

**RESOLUTION 674 – SERIES 2025**

**TOWN OF DOLORES**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET (EXHIBIT B) FOR THE TOWN OF DOLORES, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026, AND THE APPROPRIATION OF SUCH FUNDS**

---

**WHEREAS**, THE BOARD OF TRUSTEES OF THE TOWN OF DOLORES, has appointed Kelley Unrein, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Kelley Unrein, Treasurer, has submitted a proposed budget to the Board of Trustees on October 13, 2025 for its consideration, and;

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, as shown in EXHIBIT A. Said proposed budget was open for inspection by the public at a designated place, a public hearing was held on the 10th day of November, 2025 and 8th day of December, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues, or planned to be expended from reserves and/or fund balances so that the budget is adopted in accordance with Colorado Revised Statutes Sections 29-101, et seq.)

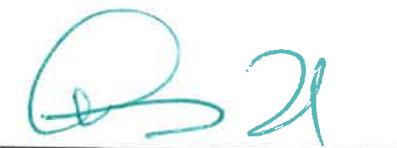
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF DOLORES, COLORADO:**

1. That the budget submitted as EXHIBIT B, amended and summarized by fund, hereby is approved and adopted as the 2026 Budget for the Town of Dolores.
2. The Board of Trustees will allow appropriations of such funds budgeted, as shown in EXHIBIT B.
3. That the budget and the appropriation of those funds are hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the Town of Dolores, Colorado.

**ADOPTED THIS 8<sup>th</sup> DAY OF December, 2025, by the Board of Trustees of the Town of Dolores, Colorado.**

**Mayor of Dolores:**

**ATTEST:**



**Chris Holkestad**



**Kelley Unrein, Town Treasurer/Town Clerk**

**PUBLIC NOTICE  
TOWN OF DOLORES  
NOTICE OF BUDGET HEARING**

Notice is hereby given that a proposed budget has been submitted to the Town of Dolores Board of Trustees for the fiscal year beginning January 1, 2026. A copy of the proposed budget is on file at Dolores Town Hall, 601 Central Avenue, Dolores, Colorado, where it is open for public inspection during regular business hours.

The proposed budget will be considered at a **public hearing** to be held at **Town Hall on Monday, November 10, 2025, at 5:30 p.m.** and a **public hearing** for the adoption of the 2026 budget on **December 8, 2025**. Any interested elector of the Town of Dolores may file or register any objections to the proposed budget at any time prior to its final adoption.

By order of the Board of Trustees of the Town of Dolores.

Dated this 14th day of October 2025.

**Kelley Unrein, Town Treasurer**  
Town of Dolores, Colorado

**Publish:** The Journal, October 15, 2025. October 29, 2025.

**RESOLUTION 674 – SERIES 2025**

**TOWN OF DOLORES**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET (EXHIBIT B) FOR THE TOWN OF DOLORES, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026, AND THE APPROPRIATION OF SUCH FUNDS**

---

**WHEREAS**, THE BOARD OF TRUSTEES OF THE TOWN OF DOLORES, has appointed Kelley Unrein, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Kelley Unrein, Treasurer, has submitted a proposed budget to the Board of Trustees on October 13, 2025 for its consideration, and;

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, as shown in EXHIBIT A. Said proposed budget was open for inspection by the public at a designated place, a public hearing was held on the 10th day of November, 2025 and 8th day of December, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues, or planned to be expended from reserves and/or fund balances so that the budget is adopted in accordance with Colorado Revised Statutes Sections 29-101, et seq.)

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF DOLORES, COLORADO:**

1. That the budget submitted as EXHIBIT B, amended and summarized by fund, hereby is approved and adopted as the 2026 Budget for the Town of Dolores.
2. The Board of Trustees will allow appropriations of such funds budgeted, as shown in EXHIBIT B.
3. That the budget and the appropriation of those funds are hereby approved and adopted shall be signed by the Mayor and made a part of the public records of the Town of Dolores, Colorado.

**ADOPTED THIS 8<sup>th</sup> DAY OF December, 2025, by the Board of Trustees of the Town of Dolores, Colorado.**

**Mayor of Dolores:**

**ATTEST:**

---

**Chris Holkestad**

---

**Kelley Unrein, Town Treasurer/Town Clerk**

---

# **Town of Dolores, Colorado**

## **Budget Message – Fiscal Year 2026**

Honorable Mayor Holkestad, Trustees, and Residents of Dolores:

It is my pleasure to present the **Town of Dolores 2026 Budget**, a comprehensive financial plan that reflects our continued commitment to fiscal responsibility, infrastructure investment, and community vitality. The 2026 Budget is balanced and prepared in compliance with the **Colorado Local Government Budget Law (C.R.S. 29-1-101 et seq.)**. It maintains essential public services, supports key infrastructure projects, and upholds the Town's long-standing practice of conservative and transparent fiscal management.

---

## **Budget Overview**

The 2026 Budget ensures that all expenditures are supported by projected revenues and available fund balances. Despite cost increases in materials, utilities, and construction, the Town continues to maintain stability and solvency through disciplined spending, prudent reserves, and active pursuit of grant funding.

Strategic goals guiding this year's budget include:

- Investing in **water system reliability and replacement**
- Maintaining **safe and functional streets**
- Supporting **community services and public facilities**
- Preserving **financial sustainability** for future years

---

## **Revenue Summary**

The Town's primary sources of revenue remain sales tax, property tax, utility service fees, and intergovernmental revenues.

- **Sales tax revenues** remain stable but are not showing significant growth compared to prior years. While local spending and tourism remain steady, the Town is budgeting conservatively given broader economic trends and regional retail competition.
- **Property tax revenue** reflects modest growth within the statutory 5.5% limit, maintaining affordability for residents while supporting essential services.
- **Intergovernmental revenues**, including state highway user tax funds, severance tax, and grant awards, continue to support capital improvements and maintenance.

- **User fees** from the water and sewer utilities provide dedicated funding for infrastructure maintenance and replacement.

---

## **Fund Summaries**

### **General Fund**

The General Fund supports the daily operations of the Town, including administration, planning, code enforcement, law enforcement services, parks, and community programs. The 2026 budget focuses on maintaining high-quality public service, community communication, and efficient administration while funding key projects such as facility upkeep.

### **Water Fund**

The Water Fund finances the operation and maintenance of the Town's water system, including the treatment plant, storage, distribution lines, and metering systems.

In 2026, the Town will continue implementation of the Phase 2 Water Project, also known as the Water Main Line Replacement Project. This critical infrastructure investment will replace aging distribution lines to improve water pressure, system reliability, and service quality throughout the community.

To support the long-term sustainability of the system and ensure the Town can meet future maintenance and debt service obligations, the base rate for water services will be increased in 2026. The Town will also pursue a State Revolving Loan Fund (SRF) financing opportunity to complete the next phase of this multi-year replacement effort.

Together, these measures will position the water utility for continued safe, reliable, and compliant operations well into the future.

### **Streets Fund**

This fund provides for street maintenance, snow removal, signage, and capital improvements to ensure safe and accessible transportation throughout the community. The 2026 budget continues the Town's pavement preservation program and prioritizes cost-effective maintenance over major reconstruction.

### **Conservation Trust Fund**

Revenues from the Colorado Lottery support local parks and recreation improvements. In 2026, these funds will be directed toward recreation amenities and park enhancements at Joe Rowell Park and the Dolores Bike and Skate Park.

### **Community Center Special Fund**

The Community Center Special Fund supports all activities and operations at the Dolores Community Center, which continues to serve as a vital gathering place for residents, visitors, and community organizations. The fund covers facility maintenance, utilities, programming, and community use coordination.

For 2026, the Town anticipates that reserves will need to be accessed to assist the fund in meeting its budget obligations and to ensure continued operation and upkeep of the facility. The Town remains committed to maintaining the Community Center as a welcoming and functional space that supports events, recreation, and civic engagement in Dolores.

---

## **Personnel and Administration**

The 2026 Budget maintains staffing levels necessary to provide responsive service and operational efficiency. The Town continues to invest in staff development, fair compensation, and modern tools to improve communication, customer service, and transparency.

---

## **Fiscal Outlook**

The Town of Dolores remains in **sound financial condition** with strong reserves and minimal outstanding long-term debt. As inflation and state-level revenue constraints evolve, the Town will continue to manage expenditures carefully and seek diversified revenue sources. Long-term planning efforts remain focused on infrastructure sustainability, staff capacity, and community engagement.

---

## **Conclusion**

The 2026 Budget reflects the Town's balanced approach to governance — sustaining essential services, investing in the future, and maintaining financial responsibility. It represents the shared work of Town staff, Mayor Holkestad, and the Board of Trustees, whose leadership ensures that public resources are managed with care and accountability.

Respectfully submitted,

**Kelley Unrein**  
Town Treasurer  
Town of Dolores, Colorado  
**Date:** December 8, 2025

Budget 2026		Final	Final	**Budget	Amended	**Budget
		2023	2024	2025	2025	2026
General Fund		969,318.83		1,052,957.52		1,075,592.08
<b>Revenues</b>						
<b>Grants</b>			421,238.34			
10-01-301	Grant Revenue		37,387.55	867.42	80,000.00	-
10-01-319	Grant for Town Hall		170,126.41	40,000.00	93,000.00	-
10-01-321	Workforce Housing		2,182.35	6,258.14	6,250.00	-
10-01-323	Grant Revenue Fishing is Fun			70,000.00	70,000.00	104,879.00
10-01-326	JRP/Bik Park GOCO Grant Revenue Comprehensive Plan			475,000.00	475,000.00	97,500.00
						25,000.00
	Total Grant	135,410.17	630,934.65	592,125.56	724,250.00	227,379.00
<b>Taxes</b>						
10-02-302	Property Tax	91,840.56	97,796.88	100,000.00	80,000.00	103,271.00
10-02-311	Sales, Marijuana, Occupational	577,116.52	611,053.38	474,600.00	560,809.78	573,895.00
10-02-312	Cigarette Tax	1,759.99	1,337.62	1,000.00	1,100.00	1,000.00
	Total Tax	670,717.07	710,187.88	575,600.00	641,909.78	678,166.00
<b>Franchise</b>						
10-03-308	Empire Franchise Fees	47,698.82	48,954.60	43,000.00		40,000.00
10-03-309	Cable TV Franchise	5,666.56	4,756.74	5,000.00		5,000.00
10-03-331	Commnet Tower Lease	10,532.91	9,662.04	8,000.00		7,525.71
10-03-332	Atmos Tower Lease	2,087.61	2,214.75	2,281.19		2,281.19
10-03-333	Atmos Energy Franchise	26,233.19	21,854.94	30,000.00		30,000.00
	Total Franchise	92,219.09	87,443.07	88,281.19	62,000.00	84,806.90
<b>Parks</b>						
10-04-310	Parks & Recreation Revenue	18,260.00	11,693.73	11,000.00		20,000.00
	Total Parks	18,260.00	11,693.73	11,000.00	14,000.00	20,000.00
<b>Licenses</b>						
10-05-313	Liquor Licenses	5,403.93	5,749.75	4,000.00		4,000.00
10-05-314	Business Licenses	4,385.00	1,580.00	8,000.00		4,000.00
10-05-315	Building Permits	24,557.61	15,321.75	15,000.00		18,000.00
10-05-316	Development Fees	2,770.00	2,670.00	4,000.00		4,000.00
10-05-317	Dog Licenses	940.00	1,500.00	1,500.00		1,000.00
10-05-318	Court Fines and Fees	16,332.99	9,663.00	10,000.00		14,000.00
	Total Licenses	54,389.53	36,484.50	42,500.00	45,000.00	45,000.00
<b>CTF</b>						
10-06-324	CTF: Lottery Revenues	12,774.60	11,322.77	15,000.00	8,113.55	8,200.00
	Total CTF	12,774.63	11,322.77	15,000.00	8,113.55	8,200.00
<b>Interest</b>						
10-07-330	Interest Income	85,367.30	93,006.22	80,000.00	70,000.00	60,000.00
	Total Interest, Dividends	85,367.30	93,006.22	80,000.00	70,000.00	60,000.00
<b>Misc</b>						
10-08-328	Miscellaneous	32,541.82	76,949.27	1,500.00	8,800.00	5,000.00
10-08-329	Donations to JRP			1,500.00		-
10-08-380	Sale of Assets		1,875.00	7,025.00	7,025.00	-
10-08-390	Transfers in from other funds	(14,105.00)		3,258.35	3,332.29	-
	Total Misc	18,436.82	78,824.27	13,283.35	19,157.29	-
<b>Total Revenues for General Fund</b>		1,087,574.61	1,659,897.09	1,417,790.10	1,584,430.62	1,123,551.90
<b>Expenditures</b>						
<b>Salaries, Tax, Benefits</b>						
10-20-400	Town Magistrate	2,257.96	408.00	600.00	156.00	1,000.00
10-20-405	Maintenance Salaries	110,923.07	66,180.69	60,000.00	58,567.44	58,043.35
10-20-406	Administrative Salaries	55,635.41	62,852.72	135,417.09	55,148.91	71,511.11
10-20-408	Health/Dental/Vision- Insurance	35,527.91	38,179.27	65,000.00	52,645.22	57,873.88
10-20-409	Employee Payroll Taxes	17,576.37	14,702.18	13,108.06	21,092.58	15,000.00
10-20-410	Employee Retirement	3,752.54	3,527.42	10,000.00	9,798.25	3,750.00
10-20-411	Town Attorney	10,369.26	8,719.31	10,000.00	6,349.69	10,000.00
10-20-412	Building Inspector- Contract	51,446.54	45,246.60	50,000.00	46,948.20	43,680.00
	Total Salaries, Tax, Benefits	287,489.06	239,816.19	343,525.15	250,706.28	260,858.33
<b>Board Payments</b>						
10-21-417	Committee Compensation	8,525.00	12,700.00	15,000.00	9,600.00	10,000.00
10-21-420	Trustee Education	618.88	1,076.30	-		2,500.00
	Total Board Payments	9,143.88	13,776.30	15,000.00	9,600.00	12,500.00
<b>Parks</b>						
10-24-419	Park Employee- seasonal	34,660.31	9,295.71			
		22,452.06	5,072.00	15,000.00	14,525.78	17,000.00

10-24-504	Park: Electric Service	4,872.88	7,342.92	6,041.50	11,637.20	12,500.00
<b>Budget 2026</b>		<b>Final</b>	<b>Final</b>	<b>Budgeted</b>	<b>Amended</b>	<b>Preliminary</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
10-24-505	Park Maintenance Supplies	8,465.39	6,395.33	7,000.00	11,055.77	11,600.00
10-24-615	Park Building/Grounds Maintenance	14,389.17	62,252.13	15,000.00	818.36	-
10-24-705	Parks Equipment		17,035.35	1,500.00		-
10-24-713	Parks: Ballfields		81,488.80	8,000.00		-
	Total Parks	84,839.81	188,882.24	52,541.50	38,037.11	41,100.00
<b>Town Hall and Administration</b>						
10-24-425	Admin. Consulting/Planning	13,641.06	131.70	10,000.00	5,625.00	15,000.00
10-25-500	Copier Lease	4,784.29	225.62	2,500.00	2,743.46	2,900.00
10-25-501	Telephone/Internet	4,081.14	6,499.52	16,000.00	21,507.56	22,600.00
10-25-507	Admin Purchased Services	31,185.17	23,075.27	10,000.00	9,978.38	10,500.00
10-25-508	Web Page	1,262.44	2,448.49	3,000.00	2,700.30	2,800.00
10-25-509	IT/Software/Hardware		24,507.27	37,000.00	46,146.00	45,000.00
10-25-510	Subscriptions or Dues	13,867.78	21,098.65	7,000.00	9,950.16	10,500.00
10-25-519	Trash Removal	5,547.85	10,070.14	5,000.00	10,604.49	11,000.00
10-25-521	Electric Service	5,506.12	8,714.69	20,000.00	15,556.79	16,300.00
10-25-522	Capital Expenditures			60,891.79	1,492.94	-
10-25-531	Audit Fees	3,000.00	3,407.34	3,250.00	3,625.00	3,750.00
10-25-532	Bank Fees			100.00	87.90	90.00
10-25-540	Advertising/Legal Notices	9,506.35	3,656.17	5,000.00	2,708.06	7,500.00
10-25-580	Travel & Mileage	2,101.52	4,145.69	5,000.00	4,029.69	4,200.00
10-25-591	Transfers Out to other Funds					
10-25-600	Contributions	48,000.00	1,090.00	20,500.00	33,450.00	15,000.00
10-25-600	Senior Services					15,000.00
10-25-601	Miscellaneous		611.32	5,000.00	138.17	150.00
10-25-602	Postage & Freight	1,127.43	3,857.68	7,500.00	8,170.74	8,600.00
10-25-605	Treasurer's Fees	1,831.41	1,961.11	1,000.00	685.68	720.00
10-25-610	Office Supplies	6,515.72	10,662.89	10,000.00	9,069.83	9,500.00
10-25-613	Supplies for Town Hall	1,098.37	2,602.35	3,000.00	969.35	1,000.00
10-25-655	Dog Control Costs	82.35	129.95	200.00		200.00
10-25-901	Elections		1,265.87			7,500.00
10-25-903	Codification		8,550.44	10,000.00		5,000.00
10-25-904	Admin. Education		2,038.49	3,000.00	3,000.00	5,000.00
10-25-910	Gas Expenses	4,499.62	3,493.98	5,000.00	2,352.66	2,500.00
10-25-913	Liability Insurance	11,140.25	29,050.35	12,000.00	13,775.18	12,000.00
10-25-918	Uniforms	1,653.70	1,961.61	8,000.00	5,202.36	5,500.00
10-25-924	Town Hall Maintenance	1,165.77	3,796.80	3,000.00	5,258.85	55,000.00
10-25-925	Drug and Alcohol Testing	60.00	755.00	350.00	160.00	170.00
	Total Admin	178,918.34	189,248.89	273,291.79	218,988.55	294,980.00
<b>Grants</b>						
10-26-700	Town Hall- DOLA	92,582.41				
10-26-701	Capital Outlay		189,119.62	80,000.00	92,112.58	
10-26-702	Town Hall ext.- DOLA	148,037.08		3,000.00		
10-26-703	Land Use Code Update		397,785.93			
10-26-711	Parks: Fishing is Fun			91,000.00	26,000.00	142,629.00
10-26-714	Flanders Park Restroom		202,266.13			
10-26-715	JRP GOCO			572,000.00	577,866.12	124,650.00
	Comprehensive Plan					60,000.00
	Total Grants	240,619.49	789,171.68	746,000.00	695,978.70	327,279.00
<b>Misc.</b>						
10-30-801	Sheriff & Jail Expenses	218,578.29		275,000.00	275,000.00	143,000.00
10-30-803	Solar Lease Principal	8,514.30	8,845.93	8,845.93	9,208.71	9,700.00
10-30-804	Solar Lease Interest	3,604.21	3,272.58	3,272.58	3,272.58	9,500.00
10-30-900	Holiday	473.16	1,719.23	1,000.00		2,000.00
	Total Misc.	258,823.85	48,479.55	288,118.51	287,481.29	164,200.00
	General Fund Revenue Total	1,087,574.61	1,659,897.09	1,417,790.10	1,584,430.62	1,123,551.90
	General Fund Expenditures Total	(1,059,834.43)	(1,469,374.85)	(1,718,476.95)	(1,500,791.93)	(1,100,917.33)
	<b>General Fund Net</b>	<b>27,740.18</b>	<b>190,522.24</b>	<b>(300,686.85)</b>	<b>83,638.69</b>	<b>22,634.57</b>
	<b>Predicted EOY 2025 General Fund</b>					<b>1,052,957.52</b>
	<b>Predicted EOY 2026 General Fund</b>					<b>1,075,592.08</b>
	<b>Streets Fund Revenues</b>		<b>1,022,966.73</b>		<b>1,119,943.23</b>	<b>1,135,074.44</b>
20-02-301	Road & Bridge	11,773.00	12,188.09	13,000.00	13,235.33	13,000.00

20-02-303	Specific Ownership Tax	15,103.74	14,262.15	13,000.00	39,836.03	30,000.00
-----------	------------------------	-----------	-----------	-----------	-----------	-----------

<b>Budget 2026</b>		<b>Final</b>	<b>Final</b>	<b>Budgeted</b>	<b>Amended</b>	<b>Preliminary</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
20-02-304	HUTF Revenue	32,961.84	37,511.16	21,000.00	49,268.72	38,554.54
20-02-305	Severance Tax	-	5,656.80	20,000.00	839.87	1,000.00
20-02-306	Mineral Lease	82,629.79	28,995.31	50,000.00	38,725.01	30,000.00
20-02-311	Sales, marijuana, occupational Tax 0.5% Dedicated Streets Fund Sales Tax	351,347.49	327,972.95	316,400.00	301,974.49	284,790.00
20-02-330	Interest Income	1,522.62	2,148.87	250.00		4,315.00
20-02-391	Other Misc.		176,253.30	2,500.00		
	Total Streets Revenue	495,338.48	604,988.63	436,150.00	443,879.45	401,659.54
<b>Expenditures</b>						
<b>Salaries, Tax, Benefits</b>		19,285.48	1,283.37			
20-20-405	Maintenance Salaries	41,668.14	57,296.19	60,000.00	58,567.44	58,043.35
20-20-406	Administrative Salaries	50,091.08	71,785.25	40,000.00	55,148.91	71,511.11
20-20-408	Health/Dental/Life Insurance	35,527.85	34,621.40	65,000.00	52,645.22	57,873.88
20-20-409	Payroll Taxes	7,288.70	9,603.61	13,108.06	21,092.58	15,000.00
20-20-410	Employee Retirement	2,263.58	2,564.09	10,000.00	9,798.25	3,750.00
20-20-411	Town Attorney	10,369.26	8,719.31	10,000.00	6,349.69	10,000.00
	Total Salaries, Tax, Benefits	166,494.09	185,873.22	198,108.06	203,602.08	216,178.33
<b>General Admin</b>		6,377.44	3,247.50			
20-22-531	Audit Fees	3,000.00	3,407.34	3,250.00	3,625.00	3,750.00
20-22-601	Misc.	14,516.35	11,821.72	600.00	317.34	350.00
20-22-614	Traffic Signs	1,293.30	781.79	1,000.00	5,867.30	6,000.00
20-22-626	Fuel and Lubricants	23,224.32	12,011.35	15,000.00	10,569.87	11,000.00
20-22-913	Liability Insurance	11,140.25	13,580.63	10,000.00	12,217.13	12,000.00
	Total General Admin	59,551.66	44,850.33	29,850.00	32,596.64	33,100.00
<b>Equipment</b>			123,877.87			
20-27-627	Vehicle Maintenance		299.55	5,000.00	6,496.52	12,000.00
20-27-631	Equipment Maintenance	12,109.63	599.76	1,000.00	3,318.54	3,500.00
20-27-803	Lease Purchase Principal	34,332.72	36,423.72	37,000.00	30,302.96	32,000.00
20-27-804	Lease Purchase Interest	10,005.38	7,612.68	9,000.00	9,000.00	9,000.00
20-27-805	Backhoe- Principal		11,230.60	11,000.00	26,863.07	32,000.00
20-27-806	Backhoe- Interest		5,477.08	4,000.00	9,032.40	9,500.00
	Total Equipment	56,447.73	185,521.26	67,000.00	85,013.49	98,000.00
<b>Shop and Activities</b>			129,035.25			
20-28-602	Snow Removal		2,544.10	2,500.00	-	
20-28-611	Shop Maintenance		457.98	6,000.00	283.98	300.00
20-28-614	Electric Service	28,217.19	17,979.09	1,000.00	403.59	450.00
20-28-618	Parts & Supplies	7,932.84	11,948.89	12,000.00	7,051.94	7,500.00
20-28-691	Transfers out to other funds		-		-	
20-28-730	Patching, Gravel, Chip Seal	45,397.49	9,049.36	10,000.00	4,782.71	10,000.00
20-28-901	Weed Control	175.00	193.21	500.00	-	-
20-28-905	Street Painting	6,420.47		5,000.00	7,023.90	6,000.00
20-28-906	Mag Chloride	7,812.50	9,556.95	10,000.00	26,209.47	15,000.00
20-28-921	Small Tools & Equipment	7,924.98	1,598.67	2,000.00	1,284.98	-
	Total Shop and Activities	103,880.47	182,363.50	49,000.00	47,040.57	39,250.00
	<b>Street Fund Revenue Total</b>	<b>495,338.48</b>	<b>604,988.63</b>	<b>436,150.00</b>	<b>443,879.45</b>	<b>401,659.54</b>
	<b>Street Fund Expenditures Total</b>	<b>(386,373.95)</b>	<b>(598,608.31)</b>	<b>(343,958.06)</b>	<b>(368,252.78)</b>	<b>(386,528.33)</b>
	<b>Street Fund Net</b>	<b>108,964.53</b>	<b>6,380.32</b>	<b>92,191.94</b>	<b>75,626.67</b>	<b>15,131.21</b>
	<b>Predicted EOY 2025 Street Fund</b>					<b>1,119,943.23</b>
	<b>Predicted EOY 2026 Street Fund</b>					<b>1,135,074.44</b>
<b>Water Fund</b>			1,645,889.40		1,842,088.85	1,850,081.91
	<b>Revenues</b>	67,541.45				
30-00-301	Water User Fees	312,239.65	335,698.87	350,000.00	374,878.67	397,371.39
30-00-303	Water Dock	27,331.00	26,945.25	24,000.00	29,665.43	28,000.00
30-00-391	Misc Revenue	52,905.00	3,402.35	1,000.00		
<b>Phase 2 Water Grant</b>			200,000.00	200,000.00		
30-03-334	Phase 2 Water					
	Total Revenues	460,017.10	366,046.47	575,000.00	604,544.10	425,371.39
<b>Salaries, Tax, Benefits</b>		7,806.93	1,283.37			
30-20-405	Maintenance Salaries	46,091.74	57,127.49	60,000.00	58,567.44	58,043.35
30-20-406	Administrative Salaries	51,500.58	50,339.30	40,000.00	55,148.91	71,511.11
30-20-408	Health/Dental/Life Insurance	35,527.85	34,492.70	65,000.00	52,645.22	57,873.88

30-20-409	Payroll Taxes	6,350.25	8,746.88	13,108.06	21,092.58	15,000.00
30-20-410	Employee Retirement	1,883.90	2,220.40	10,000.00	9,798.25	3,750.00
<b>Budget 2026</b>		<b>Final</b>	<b>Final</b>	<b>Budgeted</b>	<b>Amended</b>	<b>Preliminary</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
30-20-411	Town Attorney	10,369.26	9,719.31	10,000.00	6,349.69	10,000.00
	Total Salaries, Tax, Benefits	159,530.51	163,929.45	198,108.06	203,602.08	216,178.33
<b>General Admin</b>						
30-22-432	Phase 2 Engineering			200,000.00	273,849.50	-
30-22-510	Subscription & Dues	365.00	732.00	500.00		-
30-22-521	Public Works Education	985.00	978.96	1,200.00	686.52	-
30-22-531	Audit Fee	3,000.00	3,407.34	3,250.00	3,625.00	3,750.00
30-22-580	Travel & Mileage	387.78				-
30-22-610	Office Supplies	61.97	853.85	500.00	716.89	750.00
30-22-913	Liability Insurance	11,140.25	13,580.64	10,000.00	13,775.18	12,000.00
	Total General Admin	21,375.11	29,097.35	215,450.00	292,653.09	16,500.00
<b>Plants and Activities</b>						
30-28-543	Laboratory Services	1,893.00	4,067.84	4,000.00	4,264.05	5,500.00
30-28-611	Electric Services	21,431.99	24,394.92	25,000.00	19,648.14	21,000.00
30-28-617	Chemicals	17,825.60	19,710.47	10,000.00	18,941.91	10,000.00
30-28-900	Water Permit Fees			500.00		
30-28-904	Licensed Operator	2,810.25	2,125.75	2,000.00	3,077.73	3,200.00
30-28-910	Plant Propane	4,376.88	2,297.77	5,000.00	4,094.75	4,300.00
30-28-920	Water Plant Maintenance	472.50		35,000.00		500.00
	Total Plant and Activities	48,810.22	52,596.75	81,500.00	50,026.58	44,500.00
<b>Parts &amp; Maintenance</b>						
30-29-168	Parts & Supplies	39,452.26	28,934.14	15,000.00	12,646.22	100.00
30-29-631	Equipment Maintenance	495.00				500.00
30-29-906	Fire Hydrants			3,000.00		-
	Water Meter					2,600.00
30-29-920	Water Plant- Equip Maint.		950.28		1,753.49	-
30-29-921	Small Tools & Equipment	4,646.31	184.97	500.00		-
30-29-923	Building & Grounds Maintenance		26,666.72	1,000.00	44,435.00	1,000.00
	Total Parts & Maintenance	46,342.41	56,736.11	19,500.00	58,834.71	4,200.00
	*majority of maintenance performed inhouse					
<b>Misc.</b>		61,794.58				
30-30-601	Miscellaneous	839.50	69,636.92			
30-30-700	Capital Outlay					110,000.00
30-30-800	DSB Water Loan Principal			22,000.00	20,063.07	21,000.00
30-30-801	DSB Water Loan Interest	10,187.57	8,925.31	4,000.00	7,397.82	5,000.00
	Total Misc.	72,821.65	78,562.23	26,000.00	27,460.89	136,000.00
	Water Fund Revenue Total	460,017.10	366,046.47	575,000.00	604,544.10	425,371.39
	Water Fund Expenditures Total	(348,879.90)	(380,921.89)	(540,558.06)	(632,577.35)	(417,378.33)
	Total Water Fund	111,137.20	(14,875.42)	34,441.94	(28,033.25)	7,993.06 *
	<b>Predicted EOY 2025 Water Fund</b>					1,842,088.85
	<b>Predicted EOY 2026 Water Fund</b>					1,850,081.91
	<b>Sewer Fund Revenues</b>		893,112.87	1,091,810.10		1,121,798.21
40-00-301	Sewer User Fee	233,664.98	241,853.33	230,000.00	269,239.26	277,316.44
	<b>Total Sewer Revenues</b>	257,664.98	241,853.33	230,000.00	269,239.26	277,316.44
	<b>Expenditures</b>					
<b>Salaries, Tax, Benefits</b>						
40-20-405	Maintenance Salaries	52,220.44	56,495.73	60,000.00	58,567.44	58,043.35
40-20-406	Admirative Salaries	55,996.80	51,113.84	40,000.00	55,148.91	71,511.11
40-20-408	Health/Dental/Life Insurance	35,527.88	34,492.70	65,000.00	52,645.22	57,873.88
40-20-409	Payroll Taxes	6,687.72	8,368.78	13,108.31	21,092.58	15,000.00
40-20-410	Employee Retirement	1,860.07	(7,822.43)	10,000.00	9,798.25	3,750.00
40-20-411	Town Attorney	10,369.22	8,719.25	10,000.00	6,349.69	10,000.00
	Total Salaries, Tax, Benefits	162,662.13	152,651.24	198,108.31	203,602.08	216,178.33
<b>General Admin</b>						
40-22-521	Public Work Education		400.00	500.00		3,000.00
40-22-531	Audit Fees	3,000.00	3,407.33	3,250.00	3,625.00	3,750.00
40-22-601	Misc	58,402.12	8,826.14			-
40-22-610	Office Supplies		82.22			-
40-22-913	Liability Insurance	11,140.26	13,456.62	10,000.00	13,775.18	12,000.00
	Total General Admin	72,542.38	26,172.31	13,750.00	17,400.18	18,750.00

<b>Plant</b>			<b>49,357.46</b>		
40-28-511	Electric Service	5,414.99	5,663.49	15,000.00	13,300.68
40-28-543	Laboratory Service	4,046.00	4,427.00	2,500.00	2,868.45
<b>Budget 2026</b>		<b>Final</b>	<b>Final</b>	<b>Budgeted</b>	<b>Amended</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
40-28-618	Parts & Supplies		(70.08)	2,500.00	100.00
40-28-900	Waste Water Permit	1,593.00		1,600.00	2,026.00
40-28-901	Chemicals	3,598.16	838.61	1,000.00	200.78
40-28-904	Operator/Licensed Services			1,000.00	5,000.00
40-28-921	Small Tools & Equipment	2,476.16		300.00	
40-28-923	Sewer Plant Maintenance	1,592.41	2,085.00	2,500.00	245.00
40-32-618	Parts & Supplies	9,396.58	6,773.91	1,000.00	47.75
	Total Plant	28,117.30	69,075.39	27,400.00	18,688.66
	*majority of maintenance performed inhouse				31,150.00
	Sewer Fund Revenue Total	257,664.98	241,853.33	230,000.00	269,239.26
	Sewer Fund Expenditures Total	(263,321.81)	(247,898.94)	(239,258.31)	(239,690.92)
	Total General Fund	(5,656.83)	(6,045.61)	(9,258.31)	29,548.34
	<b>Predicted EOY 2025 Sewer Fund</b>				<b>1,091,810.10</b>
	<b>Predicted EOY 2026 Sewer Fund</b>				<b>1,121,798.21</b>
	<b>Community Center Fund</b>			<b>65,299.17</b>	<b>68,899.17</b>
	<b>Revenues</b>		675,000.00		
50-00-313	Community Center Fees		31,086.50	40,000.00	47,632.02
50-00-330	Interest On DSB *8176			200.00	200.00
	Pull from DCC Reserves				15,000.00
50-00-590	Transfer/loan from other fund				-
	Total Community Center Revenues	706,086.50	40,200.00	47,632.02	60,200.00
	<b>Expenditures</b>				
	<b>Salaries, Tax, Benefits</b>				
50-20-512	Janitor	4,525.00	5,000.00	8,100.00	8,500.00
50-20-513	Manager	6,285.00	15,000.00	15,450.00	16,000.00
50-20-514	Staff Hours				500.00
	Total Salaries, Tax, Benefits	10,810.00	20,000.00	23,550.00	25,000.00
	<b>Administrative</b>				
50-22-913	Liability Insurance		-		12,000.00
50-23-411	Electric Fees	2,436.59	5,000.00	4,226.25	5,000.00
50-23-510	Event Cleaning		3,000.00		-
50-23-511	Trash	1,863.99	-		1,200.00
50-23-514	Building Maintenance	6,882.70	3,000.00	5,435.99	3,000.00
50-23-515	Supplies	847.85	3,000.00	3,583.52	3,800.00
50-23-517	Gas	1,709.76	3,000.00		-
50-23-518	Internet	306.81	1,000.00	1,499.43	1,500.00
50-23-519	Bank Fees		50.00	97.50	100.00
	Total Admin	14,047.70	18,050.00	14,842.69	26,600.00
	<b>Capital Projects</b>				
50-30-700	Community Center Capital Project	681,616.06	-	4,896.50	5,000.00
	Total Capital Projects	681,616.06	-	4,896.50	5,000.00
	<b>DCC Fund Revenue Total</b>	<b>706,086.50</b>	<b>40,200.00</b>	<b>47,632.02</b>	<b>60,200.00</b>
	<b>DCC Fund Expenditures Total</b>	<b>(706,473.76)</b>	<b>(38,050.00)</b>	<b>(43,289.19)</b>	<b>(56,600.00)</b>
	<b>Total General Fund</b>	<b>(387.26)</b>	<b>2,150.00</b>	<b>4,342.83</b>	<b>3,600.00</b>
	<b>Predicted EOY 2025 DCC Fund</b>				<b>65,299.17</b>
	<b>Predicted EOY 2026 DCC Fund</b>				<b>68,899.17</b>
	<b>Government Wide</b>				
	<b>Total Revenues</b>	<b>2,300,595.17</b>	<b>3,578,872.02</b>	<b>2,262,990.10</b>	<b>2,949,725.45</b>
	<b>Total Expenditures</b>	<b>(2,058,410.09)</b>	<b>(3,403,277.75)</b>	<b>(2,880,301.38)</b>	<b>(2,784,602.17)</b>
	<b>Net</b>	<b>242,185.08</b>	<b>175,594.27</b>	<b>(617,311.28)</b>	<b>165,123.28</b>
					<b>79,346.94</b>

\*\* Budget Categories restructured with new software in 2025.