TOWN OF LAKE CITY
2027 BUDGET DRAFT 10.21.26

		2023	2024	2025	2025	2026	2026	2027	
	GENERAL FUND	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
	BEGINNING BALANCE	**$1,299,550.00**	**$1,591,078.00**	**$1,742,314.51**	**$1,715,387.00**	**$1,971,535.00**	**$2,056,353.00**	**$2,175,818.55**	
	REVENUES								
							YTD		
	Taxes						**Estimated**		
100-311-000-000	PROPERTY TAX	$63,502.38	$73,940.95	$61,672.28	$62,741.45	$66,081.00	$66,081.00	$69,700.00	Increase due to increased property valuations, 5.5% increase year to year
100-312-000-000	SPECIFIC OWNERSHIP TAX	$5,198.31	$5,171.66	$5,000.00	$5,438.04	$5,000.00	$5,000.00	$5,000.00	
100-313-100-000	SALES TAX	$768,263.07	$784,927.47	$650,000.00	$836,414.21	$650,000.00	$749,000.00	$650,000.00	7/26 down -9.66%/ If pattern holds then $749,000 may be realized for 2026 but could be less
100-314-100-000	MOTOR VEHICLE SALES TAX	$3,994.43	$3,532.60	$3,000.00	$1,846.46	$2,000.00	$1,953.81	$2,000.00	
100-314-200-000	CIGARETTE TAX	$1,682.88	$1,247.15	$900.00	$1,332.07	$900.00	$1,200.00	$900.00	
100-314-300-000	BUILDING USE TAX	$48,018.06	$47,318.93	$40,000.00	$54,368.64	$40,000.00	$45,000.00	$40,000.00	
100-316-100-000	FRANCHISE TAX	$8,906.85	$16,415.11	$10,000.00	$17,858.34	$10,000.00	$15,000.00	$10,000.00	
100-319-000-000	PENALTIES AND INTEREST	$247.85	$221.22	$200.00	$179.30	$200.00	$100.00	$200.00	
	Total Taxes	**$899,813.83**	**$932,775.09**	**$770,772.28**	**$980,178.51**	**$774,181.00**	**$883,334.81**	**$777,800.00**	
	Permits and Fees								
100-321-100-000	LIQUOR LICENSE FEE	$3,320.00	$4,796.00	$2,000.00	$3,945.00	$2,000.00	$2,862.50	$2,000.00	
100-322-100-000	BUILDING PERMITS	$20,208.63	$16,515.38	$10,000.00	$11,721.04	$10,000.00	$13,579.86	$10,000.00	
100-322-110-000	SIGN PERMITS	$83.00	$448.00	$100.00	$162.00	$100.00	$153.00	$100.00	
100-322-200-000	LODGING PERMIT	$12,000.00	$19,660.00	$10,000.00	$19,000.00	$17,000.00	$17,900.00	$17,000.00	
100-322-700-000	DOG LICENSES	$0.00	$147.00	$0.00	$35.00	$0.00	$0.00	$0.00	
100-322-400-000	BUSINESS LICENSE	$1,850.00	$2,035.00	$1,250.00	$4,325.00	$2,000.00	$3,750.00	$2,000.00	
100-322-800-000	SPECIAL USE PERMITS (Conditional Use)	$155.00	$0.00	$0.00	$750.00	$0.00	$600.00	$0.00	
	Total Permits and Fees	**$37,616.63**	**$43,601.38**	**$23,350.00**	**$39,938.04**	**$31,100.00**	**$38,845.36**	**$31,100.00**	
	Intergovernmental Revenue								
100-334-000-000	GRANT MONIES	$108,875.92	$36,257.79	$0.00	$237,221.98	$250,000.00	$340,000.00	$106,000.00	LFVC, San Juan Solstice, Lodging Board, LPC IN 922 Housing Plan
100-334-100-000	MINERAL LEASE/SEVERANCE TAX	$64,092.54	$36,295.57	$1,500.00	$2,551.86	$1,500.00	$10,271.98	$1,500.00	
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESSMENT	$3,861.80	$4,136.71	$1,500.00	$4,173.31	$1,500.00	$4,000.00	$1,500.00	
100-335-200-000	HIGHWAY USERS TAX	$30,090.07	$34,921.57	$25,000.00	$35,291.62	$25,000.00	$34,277.35	$30,000.00	
	Total Intergovernmental Revenue	**$206,920.33**	**$111,611.64**	**$28,000.00**	**$279,238.77**	**$278,000.00**	**$388,549.33**	**$139,000.00**	
	Recreation Program Revenue								
100-347-800-000	RECREATION PROGRAM FEES	$13,380.00	$17,896.00	$11,000.00	$14,525.00	$11,000.00	$10,000.00	$10,000.00	
100-347-810-000	SKI HILL FEES	$16,888.00	$15,780.50	$12,000.00	$7,480.00	$8,000.00	$268.01	$8,000.00	
100-347-811-000	SKI HILL DONATIONS	$5,390.60	$5,532.00	$1,000.00	$4,700.00	$1,000.00	$190.00	$1,000.00	
100-347-812-000	RECREATION PROGRAM DONATIONS	$5,858.89	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	
100-347-813-000	PARKS DONATION	$2,500.00	$2,500.00	$0.00	$11,120.00	$0.00	$78,340.50	$0.00	
100-347-814-000	ARMORY DONATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-347-820-000	ICE WALL EVENTS	$2,818.00	$910.00	$1,500.00	$0.00	$1,500.00	$150.00	$1,500.00	
100-347-825-000	ICE WALL DONATIONS	$16,425.44	$21,425.46	$5,000.00	$32,375.35	$5,000.00	$30,436.87	$20,000.00	2026 YTD donations
	Total Recreation Program Revenue	**$63,260.93**	**$64,043.96**	**$30,500.00**	**$71,700.35**	**$26,500.00**	**$119,385.38**	**$40,500.00**	
	Court Revenue								

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100-351-000-000	COURT FINES	$5,750.00	$6,504.00	$5,000.00	$648.00	$0.00	$1,561.00	$0.00	
100-351-100-000	COURT COSTS	$25.00	$0.00	$0.00	$0.00	$0.00	$30.00	$0.00	
	Total Court Revenue	**$5,775.00**	**$6,504.00**	**$5,000.00**	**$648.00**	**$0.00**	**$1,591.00**	**$0.00**	
	Other Revenue								
100-341-300-000	ZONING AND SUBDIVISION FEES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-341-800-000	SALES OF COPIES	$0.00	$87.50	$0.00	$0.00	$0.00	$2.25	$0.00	
100-361-100-000	EARNINGS ON DEPOSITS	$13,466.42	$31,986.70	$10,000.00	$33,708.07	$10,000.00	$35,000.00	$25,000.00	if interest rates hold or go higher then we should realize at least $25,000 in 2027
100-362-200-000	FACILITY RENTAL FEES	$4,860.00	$4,580.00	$4,000.00	$9,087.25	$4,000.00	$6,220.00	$4,000.00	
100-362-210-000	ENCROACHMENT FEES	$5,000.00	$6,400.00	$1,000.00	$12,440.60	$1,000.00	$2,200.00	$1,000.00	
100-364-000-000	REFUNDS - REVENUE	$484.80	$143.04	$0.00	$1,806.00	$0.00	$1,184.21	$0.00	
100-365-000-000	EMPLOYEE HOUSING RENT	$4,500.00	$5,100.00	$5,100.00	$5,100.00	$6,000.00	$6,000.00	$6,000.00	
100-366-100-000	HISTORIC PRESERVATION/COA	$1,254.00	$600.00	$500.00	$1,150.00	$500.00	$800.00	$500.00	
100-367-200-000	DONATIONS	$9,370.90	$1,364.97	$0.00	$15,200.00	$0.00	$100.00	$0.00	
100-369-000-000	MISC. REVENUES	$17,720.36	$6,422.47	$1,000.00	$10,835.90	$1,000.00	$4,193.87	$1,600.00	includes $600 for 8th street lease
100-370-000-000	TRANSFER FROM OTHER FUNDS	$0.00	$51,543.39	$227,635.84	$228,619.84	$0.00	$0.00	$0.00	
	Total Other Revenue	**$56,656.48**	**$108,228.07**	**$249,235.84**	**$317,947.66**	**$22,500.00**	**$55,700.33**	**$38,100.00**	
	TOTAL REVENUES	**$1,270,043.20**	**$1,266,764.14**	**$1,106,858.12**	**$1,689,651.33**	**$1,132,281.00**	**$1,487,406.21**	**$1,026,500.00**	
	EXPENDITURES	**2023**	**2024**	**2025**	**2025**	**2026**	**2026**	**2027**	
		Actual	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
	Board of Trustees								
100-411-100-111	SALARIES BOT	$5,600.00	$6,800.00	$9,000.00	$7,500.00	$9,000.00	$9,000.00	$9,000.00	
100-411-100-144	FICA-MEDICARE-BOT	$81.26	$98.66	$130.50	$108.81	$130.50	$130.50	$130.50	
100-411-100-145	PERA - BOT	$826.56	$1,005.04	$1,330.00	$1,110.81	$1,330.00	$1,427.40	$1,515.60	2027 PERA 16.84%
100-411-100-330	PUBLICATIONS, DUES, MEMBERSHIPS & SUBS - BOT	$381.20	$3,044.00	$4,500.00	$4,143.20	$4,500.00	$4,416.00	$4,600.00	Region 10 ($1089), Hinsdale County Historical Society($75), Lake City Chamber of Commerce ($100), CML ($810) Memberships go here, Silverworld ($50) Also all BOT ad's go here
100-411-100-347	COMPUTER HARDWARE - BOT	$5,587.24	$1,787.82	$5,000.00	$0.00	$5,000.00	$0.00	$5,000.00	
100-411-100-348	COMPUTER SOFTWARE - BOT	$0.00	$7,255.67	$7,500.00	$2,679.00	$3,500.00	$3,000.00	$3,500.00	Zoom Cloud Recording monthly sub of $40($480), Zoom Annual $2,300.
100-411-100-349	CELL SERVICE FOR BOT IPADS	$109.14	$1,251.18	$1,500.00	$1,075.68	$1,500.00	$1,200.00	$1,500.00	Verizon Cell Service for IPADS
100-411-100-350	PROFESSIONAL SERVICES - BOT	$5,231.25	$5,837.50	$7,500.00	$0.00	$7,500.00	$2,550.40	$127,500.00	Phase Housing Plan Implementation, $100,000 paid for by LPC incentive grant $100,000, $26,750 match for ADU grant(Asking for a reduced match which if granted will be $13,910)
100-411-100-370	TRAVEL, TRAINING, MEETINGS- BOT	$8,552.61	$5,732.34	$12,000.00	$8,751.82	$12,000.00	$6,567.48	$10,000.00	
100-411-100-397	CONTRACT PAYMENTS- BOT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-411-100-400	BOT DONATIONS	$97,356.75	$30,275.00	$31,564.00	$31,764.00	$18,500.00	$18,800.00	$5,000.00	Besides DIRT $5500 & Marketing Committee $2500 budegeted elsewhere, $5,000 comfortable max for donations which is what the chamber asks for
100-411-100-495	MISC.EXPENSES - BOT	$301.17	$83.66	$1,000.00	$441.04	$1,000.00	$39.15	$3,500.00	For August Celebration
	Total Board of Trustees	**$124,027.18**	**$63,170.87**	**$81,024.50**	**$57,574.36**	**$63,960.50**	**$47,130.93**	**$171,246.10**	

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	Administration								
100-411-400-111	SALARIES - TOWN ADMIN	$48,413.26	$64,277.38	$116,000.00	$97,551.20	$116,000.00	$112,000.00	$116,000.00	includes 3% COLA. $1300 in overtime,
100-411-400-142	WORKMEN'S COMP	$3,511.00	$7,677.00	$7,500.00	$7,088.50	$7,500.00	$7,500.00	$7,500.00	
100-411-400-143	HEALTH INSURANCE	$18,329.80	$19,126.80	$22,231.80	$19,285.04	$21,500.00	$21,500.00	$21,461.76	decreased slightly due to new allocations for Deputy Clerk 50/50 and town manager 70/30
100-411-400-144	FICA - TOWN ADMIN	$631.23	$888.50	$1,700	$1,358.35	$1,700	$1,624	$1,682	
100-411-400-145	PERA - TOWN ADMIN	$6,484.31	$9,282.90	$17,300	$12,460	$18,328	$17,696	$19,534	PERA increased to 16.84% 2027
100-411-400-210	OFFICE SUPPLIES	$1,850.78	$1,474.41	$2,000.00	$1,731.03	$2,000.00	$1,000.00	$2,000.00	Longer-Term Office Items
100-411-400-220	OPERATING SUPPLIES - TOWN ADMIN	$1,014.15	$1,280.79	$1,500.00	$769.23	$1,500.00	$1,200.00	$1,500.00	Short-Term Items we Consume
100-411-400-230	R&M SUPPLIES - TOWN HALL	$25.99	$93.33	$200.00	$0.00	$200.00	$0.00	$200.00	
100-411-400-231	R&M SUPPLIES - EMPLOYEE HOUSE	$1,629.46	$1,927.92	$0.00	$1,122.00	$0.00	$0.00	$1,500.00	Auditor said we need a non-capital expense account for non-capital repairs and maintenance
100-411-400-311	POSTAGE	$653.54	$993.33	$1,100.00	$1,304.12	$2,000.00	$1,500.00	$2,000.00	
100-411-400-320	PRINTING AND COPYING	$3,438.33	$4,539.65	$4,500.00	$4,150.19	$4,500.00	$6,150.00	$6,000.00	Xerox Financial Services Xerox C8145 Rental , PDS Xerox Usage, Civicplus Municode Supplemental pages
100-411-400-330	PROFESSIONAL DUES, SUBS, MEMBERSHIPS	$28,047.51	$434.27	$2,000.00	$1,651.68	$3,000.00	$1,993.99	$3,000.00	CMCA,CCCMA. IMCA, IIMC , Consolidated Communications Network Memberships ,
100-411-400-331	LEGAL NOTICES - TOWN HALL	$4,309.00	$2,917.80	$5,000.00	$3,669.00	$5,000.00	$5,100.00	$5,000.00	Ordinances, Resolutions, Public Hearings, Public Notices, Bills Payable
100-411-400-345	TELEPHONE - TOWN HALL	$2,260.27	$1,062.92	$1,100.00	$1,153.21	$1,100.00	$1,008.00	$1,100.00	Commwest Bills $84 a month
100-411-400-346	EMPLOYEE CELLPHONE -Town Admin	$3,912.97	$1,261.08	$2,000.00	$1,135.13	$2,000.00	$1,235.00	$2,000.00	Verizon Town Admin and Parks and Rec Cellphones go here.
100-411-400-347	COMPUTER/SOFTWARE SUB's - Town Admin	$10,401.23	$18,854.58	$20,000.00	$29,292.19	$27,500.00	$30,000.00	$30,500.00	Granicus $5,000, Microsoft, CGW, Adobe, Caselle, Mccafee, Idrive, Municode, IamGIS Half $2,331,SIPA Google $840, Streamline $8190
100-411-400-348	COMPUTER & IT HARDWARE - Town Admin	$0.00	$7,115.46	$1,500.00	$1,028.00	$1,500.00	$183.97	$1,500.00	
100-411-400-350	PROFESSIONAL SERVICES - TOWN HALL	$8,615.00	$16,217.50	$22,000.00	$12,658.50	$16,500.00	$1,954.88	$16,500.00	Surveying of Streets, DIRT Grant Writing $12,000 Etc, think we should ask Kristi if she will continue to assist us with grants
100-411-400-352	LEGAL SERVICES	$26,874.50	$20,975.85	$25,000.00	$20,624.50	$25,000.00	$21,000.00	$25,000.00	
100-411-400-354	AUDITING	$7,350.00	$7,875.00	$9,050.00	$9,050.00	$9,550.00	$9,550.00	$9,550.00	
100-411-400-360	R&M SERVICES - TOWN HALL	$0.00	$0.00	$500.00	$0.00	$500.00	$0.00	$500.00	
100-411-400-361	R&M SERVICES- EMPLOYEE HOUSE	$1,431.05	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	Auditor said we need a non-capital expense account for non-capital repairs and maintenance
100-411-400-370	TRAVEL, TRAINING, MEETINGS - TOWN HALL	$5,737.97	$6,850.03	$10,000.00	$10,432.88	$10,000.00	$8,200.00	$10,000.00	CPM, Clerks Institute, CML conference, Other Training, and Staff Meetings/Events
100-411-400-495	MISC EXPENSES	$347.80	$5,755.80	$2,000.00	$4,258.00	$2,000.00	$2,281.18	$2,000.00	
100-411-400-496	REFUNDS - Payport Credit Cards	$0.00	$486.80	$0.00	$420.07	$0.00	$386.00	$0.00	
100-411-400-510	INSURANCE - TOWN HALL	$13,025.48	$26,196.82	$22,235.00	$22,232.24	$23,500.00	$23,500.00	$17,800.00	CIRSA Insurance

100-411-400-520	INSURANCE DEDUCTIBLE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-411-400-947	OFFICE EQUIPMENT	$0.00	$0.00	$500.00	$0.00	$500.00	$200.00	$500.00	
	Total Administration	**$198,294.63**	**$227,565.92**	**$296,916.80**	**$264,424.66**	**$302,878.00**	**$276,763.02**	**$305,828.16**	
	Municipal Court								
100-412-100-111	SALARIES - MC	$7,200.00	$7,524.00	$7,750.00	$7,730.91	$7,982.50	$7,982.50	$8,221.98	3% COLA
100-412-100-144	FICA - MC	$104.40	$109.08	$113.00	$112.05	$126.12	$115.75	$119.22	
100-412-100-145	PERA - MC	$1,062.72	$1,112.04	$1,150.00	$1,144.90	$1,261.24	$1,261.24	$1,384.58	
100-412-100-330	PUBLICATIONS,DUES,SUBS - MC	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00	
100-412-100-370	TRAVEL - MC	$0.00	$0.00	$750.00	$0.00	$750.00	$750.00	$750.00	
100-412-100-495	MISC EXPENSE - MC	$100.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00	
	Total Municipal Court	**$8,467.12**	**$8,745.12**	**$10,863.00**	**$8,987.86**	**$11,219.86**	**$11,209.48**	**$11,575.77**	
	Elections								
100-414-000-111	ADMIN CONTRACT-ELECT	$0.00	$2,000.00	$0.00	$0.00	$6,000.00	$6,000.00	$0.00	PERA CONTRIBUTIONS - 2024, 2026
100-414-000-220	OPERATING SUPP-ELECT	$0.00	$0.00	$0.00	$0.00	$2,500.00	$2,177.55	$0.00	
100-414-000-352	LEGAL FEES-ELECT	$0.00	$0.00	$0.00	$0.00	$500.00	$0.00	$0.00	
	Total Elections	**$0.00**	**$2,000.00**	**$0.00**	**$0.00**	**$9,000.00**	**$8,177.55**	**$0.00**	
	Community Facilities and Parks								
100-419-400-220	OPERATING SUPPLIES	$22,769.62	$15,808.12	$10,500.00	$9,760.50	$10,500.00	$12,761.83	$11,000.00	
100-419-400-223	JANITORIAL SUPPLIES	$2,721.65	$3,789.96	$3,500.00	$2,395.96	$3,500.00	$3,772.02	$3,800.00	
100-419-400-230	R&M SUPPLIES	$1,138.28	$1,691.81	$2,000.00	$5,100.36	$3,000.00	$2,500.00	$3,000.00	
100-419-400-341	ELECTRICITY	$12,643.57	$15,530.24	$10,980.00	$6,709.98	$8,500.00	$7,000.00	$7,500.00	
100-419-400-344	PROPANE	$16,967.78	$13,210.40	$17,000.00	$11,922.96	$15,000.00	$12,000.00	$13,000.00	2026-2027 Business agreement $1.99 per gallon
100-419-400-350	PROFESSIONAL SERVICES - P&R	$2,512.42	$1,099.98	$12,284.00	$12,500.00	$7,000.00	$6,980.00	$7,100.00	Armory Generator Maintanence$2010 /Backlow prevention test for parks and armory $3000, Armory Kitchen Hood inspection $1,300, total $7,000
100-419-400-351	WEED MITIGATION	$0.00	$0.00	$0.00	$0.00	$6,000.00	$5,940.00	$6,000.00	
100-419-400-357	R&M SERVICES-TREES	$12,810.00	$0.50	$15,000.00	$15,133.00	$15,000.00	$15,101.35	$15,200.00	
100-419-400-358	R&M MOTOR VEHICLE SERVICES	$0.00	$84.97	$1,500.00	$133.49	$1,500.00	$135.00	$1,500.00	For Park and Rec Suburban Repairs
100-419-400-359	R&M MOTOR VEHICLE SUPPLIES	$0.00	$0.00	$1,500.00	$366.84	$1,500.00	$1,346.14	$1,500.00	For Park and Rec Suburban Repairs
100-419-400-360	R&M SERVICES	$4,939.25	$3,267.89	$8,000.00	$5,207.24	$8,000.00	$1,959.73	$6,500.00	
100-419-400-361	TRASH COLLECTION	$11,077.88	$10,185.15	$11,000.00	$6,853.95	$11,000.00	$4,876.80	$11,000.00	
100-419-400-397	PLAYGROUND EQUIPMENT	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$0.00	$5,000.00	Dunk Tank $5,000
	Total Community Facilities and Parks	**$87,580.45**	**$64,669.02**	**$98,264.00**	**$76,084.28**	**$95,500.00**	**$74,372.87**	**$92,100.00**	
	Streets and Alleys								
100-431-400-230	R&M SUPPLIES - INCLUDING DRAINAGE S&A	$890.72	$243.37	$3,000.00	$5,885.30	$3,000.00	$2,910.22	$10,000.00	additional $7,000 for Culverts
100-431-400-231	STREET SURFACE - DUST CONTROL - S&A	$13,459.60	$21,285.60	$22,000.00	$19,594.98	$22,000.00	$20,852.31	$22,000.00	Magchloride (Hopefully $22,000 will cover 2027 cost)
100-431-400-312	FREIGHT - S&A	$0.00	$0.00	$0.00	$0.00	$2,500.00	$1,075.00	$2,500.00	Freight charges of gravel and S&A supplies
100-431-400-350	PROFESSIONAL SERVICES - S&A	$0.00	$1,912.50	$3,000.00	$0.00	$3,000.00	$0.00	$3,000.00	Surveying of streets to reclaim right of way for additional parking
100-431-400-358	R&M MOTOR VEHICLE SERVICES - Caselle New Acct	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500	For 2019 Chevy
100-431-400-359	R&M MOTOR VEHICLE SUPPLIES - Caselle New Acct	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500	For 2019 Chevy
100-431-400-360	R&M SERVICES - S&A	$0.00	$5,949.00	$5,000.00	$998.49	$5,000.00	$4,378.16	$5,000.00	
100-431-400-365	STREET LIGHTS - S&A	$8,274.82	$151.48	$1,000.00	$77.51	$1,000.00	$0.00	$1,000.00	

100-431-400-370	STREET SIGNS - S&A	$12,748.27	$243.16	$2,500.00	$1,291.58	$2,500.00	$475.56	$2,500.00	
100-431-400-452	GRAVEL & ASPHALT PATCH - S&A	$4,260.00	$2,040.00	$5,000.00	$4,394.31	$5,000.00	$2,898.41	$35,000.00	$30,000 more for gravel and asphalt patch, estimated to be $5000 per block worth of gravel to regrade a gravel road
100-431-400-453	MISCELLANEOUS - Maintenance of Condition - S&A	$20,629.00	$21,591.00	$23,000.00	$13,588.00	$23,000.00	$21,908.47	$30,000.00	Hinsdale County Road & Bridge for Grading and Mag Application, $7000 more for additional road work in ball flats to restore dirt roads affected by flash flood(waiting for cost confirmation)
100-431-500-200	FUEL - S&A	$0.00	$3,095.10	$2,500.00	$1,890.15	$2,500.00	$2,138.60	$2,500.00	For plowing, grading, etc.
100-431-500-230	R&M SUPPLIES - SNOW REMOVAL - S&A	$2,580.00	$10,139.53	$10,000.00	$5,937.48	$10,000.00	$6,328.23	$10,000.00	2026 $5,500 purchase of new blade for skid steer
100-431-500-360	R&M SERVICES - SNOW REMOVAL - S&A	$10,627.22	$24,105.99	$20,000.00	$4,104.00	$20,000.00	$0.00	$20,000.00	
100-431-500-361	R&M SUPPLIES - PEDESTRIAN BRIDGES	$0.00	$0.00	$1,000.00	$0.00	$2,500.00	$0.00	$2,500.00	Pedestrian Bridge Maintenance
100-431-800-111	SALARIES S&A	$34,189.40	$56,723.31	$61,000.00	$54,006.32	$61,000.00	$50,000.00	$61,000.00	Includes $5,000 in overtime if needed and 3% COLA
100-431-800-143	HEALTH INSURANCE S&A	$0.00	$0.00	$11,115.90	$10,463.16	$10,800.00	$10,800.00	$12,072.24	13% increase
100-431-800-144	FICA/MEDICARE S&A	$489.97	$812.02	$884.50	$772.56	$884.50	$725.00	$884.50	
100-431-800-145	PERA S&A	$4,921.83	$8,250.63	$9,015.80	$7,909.36	$9,638.00	$7,900.00	$10,272.40	PERA 2027 16.84%
100-431-800-146	TREASURER'S FEE- S&A ADMIN	$1,265.35	$1,227.59	$1,300.00	$1,235.43	$1,300.00	$1,211.26	$1,300.00	All Treasurer Fees Go Here
100-431-800-340	ELECTRICITY -5TH ST PED BRIDGE - S&A	$480.59	$497.00	$525.00	$522.00	$575.00	$575.00	$575.00	
100-431-800-350	PROFESSIONAL SERVICES - S&A	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-431-800-495	DRAINAGE R&M SERVICES-S&A	$230.00	$704.75	$2,500.00	$1,468.00	$2,500.00	$0.00	$2,500.00	
	Total Streets and Alleys	**$115,046.77**	**$158,972.03**	**$184,341.20**	**$134,138.63**	**$188,697.50**	**$134,176.22**	**$237,604.14**	
	Round Top Mountain Communications Site								
100-432-000-350	ROUND TOP PROFESSIONAL SERVICES	$0.00	$2,127.97	$2,500.00	$2,000.00	$2,500.00	$0.00	$2,500.00	Repair/Replace EBS system
100-436-000-360	ROUND TOP REPAIR AND MAINTENANCE	$5,263.76	$2,854.75	$2,500.00	$329.45	$2,500.00	$0.00	$2,500.00	Repair/Replace EBS system
	Total Round Top Mountain Communications Site	**$5,263.76**	**$4,982.72**	**$5,000.00**	**$2,329.45**	**$5,000.00**	**$0.00**	**$5,000.00**	
	Recreation Program								
100-451-100-111	SALARIES - P&R	$99,246.24	$111,539.01	$117,280.00	$115,138.81	$121,000.00	$125,000.00	$128,275.00	Incudes 3% COLA and $2,500 in overtime if part time P&R and Part Ice Wall is not able to work as much as budgeted which is what happened this year
100-451-100-112	SALARIES - PT Parks and Rec Seasonal - P&R	$10,003.25	$2,161.60	$7,250.00	$5,268.20	$7,250.00	$3,712.00	$7,250.00	
~~**100-451-100-113**~~	~~PT ICE WALL - P&R~~	$1,072.00	$4,965.00	~~$0.00~~	~~$0.00~~	~~$0.00~~	~~$0.00~~	~~$0.00~~	
100-451-100-142	WORKERS COMPENSATION - P&R	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-100-143	HEALTH INSURANCE - P&R	$20,687.60	$21,763.20	$24,702.00	$24,619.20	$23,805.00	$23,805.00	$26,827.20	13% increase
100-451-100-144	FICA - P&R	$1,612.42	$1,698.84	$1,815.00	$1,723.92	$1,859.63	$1,866.32	$1,965.11	
100-451-100-145	PERA - P&R	$16,250.83	$17,243.08	$18,500.00	$17,832.24	$20,263.50	$20,336.50	$22,822.41	16.84% Employer Contribution
100-451-100-224	RECREATION SUPPLIES - P&R	$18,829.75	$18,949.44	$15,000.00	$7,659.21	$15,000.00	$7,360.48	$15,000.00	
100-451-100-225	FUEL - P&R	$0.00	$399.79	$1,000.00	$1,327.42	$1,700.00	$1,515.60	$1,700.00	
100-451-100-360	R & M SERVICES - P&R	$2,049.37	$464.34	$500.00	$0.00	$500.00	$282.50	$500.00	
100-451-100-370	TRAVEL, TRAINING AND MEETINGS - P&R	$1,603.30	$1,116.22	$2,000.00	$657.37	$1,150.00	$295.80	$1,150.00	
100-451-100-495	REFUNDS - P&R - Gym Memberships	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-100-496	MISCELLANEOUS - P&R	$0.00	$1,803.64	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Recreation Program	**$171,354.76**	**$182,104.16**	**$188,047.00**	**$174,226.37**	**$192,528.13**	**$184,174.20**	**$205,489.72**	
	Ski Hill Program								

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100-451-200-111	SALARIES	$7,469.40	$9,263.50	$11,500.00	$8,339.10	$11,500.00	$413.00	$11,500.00	
100-451-200-144	FICA-MEDICARE	$108.29	$134.31	$167.00	$120.94	$167.00	$5.99	$166.75	
100-451-200-145	PERA	$1,102.51	$1,369.15	$1,700.00	$1,235.02	$1,817.00	$65.26	$1,936.60	2027 PERA increased to 16.84%
100-451-200-220	OPERATING SUPPLIES	$3,459.90	$3,948.57	$6,200.00	$1,259.47	$6,200.00	$53.55	$6,200.00	
100-451-200-230	R&M SUPPLIES	$5,128.04	$3,719.73	$2,500.00	$1,458.26	$2,500.00	$0.00	$2,500.00	
100-451-200-330	PUBLICITY, SUBSCRIPTIONS & DUES	$829.04	$835.28	$900.00	$764.88	$900.00	$209.93	$900.00	Garmin, USAA
100-451-200-341	ELECTRICITY	$990.48	$954.51	$1,200.00	$793.75	$1,100.00	$462.88	$1,100.00	
100-451-200-345	TELEPHONE	$468.64	$796.51	$750.00	$865.96	$950.00	$620.32	$950.00	
100-451-200-350	PROF. SERVICES	$660.00	$0.00	$500.00	$0.00	$500.00	$243.36	$500.00	
100-451-200-358	INSPECTIONS	$764.81	$1,612.33	$1,600.00	$2,317.73	$1,600.00	$0.00	$1,600.00	
100-451-200-360	R&M SERVICES	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$89.71	$1,000.00	
100-451-200-370	TRAVEL AND MEETINGS	$928.07	$629.55	$900.00	$0.00	$900.00	$0.00	$900.00	
100-451-200-495	MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-200-593	PERMITS	$1,100.00	$1,098.00	$1,100.00	$1,203.02	$1,100.00	$0.00	$1,100.00	
	Total Ski Hill Program	**$23,009.18**	**$24,361.44**	**$30,017.00**	**$18,358.13**	**$30,234.00**	**$2,164.00**	**$30,353.35**	
	Ice Wall Program								
100-451-300-111	SALARIES - ICE WALL	$0.00	$0.00	$6,000.00	$4,043.00	$6,900.00	$1,815.40	$4,500.00	To Cover Additional Hours To Maintain Expansions If we have someone to help
100-451-300-144	FICA-MEDICARE - ICE WALL	$0.00	$0.00	$87.00	$58.62	$100.05	$26.31	$65.25	
100-451-300-145	PERA - ICE WALL	$0.00	$0.00	$900.00	$598.77	$1,090.20	$286.81	$757.80	
100-451-300-220	OPERATING SUPPLIES - ICE WALL	$0.00	$0.00	$4,250.00	$11,730.76	$7,500.00	$8,071.29	$7,500.00	
100-451-300-230	R&M SUPPLIES - ICE WALL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-300-330	PUBLICITY, SUBSCRIPTIONS & DUES - ICE WALL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-300-341	ELECTRICITY - ICE WALL	$0.00	$0.00	$11,300.00	$10,435.71	$17,000.00	$16,000.00	$17,000.00	Estimated Cost with Expansions
100-451-300-350	PROFESSIONAL SERVICES - ICE WALL	$0.00	$0.00	$200.00	$0.00	$200.00	$134.11	$200.00	
100-451-300-358	INSPECTIONS - ICE WALL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-451-300-360	SANITATION SERVICES - ICE WALL	$0.00	$0.00	$3,500.00	$6,201.95	$5,000.00	$6,075.00	$6,100.00	Porta-Potty Pumping
100-451-300-370	TRAVEL AND MEETINGS - ICE WALL	$0.00	$0.00	$450.00	$831.84	$700.00	$0.00	$700.00	Mileage for Parts
100-451-300-495	EVENTS - ICE WALL	$0.00	$0.00	$1,500.00	$140.00	$1,500.00	$5,736.85	$7,000.00	Prizes, food, rental fees for Ice Festival, also can we budget $1000.0 more to cover travel for guest speaker?
100-451-300-593	PERMITS - ICE WALL	$0.00	$0.00	$200.00	$0.00	$200.00	$126.60	$200.00	BLM Ice Festival Fee
	Total Ice Wall Program	**$0.00**	**$0.00**	**$28,387.00**	**$34,040.65**	**$40,190.25**	**$38,272.37**	**$44,023.05**	
	Marketing								
100-455-100-330	Hinsdale County Marketing	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	
100-455-100-340	DIRT/Main Street	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,500.00	
100-455-100-350	Social Media Marketing - Ice Wall/Ski Hill	$0.00	$3,025.00	$2,500.00	$3,475.00	$2,500.00	$1,282.14	$7,500.00	Social Media Ads Ice Wall and Ski Hill, Possible +$5,000 for social media management, waiting to get
	Total Marketing	**$7,500.00**	**$10,525.00**	**$10,000.00**	**$10,975.00**	**$10,000.00**	**$8,782.14**	**$15,500.00**	
	Historic Preservation								
100-460-100-370	TRAVEL, TRAINING AND MEETINGS	$428.00	$1,524.93	$1,500.00	$2,099.18	$1,500.00	$987.00	$1,500.00	
100-460-100-397	COMMISSION EXPENSE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
100-460-100-495	MISCELLANEOUS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Historic Preservation	**$428.00**	**$1,524.93**	**$1,500.00**	**$2,099.18**	**$1,500.00**	**$987.00**	**$1,500.00**	
	Contract Payments								

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100-480-310-397	Hinsdale County Sheriff	$99,932.26	$94,991.32	$97,620.00	$87,620.00	$100,550.00	$70,000.00	$70,000.00	2027 ? + 3% = $72,100
100-480-330-397	Building Inspector	$21,855.00	$22,511.00	$23,185.97	$23,186.00	$23,882.00	$23,882.00	$24,598.00	3% increase per IGA
100-480-350-397	Fire Marshall	$0.00	$0.00	$10,000.00	$0.00	$0.00	$0.00	$0.00	
	Total Contract Payments	**$121,787.26**	**$117,502.32**	**$130,805.97**	**$110,806.00**	**$124,432.00**	**$93,882.00**	**$94,598.00**	
		2023	**2024**	**2025**	**2025**	**2026**	**2026**	**2027**	
		Actual	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
	Capital Improvements Expenses								2027 Contributions to Cap Savings
100-485-000-000	ASSET INVENTORY/CAPITAL IMPROVEMENTS PLAN	$0.00	$54,905.00	$14,659.00	$14,659.00	$0.00	$0.00	$0.00	$0.00
100-485-000-100	ARMORY CAPITAL IMPROVEMENTS	$36,832.62	$9,002.21	$50,136.71	$18,420.10	$25,136.71	$40,988.97	$5,000.00	$5,000.00
100-485-000-140	S&A NEW VEHICLE	$0.00	$0.00	$9,000.00	$9,619.63	$3,500.00	$0.00	$7,000.00	$3,500.00
100-485-000-150	S&A HEAVY EQUIPMENT	$0.00	$0.00	$5,000.00	$0.00	$15,000.00	$0.00	$30,000.00	$15,000.00
100-485-000-356	ICE WALL CAPITAL IMPROVEMENTS	$0.00	$60,970.04	$39,147.00	$47,638.12	$2,500.00	$5,354.54	$2,500.00	$2,500.00
100-485-000-600	DUMP TRUCKS	$0.00	$0.00	$10,000.00	$0.00	$20,000.00	$0.00	$70,000.00	$50,000.00
100-485-000-800	SKI HILL CAPITAL IMPROVEMENTS	$0.00	$0.00	$10,000.00	$0.00	$30,000.00	$0.00	$40,000.00	$10,000.00
100-485-000-810	STREETS & ALLEYS CAP. IMPROVEMENTS	$12,412.50	$34,000.00	$5,000.00	$0.00	$10,000.00	$0.00	$15,000.00	$5,000.00
100-485-000-850	PARKS AND RECREATION CAP. IMPROVEMENTS	$5,000.00	$0.00	$62,050.00	$74,550.00	$119,650.00	$135,425.22	$0.00	$0.00
100-485-000-901	EMPLOYEE HOUSING CAP. IMPROVEMENTS	$0.00	$0.00	$10,000.00	$6,432.13	$13,365.00	$1,080.15	$12,284.85	$0.00
100-485-000-910	LAKE FORK HOUSING CAP. IMPROVEMENTS PROJECT	$0.00	$0.00	$247,643.00	$197,411.93	$310,000.00	$305,000.00	$0.00	$0.00
	Total GF Capital Improvements Expenses	**$54,245.12**	**$158,877.25**	**$462,635.71**	**$368,730.91**	**$549,151.71**	**$487,848.88**	**$181,784.85**	$91,000.00
	Total GF Contributions to Capital Savings	$50,000.00	$107,500.00	$105,000.00	$110,284.00	$108,500.00	$108,500.00	$91,000.00	
	TOTAL EXPENSES	**$967,004.23**	**$1,132,500.78**	**$1,632,802.18**	**$1,373,059.48**	**$1,624,291.94**	**$1,367,940.66**	**$1,396,603.15**	
	ENDING BALANCE	**$1,602,588.97**	**$1,725,341.36**	**$1,216,370.45**	**$2,031,978.85**	**$1,479,524.06**	**$2,175,818.55**	**$1,805,715.40**	
	CONSERVATION TRUST FUND	**2023**	**2024**	**2025**	**2025**	**2026**	**2026**	**2027**	
		Actual	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
	BEGINNING BALANCE	**$7,391.57**	**$13,407.56**	**$18,705.34**	**$16,456.00**	**$14,121.48**	**$14,122.00**	**$19,147.57**	
	Revenue								
300-334-000-000	CTF Remittance	$5,990.00	$5,258.39	$4,000.00	$5,123.89	$4,000.00	$5,000.00	$4,000.00	
300-361-100-000	Earnings on Deposits	$25.99	$39.39	$20.00	$41.59	$20.00	$25.57	$20.00	
	Total Revenue	**$6,015.99**	**$5,297.78**	**$4,020.00**	**$5,165.48**	**$4,020.00**	**$5,025.57**	**$4,020.00**	
300-452-000-365	**Capital Improvement Project**	$0.00	$0.00	$0.00	$0.00	$16,000.00	$0.00	$20,000.00	What Park project in 2027? Simple Warming Hut design?
300-452-000-350	**Professional Services - Town Bathroom**	$0.00	$0.00	$16,000.00	$7,500.00	$0.00	$0.00	$0.00	
	Total Expenses	**$0.00**	**$0.00**	**$16,000.00**	**$7,500.00**	**$16,000.00**	**$0.00**	**$20,000.00**	
	ENDING BALANCE	**$13,407.56**	**$18,705.34**	**$6,725.34**	**$14,121.48**	**$2,141.48**	**$19,147.57**	**$3,167.57**	
	WATER AND SEWER FUND	**2023**	**2024**	**2025**	**2025**	**2026**	**2026**	**2027**	
		Actual	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
	BEGINNING BALANCE	**$1,423,914.00**	**$1,261,516.00**	**$1,259,055.89**	**$1,340,459.00**	**$1,585,514.00**	**$1,585,514.00**	**$1,585,514.00**	
									`
	WATER & SEWER REVENUE								
							YTD		
	Intergovernmental Revenue						Estimated		
600-334-000-000	DESIGN & ENGINEERING GRANT	$204,962.57	$95,037.43	$0.00	$0.00	$0.00	$0.00	$0.00	

600-334-100-000	GRANT MONIES	$0.00	$109,162.73	$1,125,000.00	$719,308.81	$1,084,111.00	$1,093,111.00	$0.00	EIAF 9564 and 41% of Loan Reimbursements for forgiveable loan portion, 2026 843,111 DOLA WWTP grant, 250,000 NDME Generator grant
	Total Intergovernmental Revenue	**$204,962.57**	**$204,200.16**	**$1,125,000.00**	**$719,308.81**	**$1,084,111.00**	**$1,093,111.00**	**$0.00**	
	Water & Sewer Revenue								
600-341-800-000	CHARGES FOR SERVICES	$0.00	$4,113.57	$500.00	$4,388.88	$500.00	$900.00	$500.00	Scoping Service Lines $100, Sewer Jetting Service Lines $400 an hour will go here
600-344-100-000	WATER SALES	$360,643.86	$401,743.32	$410,000.00	$418,358.31	$420,000.00	$421,000.00	$433,000.00	2027 3.0% Increase - 2026 Estimated
600-344-200-000	SEWER REVENUES	$318,312.88	$405,929.15	$575,000.00	$577,667.78	$595,000.00	$596,000.00	$615,000.00	2027 SFR & Low Commercial 3.0% Medium & High commercial and RV 5% Increase - 2026 estimated
600-344-300-000	WATER TAP CONNECTION CHARGES	$0.00	$0.00	$6,000.00	$12,000.00	$6,000.00	$6,000.00	$6,000.00	
600-344-400-000	SEWER TAP CONNECTION CHARGES	$7,000.00	$7,000.00	$7,000.00	$14,000.00	$7,000.00	$14,000.00	$7,000.00	
600-344-500-000	WATER METER SALES	$6,988.31	-$226.84	$1,500.00	$5,979.70	$1,500.00	$5,397.96	$1,500.00	
600-344-600-000	W&S TAP INSPECTION FEES	$650.00	$100.00	$150.00	$400.00	$150.00	$150.00	$150.00	
	Total Water & Sewer Revenue	**$693,595.05**	**$818,659.20**	**$1,000,150.00**	**$1,032,794.67**	**$1,030,150.00**	**$1,043,447.96**	**$1,063,150.00**	
	Other Water and Sewer Revenue								
600-361-000-000	EARNINGS ON DEPOSITS	$19,718.11	$39,682.20	$10,000.00	$36,787.73	$10,000.00	$38,000.00	$25,000.00	if interest rates hold or go higher then we should realize at least $25,000 in 2027
600-361-100-000	EARNINGS ON ACCTS RECEIVABLE	$1,621.87	$2,036.99	$2,000.00	$1,755.01	$2,000.00	$1,500.00	$2,000.00	
600-364-000-000	REFUNDS	$0.00	$0.00	$0.00	$11,660.15	$0.00	$0.00	$0.00	
600-369-000-000	MISCELLANEOUS REVENUES	$80.87	$237.00	$200.00	$13,635.96	$200.00	$627.00	$200.00	
600-370-000-000	EMPLOYEE HOUSING RENT	$4,500.00	$5,100.00	$5,100.00	$5,100.00	$6,000.00	$6,000.00	$6,000.00	
600-380-100-000	TRANSFERS FROM OTHER FUNDS	$0.00	$21,132.06	$129,446.28	$129,446.28	$0.00	$0.00	$0.00	
	Total Other Water and Sewer Revenue	**$25,920.85**	**$68,188.25**	**$146,746.28**	**$198,385.13**	**$18,200.00**	**$46,127.00**	**$33,200.00**	
	TOTAL REVENUES	**$924,478.47**	**$1,091,047.61**	**$2,271,896.28**	**$1,950,488.61**	**$2,132,461.00**	**$2,182,685.96**	**$1,096,350.00**	
600-118-000-000	**CWRPDA REVOLVING LOAN RECEIVABLE**	**$0.00**	**$193,414.24**	**$4,401,193.00**	**$1,035,998.48**	**$3,287,086.00**	**$3,000,000.00**	**$0.00**	
	TOTAL REVENUES & LOAN	**$924,478.47**	**$1,284,461.85**	**$6,673,089.28**	**$2,986,487.09**	**$5,419,547.00**	**$5,182,685.96**	**$1,096,350.00**	
	EXPENDITURES								
	Water Supply Program								
600-433-410-221	CHEMICALS - WATER WELLS	$27,514.25	$27,912.06	$28,000.00	$22,154.20	$25,000.00	$23,000.00	$25,000.00	Increase in cost for aquasmart sequest, decreased cost for chlorine
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	$1,672.74	$481.89	$2,000.00	$2,245.31	$2,000.00	$3,268.88	$2,500.00	
600-433-410-230	R & M SUPPLIES - WATER WELLS	$714.54	$1,249.57	$2,000.00	$1,137.01	$2,000.00	$2,330.93	$2,000.00	Pumps, Pipe Fittings, Hoses, Etc.
600-433-410-312	FREIGHT - WATER WELLS	$953.80	$2,536.60	$3,000.00	$6,543.29	$6,500.00	$6,500.00	$6,500.00	
600-433-410-341	ELECTRIC - WATER WELLS/WATER TANKS	$31,787.36	$39,071.43	$39,725.00	$37,959.70	$43,000.00	$38,000.00	$43,000.00	GCEA well pumps/water tanks,
600-433-410-345	TELEMETRY-WATER WELL	$0.00	$2,657.99	$2,400.00	$2,237.84	$2,350.00	$2,300.00	$2,350.00	Centurylink Charges for well houses go here
600-433-410-350	PROF & ENG SVS - WATER WELLS	$0.00	$0.00	$250.00	$0.00	$0.00	$0.00	$0.00	

600-433-410-358	TESTS - WATER WELLS	$2,546.25	$3,815.00	$4,000.00	$6,154.40	$6,500.00	$5,500.00	$5,500.00	We are now on a reduced lead and copper testing regime which has lowered cost
600-433-410-360	R & M SERVICES - WATER WELLS	$1,270.32	$0.00	$500.00	$5.99	$500.00	$0.00	$500.00	
600-433-410-593	PERMITS - WATER WELLS	$1,593.00	$249.00	$300.00	$341.00	$300.00	$291.00	$300.00	Drinking Water Permit Only
600-433-410-600	LAKE SAN CRISTOBAL	$14,271.50	$14,271.50	$14,271.50	$14,271.50	$14,271.50	$14,271.50	$14,271.50	
	Total Water Supply Program	**$82,323.76**	**$92,245.04**	**$96,446.50**	**$93,050.24**	**$102,421.50**	**$95,462.31**	**$101,921.50**	
	Water Distribution Program								
600-433-440-229	OPERATING SUPPLIES- WATER DIST	$14,832.50	$15,962.13	$3,500.00	$3,966.34	$15,000.00	$4,000.00	$15,000.00	Water Meters, meter pits, meter washers, meter parts, etc. (Will need to purchase replacement meters for failed brass meters)
600-433-440-230	R & M SUPPLIES - WATER DIST.	$3,190.43	$4,035.58	$4,000.00	$3,108.73	$4,000.00	$3,429.20	$9,000.00	2027 + $5,000 for Alley water line gunnison & henson between 4th and 5th
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	$300.00	$2,649.43	$1,500.00	$890.00	$10,000.00	$5,079.03	$10,000.00	Water loss study/ Consultant to audit our in-house water loss study ($1,500 to $5,000)
600-433-440-360	R & M SERVICES - WATER DIST.	$9,762.46	$0.00	$20,000.00	$0.00	$20,000.00	$15,292.58	$20,000.00	$19,350 Water Tank Repairs
600-433-440-495	MISCELLANEOUS EXPENSES	$30.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Ask Caselle about encumbrance
	Total Water Distribution	**$28,115.39**	**$22,647.14**	**$29,000.00**	**$7,965.07**	**$49,000.00**	**$27,800.81**	**$54,000.00**	
	Wastewater Collection System								
600-433-510-230	R & M SUPPLIES - SEWER COLL	$803.84	$0.00	$2,500.00	$1,581.16	$2,500.00	$740.83	$2,500.00	Piping, fittings, etc. for sewer collection system
600-433-510-355	ENGINEERING SVS - SEWER COLL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
600-433-510-360	R & M SUPPLIES & SERVICES - SEWER JETTING MACHINE	$17,500.00	$1,221.70	$5,000.00	$3,473.81	$5,000.00	$0.00	$5,000.00	For Sewer Jetter Repair and Maintenance
	Total Sewer Collection	**$18,303.84**	**$1,221.70**	**$7,500.00**	**$5,054.97**	**$7,500.00**	**$740.83**	**$7,500.00**	
	Wastewater Treatment Plant Program								
600-433-530-221	CHEMICALS - WWTP	$3,491.46	$6,206.17	$10,000.00	$6,219.96	$10,000.00	$3,500.00	$10,000.00	Biolynceus, Alkalinity, Root Treatment, Sewer Solvent, Additional Chemicals for WWTP project, Magox -
600-433-530-229	OPERATING SUPPLIES - WWTP	$4,911.28	$1,360.67	$3,500.00	$2,883.19	$3,500.00	$2,000.00	$3,500.00	
600-433-530-230	R & M SUPPLIES - WWTP	$1,265.91	$507.72	$1,500.00	$1,015.36	$1,500.00	$1,121.36	$1,500.00	
600-433-530-312	FREIGHT - WWTP	$878.01	$1,118.60	$2,000.00	$1,060.08	$3,500.00	$1,675.00	$3,500.00	
600-433-530-341	ELECTRIC POWER - WWTP	$31,990.75	$35,925.30	$45,000.00	$32,120.35	$50,000.00	$40,000.00	$55,000.00	This is the expected cost of electricity once the new WWTP is fully operational, could be more
600-433-530-344	PROPANE - WWTP	$6,031.49	$5,048.60	$8,000.00	$3,813.88	$6,500.00	$4,000.00	$5,050.00	2026-2027 DC propane business agreement $1.99 a gallon, $45 a year for new propane tank rental
600-433-530-350	PROFESSIONAL SVS - WWTP	$850.00	$20,000.00	$7,000.00	$5,896.00	$10,000.00	$2,385.04	$13,000.00	Garage Door Repair for Shop happen $7000, $3000 Backup generator service, $3000 for other services if needed
600-433-530-358	TESTS - WWTP	$15,598.25	$13,256.75	$30,000.00	$4,964.00	$22,000.00	$16,000.00	$22,000.00	2027 Expected cost for testing of new WWTP
600-433-530-359	DUMP CHARGES - WWTP	$2,921.23	$3,509.55	$3,500.00	$1,927.28	$3,500.00	$2,500.00	$3,500.00	

TOWN OF LAKE CITY
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600-433-530-360	R & M SERVICES - WWTP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
600-433-530-593	PERMITS - WWTP	$220.00	$1,593.00	$2,000.00	$1,501.00	$2,000.00	$2,299.00	$2,000.00	
	Total WWTP	**$68,158.38**	**$88,526.36**	**$112,500.00**	**$61,401.10**	**$112,500.00**	**$75,480.40**	**$119,050.00**	
		2023	**2024**	**2025**	**2025**	**2026**	**2026**	**2027**	
	Water and Sewer Personnel	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	**Estimated**	**Proposed**	
600-433-600-111	SALARIES	$204,407.25	$193,690.29	$220,000.00	$186,685.56	$220,000.00	$193,252.00	$230,000.00	Inlcudes 3% COLA and 222 Hours of Budgeted Overtime and 115 Stipend Days, $5,900 overtime and $4,600 in stipends, also reflects deputy clerk 2027 allocations GF50%/WS50%, and town manager allocation 70/30
600-433-600-142	WORKMENS COMP	$3,822.00	$7,365.00	$7,500.00	$7,088.50	$8,000.00	$7,500.00	$8,000.00	
600-433-600-143	HEALTH INSURANCE	$29,301.80	$32,644.80	$40,758.30	$37,954.60	$39,280.00	$39,280.00	$46,947.60	13% increase + new deputy clerk allocations of 50/50
600-433-600-144	FICA--MEDICARE	$2,868.31	$2,700.51	$3,190.00	$2,785.05	$3,190.00	$2,802.15	$3,335.00	
600-433-600-145	PERA	$29,013.46	$27,666.65	$32,516.00	$28,673.58	$34,760.00	$30,533.82	$38,732.00	2027 PERA Employer Contribution increase from 15.8% to 16.84% + new deputy clerk allocations
600-433-600-229	OPERATING SUPPLIES - W&S Personnel	$10,054.38	$5,222.65	$5,000.00	$4,971.98	$5,000.00	$4,500.00	$5,000.00	
600-433-600-230	CLOTHING	$2,348.49	$1,233.79	$2,000.00	$1,624.77	$3,000.00	$2,370.00	$2,000.00	
600-433-600-231	FUEL	$9,039.69	$6,527.59	$7,500.00	$4,968.49	$7,500.00	$5,000.00	$7,500.00	
600-433-600-232	COMPUTER HARDWARE W&S ADMIN	$3,200.00	$2,497.00	$1,500.00	$500.97	$1,500.00	$0.00	$1,500.00	
600-433-600-233	COMPUTER SOFTWARE SUB'S W&S ADMIN	$0.00	$13,114.19	$15,000.00	$13,800.74	$17,500.00	$14,500.00	$18,000.00	I am GIS, Billflash Support Subscription, McAfee & Idrive for the one computer, Microsoft 365 for tablet, CDWG Microsoft 365 & Office for WWTP computer, Core & Main Sensus Flexnet Software support , Caselle Half subscription, Trimble Catalyst 30 subscription
600-433-600-320	PRINTING - (BILLFLASH & PDS)	$2,240.74	$3,473.24	$4,250.00	$3,810.13	$4,250.00	$4,000.00	$4,250.00	Put Billflash Invoice for Utility Bills Mailed ($3000) and Professional Document Solutions here
600-433-600-331	LEGAL NOTICES	$2,332.40	$2,805.00	$5,000.00	$2,448.00	$5,000.00	$2,448.00	$5,000.00	Ads for RV Regs,, CCR, and Notice regarding water service valves
600-433-600-335	MEMBERSHIP DUES, SUBSCRIPTIONS	$3,725.44	$811.01	$1,500.00	$910.41	$1,500.00	$1,000.00	$1,500.00	Professional Memberships for public works, CRWA, UNIC, Etc.
600-433-600-345	TELEPHONE/EMPLOYEE CELLPHONE -W&S	$638.58	$1,626.59	$2,900.00	$2,042.66	$1,200.00	$1,553.05	$1,600.00	Visionary WWTP VOIP phone, Verizon W&S Cellphones x 3
600-433-600-346	INTERNET- W&S ADMIN	$2,455.27	$1,514.97	$2,500.00	$2,411.46	$1,800.00	$1,738.92	$1,800.00	Verizon Public works Tablet Internet $29.52- Visionary WWTP internet $117.85 per month
600-433-600-350	PROFESSIONAL SERVICES W&S ADMIN	$1,237.50	$3,634.99	$7,500.00	$1,480.00	$5,000.00	$0.00	$5,000.00	
600-433-600-351	AUDITING W&S ADMIN	$7,350.00	$7,875.00	$9,050.00	$9,050.00	$9,550.00	$9,550.00	$9,550.00	
600-433-600-352	LEGAL SERVICES	$7,463.50	$3,828.15	$5,000.00	$2,097.50	$5,000.00	$0.00	$5,000.00	
600-433-600-360	R&M SERVICES	$9,176.91	$2,605.63	$5,000.00	$953.12	$5,000.00	$0.00	$5,000.00	
600-433-600-361	MV R&M SERVICES	$16,971.26	$12,146.87	$15,000.00	$5,946.41	$15,000.00	$238.42	$15,000.00	
600-433-600-362	R&M SERVICES- EMPLOYEE HOUSE	$1,536.04	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	Auditor said we need this for regular repair and maintenance
600-433-600-363	R&M SUPPLIES-EMPLOYEE HOUSE	$993.06	$1,721.76	$0.00	$0.00	$0.00	$0.00	$1,500.00	Auditor said we need this for regular repair and maintenance
600-433-600-366	LAB EQUIPMENT	$0.00	$1,137.39	$2,000.00	$473.35	$2,000.00	$0.00	$2,000.00	

600-433-600-370	TRAVEL, TRAINING, & MEETINGS	$1,084.18	$12,376.88	$8,000.00	$4,388.45	$10,000.00	$3,500.00	$10,000.00	
600-433-600-495	MISCELLANEOUS EXPENSES	$1,992.09	$70.39	$2,000.00	$1,375.23	$2,000.00	$170.93	$2,000.00	
600-433-600-496	TAP REFUNDS	$6,953.38	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
600-433-600-510	INSURANCE	$14,145.72	$10,346.48	$8,870.00	$8,861.83	$11,800.00	$11,452.16	$17,000.00	CIRSA W&S Contribution - Includes coverage of new plant infrastructure, 2027 11,000 but with new WWTP $17,000 estimated
	Total Water and Sewer Personnel	**$374,351.45**	**$358,636.82**	**$413,534.30**	**$335,302.79**	**$418,830.00**	**$335,389.45**	**$448,714.60**	
600-470-200-620	**DEBT INTEREST**	$10,292.58	$48,284.12	$64,351.40	$56,879.01	$61,566.31	$61,566.31	$58,695.78	
	W&S CAPITAL IMPROVEMENTS EXPENSES								Transfer to Capital Savings 2027
600-700-000-120	WWTP RENOVATION PROJECT	$178,184.65	$333,824.21	$5,631,500.00	$1,422,642.60	$4,208,857.40	$4,000,000.00	$0.00	$0.00
600-700-000-121	WWTP RENOVATION PROJECT LEGAL SERVICES	$15,000.00	$1,306.50	$10,000.00	$2,556.00	$10,000.00	$0.00	$0.00	$0.00
600-700-000-130	WWTP-CARPORT	$0.00	$16,303.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
600-700-000-140	W&S NEW VEHICLE	$0.00	$0.00	$15,000.00	$0.00	$18,500.00	$0.00	$20,000.00	$1,500.00
600-700-000-150	W&S HEAVY EQUIPMENT	$11,012.06	$0.00	$18,867.94	$0.00	$23,946.28	$31,000.00	$33,946.28	$10,000.00
600-700-000-155	SAFETY EQUIPMENT - TRENCH BOX - New Account	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$12,500.00	$12,500.00
600-700-000-160	WATER STATION	$0.00	$0.00	$15,000.00	$0.00	$40,000.00	$17,749.17	$22,250.83	$0.00
600-700-000-170	SLUDGE REMOVAL	$0.00	$0.00	$10,000.00	$0.00	$15,000.00	$0.00	$15,000.00	$0.00
600-700-000-200	SEWERLINE REPLACEMENT	$0.00	$0.00	$20,000.00	$0.00	$45,000.00	$0.00	$60,000.00	$15,000.00
600-700-000-300	WATER TANK REPLACEMENT	$0.00	$0.00	$10,000.00	$0.00	$20,000.00	$0.00	$30,000.00	$10,000.00
600-700-000-400	WATERLINE/WELL REPLACEMENT	$48,045.97	$0.00	$15,000.00	$8,365.00	$26,635.00	$28,268.21	$50,000.00	$50,000.00
600-700-000-600	DUMP TRUCKS	$0.00	$0.00	$10,000.00	$0.00	$15,000.00	$0.00	$70,000.00	$55,000.00
600-700-000-901	EMPLOYEE HOUSING CAP. IMPROVEMENTS	$0.00	$0.00	$10,000.00	$7,496.13	$13,523.00	$1,081.17	$12,441.83	$0.00
	Total W&S CIP Expenses	**$252,242.68**	**$351,433.72**	**$5,765,367.94**	**$1,441,059.73**	**$4,436,461.68**	**$4,078,098.55**	**$326,138.94**	$154,000.00
	Total W&S Contributions to Capital Savings	$35,000.00	$25,000.00	$85,000.00	$85,000.00	$108,500.00	$108,500.00	$154,000.00	
	TOTAL WATER & SEWER EXPENDITURES	**$868,788.08**	**$987,994.90**	**$6,573,700.14**	**$2,085,712.91**	**$5,188,279.49**	**$4,674,538.66**	**$1,116,020.82**	
600-160-100-000	**EMPLOYEE HOUSING**	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
600-202-100-100	**CWRPDA Revolving Fund Loan Principal Payments**	$46,003.58	$128,430.82	$168,603.98	$152,738.80	$170,903.63	$170,903.63	$173,774.16	
	ENDING BALANCE	**$1,433,600.81**	**$1,429,552.13**	**$1,189,841.05**	**$2,088,494.38**	**$1,645,877.88**	**$1,922,757.67**	**$1,392,069.02**	

Operating Budget

General Fund	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Actual**	**2026 Budget**	**2026 Estimated**	**2027 Proposed**
Oeprating Revenues	$1,270,043.20	$1,266,764.14	$1,106,858.12	$1,689,651.33	$1,132,281.00	$1,487,406.21	$1,026,500.00
Operating Expenses	$967,004.23	$1,132,500.78	$1,632,802.18	$1,373,059.48	$1,624,291.94	$1,367,940.66	$1,396,603.15
Net Operating Income	$303,038.97	$134,263.36	-$525,944.06	$316,591.85	($492,010.94)	$119,465.55	-$370,103.15
Contributions to Capital Savings	$50,000.00	$107,500.00	$105,000.00	$110,284.00	$108,500.00	$108,500.00	$91,000.00

Water and Sewer Fund	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2025 Actual**	**2026 Budget**	**2026 Estimated**	**2027 Proposed**
Operating Revenues	$719,515.90	$886,847.45	$1,146,896.28	$1,231,179.80	$1,048,350.00	$1,089,574.96	$1,096,350.00
Operating Expenses	$627,548.98	$739,992.00	$891,936.18	$712,391.98	$922,721.44	$767,343.74	$963,656.04
Net Operating Income	$91,966.92	$146,855.45	$254,960.10	$518,787.82	$125,628.56	$322,231.22	$132,693.96
Contributions to Capital Savings	$35,000.00	$25,000.00	$85,000.00	$85,000.00	$108,500.00	$108,500.00	$154,000.00
Water and Sewer Fund Totals	$924,478.47	$1,284,461.85	$6,673,089.28	$2,986,487.09	$5,419,547.00	$5,182,685.96	$1,096,350.00
	$914,791.66	$1,116,425.72	$6,742,304.12	$2,238,451.71	$5,359,183.12	$4,845,442.29	$1,289,794.98

	$9,686.81	$168,036.13	($69,214.84)	$748,035.38	$60,363.88	$337,243.67	-$193,444.98