



**TOWN OF CENTER**

**FISCAL YEAR 2026 BUDGET**

**ADOPTED DECEMBER 10, 2025**

**INTRODUCTION**



**TOWN OF CENTER**

**FISCAL YEAR 2026**

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Final Certification of Valuation by County Assessor—Saguache and Rio Grande Counties



## **TOWN OF CENTER ELECTED OFFICIALS**

### **MAYOR OF THE TOWN**

The Honorable Daniel "Archie" Gallegos

### **MAYOR PRO-TEM**

Nivek Beiriger

### **TOWN BOARD OF TRUSTEES**

Paul Lopez

Tim Sanchez

Miriam Gonzalez

Richie Barela

Anthony "Tony" Garcia



**TOWN OF CENTER ADMINISTRATION**

**TOWN MANAGER**

Cole Webb

**TOWN CLERK**

Rose DeHerrera

**TOWN ATTORNEY**

Michael Trujillo



# Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719-754-3497(Phone) • 719-754-3379(Fax)

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## TOWN MANAGER FY 2025 BUDGET TRANSMITTAL LETTER

December 10, 2025

The Honorable Mayor Daniel "Archie" Gallegos and the Town Board of Trustees  
Town of Center  
PO Box 400  
294 South Worth Street  
Center, CO 81125

Dear Honorable Mayor Gallegos and members of the Town Board of Trustees:

We present to you and the citizens of the Town of Center a Proposed FY 2026 Town Budget.

For FY 2026, the total tax levy will increase from 27.508 mills to 23.0242 combined for both Saguache and Rio Grande Counties, given a slight increase of the Town's taxable valuation for Saguache County and a slight decrease for Rio Grande County. The budget has been projected based upon the total taxable valuation for all personal and real property in the Town of Center. In Saguache County, the total taxable value in 2026 is \$7,733,640. Total taxable valuation for the Town in 2025 was \$4,268,250. In Rio Grande County, the total taxable value in 2026 is \$5,941,272. Total taxable valuation for the Town in 2025 was \$6,007,554.

The Town has certified the valuations for both counties on December 10, 2025.

The proposed budget has been prepared with consideration to fund all current programs and services as well as plan for capital improvement projects such as Road improvements, Electrical system upgrade and planning for infrastructure upgrades for all utilities on the North 90 parcel the town owns. Requests for programs, equipment, and projects will be addressed and funded whenever possible. This budget, as presented, is balanced and provides for positive fund balances in all funds for the exception of the Conservation Trust Fund.

This budget is presented to the Mayor and Town Board with the highest expectations that together, we will continue the tradition of delivering the highest quality of public services to our citizens and businesses.

Respectfully Submitted,

Cole Webb  
Town Manager



# Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719-754-3497(PHONE) • 719-754-3379(FAX)

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## **TOWN OF CENTER 2026 BUDGET MESSAGE**

Below is a summary of the budget format.

- The first pages of the budget are the Summary of Revenues and Expenditures for the General, Conservation Trust, Street Improvement, Light & Power, Natural Gas, Water Funds and Economic Development Fund. These pages' detail Fund Balances Reserves Forward, Revenues, Expenditures, Revenue in Excess of Expenditures, and Total Reserve Balances. Previously, fund balances were not denoted on the budget.
- The General Fund Revenue page details the typical revenues derived from taxes, assessments, licenses, permits, intergovernmental, charges for services, fines, miscellaneous revenue, administrative and an addition of General Fund Grant revenues. Additionally, detailed is revenue for the Administrative Fund which was established to track expenses that are also incurred in other funds. Expenses such as attorney, audit, elected and appointed official compensation, computer and technical support, office supplies and equipment are paid from revenue committed by other funds that share these expenses.
- The Utility Fund Revenue page details expenses in the Light & Power, Natural Gas and Water Funds. Revenues are derived from the sale of utility products such as electricity, natural gas and water. Sales tax is collected for the sale of electricity and natural gas and detailed by fund. Other service revenues and fees are also detailed by fund on this page.
- The Expenditure page details all the expenditures associated with all General Funds (Administration, Public Safety, Streets & Parks and Municipal Court and Economic Development), Utility Funds (Light & Power, Natural Gas and Water), Administrative Fund and Contractual Funds (Solid Waste).
- The departmental and utility budget pages include expenditures for personnel, operation, and maintenance and capital improvements.
- Lastly, the Conservation Trust Fund account is detailed with both revenues, expenditures and fund balances.

The 2026 budget provides separation for typical general funds, enterprise and restricted funds. The General Fund is the fund that manages the general operation of the Town. Specifically, the Light & Power, Natural Gas and Water Funds are enterprise funds and the Conservation Trust, Street Improvement are restricted funds.

Enterprise funds are maintained separately due the nature of the fund and activity. Restricted funds are earmarked or restricted for specific expenditures.

The 2026 budget details revenues that are similar in value in most funds to the previous budget, which is due to little or no growth in the economy. The Town will focus on securing all revenues due to them.

The budgetary basis of accounting used by the Town of Center is the Modified Accrual Basis. Overall the financial operations of the Town and its Utilities are operating effectively and areas for improvement are always being considered.

**RESOLUTION NO 20251210**

**A RESOLUTION ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY FOR THE TOWN OF CENTER, COLORADO, FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026.**

**WHEREAS**, the Town Administrator, Cole Webb has submitted a proposed budget to this governing body and;

**WHEREAS**, upon public notice, said proposed budget is open for public inspection and said notice advises that the proposed budget would be taken into consideration at the Regular Meeting of the Town Board of Trustees of the Town of Center, Colorado on December 10, 2025.

**NOW THEREFORE**, be it hereby resolved that the 2026 Budget for the Town of Center, as submitted, and herein summarized by Fund, is approved and adopted.

**I. The estimated revenues for each fund are:**

General Fund	\$ 2,342,375
Economic Development Fund	\$ 2,823,500
Light & Power Fund	\$ 2,633,674
Gas Fund	\$ 2,044,074
Water Fund	\$ 1,174,068
Conservation Trust Fund	\$ 25,000
Street Improvement Fund	\$ 187,000

**II. The following sums are hereby appropriated for each fund:**

General Fund	\$ 2,342,254
Economic Development Fund	\$ 2,813,736
Light & Power Fund	\$ 2,602,974
Gas Fund	\$ 1,961,885
Water Fund	\$ 1,162,293
Conservation Trust Fund	\$ 90,000
Street Improvement Fund	\$ 833,800

**DONE and SIGNED this 10<sup>th</sup> day of December, 2025**

**TOWN OF CENTER**

  
Daniel Gallegos, Mayor

**ATTEST:**

  
Rose DeHerrera, Town Clerk





# **TOWN OF CENTER 2026 Annual Budget**

**12/10/2025**

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**Summary of Revenues, Expenditures, Grants and Fund Balances**

**General Fund - Public Safety**  
**General Fund -Municipal Court**  
**General Fund - Building & Planning**  
**General Fund - Streets and Parks**  
**Economic Development Fund**  
**Conservation Trust Fund**  
**Street Improvement Fund**  
**Utility Fund - Light and Power**  
**Utility Fund - Natural Gas**  
**Utility Fund - Water - Sanitation**

# SUMMARY OF REVENUES & EXPENDITURES

12

8

12

Actual as of

Actual as of

Estimated

## GENERAL ADMINISTRATIVE FUND

2024 Budget

2025 Budget

8/31/2025

12/31/2025

2026 Budget

### FUND BALANCE RESERVE FORWARD

458,581

458,581

881,859

800,070

800,070

705,364

### REVENUES

General Fund Revenue

1,806,971

1,782,948

1,838,622

1,323,143

1,829,074

1,515,407

Police

116,128

45,875

297,400

47,000

70,500

97,000

Streets & Parks

730,724

439,589

1,220,468

22,378

33,568

729,968

Subtotal Revenues

2,653,823

2,268,412

3,356,490

1,392,521

1,933,142

2,342,375

### EXPENDITURES

Administration

675,983

402,850

676,437

496,321

744,481

329,274

Police

954,810

766,739

1,090,091

530,098

795,148

934,954

Municipal Court

26,611

26,152

26,633

17,436

26,154

26,804

Building & Planning

24,421

16,124

33,746

9,074

13,610

31,345

Streets & Parks

990,864

714,958

1,524,100

298,970

448,455

1,019,877

Subtotal Expenditures

2,672,689

1,926,923

3,351,007

1,351,899

2,027,848

2,342,254

Revenues in Excess of Expenditures

(18,866)

341,489

5,483

40,623

(94,706)

121

Transfers In/Out

-

-

-

-

-

-

FUND BALANCE TOTAL

439,715

800,070

887,342

840,693

705,364

705,485

## ECONOMIC DEVELOPMENT

2024 Budget

2025 Budget

8/31/2025

12/31/2025

2026 Budget

### FUND BALANCE RESERVE FORWARD

289,102

289,102

435,251

449,155

449,155

475,480

Revenues

2,184,600

231,520

2,769,500

121,573

182,360

2,823,500

Expenditures

2,145,000

71,467

2,729,500

104,023

156,035

2,813,736

Revenues in Excess of Expenditures

39,600

160,053

40,000

17,550

26,325

9,764

Transfers In/Out

-

-

-

-

-

-

FUND BALANCE TOTAL

328,702

449,155

475,251

466,705

475,480

485,244

CONSERVATION TRUST FUND						
FUND BALANCE RESERVE FORWARD	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
Revenues	122,170	122,170	148,470	152,860	152,860	76,349
Expenditures	25,000	30,690	25,000	15,306	22,959	25,000
	104,500	-	104,500	66,313	99,470	90,000
Revenues in Excess of Expenditures	(79,500)	30,690	(79,500)	(51,008)	(76,511)	(65,000)
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	42,670	152,860	68,970	101,853	76,349	11,349

STREET IMPROVEMENT FUND						
FUND BALANCE RESERVE FORWARD	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
Revenues	378,821	378,821	603,208	627,047	627,047	813,733
Expenditures	155,000	251,335	229,000	129,429	194,144	187,000
	57,500	3,109	830,800	4,972	7,458	833,800
Revenues in Excess of Expenditures	97,500	248,226	(601,800)	124,458	186,687	(646,800)
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	476,321	627,047	1,408	751,505	813,733	166,933

LIGHT & POWER						
FUND BALANCES RESERVE FORWARD	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
Revenues	5,883,055	5,883,055	6,988,939	6,861,940	6,861,940	7,185,331
Expenditures	2,617,880	2,931,116	2,841,214	1,692,075	2,538,112	2,633,674
	2,579,863	1,952,231	2,727,813	1,476,481	2,214,722	2,602,974
Revenues in Excess of Expenditures	38,017	978,885	113,401	215,594	323,391	30,700
Transfers In/Out	-	-	-	-	-	-
FUND BALANCE TOTAL	5,921,072	6,861,940	7,102,340	7,077,534	7,185,331	7,216,031

<b>NATURAL GAS</b>		<b>2024 Budget</b>	<b>12/31/2024</b>	<b>2025 Budget</b>	<b>8/31/2025</b>	<b>12/31/2025</b>	<b>2026 Budget</b>
<b>FUND BALANCES RESERVE FORWARD</b>		<b>2,867,182</b>	<b>2,867,182</b>	<b>3,413,661</b>	<b>3,627,954</b>	<b>3,627,954</b>	<b>3,815,765</b>
Revenues		2,585,289	2,383,805	2,441,614	1,131,528	1,697,291	2,044,074
Expenditures		2,525,740	1,623,033	2,285,049	1,006,320	1,509,480	1,961,885
Revenues in Excess of Expenditures		59,549	760,772	156,565	125,207	187,811	82,189
Transfers In/Out		-	-	-	-	-	-
<b>FUND BALANCE TOTAL</b>		<b>2,926,731</b>	<b>3,627,954</b>	<b>3,570,226</b>	<b>3,753,161</b>	<b>3,815,765</b>	<b>3,897,953</b>

<b>WATER FUND</b>		<b>2024 Budget</b>	<b>12/31/2024</b>	<b>2025 Budget</b>	<b>8/31/2025</b>	<b>12/31/2025</b>	<b>2026 Budget</b>
<b>FUND BALANCES RESERVE FORWARD</b>		<b>2,051,543</b>	<b>2,051,543</b>	<b>2,069,244</b>	<b>2,094,844</b>	<b>2,094,844</b>	<b>2,253,605</b>
Water Revenues		1,192,941	773,055	1,205,570	569,913	854,869	1,159,066
Grants		-	-	-	-	-	15,000
Revenue Subtotal		<u>1,192,941</u>	<u>773,055</u>	<u>1,205,570</u>	<u>569,913</u>	<u>854,869</u>	<u>1,174,068</u>
Water Expenditures		751,442	539,722	912,318	335,640	503,460	926,949
Sanitation Expenditures		207,079	190,033	209,600	128,432	192,648	220,344
Grants		-	-	-	-	-	15,000
Expenditures Subtotal		<u>958,521</u>	<u>729,754</u>	<u>1,121,918</u>	<u>464,072</u>	<u>696,108</u>	<u>1,162,293</u>
Revenues in Excess of Expenditures		234,420	43,301	83,652	105,841	158,761	11,775
Transfers In/Out		-	-	-	-	-	-
<b>FUND BALANCE TOTAL</b>		<b>2,285,963</b>	<b>2,094,844</b>	<b>2,152,896</b>	<b>2,200,684</b>	<b>2,253,605</b>	<b>2,265,380</b>

# GENERAL FUND REVENUES

Account #	12		8		12	
	Actual as of		Actual as of		Estimated	
	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
<b>TAXES &amp; ASSESSMENTS</b>						
01-402-000-00 Property Tax - Saguache Cty.	119,197	181,290	117,413	120,788	117,413	178,060
01-402-000-01 Special Ownership/MVL - Sag. Cty.	19,500	18,094	19,500	12,270	18,405	19,500
01-402-000-02 Delinquent Property Taxes-Sag	150	1	150	2	3	150
01-402-000-03 W&S Liens - Sag	400	-	400	-	-	400
01-402-000-04 Saguache County Sales Tax	-	-	-	-	-	-
01-402-000-05 Interest Sag Only	250	988	250	133	199	250
01-402-000-20 Property Tax - Rio Grande Cty.	163,845	185,819	165,258	171,419	165,258	136,793
01-402-000-21 Special Ownership/MVL - RG Cty.	15,000	21,371	15,000	14,871	22,307	15,000
01-402-000-22 County Road Mills RG county	-	-	-	-	-	-
01-402-000-23 Delinquent Prop Tax -RG Cty.	-	-	-	-	-	-
01-404-000-00 Sales Tax General	425,000	569,930	500,000	274,739	412,108	475,000
01-404-000-10 Mineral/Severance Tax	45,000	12,293	15,000	603	905	5,000
01-404-000-20 Cigarette Tax	1,000	1,253	950	664	996	950
01-404-000-30 Highway Users Tax	72,000	59,119	51,621	56,264	84,396	82,184
01-404-000-40 DMV Tax	500	2,337	1,500	4,931	7,396	1,500
01-404-000-50 Disposable Bag Fee	1,000	1,290	1,000	537	805	1,000
01-435-000-00 Franchise Fee Solid Waste	18,000	13,793	10,000	11,757	17,636	10,000
01-435-000-10 Franchise Fee Internet	12,000	17,854	20,000	12,581	18,872	20,000
01-435-000-20 Franchise Fee Utilities	319,380	293,271	416,000	204,855	307,282	363,600
<b>Subtotal</b>	<b>1,212,222</b>	<b>1,378,704</b>	<b>1,334,042</b>	<b>886,415</b>	<b>1,173,982</b>	<b>1,309,387</b>
<b>PERMITS &amp; LICENSES</b>						
01-432-000-10 Building/Planning Permits	4,000	6,014	4,000	3,586	5,379	4,000
01-432-000-20 Vendor Permits	650	810	650	750	1,125	650
01-432-000-30 Liquor License	350	101	350	476	714	350
01-432-000-40 Contractor License	300	260	300	295	443	300
01-432-000-50 Dog License	250	265	250	385	578	250
01-432-000-55 Animal Release	500	-	500	440	660	500
01-432-000-60 Business License	500	315	500	375	563	500
<b>Subtotal</b>	<b>6,550</b>	<b>7,765</b>	<b>6,550</b>	<b>6,307</b>	<b>9,461</b>	<b>6,550</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
01-430-000-40 Sanitation District Administration Fee	31,166	32,711	33,114	48,391	72,586	35,574
01-430-000-50 Fire District Administration Fee	5,616	1,875	-	-	-	-
<b>Subtotal</b>	<b>36,782</b>	<b>34,586</b>	<b>33,114</b>	<b>48,391</b>	<b>72,586</b>	<b>35,574</b>

# **CHARGES FOR SERVICES**

01-433-000-00	Trash Revenue	-	-	-	-	-	-	-	-
01-434-000-00	Trash Billing Fee	-	-	-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-	-	-

# **FINES & FORFEITURES**

01-443-000-00	Municipal Court Revenue	300	1,090	300	2,030	3,045	300
01-444-000-00	Code Enforcement	500	-	500	-	-	500
01-444-000-10	Police Fines	10,000	14,016	10,000	13,850	20,775	15,000
01-444-000-11	Police Fees - Restitution	1,000	630	1,000	(240)	(360)	1,000
01-444-000-20	Parking Tickets	-	-	-	-	-	-
01-444-000-30	Police Surcharge	1,000	5,020	1,000	6,990	10,485	1,000
01-444-000-40	K-9 Donations/Revenue Reserve	-	-	-	-	-	-
01-444-000-70	Public Safety	60,566	60,566	60,566	40,377	60,566	60,566
01-444-000-80	Evidence Sales/Narcotic Seizures	-	-	-	-	-	-
<b>Subtotal</b>		<b>73,366</b>	<b>81,322</b>	<b>73,366</b>	<b>63,007</b>	<b>94,510</b>	<b>78,366</b>

# **MISCELLANEOUS**

01-445-000-00	Miscellaneous Income	4,000	11,930	4,000	4,635	6,953	4,000
01-445-000-01	Refunds of Expenditures	-	19,168	-	36,440	54,659	-
01-445-000-02	Center Cons School Dist - IGA	1,000	-	-	-	-	-
01-445-000-03	NSF Charges	100	18	50	22	33	30
01-445-000-10	Lease Proceeds	-	4,055	-	975	1,462	1,000
01-445-000-20	July 4 Fireworks	500	-	500	-	-	500
01-445-000-30	Special Hearing Fees	250	-	-	-	-	-
01-445-000-50	Summer Entertainment	-	16,216	-	11,260	16,890	5,000
01-445-000-60	Insurance Proceeds	-	-	-	-	-	-
01-446-000-10	Interest Income - General	38,000	54,476	32,000	29,895	44,843	30,000
01-448-000-10	Building Rental/Lease	-	-	-	-	-	-
01-450-000-00	Grants - Saguache DO NOT USE	-	-	-	-	-	-
01-450-000-10	Misc Grants DO NOT USE	-	-	-	-	-	-
01-450-000-30	Grants - Police DO NOT USE	-	-	-	-	-	-
01-454-000-00	Sale of Equipment/Material	-	700	-	4,000	6,000	-
01-454-000-10	Sale of Lease Hold Interest	-	4,050	-	-	-	-
<b>Subtotal</b>		<b>43,850</b>	<b>110,614</b>	<b>36,550</b>	<b>87,227</b>	<b>130,840</b>	<b>40,530</b>

# **GF GRANTS**

01-450-000-50	Federal Grants	386,701	-	325,000	-	-	-
01-450-000-51	State Grants	-	166,243	-	219,297	328,946	-
01-450-000-52	Other Grants	47,500	3,713	30,000	12,500	18,750	45,000
<b>Subtotal</b>		<b>434,201</b>	<b>169,956</b>	<b>355,000</b>	<b>231,797</b>	<b>347,696</b>	<b>45,000</b>

# **TOTAL GENERAL FUNDS**

<b>1,806,971</b>	<b>1,782,948</b>	<b>1,838,622</b>	<b>1,323,143</b>	<b>1,829,074</b>	<b>1,515,407</b>
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# GENERAL FUND/ADMINISTRATION

12

8

12

Account #	2024 Budget	Actual as of 12/31/2024	2025 Budget	Actual as of 8/31/2025	Estimated 12/31/2025	2026 Budget
<b>PERSONNEL</b>						
01-552-522-00 Salaries	53,592	65,708	69,947	49,976	74,964	75,076
01-552-522-10 Overtime	1,397	-	-	-	-	-
01-552-523-20 Employee Merit Bonus	513	-	839	-	-	916
01-552-523-20 FICA/Medicare	4,207	5,061	5,351	3,968	5,952	5,743
01-552-523-30 Pension	1,650	1,408	2,098	739	1,109	2,252
01-552-523-40 Health Insurance	6,323	7,849	9,002	6,150	9,225	12,337
01-552-526-00 Mutual of Omaha/Life Ins	100	61	100	43	65	100
01-552-526-20 Unemployment	1,800	1,388	2,000	599	898	2,000
01-552-526-30 Employee Appreciation	1,500	2,384	1,500	770	1,155	1,500
01-552-533-00 Worker's Comp Expense	1,500	1,959	2,300	2,289	3,434	2,600
<b>Subtotal</b>	<b>72,582</b>	<b>85,817</b>	<b>93,137</b>	<b>64,535</b>	<b>96,802</b>	<b>102,524</b>
<b>OPERATING EXPENSES</b>						
01-552-528-05 Television	-	-	-	-	-	-
01-552-530-00 Town Board Compensation	4,500	4,850	4,500	900	1,350	5,150
01-552-533-10 Town Board Workmans Comp	-	-	-	-	-	-
01-552-532-00 Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
01-552-534-10 Sensus/RMS Support	-	2,088	-	106	159	-
01-552-534-20 Accounting Software	7,100	7,401	7,500	5,304	7,956	8,700
01-552-534-30 Web Site/E-mail Accounts	2,000	2,341	3,000	1,506	2,259	2,500
01-552-534-40 Electronic Equipment/Software	1,750	57	1,750	294	441	1,000
01-552-534-45 IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
01-552-534-50 Computers	2,000	2,072	2,000	2,596	3,894	1,000
01-552-535-10 Town Board Training/ Expenditures	3,000	921	3,000	2,945	4,417	3,000
01-552-535-15 Appointed Board/ Trianing Expenditures	0	-	-	-	-	-
01-552-535-20 Travel Expenses	5,500	1,617	7,750	1,696	2,544	5,500
01-552-535-30 Training Expenses	4,000	478	4,000	524	785	4,000
01-552-537-00 Telephone/Cell Phone	7,500	8,256	9,000	6,336	9,504	9,200
01-552-537-10 Lease Purchase Program	0	-	-	-	-	-
01-552-537-20 Donations	1,500	963	1,000	200	300	1,000
01-552-537-30 Parks and Recreation Org	6,000	7,678	8,500	5,884	8,826	8,000
01-552-538-00 Professional Service Fees	2,500	851	2,500	699	1,049	1,000
01-552-538-10 Legal	6,000	9,743	9,300	6,201	9,301	9,300
01-552-538-20 Litigation Deductable	1,000	-	1,250	16,489	24,748	1,250
01-552-538-25 Settlement Expense	0	-	-	-	-	-
01-552-538-30 County Treasurer Fees	6,000	9,054	8,000	5,543	8,314	8,000
01-552-540-00 Election Expenses	3,000	2,609	3,000	197	295	3,000
01-552-542-10 Office Supplies	4,000	3,941	4,500	3,648	5,473	4,500

01-552-542-20	Postage	2,000	1,755	2,000	1,313	1,970	2,000
01-552-542-30	Office Equipment/Leases	11,000	1,150	2,500	823	1,234	2,000
01-552-543-00	Facilities Maintenance	13,000	8,246	5,000	2,581	3,872	3,000
01-552-543-20	Equipment Maintenance	500	-	500	-	-	500
01-552-543-30	Vehicle Maint/Repair	1,500	237	1,500	596	894	1,000
01-552-544-00	Utilities	14,000	12,609	16,200	12,082	18,122	16,200
01-552-545-10	Insurance - General Liability	22,000	23,385	25,500	24,868	37,302	25,500
01-552-548-10	Membership/Dues	2,350	1,877	2,350	906	1,359	1,500
01-552-550-10	Advertising	1,300	1,077	1,300	251	376	500
01-552-551-00	Drug Testing	600	711	800	148	222	500
01-552-555-00	Miscellaneous Expenses	4,500	4,147	4,500	2,248	3,373	3,000
01-552-555-10	Spring Clean Up	1,000	1,238	2,500	-	-	1,000
01-552-555-20	Holiday Expenses	2,500	2,767	2,500	225	338	2,000
01-552-555-30	Bank Charges	100	7	100	44	66	100
01-552-595-00	Uniforms	500	645	500	493	739	650
01-552-627-10	Fuel & Oil	500	457	500	734	1,101	1,000
01-552-675-00	Community Disaster fund	5,000	(500)	5,000	1,000	1,500	5,000
01-552-675-10	MISC GRANT EXPENSE	0	-	-	-	-	-
Subtotal		163,200	137,977	167,300	121,349	182,023	158,550
01-552-543-10	Contingency Funds	1,000	-	1,000	6	8	1,000
Subtotal		1,000	0	1,000	6	8	1,000
01-550-100-00	CONTRACTUAL						
01-550-100-00	Solid Waste Contract Expenses	0	-	-	-	-	-
Subtotal		0	0	-	0	-	-
01-552-550-00	CAPITAL IMPROVEMENT						
01-552-550-00	Town Hall Improvements	5,000	-	60,000	77,557	116,336	22,200
01-552-550-30	Sidewalk Improvements	5,000	-	60,000	77,557	116,336	22,200
Subtotal		5,000	0	60,000	77,557	116,336	22,200
01-552-000-70	GRANTS						
01-552-000-70	Federal Grant	386,701	166,243	325,000	218,755	328,132	-
01-552-000-71	State Grant	-	-	-	-	-	-
01-552-000-72	Other Grant	47,500	12,913	30,000	14,120	21,179	45,000
Subtotal		434,201	179,156	355,000	232,874	349,311	45,000
01-600-700-01	CAPITAL						
01-600-700-01	Capital Assets	-	-	-	-	-	-
Subtotal		0	0	-	0	-	-
Total Expenses Budget		675,983	402,950	676,437	496,321	744,481	329,274



# GENERAL FUND/PUBLIC SAFETY DEPARTMENT

Account #	12					
	Actual as of			Estimated		
	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
<b>GRANT REVENUE</b>						
01-450-000-70	-	-	-	-	-	65,000
01-450-000-71	74,628	18,280	244,000	47,000	70,500	-
01-450-000-72	25,000	17,410	43,900	-	-	32,000
	<b>99,628</b>	<b>35,690</b>	<b>287,900</b>	<b>47,000</b>	<b>70,500</b>	<b>97,000</b>
<b>POLICE MISC REVENUE</b>						
01-444-000-45	6,000	2,284	6,000	-	-	-
01-444-000-50	10,500	1,532	3,500	-	-	-
01-444-000-55	-	-	-	-	-	-
01-444-000-60	-	6,370	-	-	-	-
	<b>16,500</b>	<b>10,185</b>	<b>9,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subtotal</b>	<b>116,128</b>	<b>45,875</b>	<b>297,400</b>	<b>47,000</b>	<b>70,500</b>	<b>97,000</b>
<b>PERSONNEL</b>						
01-557-522-00	397,393	434,707	469,978	296,646	444,969	480,081
Salaries--Police Officers	79,586	-	-	-	-	-
Salaries--Dispatch	-	-	-	-	-	-
Differential Pay--Officers and Dispatch	41,039	29,470	-	-	-	30,263
Overtime	-	-	-	-	-	-
On Call	-	-	-	-	-	-
Employee Merit Bonus	7,353	-	6,608	-	-	6,734
FICA/Medicare	12,446	8,820	6,815	6,733	10,100	8,371
Admin Pension	2,388	699	2,300	416	624	1,000
Health Insurance	86,077	49,584	60,020	38,184	57,275	70,018
FPPA & Disability	6,500	6,475	7,000	5,953	8,930	14,402
Pension	33,000	32,159	33,000	24,049	36,074	45,735
Mutual of Omaha/Life Ins	1,000	502	1,000	324	486	1,000
Required Healthcare	1,500	-	1,500	190	285	1,500
Unemployment	-	-	-	-	-	-
Workers Comp Expense	19,000	16,881	22,000	11,394	17,091	18,200
<b>Subtotal</b>	<b>687,282</b>	<b>549,827</b>	<b>639,691</b>	<b>383,889</b>	<b>575,833</b>	<b>677,304</b>

# OPERATING EXPENSES

01-557-526-05	Television	-	-	-	-	-	-	-	-
01-557-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200	-	-
01-557-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000	-	-
01-557-535-10	Training Expenses	9,000	9,345	15,000	7,093	10,639	15,000	-	-
01-557-535-20	Training Expenses - K9	-	-	-	-	-	-	-	-
01-557-535-30	Travel Expenses	6,000	3,013	6,000	4,074	6,112	6,000	-	-
01-557-535-40	Tuition Assistance	-	-	-	-	-	-	-	-
01-557-544-00	Utilities	3,500	4,143	4,000	2,876	4,314	4,000	-	-
01-557-550-10	Advertising	250	308	250	-	-	250	-	-
01-557-579-10	Equipment, Supplies, Tools	12,000	8,571	12,000	7,860	11,790	12,000	-	-
01-557-579-20	Supplies	1,500	1,842	1,500	1,196	1,794	1,000	-	-
01-557-587-10	Fuel&Oil	26,000	21,995	28,000	12,240	18,360	19,000	-	-
01-557-587-20	Payments on Police Vehicles	45,500	65,058	45,500	23,602	35,402	45,500	-	-
01-557-587-30	Vehicle Purchase/Maint	-	135	-	-	-	-	-	-
01-557-587-40	Vehicle Maintenance	9,000	17,283	9,000	8,405	12,607	8,000	-	-
01-557-587-50	K-9 Exp - Fund Raising/Donations	-	5,377	-	-	-	-	-	-
01-557-587-60	K-9 Expenses	10,000	-	-	50	75	3,500	-	-
01-557-587-70	Community Policing Committee Expenses	-	5,870	-	-	-	-	-	-
01-557-588-10	Radio Maintenance & Repair	4,000	130	4,000	-	-	6,300	-	-
01-557-588-30	Misc Equipment/Video/Radar/Software	6,000	1,377	6,000	560	840	6,000	-	-
01-557-594-02	Prisoner Care/Drug & Alc Test	-	-	-	78	117	150	-	-
01-557-594-03	Case Expense	-	-	-	-	-	-	-	-
01-557-594-10	Firearms/Ammunition	2,000	207	2,000	36	54	6,000	-	-
01-557-595-00	Uniforms	10,000	15,411	10,000	3,898	5,847	8,000	-	-
01-557-595-10	Membership and Dues	-	-	-	-	-	-	-	-
01-557-596-00	Miscellaneous Expenses	2,000	2,325	2,000	11,740	17,610	2,000	-	-
01-557-596-20	Drug Intradiction/Case Expenses	1,000	-	2,000	-	-	1,000	-	-
01-557-596-40	Community Relationship Expense	1,000	118	1,000	-	-	1,500	-	-
01-557-596-50	Subscriptions	5,000	947	2,000	1,117	1,676	2,000	-	-
01-557-597-10	Investigation Contingency	1,500	2,094	1,500	-	-	1,500	-	-
01-557-597-20	Charitable Donations DO NOT USE	150	-	-	-	-	-	-	-
01-557-598-00	Reverse 911 System	1,000	700	-	1,030	1,545	-	-	-
01-557-598-00	CAD System	8,500	7,570	4,750	4,713	7,070	4,750	-	-
01-557-598-00	Subtotal	167,900	178,276	162,500	94,358	141,536	160,650	-	-

## GRANT EXPENSE

01-557-000-70	Federal Grant Expense	-	-	-	32,000	48,000	65,000	-	-
01-557-000-71	State Grant Expense	74,628	21,528	244,000	12,500	18,750	-	-	-
01-557-000-72	Other Grant Expense	25,000	17,108	43,900	7,352	11,028	32,000	-	-
	Subtotal	99,628	38,636	287,900	51,852	77,778	97,000	-	-
	Total Expenses	954,810	766,739	1,090,091	530,098	795,148	934,954	-	-

01-557-676-00 Utility allocation

## TOTAL POLICE EXPENSE BUDGET

954,810	766,739	1,090,091	530,098	795,148	934,954
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# GENERAL FUND/MUNICIPAL COURT

12

8

12

Account #

Actual as of

Actual as of

Estimated

2024 Budget 12/31/2024 2025 Budget 8/31/2025 12/31/2025 2026 Budget

## PERSONNEL

01-558-522-00	Salaries	4,774	7,318	5,084	3,421	5,132	5,552
	Overtime	172		194			193
01-558-522-10	Employee Merit Bonus	86	-	100	-	-	80
01-558-523-20	FICA/Medicare	378	560	389	262	393	425
01-558-523-30	Pension	148	102	153	90	135	167
01-558-523-40	Employer Share-Health	783	532	1,143	704	1,057	1,167
01-558-526-00	Mutual of Omaha/Life Ins	20	12	20	7	11	20
01-558-526-20	Unemployment	-	-	-	-	-	-
01-558-533-00	Worker's Comp Expense	300	260	350	164	245	-
		6,661	8,783	7,433	4,648	6,973	7,604

## OPERATING COSTS

01-558-535-10	Training Expenses	500	177	500	310	464	500
01-558-535-30	Travel Expenses	1,000	563	1,000	459	689	1,000
01-558-594-02	Prisoner Costs	300	-	-	-	-	-
	Subtotal	1,800	740	1,500	769	1,153	1,500

01-558-538-10	Court Appointed Counsel	-	-	-	-	-	-
01-558-538-20	Counseling	-	-	-	-	-	-
01-558-538-30	Town Prosecutor	-	-	-	-	-	-
01-558-538-40	Judge's Salary	17,400	15,950	17,400	11,600	17,400	17,400
01-558-555-00	Miscellaneous Expenses	750	679	300	419	628	300
	Subtotal	18,150	16,629	17,700	12,019	18,028	17,700

## TOTAL COURTS BUDGET

26,611	26,152	26,633	17,436	26,154	26,804
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Actual as of	Actual as of	Estimated
12	8	12

2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget

14,105	9,904	9,283	4,118	6,177	9,864
115	315				323
228	-	135	-	-	143
1,088	1,371	710	315	473	755
427	68	278	60	90	296
2,391	428	1,905	967	1,450	1,946
20	8	20	5	7	20
-	-	-	-	-	-
2,500	1,966	2,900	211	316	-
20,874	13,743	15,546	5,676	8,513	13,345

500	-	1,000	799	1,199	1,500
-	-	-	-	-	200
500	21	500	-	-	100
200	-	200	-	-	200
-	-	-	-	-	-
1,000	21	1,000	845	1,267	1,500
500	469	3,000	867	1,300	2,000
500	916	1,500	887	1,331	1,500
347	954	1,000	-	-	1,000
-	-	-	-	-	-
-	-	10,000	-	-	10,000
3,547	2,381	18,200	3,398	5,097	18,000

24,421	16,124	33,746	9,074	13,610	31,345
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# GENERAL FUND/STREETS & PARKS DEPT

12 8 12

Actual as of Actual as of Estimated

Account #

2024 Budget 12/31/2024 2025 Budget 8/31/2025 12/31/2025 2026 Budget

## GRANT REVENUE

01-450-000-60	Streets & Parks Grants - Federal	725,724	30,773	682,000	22,378	33,567.53	667,000
01-450-000-61	Streets & Parks Grants - State	5,000	407,349	537,000	-	-	61,500
01-450-000-62	Streets & Parks Grants - Other	-	1,467	1,468	-	-	1,468
		<b>730,724</b>	<b>439,589</b>	<b>1,220,468</b>	<b>22,378</b>	<b>33,568</b>	<b>729,968</b>

## PERSONNEL

01-561-522-00	Salaries	106,376	113,537	117,584	102,527	153,790	128,065
	Overtime	1,830		2,398			2,708
	On Call			-			-
01-561-522-10	Employee Merit Bonus	2,804	-	1,425	-	-	1,578
01-561-523-20	FICA/Medicare	8,278	8,941	8,995	7,843	11,765	9,797
01-561-523-30	Pension	3,246	756	3,528	113	170	3,842
01-561-523-40	Health Insurance	35,206	22,813	27,502	9,645	14,467	21,039
01-561-526-00	Mutual of Omaha/Life Ins	300	145	300	85	127	300
01-561-526-10	Required Health Care	600	-	600	-	-	600
01-561-526-20	Unemployment	-	-	-	-	-	-
01-561-533-00	Worker's Comp Expense	2,500	3,139	3,800	2,849	4,273	5,200
	<b>Subtotal</b>	<b>161,140</b>	<b>149,331</b>	<b>166,132</b>	<b>123,062</b>	<b>184,593</b>	<b>173,129</b>

01-561-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
01-561-535-10	Training Expenses	1,000	515	1,000	-	-	1,500
01-561-535-30	Travel Expenses	1,500	1,517	1,500	-	-	2,000
01-561-544-00	Utilities	22,000	27,070	22,000	18,045	27,067	26,000
01-561-587-30	Vehicle Maintenance/Repair/Equipment	7,500	7,454	8,000	5,604	8,406	8,000
01-561-595-00	Uniforms	2,000	2,235	2,000	2,782	4,173	2,280
01-561-598-00	Animal Control Contract	12,000	2,461	-	-	-	-
01-561-598-10	Animal Control Expenses	-	1,895	-	1,751	2,627	-
01-561-599-00	Summer Entertainment in the Park	5,000	7,901	8,000	9,828	14,743	8,000
01-561-600-00	New Lights - Casa Blanca Park	-	-	5,000	-	-	-
01-561-619-00	Safety Equipment	500	275	500	576	863	500
01-561-623-00	Shop Maintenance/Repair	3,000	1,934	3,000	1,176	1,763	2,000

01-561-624-30	Culverts/Signage	-	-	-	-	-	-	-
01-561-624-40	Gravel/Asphalt	-	-	-	-	-	1,500	-
01-561-624-45	Fertilizer & Spray for Parks	8,000	8,751	8,000	7,860	11,791	8,000	8,000
01-561-624-50	Park Maintenance/Repair	10,000	13,564	20,000	11,326	16,989	15,000	15,000
01-561-627-10	Fuel&Oil	8,500	7,911	8,500	5,996	8,994	8,500	8,500
01-561-940-00	Tools/Equipment/Supplies	9,000	9,745	40,000	18,232	27,348	20,000	20,000
01-561-950-00	Miscellaneous Expenses	1,000	970	1,000	403	604	1,000	1,000
	<b>Subtotal</b>	<b>94,000</b>	<b>97,199</b>	<b>131,500</b>	<b>85,912</b>	<b>128,868</b>	<b>111,280</b>	

#### CAPITAL IMPROVEMENTS

01-561-779-00	Town Park Improvement	1,000	713	2,000	1,208	1,812	2,000	2,000
01-561-781-30	Trees, shrubs, flowers	1,500	3,078	1,500	348	522	1,000	1,000
01-561-782-00	Contingency	2,500	325	2,500	-	-	2,500	2,500
	<b>Subtotal</b>	<b>5,000</b>	<b>4,115</b>	<b>6,000</b>	<b>1,556</b>	<b>2,333</b>	<b>5,500</b>	

#### GRANT EXPENSE

01--561-000-70	Federal Grants	726,724	23,012	682,000	27,655	41,483	667,000	667,000
01--561-000-71	State Grants	5,000	441,301	537,000	60,785	91,178	61,500	61,500
01--561-000-72	Other Grants	-	-	1,468	-	-	1,468	1,468
	<b>Subtotal</b>	<b>730,724</b>	<b>464,313</b>	<b>1,220,468</b>	<b>88,441</b>	<b>132,661</b>	<b>729,968</b>	
	<b>Total Expenses</b>	<b>990,864</b>	<b>714,958</b>	<b>1,524,100</b>	<b>298,970</b>	<b>448,455</b>	<b>1,019,877</b>	

01-561-676-00 Utility Allocation

#### TOTAL STREETS BUDGET

260,140	275,369	303,632	276,591	414,887	289,909
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# CONSERVATION TRUST FUND

12

8

12

Actual as of

Actual as of

Estimated

Account #

2024 Budget

12/31/2024

2025 Budget

8/31/2025

12/31/2025

2026 Budget

## CTF REVENUES

05-417-000-00  
05-445-000-00

CTF Revenues  
Other Revenues/Interest Income

24,000	23,687	24,000	11,231	16,845.8	24,000
1,000	7,002	1,000	4,075	6,112.7	1,000
25,000	30,690	25,000	15,306	22,958.5	25,000

## CTF EXPENSES

05-552-675-00  
05-552-772-10  
05-552-772-20

Maintenance/Supplies/Repairs  
CTF Improvements  
CTF Projects

17,500	-	17,500	-	-	5,000
7,000	-	7,000	-	-	5,000
80,000	-	80,000	66,313	99,469.9	80,000
104,500	-	104,500	66,313	99,469.9	90,000

Transfers In/Out  
CTF EXCESS (DEFICIT)

(79,500)	30,690	(79,500)	(51,008)	(76,511.4)	(65,000)
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# ECONOMIC DEVELOPMENT

Account #	Actual as of		Actual as of		Estimated	
	12	8	12			
	2024 Budget	12/31/2024	2025 Budget	8/31/2025	12/31/2025	2026 Budget
<b>ED REVENUES</b>						
06-412-000-00 SALES TAX REVENUE	87,000	113,547	87,000	55,387	83,080	80,000
06-435-000-00 ALLOC FROM UTILITIES	52,500	52,500	124,500	35,000	52,500	120,000
06-445-000-00 MISCELLANEOUS REVENUE	-	-	-	-	-	-
06-446-000-00 INTEREST INCOME	100	13,906	500	13,809	20,714	1,000
06-446-000-50 AMERICORP REVENUE	-	-	-	-	-	-
Revenue Subtotal	139,600	179,953	212,000	104,196	156,294	201,000
06-412-000-70 GRANTS - ED FEDERAL GRANT REV	-	-	-	-	-	-
06-412-000-71 GRANTS - ED STATE GRANT REV	2,045,000	44,066	2,550,000	17,377	26,066	2,600,000
06-412-000-72 GRANTS - ED OTHER GRANT REV	-	7,500	7,500	-	-	22,500
Revenue Subtotal	2,045,000	51,566	2,557,500	17,377	26,066	2,622,500
Revenue Total	2,184,600	231,520	2,769,500	121,573	182,360	2,823,500
<b>ED EXPENSES</b>						
<b>PERSONNEL</b>						
06-552-522-00 SALARIES - ED	-	-	-	-	-	73,010
Overtime	-	-	-	-	-	-
06-552-522-10 EMPLOYEE MERIT BONUS	-	-	-	-	-	1,095
06-552-523-20 EMPLOYER - FICAMEDICARE	-	-	-	-	-	5,585
06-552-523-30 EMPLOYER SHARE - PENSION	-	-	-	-	-	2,190
06-552-523-40 EMPLOYER SHARE - HEALTH	-	-	-	-	-	9,338
06-552-526-00 MUTUAL OF OMAHA	-	-	-	-	-	20
06-552-526-20 UNEMPLOYMENT	-	-	-	-	-	-
06-552-533-00 WORKERS COMP EXPENSE	-	-	-	-	-	-
Personnel Expense Subtotal	0	0	-	-	-	91,236
<b>Operating Expenses</b>						
06-552-538-00 PROFESSIONAL SERVICE FEES	78,000	17,610	46,000	68,681	103,022	58,000
06-552-555-00 MISCELLANEOUS EXPENSE	22,000	283	94,000	1,366	2,049	22,000
06-552-712-00 ECONOMIC DEVELOPMENT PROJECTS	-	-	32,000	-	-	20,000
Operating Expense Subtotal	100,000	17,893	172,000	70,047	105,070	100,000
<b>ED GRANT EXPENSES</b>						
06-552-000-70 GRANTS - ED FEDERAL GRANT EXP	-	-	-	-	-	-
06-552-000-71 GRANTS - ED STATE GRANT EXP	2,045,000	53,574	2,550,000	33,976	50,964	2,600,000
06-552-000-72 GRANTS - ED OTHER GRANT EXP	-	-	7,500	-	-	22,500
Grant Expense Subtotal	2,045,000	53,574	2,557,500	33,976	50,964	2,622,500
Expense Total	2,145,000	71,467	2,729,500	104,023	156,035	2,813,736
Transfers In/Out	-	-	-	-	-	-
ED EXCESS (DEFICIT)	39,600	160,053	40,000	17,550	26,325	9,764



# STREET IMPROVEMENT FUND

12

8

12

Actual as of

Actual as of

Estimated

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## SI REVENUES

07-412-000-00	SI Sales Tax Revenues	150,000	227,826	207,000	110,042	165,063	165,000
07-445-000-00	Other Income	-	-	-	-	-	-
07-446-000-00	Interest Income	5,000	23,510	22,000	19,388	29,081	22,000
		<b>155,000</b>	<b>251,335</b>	<b>229,000</b>	<b>129,429</b>	<b>194,144</b>	<b>187,000</b>

## SI EXPENSES

07-521-521-00	Bank Service Charges	-	-	-	-	-	-
07-552-624-40	Gravel/Asphalt	5,000	2,030	5,000	944	1,416	5,000
07-552-772-10	Road Maintenance - Projects	5,000	-	4,000	-	-	4,000
07-552-772-20	Bridge Maintenance - Projects	-	-	-	-	-	2,000
07-552-624-30	Culverts	-	-	-	-	-	-
07-561-624-30	Street Signs	7,500	1,079	2,000	4,028	6,042	3,000
07-561-625-00	Operational Supplies	7,500	-	5,000	-	-	5,000
		<b>25,000</b>	<b>3,109</b>	<b>16,000</b>	<b>4,972</b>	<b>7,458</b>	<b>19,000</b>

## CAPITAL IMPROVEMENT

07-561-779-00	Street Paving	25,000	-	807,300	-	-	807,300
07-800-000-01	North 90 Addition Development	7,500	-	7,500	-	-	7,500
		<b>32,500</b>	<b>-</b>	<b>814,800</b>	<b>-</b>	<b>-</b>	<b>814,800</b>

Transfers In/Out

EXCESS (DEFICIT)

97,500

248,226

(601,800)

124,458

186,687

(646,800)

# UTILITY FUND/LIGHT & POWER

12

8

12

Actual as of

Actual as of

Estimated

Account #

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## LIGHT & POWER REVENUE

10-430-000-40	Sanitation District Administration Fee	31,164	32,711	33,114	22,076	33,115	35,574
10-430-000-50	Fire District Administration Fee	5,616	1,875	-	-	-	-
10-436-000-00	Electricity Sales	2,403,000	2,409,229	2,655,000	1,454,996	2,182,494	2,415,000
10-436-000-50	Sales Tax Collected	25,000	-	-	-	-	-
10-446-000-00	Interest Income	150,000	237,019	150,000	151,522	227,283	180,000
10-447-000-00	Late Fee Income	-	-	-	-	-	-
10-454-000-00	Sale of Equipment/Material	-	7,107	-	37,474	56,211	-
10-445-000-00	Miscellaneous Income	2,000	4,757	2,000	17,233	25,849	2,000
10-445-000-01	Refunds of Expenditures	-	237,249	-	73	110	-
10-456-000-00	Equipment Usage/Rental Income	-	-	-	-	-	-
10-457-000-00	Customer Reimbursement Transformer	-	-	-	-	-	-
10-458-000-00	New Service / Tap Fees	-	-	-	-	-	-
10-459-000-00	Labor/Service Charges	1,100	1,170	1,100	8,700	13,051	1,100
<b>TOTAL REVENUE</b>		<b>2,617,880</b>	<b>2,931,116</b>	<b>2,841,214</b>	<b>1,692,075</b>	<b>2,538,112</b>	<b>2,633,674</b>

## PERSONNEL EXPENSES

10-552-522-00	Salaries	180,404	227,729	238,609	152,662	228,993	262,748
	Salaries--Dispatch	62,032	-	-	-	-	-
	Overtime	8,943	-	4,852	-	-	5,121
	On Call	-	-	-	-	-	-
10-552-522-10	Employee Merit Bonus	3,297	-	3,070	-	-	3,618
10-552-523-20	FICA/Medicare	19,230	17,885	18,254	11,679	17,518	20,100
10-552-523-30	Pension	7,541	3,697	7,158	2,589	3,883	7,882
10-552-523-40	Health Insurance	41,161	27,560	41,695	27,499	41,248	55,080
10-552-526-00	Mutual of Omaha/Life Ins	750	258	750	199	299	750
10-552-533-00	Workers Comp	9,000	7,956	10,500	4,759	7,138	7,800
10-552-526-10	Required Health Care	800	-	800	-	-	800
10-552-526-20	Unemployment	-	613	800	265	397	800
<b>Subtotal</b>		<b>333,158</b>	<b>285,699</b>	<b>326,488</b>	<b>199,651</b>	<b>299,476</b>	<b>364,699</b>

## OPERATING EXPENSES

10-550-300-01	Electric Power Purchases	1,360,000	1,204,942	1,500,000	868,209	1,302,314	1,360,000
10-550-300-02	Electric Power Transmission	-	-	-	-	-	-

10-550-800-00	Sales Tax	-	-	-	-	-	-	-	-
10-552-526-05	Television	-	-	-	-	-	-	-	-
10-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	5,150		
10-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000		
10-552-534-10	Sensus/RMS Support	2,000	2,089	3,180	1,595	2,393	3,180		
10-552-534-20	Accounting Software	7,500	7,401	7,500	5,304	7,956	8,700		
10-552-534-30	Web Site/E-mail Accounts	1,875	1,962	1,875	1,187	1,780	1,875		
10-552-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200		
10-552-534-40	Electronic Equipment/Software	2,500	57	15,500	177	266	15,500		
10-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000		
10-552-534-50	Computers	2,750	3,598	2,750	2,496	3,744	1,000		
10-552-535-11	Town Board Training/Expenditures	3,000	801	3,000	2,785	4,177	3,000		
10-552-535-20	Travel Expenses	6,000	4,373	7,750	3,642	5,462	7,750		
10-552-535-30	Training Expenses	5,000	3,435	6,000	1,691	2,537	6,000		
10-552-537-00	Engineering/Professional Services	2,500	230	2,500	-	-	2,500		
10-552-537-10	Telephone/Cell Phone	7,500	8,256	7,500	6,336	9,504	7,500		
10-552-537-20	Donations	500	563	1,000	200	300	1,000		
10-552-538-00	Professional Service Fees	10,000	3,149	10,000	259	388	10,000		
10-552-538-10	Legal	6,500	16,149	6,500	12,590	18,885	6,500		
10-552-538-20	Litigation Deductable	1,250	-	1,250	8,340	12,510	1,250		
10-552-538-25	Settlement Expense	-	-	-	-	-	-		
10-552-539-00	Electric Charging Station	500	0	500	-	-	500		
10-552-540-00	Election Expenses	3,000	2,605	3,000	197	295	3,000		
10-552-540-10	Public Safety	21,600	21,600	21,600	14,400	21,600	21,600		
10-552-542-10	Office Supplies	6,900	3,868	6,900	3,342	5,013	6,900		
10-552-542-20	Postage	1,500	1,746	1,500	1,303	1,954	1,500		
10-552-542-30	Office Equipment/Leases	15,000	1,150	15,000	823	1,234	15,000		
10-552-544-00	Utilities	12,000	13,554	12,000	9,906	14,859	12,000		
10-552-545-10	Insurance - General Liability	24,000	23,385	24,000	24,868	37,302	24,000		
10-552-548-10	Membership/Dues	7,750	4,794	7,750	1,442	2,163	7,750		
10-552-550-10	Advertising	1,300	1,245	1,300	251	376	1,300		
10-552-551-00	Drug Testing	625	711	625	148	222	625		
10-552-557-00	Misc. Expenses	1,500	992	1,500	54,158	81,237	1,500		
10-552-557-20	Bank Charges	-	-	-	-	-	-		
10-552-587-00	Vehicle Purchase/Equipment	28,000	2,240	28,450	17,967	26,950	24,500		
10-552-587-30	Vehicle Maintenance	6,000	761	7,000	4,537	6,806	7,000		
10-552-587-40	Lease Purchase Program	1,000	46	1,000	-	-	1,000		
10-552-595-00	Uniforms	4,000	3,946	4,000	3,476	5,213	3,700		
10-552-627-10	Fuel&Oil	5,000	3,229	5,000	2,864	4,297	5,000		

10-552-675-00	Tools/Equipment/Supplies	20,000	18,972	80,000	12,457	18,686	80,000
10-552-676-00	Shop/Facility Maintenance	7,500	3,617	7,500	3,045	4,567	40,000
10-552-676-10	Allocated Expenses to Utility	-	-	-	-	-	-
10-552-677-00	Electrical Equipment Maintenance	5,000	379	5,000	3,626	5,438	5,000
10-552-679-00	Safety Equipment	3,000	1,380	3,000	2,711	4,067	3,000
10-552-777-00	Transformer Replacement/Disposal	2,500	-	2,500	-	-	2,500
10-552-777-10	Customer Reimb Transformer Replacement/Dis	-	-	-	-	-	-
10-552-777-50	Wire/Pole/Dist Exp	-	-	-	-	-	-
10-552-776-00	Meter Repairs/Replacement	-	-	-	-	-	10,000
10-552-830-00	Inventory Contra Account	55,000	8,927	55,000	-	-	55,000
10-552-850-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
10-552-880-00	Summer Entertainment in the Park	5,000	8,063	8,000	9,978	14,967	8,000
<b>Subtotal</b>		<b>1,675,550</b>	<b>1,404,470</b>	<b>1,899,430</b>	<b>1,101,657</b>	<b>1,652,485</b>	<b>1,798,480</b>

#### CAPITAL IMPROVEMENTS

10-552-772-00	Contingency	14,450	-	14,450	-	-	14,450
10-552-772-01	Loan Interest Paid	-	-	1,000	1,868	2,802	4,000
10-552-772-05	Allocations to Economic Development Fund	17,500	17,501	41,500	11,668	17,502	40,000
10-552-772-20	Street Lights	5,000	6,149	5,000	4,256	6,384	8,000
10-552-779-00	System Capital Improvements	125,000	41,021	50,000	1,172	1,758	50,000
10-552-772-50	Electrical Upgrade Project	125,000	-	50,000	39,783	59,675	5,000
10-552-779-10	Capital Imp Project Wire	50,000	10,804	35,000	-	-	35,000
	Capital reserve	24,030		26,550		-	24,150
10-575-778-50	Depreciation	65,995	42,034	65,995	-	-	65,995
<b>Subtotal</b>		<b>426,975</b>	<b>117,508</b>	<b>289,495</b>	<b>58,747</b>	<b>88,120</b>	<b>246,595</b>

#### UTILITY ADMIN/OVERHEAD FUNDS

10-552-820-00	Franchise Fees	144,180	144,554	212,400	116,427	174,641	193,200
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#### CAPITAL

10-600-700-01	Capital Assets	0	0	-	-	-	-
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>

#### Transfers In/Out

<b>TOTAL REVENUE</b>	2,617,880	2,931,116	2,841,214	1,692,075	2,538,112	2,633,674
<b>TOTAL EXPENDITURES</b>	2,579,863	1,952,231	2,727,813	1,476,481	2,214,722	2,602,974
<b>EXCESS (DEFICIT)</b>	<b>38,017</b>	<b>978,885</b>	<b>113,401</b>	<b>215,594</b>	<b>323,391</b>	<b>30,700</b>

# UTILITY FUND/NATURAL GAS

12

8

12

Actual as of

Actual as of

Estimated

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## NATURAL GAS REVENUE

11-430-000-40	Sanitation District Administration Fee	31,164	32,711	33,114	22,076	33,115	35,574
11-430-000-50	Fire District Administration Fee	5,625	1,875	-	-	-	-
11-436-000-00	Gas Sales	2,430,000	2,198,815	2,300,000	1,005,958	1,508,937	1,900,000
11-436-000-50	Sales Tax Collected	10,000	-	-	-	-	-
11-445-000-00	Miscellaneous Income	1,000	2,071	1,000	1,271	1,907	1,000
11-445-000-01	Refund of Expenditures	-	-	-	138	207	-
11-446-000-00	Interest Income	100,000	148,334	100,000	100,968	151,453	100,000
11-447-000-00	Late Fee Income	-	-	-	-	-	-
11-454-000-00	Sale of Equipment/Material	-	-	-	-	-	-
11-456-000-00	Equipment Usage/Rental Income	-	-	-	-	-	-
11-458-000-00	New Service/Tap Fees	-	-	-	-	-	-
11-459-000-00	Labor/Service Charges	7,500	-	7,500	1,115	1,673	7,500
<b>TOTAL REVENUE</b>		<b>2,585,289</b>	<b>2,383,805</b>	<b>2,441,614</b>	<b>1,131,528</b>	<b>1,697,291</b>	<b>2,044,074</b>

## PERSONNEL EXPENSES

11-552-522-00	Salaries	180,403	227,045	238,614	152,165	228,247	262,752
	Salaries--Dispatch	62,037	-	-	-	-	-
	Overtime	8,943	-	4,852	-	-	5,121
11-552-522-10	Employee Merit Bonus	3,297	-	3,070	-	-	3,618
11-552-523-20	FICA/Medicare	19,231	17,886	18,254	11,641	17,461	20,101
11-552-523-30	Pension	7,541	3,697	7,158	2,589	3,883	7,883
11-552-523-40	Health Insurance	41,163	27,561	41,696	27,497	41,246	55,081
11-552-526-00	Mutual of Omaha/Life Ins	750	258	750	197	296	750
11-552-533-00	Workers Comp	9,000	7,956	10,500	4,759	7,138	7,800
11-552-526-10	Required Health Care	800	-	800	-	-	800
11-552-526-20	Unemployment	800	581	800	251	376	-
<b>Subtotal</b>		<b>333,965</b>	<b>284,984</b>	<b>326,494</b>	<b>199,098</b>	<b>298,647</b>	<b>363,905</b>

OPERATING EXPENSES							
11-550-300-00	Gas Purchases	1,657,500	1,001,136	1,300,000	558,279	837,419	970,000
11-550-300-02	Gas Transmission Expense	-	-	-	-	-	-
11-550-300-10	Gas Tariff	-	-	-	-	-	-
11-550-800-00	Sales Tax	-	-	-	-	-	-
11-552-526-05	Television	-	-	-	-	-	-
11-552-527-10	Fuel&Oil	5,000	3,118	5,000	2,864	4,297	5,000
11-552-530-00	Town Board Compensation	4,500	4,850	4,500	900	1,350	5,150
11-552-532-00	Audit Expenses	10,500	10,250	10,500	9,625	14,438	10,000
11-552-534-10	Sensus/RMS Support	2,000	2,089	3,180	1,711	2,566	3,180
11-552-534-20	Accounting Software	7,500	7,401	7,500	5,304	7,956	8,700
11-552-534-30	Web Site/E-mail Accounts	1,875	1,962	1,875	1,187	1,780	1,875
11-552-534-35	Dispatch Expense	-	1,458	3,000	1,458	2,187	200
11-552-534-40	Electronic Equipment/Software	2,500	57	15,500	177	266	15,500
11-552-534-45	IT/Automotive Services	3,000	3,000	3,000	2,333	3,500	7,000
11-552-534-50	Computers	2,750	3,598	2,750	3,601	5,402	1,000
11-552-535-11	Town Board Training/Expenditures	3,000	861	3,000	2,785	4,177	3,000
11-552-535-20	Travel Expenses	6,000	2,972	7,750	1,873	2,809	7,750
11-552-535-30	Training/Certification Expenses	20,000	319	22,000	1,314	1,971	22,000
11-552-537-00	Engineering/Professional Services	20,000	1,447	20,000	242	363	20,000
11-552-537-01	Telephone/Cell Phone	7,500	8,256	7,500	6,336	9,504	7,500
11-552-537-10	Lease Purchase Program	-	-	-	-	-	-
11-552-537-20	Donations	500	563	1,000	200	300	1,000
11-552-538-00	Professional Fees	10,000	7,074	10,000	809	1,214	10,000
11-552-538-10	Legal	6,500	9,743	6,500	6,201	9,301	6,500
11-552-538-20	Litigation Deductable	1,250	-	1,250	8,340	12,510	1,250
11-552-540-00	Election Expenses	3,000	2,605	3,000	197	295	3,000
11-552-540-10	Public Safety	21,600	21,600	21,600	14,400	21,600	21,600
11-552-542-10	Office Supplies	6,900	3,837	6,900	3,310	4,966	6,900
11-552-542-20	Postage	1,500	1,746	1,500	1,430	2,145	1,500
11-552-542-30	Office Equipment/Leases	15,000	1,150	15,000	823	1,234	15,000
11-552-544-00	Utilities	18,000	20,072	18,000	8,330	12,494	18,000
11-552-545-10	Insurance - General Liability	24,500	23,385	24,500	24,868	37,302	24,500
11-552-548-10	Membership/Dues	2,250	2,587	2,250	2,043	3,065	2,250
11-552-550-10	Advertising	750	1,174	750	251	376	750
11-552-551-00	Drug Testing	625	1,236	625	611	916	1,500
11-552-556-00	Miscellaneous Expense	2,000	90	2,000	163	245	2,000
11-552-556-10	Rolling Stock/Pipe and Plumbing Supplies	-	-	-	-	-	-
11-552-556-20	Vehicle Purchase/Equipment	28,000	1,841	28,450	17,967	26,950	24,500

11-552-587-30	Vehicle Maintenance/Repair	5,000	387	6,000	136	204	6,000
11-552-595-00	Uniforms	1,800	1,747	1,800	1,142	1,713	3,700
11-552-675-00	Tools/Equipment/Supplies	7,400	4,465	7,400	2,733	4,100	7,400
11-552-676-00	Shop/Facility Maintenance	2,000	16	28,000	1,525	2,288	32,000
11-552-676-10	Allocated Expenses to Utility	-	-	-	-	-	-
11-552-679-00	Safety Equipment	2,500	1,180	2,500	881	1,321	2,500
11-552-731-00	Pipeline/Valving/Distribution Expenses	5,000	468	5,000	2,247	3,370	5,000
11-552-731-10	Cathodic Protection Expenses	-	-	-	-	-	-
11-552-731-20	Repair of Leaks	15,000	960	15,000	383	575	15,000
11-552-776-00	Meter Expenses	3,000	-	3,000	-	-	3,000
11-552-850-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
11-552-860-00	Veriforce	3,025	3,025	3,025	3,325	4,988	3,325
11-552-880-00	Summer Entertainment in the Park	5,000	7,840	8,000	9,874	14,812	8,000
	<b>Subtotal</b>	<b>1,946,725</b>	<b>1,172,260</b>	<b>1,640,105</b>	<b>713,210</b>	<b>1,069,815</b>	<b>1,314,030</b>
<b>CAPITAL IMPROVEMENTS</b>							
11-552-772-00	Contingency	10,450	-	10,450	-	-	10,450
11-552-772-01	Loan Interest Paid	-	-	1,000	1,868	2,802	4,000
11-552-772-05	Allocations to Economic Development Fund	17,500	17,501	41,500	11,668	17,502	40,000
11-552-772-10	Gas Valve/Meter replacement Project	-	-	10,000	-	-	10,000
11-552-779-00	System Capital Improvements	35,000	-	36,500	-	-	36,500
	Capital Reserve	24,300	-	23,000	-	-	19,000
11-565-682-00	Depreciation	12,000	16,359	12,000	-	-	12,000
	<b>Subtotal</b>	<b>99,250</b>	<b>33,860</b>	<b>134,450</b>	<b>13,536</b>	<b>20,304</b>	<b>131,950</b>
<b>UTILITY ADMIN/OVERHEAD FUNDS</b>							
11-552-820-00	Franchise Fees	145,800	131,929	184,000	80,477	120,715	152,000
<b>CAPITAL</b>							
11-600-700-01	Capital Assets	0	0	-	-	-	-
	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>2,585,289</b>	<b>2,383,805</b>	<b>2,441,614</b>	<b>1,131,528</b>	<b>1,697,291</b>	<b>2,044,074</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,525,740</b>	<b>1,623,033</b>	<b>2,265,049</b>	<b>1,006,320</b>	<b>1,509,480</b>	<b>1,961,885</b>
	<b>Transfers In/Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXCESS (DEFICIT)</b>	<b>59,549</b>	<b>760,772</b>	<b>156,565</b>	<b>125,207</b>	<b>187,811</b>	<b>82,189</b>

# UTILITY FUND/WATER

12

8

12

Actual as of

Actual as of

Estimated

Account #

2024 Budget

12/31/2024

2025 Budget

8/31/2025

12/31/2025

2026 Budget

## WATER FUND REVENUE

12-430-000-40	Sanitation District Administration Fee	198,016	197,998	216,427	144,285	216,428	229,925
12-430-000-50	Fire District Administration Fee	5,625	1,875	-	-	-	-
12-436-000-00	Water Sales	980,000	559,610	980,000	397,546	596,319	920,000
12-445-000-00	Miscellaneous Income	1,200	3,578	-	8,132	12,198	-
12-445-000-01	Refunds of Expenditures	-	-	-	153	230	-
12-446-000-00	Interest Income	7,600	8,900	7,500	5,147	7,721	7,500
12-447-000-00	Late Fee Income	-	-	-	-	-	-
12-454-000-00	Sale of Equipment/Material	-	-	-	4,683	7,024	-
12-456-000-00	Equipment Usage/Rental Income	-	-	-	-	-	-
12-458-000-00	New Service/Tap Fees	-	1,000	1,500	2,500	3,750	1,500
12-459-000-00	Labor/Service Charges	500	95	143	-	-	143
12-460-000-00	Grant/Loan Funding - DOLA	-	-	-	-	-	-
	Subtotal	1,192,941	773,055	1,205,570	562,447	843,670	1,159,068

12-460-000-70	Federal Grants	-	-	-	-	-	-
12-460-000-71	State Grants	-	-	-	7,466	11,199	-
12-460-000-72	Other Grants	-	-	-	-	-	15,000
	Subtotal	-	-	-	7,466	11,199	15,000

## Total Revenue

		1,192,941	773,055	1,205,570	569,913	854,869	1,174,068
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## PERSONNEL

12-552-522-00	Salaries	125,849	149,237	154,950	101,928	152,892	164,742
	Salaries--Dispatch	62,037	-	-	-	-	-
	Overtime	7,298	-	2,584	-	-	2,714
	On Call	-	-	-	-	-	-
12-552-522-10	Employee Ment Bonus	2,600	-	2,181	-	-	2,430
12-552-523-20	Employer-FICA/Medicare	14,932	12,833	11,854	7,797	11,696	12,603
12-552-523-30	Pension	5,856	2,994	4,649	1,981	2,972	4,942
12-552-523-40	Health Insurance	32,693	21,207	27,074	17,693	26,540	34,732
12-552-526-00	Mutual of Omaha/Life Ins	750	202	750	134	202	750
12-552-526-10	Required Health Care	500	-	-	-	-	-
12-552-526-20	Unemployment	900	646	800	278	418	800
12-552-533-00	Workers Compensation	7,000	6,471	8,700	3,284	4,926	5,200

		260,415	193,589	213,542	133,097	199,645	228,913
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# **OPERATING EXPENSES**

12-552-526-05	Television	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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12-552-830-00	Inventory Contra Account	-	16,650	-	-	-	-	-	-
12-552-840-00	Loss on Disposal	-	-	-	-	-	-	-	-
12-552-860-00	Reverse 911 System	1,000	700	-	-	1,030	1,545	-	-
12-552-860-00	Annual Water Tank Inspection	5,000	2,950	5,000	-	3,350	5,025	5,000	-
12-552-870-00	Generator Maintenance	2,000	-	2,000	-	-	-	2,000	-
12-552-880-00	Summer Entertainment in the Park	5,000	7,872	8,000	9,828	14,742	8,000	-	-
	Subtotal	331,141	223,954	330,821	175,641	263,462	331,381	-	-
<b>CAPITAL IMPROVEMENTS</b>									
12-552-772-00	Contingency	5,000	-	5,000	5,000	7,500	5,000	-	-
12-552-772-01	Loan Payments	98,186	4,787	98,186	2,287	3,431	98,186	-	-
12-221-000-10	Water Tank Project-Loan	-	-	-	-	-	-	-	-
12-221-000-20	Water Meter Loan	-	-	-	-	-	-	-	-
12-552-772-10	Water Meter Project- Resident	-	-	3,000	-	-	-	5,000	-
12-552-772-20	Water Tank Replacement Project	-	-	-	-	-	-	-	-
12-552-772-30	Water Equipment Replacement	-	-	-	-	-	-	-	-
12-552-772-40	Water System Improvements	-	-	190,869	-	-	-	190,869	-
	Capital Reserve	9,800	-	9,800	-	-	-	9,200	-
	Consaul/Economic Development	-	-	-	-	-	-	-	-
12-552-772-60	Allocations to Economic Development Fur	17,500	17,499	41,500	11,664	17,496	40,000	-	-
12-800-000-00	Depreciation Expense	68,141	-	-	-	-	-	-	-
	Subtotal	130,486	90,427	348,355	18,951	28,427	348,255	-	-
<b>GRANTS</b>									
12-552-000-70	Federal Grant	-	-	-	-	-	-	-	-
12-552-000-71	State Grant	-	14,964	-	-	-	-	-	-
12-552-000-72	Other Grant	-	-	-	-	-	-	15,000	-
	Subtotal	-	14,964	-	-	-	-	15,000	-
<b>UTILITY ADMIN/OVERHEAD FUNDS</b>									
12-552-820-00	Franchise Fees	29,400	16,788	19,600	7,951	11,926	18,400	-	-
<b>CAPITAL</b>									
12-600-700-01	Capital Assets	0	-	-	-	-	-	-	-
	Subtotal	0	0	-	0	-	-	-	-
<b>TOTAL WATER REVENUE</b>		1,192,941	773,055	1,205,570	569,913	854,869	1,174,068	-	-
<b>TOTAL WATER EXPENDITURES</b>		751,442	539,722	912,318	335,640	503,460	941,949	-	-

# WATER FUND/SANITATION

## PERSONNEL

12-565-522-00	Salaries	145,542	150,513	155,505	100,707	151,061	162,192
	Overtime	3,674		1,936			2,019
	On Call						
12-565-522-10	Employee Merit Bonus	1,710	-	2,304	-	-	2,403
12-565-523-20	FICA/Medicare	11,415	11,514	11,896	7,704	11,556	12,408
12-565-523-30	Pension	4,476	2,207	4,665	1,514	2,270	4,866
12-565-523-40	Health Ins	18,762	19,685	20,794	14,063	21,094	26,007
12-565-526-00	Mutual of Omaha/Life Ins		216	500	144	216	250
12-565-526-20	Unemployment	-	-	-	-	-	-
12-565-533-00	Worker's Comp Expense	5,500	5,197	7,000	3,270	4,906	5,200
		<u>191,079</u>	<u>189,333</u>	<u>204,600</u>	<u>127,402</u>	<u>191,103</u>	<u>215,344</u>

## OPERATING EXPENSES

12-565-526-05	Television	-	-	-	-	-	-
12-565-723-00	Professional Services	15,000	-	5,000	-	-	5,000
12-565-598-00	Reverse 911 System	1,000	700	-	1,030	1,545	-
	Subtotal	<u>16,000</u>	<u>700</u>	<u>5,000</u>	<u>1,030</u>	<u>1,545</u>	<u>5,000</u>

## TOTAL SANITATION REVENUE

TOTAL SANITATION EXPENDITURES	207,079	190,033	209,600	128,432	192,648	220,344
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## TOTAL WATER/ SANITATION REVENUE

TOTAL WATERS/SANITATION EXPENDITURES	1,192,941	773,055	1,205,570	569,913	854,869	1,174,068
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## Transfers In/Out

EXCESS (DEFICIT)	234,420	43,301	83,652	105,841	158,761	11,775
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**ORDINANCE NO. 577**

**AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF CENTER, COLORADO, FOR THE 2026 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees of the Town of Center is preparing an annual budget in accordance with the Local Government Budget Law, and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating expenses is \$314,854 and;

**WHEREAS**, the 2025 valuation for assessment for the Town of Center, as certified by the County Assessor of Saguache County, Colorado, is \$7,733,640 and;

**WHEREAS**, the 2025 valuation for assessment for the Town of Center, as certified by the County Assessor of Rio Grande County, Colorado, is \$5,941,272.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Trustees of the Town of Center, Colorado:

**Section 1:** That for the purpose of meeting all general operating expenses of the Town of Center during the 2026 budget year, there is hereby levied a tax of 23.0242 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2026.

**Section 2:** That the Town Clerk is hereby authorized and directed to certify immediately to the County Commissioners of Saguache County, Colorado, and to the County Commissioners of Rio Grande County, Colorado, the mill levy for the Town of Center as herein determined and set.

**ADOPTED** this 10th day of December, 2025.



**TOWN OF CENTER**

Daniel Gallegos, Mayor

**ATTEST:**

Rose DeHerrera, Town Clerk

**ORDINANCE NO 578**

**AN ORDINANCE APPROPRIATING SUMS OF MONEY TO VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF CENTER, COLORADO, FOR THE 2026 BUDGET YEAR.**

**WHEREAS**, the Town of Center has adopted the 2026 annual budget in accordance with the Local Government Budget Law on December 10<sup>th</sup>, 2025 and;

**WHEREAS**, the Town of Center has made provisions therein for revenues in an amount equal to or greater than the proposed expenditures for the exception of Street Improvement and Conservation Trust Funds as set forth in said budget; and;

**WHEREAS**, it is not only required by law but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

**NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Center, Colorado:**

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

General Fund	\$ 2,342,375
Economic Development Fund	\$ 2,823,500
Light & Power Fund	\$ 2,633,674
Gas Fund	\$ 2,044,074
Water Fund	\$ 1,174,068
Conservation Trust Fund	\$ 25,000
Street Improvement Fund	\$ 187,000
<b>TOTAL:</b>	<b>\$ 11,229,691</b>

**ADOPTED** this 10<sup>th</sup> day of December, 2025

**ATTEST:**



*Rose DeHerrera*

Rose DeHerrera, Town Clerk

**TOWN OF CENTER**

*Daniel Gallegos*

Daniel Gallegos, Mayor



# Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719-754-3497(Phone) • 719-754-3379(Fax)

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## CERTIFICATION OF TAX LEVIES

2026


TO: Board of County Commissioners of Saguache County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Center located in Saguache County based on a total assessed valuation of \$7,733,640 for the year 2026, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 10, 2025, is:

General Operating Expenses: 23.0242 Mills \$178,060

You are hereby authorized and directed to extend said levy upon your tax list.

**IN WITNESS WHEREOF**, I have here unto set my hand and affixed the seal of the Town of Center, Colorado, this 10th Day of December, 2025.

  
\_\_\_\_\_  
Rose DeHerrera, Town Clerk  
Town of Center, Colorado





# Town Of Center

P.O. Box 400 • 294 South Worth • Center, CO 81125 • 719-754-3497(Phone) • 719-754-3379(Fax)

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## CERTIFICATION OF TAX LEVIES

2026

TO: Board of County Commissioners of Rio Grande County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Center located in Rio Grande County based on a total assessed valuation of \$5,941,272 for the year 2026, as is determined and fixed by the Board of Trustees of the Town of Center, Colorado on December 10, 2025, is:

General Operating Expenses: 23.0242 Mills \$136,793

You are hereby authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Center, Colorado, this 10th Day of December, 2025.

Rose DeHerrera, Town Clerk  
Town of Center, Colorado

