655	527,000
10-14-4012 PD-Overtime	1,633	6,000	18,000
10-14-4015 Click it or Ticket Overtime	0	0	0
10-14-4016 DUI Enforcement Overtime	594	0	0
10-14-4018 Unemployment Insurance	720	1,400	1,800
10-14-4020 Workmans Comp	10,613	9,000	17,000
10-14-4021 FMLA-Family Leave Act	3,424	6,000	7,500
10-14-4022 Health & Life Insurance	51,708	95,899	117,000
10-14-4024 FICA Taxes	29,223	45,000	48,000
10-14-4031 Peak Alarm	0	250	350
10-14-4032 Utilities-BH, DMEA	0	3,600	4,000
10-14-4033 Elevate Fiber	1,186	1,521	1,700
10-14-4034 General Office Expenses	5,636	5,100	6,000
10-14-4036 Subscriptions & Dues	530	1,250	2,000
10-14-4040 Miscellaneous	1,968	2,600	2,000
10-14-4042 Code Red	0	0	0
10-14-4044 Spillman Maint.	6,008	0	6,500
10-14-4045 Spillman Town Maint	8,581	10,664	20,000
10-14-4046 Legal Fees	7,123	13,000	20,000
10-14-4047 Court Legal Fees	651	1,054	5,000
10-14-4048 Court Ordered Expenses (In/Out)	1,774	0	0
10-14-4052 Education Expenses	6,080	6,290	5,000
10-14-4056 Bonds & Insurance	38,059	40,706	45,000
10-14-4066 Computer Expenses	9,330	5,899	15,000
10-14-4070 Employee Retirement Plan	8,627	13,500	12,500
10-14-4085 Network/ProVelocity/Bell Tech Pros	19,163	23,000	27,000
10-14-4124 Juvenile Diversion	0	0	1,000
10-14-4126 Telephone	12,936	10,300	10,500
10-14-4128 Medical Laboratory Testing	0	0	1,500
10-14-4134 Police Supplies	4,258	5,000	10,000
10-14-4136 Gasoline	9,587	18,000	20,000
10-14-4142 Animal Control	129	3,600	2,500
10-14-4146 Equipment Purchase	8,352	14,400	15,000
10-14-4148 Vehicle Expense	11,031	13,500	13,000
10-14-4154 Contract Labor	0	0	2,000
10-14-4160 Victim Advocate	22,225	17,170	17,170
10-14-4161 Grant-Marijuana Enforcement	0	0	0
10-14-4162 Certified VIN	0	208	500
10-14-4163 Victim Advocate Training	0	0	1,700
10-14-4164 PD Evidence	0	0	0
10-14-4166 USDA Grant	0	0	0
10-14-4167 Employee Weapon Loan	4,140	10,012	15,000
10-14-4168 PD-Translation Service Patrol	60	32	500
10-14-4169 PD-Translation Service Court	0	0	200
10-14-5010 LEXIPOL	5,000	9,456	2,000
10-14-5011 Flock Safety Annual Fee	3,781	7,500	12,500
10-14-5012 Transunion/Investigation Tool	1,715	2,100	2,100
10-14-5015 Axon Contracts and Equipment	4,029	26,683	5,000
10-14-5017 Safer Streets Grant	0	7,066	30,371
10-14-5019 Homeland Security Grant	0	0	54,000
10-14-5030 Smart Wage Grant	0	54,641	7,325
10-14-5032 DMEA Radio Grant	0	8,889	0
10-14-5034 DMEA Additional Radio Grant	0	7,500	0

Total Police Department Expenses 687,946 1,017,445 1,132,216

PUBLIC WORKS DEPARTMENT

Page 4

Public Works Expenses		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
10-24-4010	Salaries and Wages	25,330	265,000	336,000
10-24-4018	Unemployment Insurance	513	800	1,100
10-24-4020	Workmans Comp	2,700	5,086	4,000
10-24-4021	FAMLI-Family Leave Act	2,406	3,300	3,500
10-24-4022	Health & Life Insurance	41,467	70,254	68,000
10-24-4024	FICA Taxes	19,533	21,000	26,000
10-24-4033	Elevate Fiber	1,889	1,700	2,500
10-24-4040	Miscellaneous	3,815	1,300	13,000
10-24-4052	Education Expenses	380	0	5,000
10-24-4056	Bonds & Insurance	8,666	11,650	13,000
10-24-4066	Computer Expenses	1,363	0	5,000
10-24-4070	Employee Retirement Plan	6,740	6,900	8,500
10-24-4085	Network/ProVelocity/Bell Tech Pros	13,518	16,000	20,000
10-24-4126	Telephone	3,329	3,200	5,000
10-24-4136	Gasoline	13,146	13,000	20,000
10-24-4222	Contract Labor	0	0	3,000
10-24-4226	Shop Supplies	8,832	2,400	9,000
10-24-4232	Street Maint & Supplies	12,431	12,500	15,000
10-24-4233	Public Parking Lot/ Sidewalk Signs Grant	0	77,177	33,823
10-24-4234	Equipment Rental	637	600	1,500
10-24-4236	Electricity	1,892	2,500	5,000
10-24-4238	Natural Gas	1,865	2,000	5,000
10-24-4242	Street Lights - Elec	8,325	8,325	9,000
10-24-4244	Building Maint	683	600	5,000
10-24-4246	Vehicle & Equipment Maint	7,219	8,000	15,000
10-24-4250	Equipment Purchase	2,444	5,500	10,000
10-24-4256	Weed & Tree Control	1,740	1,450	5,000
10-24-4262	Street Sweeper	1,008	750	5,000
10-24-4264	Snow Removal	601	500	5,000
10-24-4266	Uniforms	807	0	1000
10-24-4268	Mosquito Spraying	2,000	2,000	2,000
10-24-4272	PW Shop Building Project	0	0	0
Total Public Works Expenses		195,279	543,492	659,923
Total General Fund Expenses		1,244,854	1,934,303	2,294,911
Ending General Fund Balance		1,899,422	1,258,771	422,360

WATER FUND

Page 5

		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
Beginning Fund Balance		2,264,775	2,108,483	2,243,696
Water Fund Revenues				
30-03-3300	Water Fees	326,325	335,000	350,000
30-03-3310	Rogers Mesa Fees	72,764	83,000	70,000
30-03-3320	Tap Fees	15,500	56,750	5,500
30-03-3330	Water Fund Interest	96,028	86,900	80,000
30-03-3340	Sanitation Fees	1,200	1,200	1,200
30-03-3345	Loan Payment from Sanitation	0	0	0
30-03-3350	Transfers	0	0	0
30-03-3360	Standpipe	18,572	17,500	17,000
30-03-3370	Miscellaneous	1,500	800	300
30-03-3380	Reimbursement To Water Fund	0	0	0
30-03-3390	Rogers Mesa Project Loan Payment	19,180	19,180	19,180
30-03-3392	DMEA Hydro Electric	0	0	0
30-03-3395	Irrigation Water Lease	8,800	8,800	8,800
30-03-3400	Backflow Testing for Residents	980	40	100
Total Fund Revenues		560,849	609,170	552,080
Total Available Revenue		2,825,624	2,717,653	2,795,776

WATER FUND

Page 6

Water Fund Expenses	2024	2025	2026
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
30-34-4020 Workmans Comp	3,300	2,543	4,000
30-34-4036 Subscriptions & Dues	1,329	1,100	1,200
30-34-4042 Audit Fees	7,933	7,933	8,000
30-34-4044 Engineering Fees	5,310	5,500	10,000
30-34-4046 Legal Fees	12,850	2,545	10,000
30-34-4052 Education Expenses	1,437	0	2,000
30-34-4056 Bonds & Insurance	5,796	5,711	7,000
30-34-4066 Computer Expenses	22	1,600	5,000
30-34-4068 Software Upgrade	0	0	30,000
30-34-4070 Neptune Meter Reader Support	0	1,682	5,070
30-34-4085 Network/ProVelocity/Bell Tech Pros	6,477	4,700	8,000
30-34-4126 Telephone	1,202	1,200	1,200
30-34-4222 Contract Labor	1,917	0	3,000
30-34-4234 Equipment Rental	0	0	2,000
30-34-4236 Electricity	19,812	20,000	22,000
30-34-4256 Weed & Tree Control	28	0	800
30-34-4314 Pressure Regulators	350	127	5,000
30-34-4316 Flowline/Building/Supplies	1,395	0	1,000
30-34-4320 Capital Projects Other - Sup.	0	0	0
30-34-4326 Debt Service	0	0	0
30-34-4330 Distribution System - Supplies	26,037	10,000	20,000
30-34-4336 Gas/LP Gas	2,745	4,925	8,000
30-34-4338 Selenium Testing/Water Quality	0	0	0
30-34-4340 Discharge Permit Fee	580	580	580
30-34-4341 Drinking Water Fee	525	0	525
30-34-4342 User Fee	0	0	375
30-34-4344 Water Adm. Fee	0	0	1,250
30-34-4345 Backflow Certification Fee	0	0	500
30-34-4346 Surface - Water Permit	0	0	0
30-34-4348 Water Tests	4,483	6,800	10,000
30-34-4349 Backflow Testing for Residents	2,252	4,061	4,000
30-34-4350 Misc/Supplies	4,575	1,500	5,000
30-34-4354 Transfer to General Fund	186,900	175,225	187,267
30-34-4356 Treatment Plant - Pumps,Valves	19,554	29,874	25,000
30-34-4358 Treatment Plant - Building	1,163	1,325	1,500
30-34-4362 Treatment Plant-Equipment & Repair	14,650	33,000	15,000
30-34-4363 Membrane Replacements	0	0	0
30-34-4366 Cross Connection	0	0	600
30-34-4368 Backwash Ponds	0	0	1,500
30-34-4369 Copper Sulfate	0	0	500
30-34-4371 Sternpac/Alum	53,164	53,153	120,000
30-34-4372 Chlorine	11,569	8,300	15,000
30-34-4374 Fluoride	3,720	3,650	7,000
30-34-4382 Water Assessments	17,720	13,300	30,000
30-34-4386 Water Transfer - Office	9,996	10,100	10,100
30-34-4388 Cath Pro/Storage Tanks	0	0	10,000
30-34-4389 Postage	0	438	750
30-34-4390 Fire Hydrant Maint	183	121	2,500
30-34-4393 Equipment Purchase	0	0	1,000
30-34-4394 Standpipe Maint/Sup	6,195	1,800	8,000
30-34-4396 Fence	482	0	1,000
30-34-4398 Lab Supplies	3,396	3,300	7,000
30-34-4399 Pond Doctor/Solar Bee	0	0	0
30-34-4408 Water Authority Loan Payment - Plant	34,285	34,285	34,285

30-34-4428 Water Plant Network

1,720

3,190

4,000

WATER FUND (Cont.)

Page 7

Water Fund Expenses		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
30-34-4432	Water Meter Replacement	0	0	0
30-34-4436	Citric Acid Anhydrous	3,335	6,500	8,000
30-34-4438	Caustic Soda	915	639	1,000
30-34-4439	Hydrogen Peroxide	0	0	0
30-34-4440	Sodium Hypochlorite	9,727	11,000	12,000
30-34-4442	Miners Trail Infrastructure	48,333	0	0
30-34-5008	Transfer PW Shop 2021	0	0	0
30-34-5002	IamGIS Group	2,250	2,250	2,250
30-34-5005	IamGIS Tremble	683	0	685
30-34-5010	Transfer Town Hall Upgrade 2023	0	0	0
Total Fund Expenses		540,295	473,957	681,437
Ending Fund Balance		2,285,329	2,243,696	2,114,339

SANITATION FUND

Page 8

		2024 <i>ACTUAL</i>	2025 <i>EST'D</i>	2026 <i>PRO'D</i>
Beginning Fund Balance		841,786	1,008,369	1,079,993
Sanitation Fund Revenues				
40-03-3320	Tap Fees	13,300	9,200	4,100
40-03-3350	Transfers	0	0	0
40-03-3400	Sewer Fees	259,451	263,000	260,000
40-03-3440	Reimbursements	0	0	0
40-03-3450	Sanitation Fund Interest	37,940	32,000	30,000
40-03-3460	Farm Lease Payment	4,500	6,750	6,750
40-03-3480	Direct Appropriation	0	0	0
Total Fund Revenues		315,191	310,950	300,850
Total Available Revenue		1,156,977	1,319,319	1,380,843

SANITATION FUND

Page 9

Sanitation Fund Expenses	2024	2025	2026
	<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
40-44-4020 Workmans Comp	973	1,372	1,500
40-44-4042 Audit Fees	7,933	7,933	8,000
40-44-4044 Engineering Fees	769	1,178	4,000
40-44-4046 Legal Fees	639	352	2,000
40-44-4052 Education Expenses	564	128	1,000
40-44-4056 Bonds & Insurance	5,796	5,711	6,000
40-44-4066 Computer Expenses	30	0	1,500
40-44-4222 Contract Labor	0	0	1,000
40-44-4236 Electricity	45,367	46,000	50,000
40-44-4256 Weed & Tree Control	2,719	2,719	5,000
40-44-4372 Chlorine	950	0	2,500
40-44-4382 Irrigation Water Assessments	0	0	1,800
40-44-4396 Fence	0	0	1,000
40-44-4400 Sanitation Water Fees	1,200	1,200	1,200
40-44-4410 Sewer Line Upgrade	0	0	0
40-44-4414 River Tests	2,479	2,200	5,000
40-44-4416 Sewer Tests	4,328	5,000	5,500
40-44-4417 Seep Drainage Permit Tests	21,304	2,100	5,000
40-44-4418 Line Maintenance	2,750	2,900	5,000
40-44-4422 Supplies - Spray, Signs, ETC	402	260	1,500
40-44-4424 Permit Fee	1,593	1,593	1,593
40-44-4426 Surface Wtr User Fee	0	0	630
40-444428 Discharge Permit	0	0	630
40-44-4438 Trans To Gen - Labor & Benefit	93,456	87,613	93,634
40-44-4442 Excavation Fees	0	0	0
40-44-4444 Trans To Gen - Office	9,996	10,100	10,100
40-44-4446 Manhole Maintenance	0	0	2,000
40-44-4452 Sulfer Dioxide	0	0	500
40-44-4456 Buildings	1,317	1,288	1,500
40-44-4460 Lagoons	0	8,900	11,500
40-44-4464 Flow Meters	2,500	9,760	2,500
40-44-4466 Aerators	21,410	9,760	25,000
40-44-4470 Lab Supplies	1,312	315	1,500
40-44-4476 Equipment Purchase	0	0	0
40-44-4486 Gauging Station Usage	0	0	1,000
40-44-4488 Lift Station/Electricity	3,142	3,723	4,500
40-44-4492 Lift Station/Telephone	1,232	886	1,000
40-44-4494 Lift Station/Propane	915	1,613	5,000
40-44-4495 Lift Station/Maintenance	9,715	16,000	10,000
40-44-4496 Loan Payment to Water	0	0	0
40-44-4497 Farm Expense	359	1,472	1,500
40-44-4498 CWRPDA Loan Payment	5,000	5,000	5,000
40-44-4752 Flood Control	0	0	60,000
40-44-5002 IamGIS Group	2,250	2,250	2,250
40-44-5005 IamGIS Tremble	683	0	685
40-44-5008 Transfer PW Shop 2021	0	0	0
40-44-8000 Depreciation	0	0	0
40-44-8015 Miners Trail Infrastructure	48,333	0	0
40-44-8017 Miscellaneous	621	0	3,000
40-44-8020 Transfer Town Hall Upgrade 2023	0	0	0
40-44-8025 Direct Appropriation	0	0	0
Total Fund Expenses	302,037	239,326	353,522
Ending Fund Balance	854,940	1,079,993	1,027,321

GARBAGE FUND

Page 10

		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
Beginning Fund Balance		27,509	77,608	99,980
Garbage Fund Revenues				
50-03-3430 Transfer From Savings		0	0	0
50-03-3500 Garbage Fees		217,024	223,000	220,000
50-03-3503 Recycling Fees		0	4,000	5,000
50-03-3510 Garbage Fund Interest		5	5	5
50-03-3520 Household Hazardous Waste		0	0	0
Total Fund Revenues		217,029	227,005	225,005
Total Available Fund Revenue		244,538	304,613	324,985
Garbage Fund Expenses				
50-54-4354 Trans To Gen - Office		3,096	3,100	3,200
50-54-4536 Contract Services		163,291	197,500	200,000
50-54-4537 Twice Year Town Clean Up		543	1,133	3,000
50-54-4538 Household Hazardous Waste		0	0	0
50-54-4539 Recycling Services		0	2,900	5,000
Total Fund Expenses		166,930	204,633	211,200
Ending Fund Balance		77,608	99,980	113,785

CONSERVATION TRUST FUND

Page 11

		2024 ACTUAL	2025 EST'D	2026 PRO'D
Beginning Fund Balance		0	0	0
Conservation Trust Fund Revenues				
60-03-3610	Revenues (Intergovernmental)	5,535	5,160	5,000
60-03-3620	Transfer From General Fund	12,845	6,265	19,900
60-03-3630	Reimb. To Parks	0	0	0
Total Fund Revenues		18,380	11,425	24,900
Total Available Fund Revenue		18,380	11,425	24,900
Conservation Trust Fund Expenses				
60-64-4040	Miscellaneous	0	0	200
60-64-4236	Electricity	611	700	750
60-64-4612	Sprinkler Supplies	397	385	800
60-64-4614	Labor	8,740	4,725	5,000
60-64-4616	Irrigation Water	750	780	750
60-64-4620	Spray	0	0	600
60-64-4622	Fertilizer	0	0	300
60-64-4624	Recreation Equipment	1,185	0	5,000
60-64-4626	Equipment And Supplies	1,723	609	2,000
60-64-4628	Park Facilities	222	0	4,000
60-64-4632	Fairground Maintenance	3,448	2,911	4,000
60-64-4636	PT Services	1,304	1,315	1,500
Total Fund Expenses		18,380	11,425	24,900
Ending Fund Balance		0	0	0

CAPITAL IMPROVEMENTS FUND

Page 12

		2024 ACTUAL	2025 EST'D	2026 PRO'D
Beginning Fund Balance		2,092,386	2,368,787	2,530,684
Capital Projects Fund Revenues				
70-03-3350	Transfers	0	0	0
70-03-3700	City Sales Tax - 1%	441,202	449,700	400,000
70-03-3710	Capital Projects Fund Interest	5,385	3,950	4,000
70-03-3720	Sidewalk Project Reimb	0	0	0
70-03-3730	Reimb. To CPF	0	0	0
70-03-3740	Property Tax	40,087	34,000	28,265
Total Fund Revenues		486,674	487,650	432,265
Total Available Fund Revenue		2,579,060	2,856,437	2,962,949
Capital Projects Fund Expenses				
70-74-4040	Miscellaneous	0	0	3,000
70-74-4042	Interim Town Administrator	0	50,000	0
70-74-4044	Engineering Fees	0	0	2,000
70-74-4066	Computer Expenses-LexiPol Initial	0	0	0
70-74-4222	Contract Labor	0	0	1,000
70-74-4234	Equipment Rental	0	0	1,000
70-74-4700	Street Expenses - New Asphalt	67,811	54,451	90,000
70-74-4710	CPF Trans - Labor/Benefits	93,456	87,613	93,634
70-74-4712	Capital Outlay/Water Line Replacement Hwy 92	0	0	20,000
70-74-4752	Flood Control/Irrg Replace 1st Street	0	5,687	15,000
70-74-4770	TH Improvements	9,299	19,067	100,000
70-74-4771	Senior Side Air Units	0	0	0
70-74-4776	Shelter/Willow Heights Park	0	0	3,000
70-74-4778	Rotomilling	10,000	0	10,000
70-74-4780	Curb & Gutters	0	0	20,000
70-74-4795	Equipment Purchase/lamGIS/MiniX	0	67,010	90,000
70-74-5000	Debt Service Principal Payment	0	0	0
70-74-5008	Transfer PW Shop 2021	0	0	0
70-74-5100	Debt Service Interest	0	0	0
70-74-5130	Hand Held Meter Readers	28,567	0	0
70-74-5140	Vehicle Purchase/PW/Side By Side	20,432	0	50,000
70-74-5142	Vehicle Purchase/PD-Car Lease	0	0	59,230
70-74-5144	Paths/Trails Maint. Equip/Supplies	0	0	5,000
70-74-5158	Sidewalk Replacement	0	639	15,000
70-74-5160	Computer Server	9,275	14,086	5,000
70-74-5164	CPF - PW Shop Building	0	0	0
70-74-5166	Carl Smith Reservoir Control Gate	0	0	0
70-74-5168	Master Plan 2025	0	27,200	22,800
70-74-5170	ADA Website Compliance	0	0	5,000
70-74-5172	Building Code Upgrade	0	0	30,000
70-74-5174	Salary Wage Survey (3Years)	0	0	25,000
70-74-5176	Water Tank Roof Repair	0	0	30,000
Total Fund Expenses		238,840	325,753	695,664
Ending Fund Balance		2,340,220	2,530,684	2,267,285

PUBLIC SAFETY IMPROVEMENT SALES TAX FUND

Page 13

		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
	Beginning Fund Balance	11,407	57,540	153,116
	PSIST Fund Revenues			
80-03-3128	County Sales Tax	170,475	174,000	170,000
	Total Fund Revenues	170,475	174,000	170,000
	Total Available Fund Revenue	181,882	231,540	323,116
	PSIST Fund Expenses	2024	2025	2026
80-14-4010	Salaries and Wages (Officer inc Overtime)	19,455	22,000	59,000
80-14-4012	Overtime	31	500	5,000
80-14-4013	Salaries and Wages (Judge)	1,300	1,200	1,200
80-14-4014	Salaries and Wages (Code Enforcement/Clerk)	0	0	0
80-14-4016	Salaries and Wages (Admin/Court Clerk)	0	0	0
80-14-4018	Unemployment Insurance	87	125	200
80-14-4020	Workmans Comp	527	21	100
80-14-4021	FAMLI-Family Leave Act	392	360	600
80-14-4022	Health & Life Insurance	6,229	7,875	8,000
80-14-4024	FICA Taxes	2,976	2,750	5,000
80-14-4045	Spillman Hotchkiss	0	0	0
80-14-4050	On-Call Pay	14,052	11,000	12,000
80-14-4052	Education/Training	3,800	50	3,000
80-14-4066	Equipment Replacement (Computers)	10	0	5,000
80-14-4070	Employee Retirement Fund	142	450	800
80-14-4143	Equipment Replacement (Body Cam/Tasers)	5,000	0	0
80-14-4144	Equipment (Evidence Locker/Storage Unit)	14,103	267	2,500
80-14-4145	Vehicle Replacement (4 year)	0	0	0
80-14-4146	Equipment	9,185	28,876	2,000
80-14-4152	Programs-Outreach (Neighborhood/Youth)	2,742	2,700	3,000
80-14-4155	Rebranding Police Department	0	0	0
80-14-5010	LexiPol	5,498	0	0
80-14-5015	ALPR- License Plate Reader Cameras	0	0	0
80-14-5020	Car Cameras	14,365	0	0
80-14-5022	Motorola Solutions Scanners	5,136	0	0
80-14-5025	Town Hall PD Office Upgrade 2023	6,719	0	0
80-14-5028	Axon One Draft	12,593	0	0
80-14-5030	Grant Writer	0	250	2,000
80-14-5032	Patrol Equipment	0	0	80,000
	Total Fund Expenses	124,342	78,424	189,400
	Total Available Fund Revenue	57,540	153,116	133,716

ARP FUNDS

Page 14

		2024	2025	2026
		<i>ACTUAL</i>	<i>EST'D</i>	<i>PRO'D</i>
	Beginning Fund Balance	100,790	34,329	0
ARP Revenues				
90-03-3191	ARP Funds	0	0	0
	Total Fund Revenues	0	0	0
	Total Available Fund Revenue	100,790	34,329	0
 ARP Expenses				
90-94-4320	Water Infrastructure	66,461	0	0
90-94-4410	Sewer Infrastructure	0	34,329	0
90-94-4500	Seep Line Infrastructure	0	0	0
	Total Fund Expenses	66,461	34,329	0
	Total Available Fund Revenue	34,329	0	0