Est. 1892

City of Creede
BUDGET 2026 AMENDMENT
Public Hearing August 4, 2026 – 5:30pm
2223 N Main Street – Creede, CO 81130

Est. 1892

CREEDE'S MISSION

To protect Creede as The Last Great Place — an authentic, resilient, and connected community we're proud to call home.

VISION

A stable and welcoming mountain community where residents and visitors alike find beauty, safety, and belonging through stewardship, responsibility, and thoughtful progress.

CORE VALUES

Integrity – Ethical, accountable, transparent, honest.

Community – People-first decision making, kindness and respect.

Stewardship – Protecting Creede's beauty, heritage, and character.

Resilience – Face, adapt, and persevere through challenges.

Pride – Love for and stewardship of Creede's authenticity.

Budget Message

Dear Board of Trustees

I am pleased to offer for your consideration the proposed 2026 Amendment Operating & Capital Budget for all five funds of the City of Creede. This 2026 Budget Amendment for the City of Creede was prepared and is a balanced budget with a $275,000 loan from the General Fund to the Enterprise Fund. Direct questions to Interim Manager Katie Sickles at 719-658-2276 Ext 1, manager@creedetownhall.com or Mobile 719-663-0901.

A Budget Amendment was necessary after thorough review of the 2025 Draft Audit and discussions with the contract CPA. Several key municipal functions or projects have been completed or in process since 2026 Budget adoption; 1) the Planning & Zoning Commission has been re-established, 2) a Comp Plan was adopted; 3) Recodification of Ordinances in process, 4) Housing Needs Assessment grant and Zoning Map Update 5) Phase 4 & 5 of the I & I (Inflow & Infiltration) Sewer Line project are advancing and 6) RFP for Sludge Removal. The Board of Trustees are supporting the Short-Term Rental and Lodging Tax Committee with several community meetings planned.

The April 2026 election was canceled, with the same number of candidates as positions open. One appointment took place to replace Alan Busche who resigned.

Enterprise Fund (City, Water Sewer and Drainage Business)

The City budget includes four (4) funds considered government funds per a 1992 Colorado successful ballot initiative referred to as TABOR (Tax Amendment Bill of Rights). The City's fifth (5^{th}) fund is considered an enterprise fund or more specially a "business" of the City. The City's enterprise (business) consists of Water, Sewer and Drainage. There are certain standards a business must maintain to borrow funds and be able to compete for federal/state grant awards. The easiest way to explain the City's business, is that revenues directly from customers should cover operations, maintenance and capital improvements. As grants and loans become more competitive to comply with increasing environmental standards the City is competing with hundreds of other municipalities for the same small pool of funds. Funders evaluate whether the rates charged by a municipal business are balanced. In other words, are funds used efficiently or simply a failure to adequately charge? A well-run coffee shop charges customers for the cost of coffee beans, baristas, cleanliness, etc. The same with the City's business. Although other government funds can assist, too much assistance is a detriment and can disable the business to operate efficiently.

A water and sewer rate study was completed in 2024 with final adoption January 2025. Based on the lack of adequate rates in previous years, the recommended water and sewer rates were reduced to avoid impacting utility customers. Although this was well intended, the rates implemented fall short of addressing water, sewer and drainage operations and are deficient to plan for future development. The amended budget fails to comply with current loan covenants, however 2027 budget planning is underway. Future rate increases will be necessary to regain a competitive position for future loans and grants.

The cost to develop a Creede Wastewater Treatment Facility was estimated at $11,229,100 in 2022. The cost of construction has only increased since this estimate. City staff and engineers are seeking alternatives to continue to provide safe drinking water and treat the waste as regulated by the State of Colorado and EPA. The City's Water Efficiency Plan was adopted June 3, 2026. The WWTF Capacity Study is in draft form. Each study was developed by a professional engineer that works in the water and wastewater field.

Water Efficiency Plan: recommendations include focus on foundational activities to better the City's water use and delivery.

- Activity 1: Increase available funding for water system improvements and meters.
- Activity 2: Installation of phased metering
- Activity 3: Evaluation of existing rate structure and billing program
- Activity 4: Development of a Capital Improvement Plan (currently underway)
- Activity 5 & 6: System wide auditing program and ground water monitoring

In addition, the Water Efficiency Plan identified improvements in the water system would enhance wastewater treatment operations.

Wastewater Treatment Facility (WWTF) Capacity Study: On the less technical side; ammonia, nitrogen, cadmium and zinc are substances that should be treated and removed before the effluent (or water) enters Willow Creek. There are several operational factors that will assist with removal. For the sake of this document, time, air and bugs are considered positive factors to return clean water to Willow Creek. As many in Creede experience, there are factors such as freezing temperatures in the winter, and population increases in the summer. In Colorado we love both, however both seasonal changes are in effect creating a wastewater treatment capacity conundrum. The City is at a point at which allowing more water and/or sewer connections will prompt a cease and desist from the Colorado Department of Public Health & Environment of which could evoke large fines and/or substantial engineered response. The Board of Trustees continue to review WWTF recommended compliance projects. The Board of Trustees did adopt a sewer Tap Moratorium until May 2027. A moratorium is not the end, it is only the beginning of an expensive process to plan for current and future water and/or sewer connections.

The Utility Relief Resolution outlined a process in which households that experience financial hardships within the City that are eligible for LEAP (Low-Income Energy Assistance Program) can request a utility relief amount.

Government Funds are the following

- General Fund – Administration, Chamber/Events, Parks & Public Works
- Virginia Christensen Fund
- Capital Improvement Fund
- Conservation Trust Fund (Lotto)

General Fund

The General Fund provides a multitude of public services with revenue from a 1% sales tax, property tax and several other systems in which tax is collected by the State and County. The current property tax mill levy is 16.372. A mill of 16.372 = .016372 of taxable property. The calculation of both city mill levy and taxable property is equal to $174,074. However, due to TABOR and the successful November 7, 2024, HH Proposition ballot referendum a temporary mill levy of about 13.1 is under review. The result of a 13.1 mill levy is about $139,683 in anticipated property tax revenue. Property tax has always been an unpopular tax. The City is required to certify the mill levy to the County mid-December. The City's calculation of the Property Tax Revenue Limitation was flawed and the City will have to correct at the next Mill Levy certification

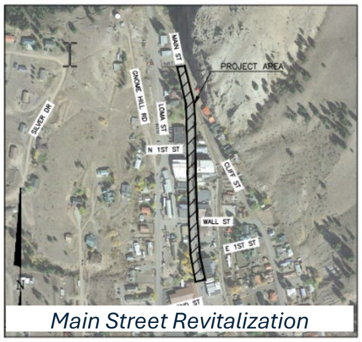
Proposed items that were new to the General Fund in 2026, include hiring a full-time clerical employee to assist Public Works and help with updating the Municipal Code have been implemented. Security cameras for Town Hall and updating the telephone system have been installed

Virginia Christensen Fund (VFC-Virginia Christensen Multi Use Facility)

Trust fund allocations are deposited as revenues. Expenditures include a master re-development plan of the facility. Although transfers were made in previous years between funds, the VCF will identify direct operational expenditures to better document the actual costs. Capital Improvement Funds can be used for the VCF. The City participates in the greater regional San Luis Valley Generation Wild program that employs Americorps members for youth activities.

Capital Improvement Fund

The Capital Imp Fund was created in 1976, revised in 1983 with the most recent change by referendum in 2021. Revenue from a 3% sales tax provides support for public improvements typically in government funds. Capital Improvements for 2026 and future dates are provided within this budget.



Main Street Revitalization

A Main Street Revitalization project is planned for 2026 and 2027. The estimated cost of the project by the engineer is over two million dollars. Major costs include utility installation, ADA access and providing continued access to all affected businesses.

Conservation Trust Fund

State lotto funds are deposited revenues. No expenditures are proposed in 2026.

State Statute Regarding the Creede Budget

Fiscal Responsibility

The City of Creede is regulated by C.R.S. 29-1-101 The Local Government Budget Law of Colorado. The Creede basis of budgeting for the purposes of measurement of timing for revenue and expenditures is “Modified Accrual Basis”. Modified accrual basis defined: (when revenue and other financing sources are due and available and when obligations or liabilities are incurred for expenditures and other financing uses, except for certain stated items such as, but not limited to, prepaids, inventories of consumable goods, and interest payable in a future fiscal year) The Draft Budget financial activities are fully reported within each fund for the budget year and have set forth the following: All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken;

- Anticipated revenues for the budget year;
- Estimated beginning and ending fund balances;

Adoption of Budget Amendment

The adoption of the budget requires that the City of Creede hold a hearing to consider the adoption of the proposed budget, at which time objections of the electors of the Town shall be considered. The Board of Trustees shall revise, alter, increase, or decrease items as the Board deems necessary in view of the needs of the various spending and the anticipated revenue. The Mill Levy is certification will modified at the 2027 budget process pursuant to section C.R.S. 39-5-128 the Board of Trustees shall enact a Resolution adopting the budget and making expenditure appropriations for the year not exceeding the revenues and reserves specified in the budget.

The 2026 Budget Amendment Public Hearing is scheduled for August 4, 2026 – 5:30pm at Town Hall.

Changes to the Budget after Adoption

If after adopting the budget and making appropriations, the Board of Trustees deems it necessary for additional transfers, they are required to consider a supplemental appropriation by Resolution. In the event revenues are lower than anticipated in the adopted budget the Board of Trustees may adopt revised appropriations.

2026 Budget Work Sessions and Meetings

Tuesday September 16, Monday September 29 & Tuesday October 7, 2025 & several meetings to review the 2026 Budget January to July 2026.

Strategic Goals & Priorities

The Board of Trustees held a strategic planning work session on October 10, 2025. The result of the Strategic Planning Work Session was a draft of Mission, Vision and Goals adopted in the 2026 Comp Plan and part of this document.

History/Creede Community

Creede, Colorado

Article Talk

From Wikipedia, the free encyclopedia

Creede is the statutory town that is the county seat of Mineral County, Colorado, United States. It is the most populous community and the only incorporated municipality within the county.[1] The town population was 257 at the 2020 United States census.[5]

History [edit]

Travelers to this area appeared in the early 19th century. Tom Boggs, a brother-in-law of Kit Carson, farmed at Wagon Wheel Gap in the summer of 1840. In 1869, the first silver discovery was made at the Alpha mine, but the silver could not be extracted at a profit from the complex ores. Ranchers and homesteaders moved in when stagecoach stations (linking the mining operations over the Divide with the east) were built in the 1870s. However, the great "Boom Days" started with the discovery of rich minerals in Willow Creek Canyon in 1889.[7][8][9][10][11][12]

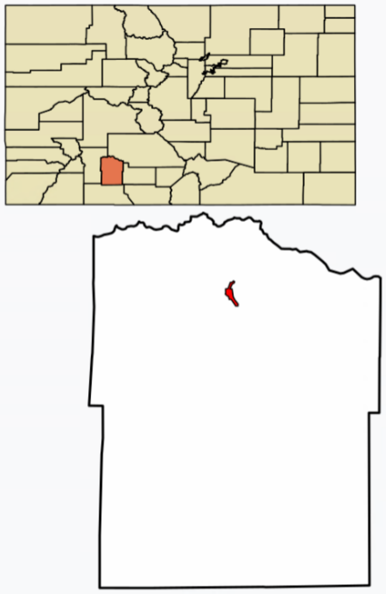
Creede was originally located on East Willow Creek just above its junction with West Willow Creek, however, it was originally named Willow. The post office opened on May 12, 1891, and it was renamed Creede on July 1, 1891,[13] after Nicholas C. Creede who discovered the Holy Moses Mine.[14] Below Creede were Stringtown, Jimtown, and Amethyst. The Amethyst, Colorado, post office opened on January 25, 1892.[13] The Town of Creede was incorporated on May 19, 1892.[4] Soon the entire area from East Willow to Amethyst was called Creede.[15] The Creede, Colorado, post office moved to North Creede on November 28, 1908, where it remained open until April 15, 1919.[13] The Amethyst, Colorado, post office closed on February 2, 1909, but reopened as the new Creede, Colorado, post office on February 9, 1909.[13]

In the 19th century, Creede was the last silver boom town in Colorado. It leapt from a population of 600 in 1889 to more than 10,000 in December 1891. The Creede mines operated continuously from 1890 until 1985, and were served by the Denver & Rio Grande Railroad.[16]

Creede's boom lasted until 1893, when the Silver Panic hit the silver mining towns in Colorado. The price of silver plummeted, and most of the silver mines were closed.[20][21] Creede never became a ghost town, although the boom was over and its population declined. After 1900, Creede stayed alive by relying increasingly on lead and zinc in the ores.[22][23][24] Total production through 1966 was 58 million ozt (1,800 t) of silver, 150 thousand ozt (4.7 t) of gold, 112 thousand metric tons of lead, 34 thousand metric tons of zinc, and 2 million metric tons of copper.[25]

While Creede was booming, the capital city of Denver, Colorado was experiencing a reform movement against gambling clubs and saloons. Numerous owners of gambling houses in Denver relocated to Creede's business district. One of these was confidence man Jefferson Randolph "Soapy" Smith. Soapy became the uncrowned king of Creede's criminal underworld, and opened the Orleans Club. Other famous people in Creede were Robert Ford (the man who killed outlaw Jesse James), Bat Masterson, and William Sidney "Cap" Light (the first deputy sheriff in Creede, and brother-in-law of Soapy Smith). On June 5, 1892, a fire destroyed most of the business district. Three days later, on June 8, Ed O'Kelley walked into Robert Ford's makeshift tent-saloon and shot him dead.[17][18] The town of Creede was incorporated on June 13, 1892. The anti-gambling movement in Denver had ceased, and the Denver businessmen moved back to their former areas of operation.[19]

Country	United States
State	Colorado
County	Mineral County seat[2]
Incorporated	May 19, 1892[4]
Government	
• **Type**	statutory town[1]
Area[5]	
• **Total**	0.950 sq mi (2.460 km^2)
• **Land**	0.950 sq mi (2.460 km^2)
• **Water**	0 sq mi (0.000 km^2)
Elevation[3]	8,800 ft (2,700 m)
Population (2020)[5]	
• **Total**	257
• **Density**	377/sq mi (146/km^2)



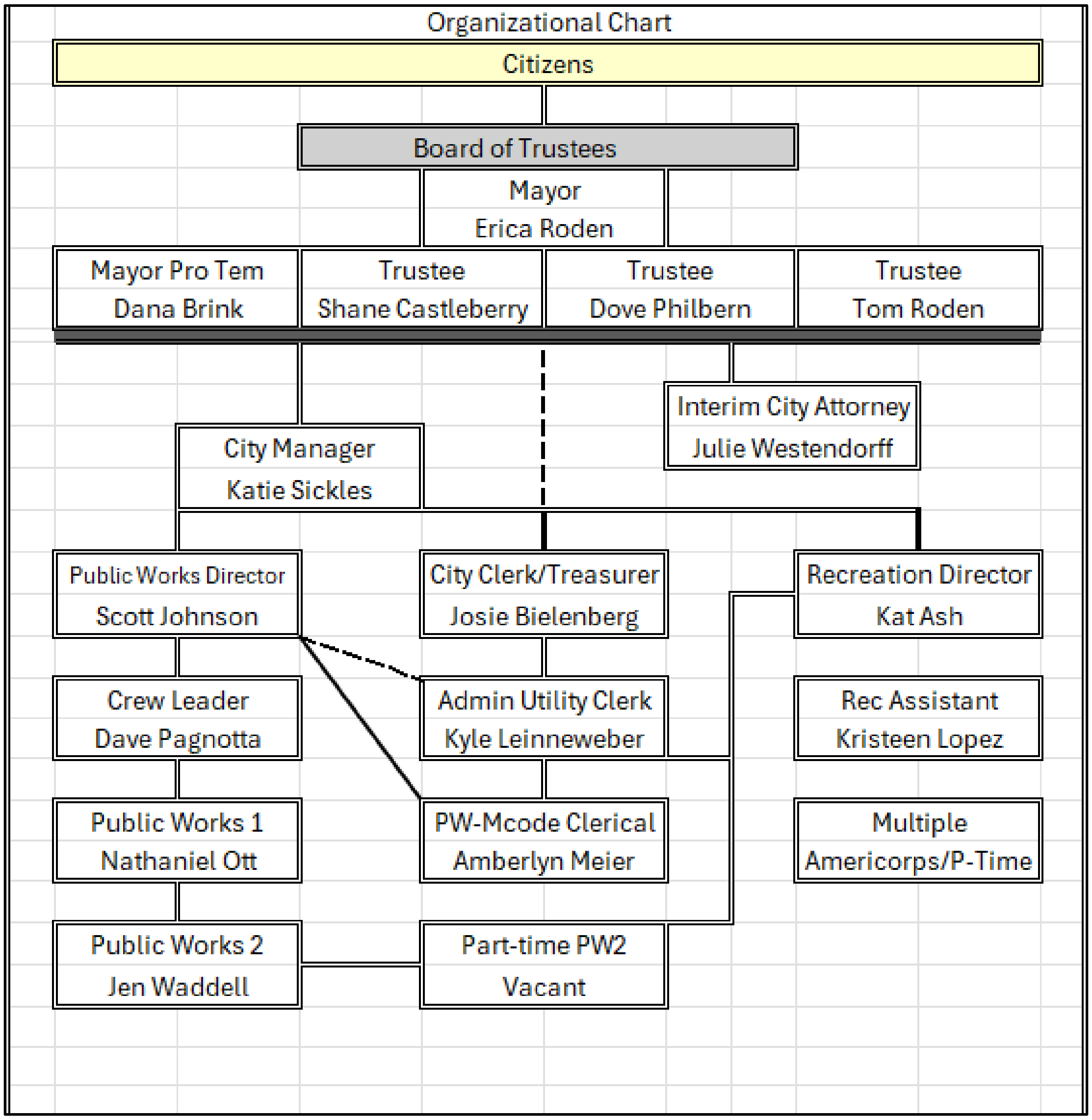
Location of the Town of Creede in the Mineral County, Colorado.

Location of the Town of Creede, Colorado.

● Show map of the United States
○ Show map of Colorado
○ Show all

Coordinates: 37.8492°N 106.9264°W[3]

Organizational Chart and Board of Trustees



City of Creede Board of Trustees

Mayor Erica Roden	Term 2025-2028
Mayor Pro Tem Dana Brink	Term 2022-2026
Trustee Shane Castleberry	Term 2022-2026
Trustee Dove Philbern	Term 2025-2028
Trustee Tom Roden	Term 2025-2026

Debt Service/Retirement Information

Joint Water & Sewer Enterprise	
Description	Colorado Water Resources & Power Development Authority
Purpose	Finance Certain Water Improvements
Loan Number	D09F218
Date of Origin	2009
Ordinance	1/21/2009 Ordinance #348
Amount	$1,250,000
Interest	1.75%
Date of Retirement	2039
Annual Payment	$53,108

Sewer Operations	
Description	Colorado Water Resources & Power Development Authority
Purpose	Replacing Collection System
Loan Number	W21F218
Date of Origin	December 17, 2021 (Funds were not all drawn effective 12/31/24)
Ordinance	11/9/2021 Ordinance #432
Amount	$1,000,000
Interest	1.5%
Date of Retirement	May 1, 2052
Annual Payment	$41,982

CITY OF CREEDE
Est. 1892
A COLORADO TOWN

RESOLUTION 2026-30

MAYOR ERICA RODEN
MAYOR PRO TEM DANA BRINK
TRUSTEE SHANE CASTLEBERRY
TRUSTEE DOVE PHILBERN
TRUSTEE TOM RODEN

CITY MANAGER - KATIE SICKLES
PUBLIC WORKS DIRECTOR - SCOTT JOHNSON
CITY CLERK/TREASURER - JOSIE BIELENBERG
RECREATION DIRECTOR - KAT SHORT-ASH

Fund	Expenditures	Annual Differenc	% State Required	Reserves	Fund Difference	Rev-%	Exp-%
General Fund	$ 2,147,888	$(1,128,437)	$ 64,437	$ 1,555,639	$ 362,766	16.45%	26.71%
Virginia Christensen Fund	$ 779,163	$ (512,963)	$ 23,375	$ 6,101,931	$ 5,565,593	4.30%	9.69%
Capital Improvement Fund	$ 2,204,434	$ (243,732)	$ 66,133	$ 1,851,955	$ 1,542,090	31.64%	27.42%
Conservation Trust Fund	$ -	$ 4,200	$ -	$ 35,569	$ 39,769	0.07%	0.00%
Enterprise Water/Sewer	$ 2,908,086	$ 17,713		$ (2,824)	$ 14,889	47.21%	36.17%
Enterprise Drainage	$ 450	$ 20,070		$ -	$ 20,070	0.33%	0.01%
	$ 8,040,021	$(1,843,149)	$ 153,945	$ 9,542,270	$ 7,545,176	100.00%	100.00%

Chart Number	Fund	Charted Account	Reserves	2025
10	General Fund			Budget Y-Bgn
				Revenue
				Expenditires
			$ 1,555,639.00	Budget Y-End
30	Virginia Christensen Multi Use Facility			Budget Y-Bgn
				Revenue
				Expenditires
			$ 6,101,931.00	Budget Y-End
50	Capital Improvement Fund			Budget Y-Bgn
				Revenue
				Expenditires
			$ 1,851,955.00	Budget Y-End
70	Conservation Trust Fund			Budget Y-Bgn
				Revenue
				Expenditires
			$ 35,569.00	Budget Y-End
90	Enterprise Water & Sewer Fund			Budget Y-Bgn
				Revenue
				Expenditires
			$ (2,824.00)	Budget Y-End
95	Enterprise Drainage Fund			Budget Y-Bgn
				Revenue
				Expenditires
			$ -	Budget Y-End

Chart Number	Fund	Charted Account	Reserves	2026
10	General Fund		$ 1,555,639.00	Budget Y-Bgn
			$ 1,019,451.00	Revenue
			$ 2,147,887.85	Expenditires
			$ 427,202.15	Budget Y-End
30	Virginia Christensen Multi Use Facility		$ 6,101,931.00	Budget Y-Bgn
			$ 266,200.00	Revenue
			$ 779,163.18	Expenditires
			$ 5,588,967.82	Budget Y-End
50	Capital Improvement Fund		$ 1,851,955.00	Budget Y-Bgn
			$ 1,960,702.00	Revenue
			$ 2,204,434.00	Expenditires
			$ 1,608,223.00	Budget Y-End
70	Conservation Trust Fund		$ 35,569.00	Budget Y-Bgn
			$ 4,200.00	Revenue
			$ -	Expenditires
			$ 39,769.00	Budget Y-End
90	Enterprise Water & Sewer Fund		$ (2,824.00)	Budget Y-Bgn
			$ 2,925,799.00	Revenue
			$ 2,908,086.12	Expenditires
			$ 14,888.88	Budget Y-End
95	Enterprise Drainage Fund		$ -	Budget Y-Bgn
			$ 20,520.00	Revenue
			$ 450.00	Expenditires
			$ 20,070.00	Budget Y-End

Government Fund Revenue & Expenditures

Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
10-1 General Fund Administration						
Revenue					$ 969,451	
Operations					$1,608,912	
Labor					$ 163,891	
Net Total					$ (803,352)	
10-5 General Fund Chamber/Events						
Revenue					$ 20,500	
Operations					$ 55,284	
Labor					$ 6,000	
Net Total					$ (40,784)	
10-6 General Fund Parks						
Revenue					$ -	
Operations					$ 22,231	
Labor					$ 2,643	
Net Total					$ (24,874)	
10-7 General Fund Public Works						
Revenue					$ 29,500	
Operations					$ 98,564	
Labor					$ 190,364	
Net Total					$ (259,428)	
All General Fund Categories						
Revenue					$1,019,451	
Operations					$1,784,991	
Labor					$ 362,897	
Net Total					$(1,128,437)	
30-1 Virginia Christensen MUF						
Revenue					$ 266,200	
Operations					$ 603,664	
Labor					$ 175,499	
Net Total					$ (512,963)	
50-1 Capital Improvement Fund						
Revenue					$1,960,702	
Operations					$2,204,434	
Labor						
Net Total					$ (243,732)	
70-1 Conservation Trust Fund						
Revenue					$ 4,200	
Operations					$ -	
Labor						
Net Total					$ 4,200	
Remaining Government Funds						
Revenue					$2,231,102	
Operations					$2,808,098	
Labor					$ 175,499	
Net Total					$ (752,495)	

Administration 10-1-3 Revenue **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
10-1-31000	Property Tax					$ 139,700	
10-1-31010	Sales Tax					$ 194,000	
10-1-31020	County Sales Tax					$ 315,000	
10-1-31030	Franchise Tax					$ 40,000	
10-1-31040	Specific Ownership Tax					$ 13,000	
	Highway User's Tax						
10-1-31060	Motor Vehicle Sales Tax					$ 1,700	
10-1-31070	Cigarette Tax					$ 800	
Mineral/Severance							
10-1-32000	Severance Tax					$ 600	
10-1-32500	Mineral Lease Royalty					$ 25	
Application Fees							
10-1-33000	Land Use Apps/Fees					$ 2,000	
Event Permits							
10-1-33040	Liquor Licenses					$ 4,000	
10-1-33060	Building Permits					$ 12,000	
Lease/Use Fees							
	User Fees						
	Tap Fees						
	Memberships						
	Contributions						
10-1-33170	Cell Tower Lease					$ 7,600	
Other							
10-1-34100	Interest					$ 18,000	
10-1-34444	Miscellaneous					$ 70,000	
10-1-34500	Grants/Trust					$ 50,000	HNA/Zoning Map
	Loans						
	Transfer from Other Fund					$ 101,026	Funds Reimbursed
	Total	$ -	$ -	$ -	$ -	$ 969,451	

Administration 10-1-4 Labor **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
10-1-41000	Salary/Wages					$ 123,254	
10-1-41005	On-Call						
10-1-41010	Overtime						
10-1-41015	Payroll Stipend						
10-1-41020	Other Salary						
10-1-41025	FICA .062					$ 7,763	
10-1-41030	Medicare .0145					$ 1,816	
10-1-41035	Unemployment .002					$ 240	
10-1-41040	Workers Comp					$ 133	
10-1-41045	Retirement .05					$ 5,535	
10-1-41050	Health Insurance					$ 21,889	
10-1-41055	Dental					$ 1,270	
10-1-41060	Vision					$ 140	
10-1-41065	Life Insurance					$ 51	
10-1-41070	Uniform Allowance						
10-1-41075	Cell Phone					$ 1,800	
10-1-41080	Wellness						
10-1-41085	Benefit TBD 1						
10-1-41090	Benefit TBD 2						
10-1-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 163,891	

Administration 10-1-4 Expenditures **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
10-1-43210	Legal/Auditor					$ 85,000	
10-1-43220	Engineering/Architectural					$ 15,000	
10-1-43230	Building Inspection					$ 10,000	
10-1-43240	Planning Consultant					$ 30,000	
10-1-43250	Law Enforcement					$ 60,000	
10-1-43260	Other Consultant					$ 74,000	HNA/Zoning Map
Technology/Communication							
10-1-43311	Software					$ 1,200	
10-1-43321	Hardware					$ 1,200	
10-1-43331	IT Consultants					$ 20,000	
10-1-43341	Internet					$ 1,000	
10-1-43351	Telephone					$ 750	
Repair/Maintenance							
10-1-43412	Facility Repairs					$ 1,000	
10-1-43422	Vehicles Repairs						
10-1-43432	Fuel					$ 250	
10-1-43442	Supplies					$ 8,750	
Administrative Costs							
10-1-43503	Postage					$ 250	
10-1-43513	Office Supplies					$ 4,000	
10-1-43523	Advertising/Publishing					$ 1,000	
10-1-43533	Insurance					$ 10,000	
10-1-43543	Certification						
10-1-43553	Training/Meetings					$ 7,500	
10-1-43563	Travel					$ 3,500	
10-1-43573	Employee Appreciation/PPE						
Utilities							
10-1-43604	Electric 1-Town Hall					$ 2,040	
	Electric 2						
	Electric 3						
	Electric 4						
	Electric 5						
10-1-43644	Propane					$ 5,000	
10-1-43654	Trash Removal/Recycling					$ 500	
10-1-43664	Water					$ 1,123	
10-1-43674	Sewer					$ 922	
10-1-43684	Drainage					$ 72	
Operation Specific							
10-1-43735	Elections					$ 2,000	
10-1-43745	Treasurer Fees					$ 3,000	
10-1-43755	Contributions					$ -	
10-1-43765	Dues & Subscriptions					$ 9,000	
10-1-43775	Miscellaneous					$ 76,155	
Capital Improvements							
10-1-44100	Loan Principle						
10-1-44200	Loan Interest						
10-1-44500	Capital Improvements						
10-1-45000	Transfers					$1,174,700	Loan/10% Enterprise
	Total	$ -	$ -	$ -	$ -	$ 1,608,912	

Chamber/Events 10-5-3 Revenue **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
10-5-33020	Event Permits					$ 500	
Lease/Use Fees							
10-5-33100	User Fees					$ -	
10-5-33150	Contributions						
Other							
10-5-34444	Miscellaneous						
10-5-35000	Transfer from Other Fund					$ 20,000	
	Total	$ -	$ -	$ -	$ -	$ 20,500	

Chamber/Events 10-5-4 Labor **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
10-5-41000	Salary/Wages					$ 5,563	
10-5-41005	On-Call						
10-5-41010	Overtime						
10-5-41015	Payroll Stipend						
10-5-41020	Other Salary						
10-5-41025	FICA .062					$ 345	
10-5-41030	Medicare .0145					$ 81	
10-5-41035	Unemployment .002					$ 11	
10-5-41040	Workers Comp						
10-5-41045	Retirement .05						
10-5-41050	Health Insurance						
10-5-41055	Dental						
10-5-41060	Vision						
10-5-41065	Life Insurance						
10-5-41070	Uniform Allowance						
10-5-41075	Cell Phone						
10-5-41080	Wellness						
10-5-41085	Benefit TBD 1						
10-5-41090	Benefit TBD 2						
10-5-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 6,000	

Chamber/Events 10-5-4 Expenditures **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
10-5-43210	Legal/Attorney						
	Engineering/Architectural						
	Building Inspection						
	Planning Consultant						
	Law Enforcement						
10-5-43260	Other Consultant						
Technology/Communication							
10-5-43311	Software						
10-5-43321	Hardware						
10-5-43331	IT Consultants						
10-5-43341	Internet					$ 1,000	
10-5-43351	Telephone					$ 500	
Repair/Maintenance							
10-5-43412	Facility Repairs						
10-5-43422	Vehicles Repairs						
10-5-43432	Fuel						
10-5-43442	Supplies						
Administrative Costs							
10-5-43503	Postage						
10-5-43513	Office Supplies						
10-5-43523	Advertising/Publishing						
10-5-43533	Insurance					$ 500	
10-5-43543	Certification						
10-5-43553	Training/Meetings						
10-5-43563	Travel						
10-5-43573	Employee Appreciation/PPE						
Utilities							
10-5-43604	Electric 1-Chamber Bldg					$ 1,020	
10-5-43614	Electric 2-Car Charger					$ 12,000	
	Electric 3						
	Electric 4						
	Electric 5						
10-5-43644	Propane					$ 4,500	
10-5-43654	Trash Removal/Recycling					$ 500	
10-5-43664	Water					$ 936	
10-5-43674	Sewer					$ 768	
10-5-43684	Drainage					$ 60	
Operation Specific							
10-5-43735	Marketing					$ 1,500	
10-5-43745	Events					$ 2,000	
10-5-43755	July 4th Celebration					$ 20,000	
10-5-43775	Miscellaneous						
Capital Improvements							
10-5-44100	Loan Principle						
10-5-44200	Loan Interest						
10-5-44500	Capital Improvements						
10-5-45000	Transfers					$ 10,000	
	Total	$ -	$ -	$ -	$ -	$ 55,284	

Parks 10-6-3 Revenue **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
10-5-33020	Event Permits					$ -	
Lease/Use Fees							
10-6-33100	User Fees					$ -	
10-6-33150	Contributions					$ -	
Other							
10-6-34444	Miscellaneous					$ -	
	Total	$ -	$ -	$ -	$ -	$ -	

Parks 10-6-4 Labor **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
10-6-41000	Salary/Wages					$ 2,000	
10-6-41005	On-Call						
10-6-41010	Overtime						
10-6-41015	Payroll Stipend						
10-6-41020	Other Salary						
10-6-41025	FICA .062					$ 124	
10-6-41030	Medicare .0145					$ 29	
10-6-41035	Unemployment .002					$ 4	
10-6-41040	Workers Comp						
10-6-41045	Retirement .05						
10-6-41050	Health Insurance						
10-6-41055	Dental						
10-6-41060	Vision						
10-6-41065	Life Insurance						
10-6-41070	Uniform Allowance						
10-6-41075	Cell Phone					$ 486	
10-6-41080	Wellness						
10-6-41085	Benefit TBD 1						
10-6-41090	Benefit TBD 2						
10-6-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 2,643	

Parks 10-6-4 Expenditures **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
10-6-43210	Legal/Attorney						
10-6-43220	Engineering/Architectural						
10-6-43240	Planning Consultant						
10-6-43260	Other Consultant					$ 500	
Technology/Communication							
10-6-43311	Software						
10-6-43321	Hardware						
10-6-43331	IT Consultants						
10-6-43341	Internet						
10-6-43351	Telephone						
Repair/Maintenance							
10-6-43412	Facility Repairs					$ 7,000	
10-6-43422	Vehicles Repairs						
10-6-43432	Fuel						
10-6-43442	Supplies					$ 2,203	
Administrative Costs							
10-6-43503	Postage						
10-6-43513	Office Supplies					$ 1,000	
10-6-43523	Advertising/Publishing						
10-6-43533	Insurance					$ 500	
10-6-43543	Certification						
10-6-43553	Training/Meetings						
10-6-43563	Travel						
10-6-43573	Employee Appreciation/PPE						
Utilities							
10-6-43604	Electric 1-Skating Ponds					$ 600	
10-6-43614	Electric 2-Basham Park					$ 600	
10-6-43624	Electric 3-Ball Park					$ 4,800	
	Electric 4						
	Electric 5						
10-6-43644	Propane					$ 1,000	
10-6-43654	Trash Removal/Recycling					$ 500	
10-6-43664	Water					$ 1,872	
10-6-43674	Sewer					$ 1,536	
10-6-43684	Drainage					$ 120	
Operation Specific							
10-6-43735	Porta-Johns						
10-6-43745	Custodial/Dog Bags/Etc						
10-6-43755	Weed Control					$ -	
10-6-43765	Outdoor Athletic Exp						
10-5-43775	Miscellaneous						
Capital Improvements							
10-5-44100	Loan Principle						
10-5-44200	Loan Interest						
10-6-44500	Capital Improvements						
10-6-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 22,231	

Public Works 10-7-3 Revenue **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
10-7-31050	Highway User's Tax					$ 22,500	
10-7-31060	Road and Bridge					$ 7,000	
Mineral/Severance							
Application Fees							
Lease/Use Fees							
10-7-33100	User Fees						
10-7-33150	Contributions						
Other							
10-7-34444	Miscellaneous						
	Total	$ -	$ -	$ -	$ -	$ 29,500	

Public Works 10-7-4 Labor **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
10-7-41000	Salary/Wages					$ 129,472	
10-7-41005	On-Call						
10-7-41010	Overtime						
10-7-41015	Payroll Stipend						
10-7-41020	Other Salary						
10-7-41025	FICA .062					$ 8,027	
10-7-41030	Medicare .0145					$ 1,877	
10-7-41035	Unemployment .002					$ 259	
10-7-41040	Workers Comp					$ 3,979	
10-7-41045	Retirement .05					$ 6,753	
10-7-41050	Health Insurance					$ 31,975	
10-7-41055	Dental					$ 1,371	
10-7-41060	Vision					$ 165	
10-7-41065	Life Insurance					$ 85	
10-7-41070	Uniform Allowance					$ 4,000	
10-7-41075	Cell Phone					$ 2,400	
10-7-41080	Wellness						
10-7-41085	Benefit TBD 1						
10-7-41090	Benefit TBD 2						
10-7-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 190,364	

Public Works 10-7-4 Expenditures **GENERAL FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
10-7-43210	Legal/Attorney					$ 5,000	
10-7-43220	Engineering/Architectural					$ 6,000	
10-7-43240	Planning Consultant						
10-7-43260	Other Consultant					$ 500	
Technology/Communication							
10-7-43311	Software					$ 1,200	
10-7-43321	Hardware					$ 1,200	
10-7-43331	IT Consultants					$ 10,000	
10-7-43341	Internet					$ 100	
10-7-43351	Telephone					$ 500	
Repair/Maintenance							
10-7-43412	Facility Repairs					$ 8,000	
10-7-43422	Vehicles Repairs					$ 10,000	
10-7-43432	Fuel					$ 18,000	
10-7-43442	Supplies					$ 3,500	
Administrative Costs							
10-7-43503	Postage						
10-7-43513	Office Supplies					$ 500	
10-7-43523	Advertising/Publishing						
10-7-43533	Insurance					$ 2,500	
10-7-43543	Certification					$ 100	
10-7-43553	Training/Meetings					$ 2,500	
10-7-43563	Travel					$ 3,500	
10-7-43573	Employee Appreciation/PPE					$ 100	
Utilities							
10-7-43604	Electric 1-Shop					$ 2,160	
10-7-43614	Electric 2-Blue Bldg					$ 1,440	
10-7-43624	Electric 3-Street/Yard Lights					$ 7,500	
	Electric 4						
	Electric 5						
10-7-43644	Propane					$ 4,000	
10-7-43654	Trash Removal/Recycling					$ 500	
10-7-43664	Water					$ 936	
10-7-43674	Sewer					$ 768	
10-7-43684	Drainage					$ 60	
Operation Specific							
10-7-43735	Street Signs/Posts					$ 3,000	
10-7-43745	Aggregate/Asphalt					$ 5,000	
10-7-43755	Snow Removal						
10-7-43765	Tools & Small Equipment						
10-7-43775	Miscellaneous						
Capital Improvements							
10-7-44100	Loan Principle						
10-7-44200	Loan Interest						
10-7-44500	Capital Improvements					$ -	
10-7-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 98,564	

Virginia Christensen Multi Use Facility 30-1-3 Revenue							VIRGINIA CMUF FUND
		2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Account #	Account Title						
Tax							
Mineral/Severance							
Application Fees							
Lease/Use Fees							
30-1-33100	User Fees					$ 7,000	
30-1-33110	Trust Distribution					$ 190,000	
30-1-33130	Memberships					$ 30,000	
30-1-33150	Contributions					$ 2,000	
30-1-33170	Utility Reimbursements					$ 5,000	
Other							
30-1-34100	Interest					$ 1,200	
30-1-34444	Miscellaneous					$ 1,000	
30-1-34500	Grants/Trust					$ 30,000	
30-1-34600	Loans						
30-1-35000	Transfer from Other Fund						
	Total	$ -	$ -	$ -	$ -	$ 266,200	

Virginia Christensen Multi Use Facility 30-1-4 Labor							VIRGINIA CMUF FUND
		2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Account #	Account Title						
Salary & Benefits							
30-1-41000	Salary/Wages					$ 119,480	
30-1-41005	On-Call						
30-1-41010	Overtime						
30-1-41015	Payroll Stipend						
30-1-41020	Other Salary						
30-1-41025	FICA .062					$ 7,408	
30-1-41030	Medicare .0145					$ 1,732	
30-1-41035	Unemployment .002					$ 239	
30-1-41040	Workers Comp					$ 2,810	
30-1-41045	Retirement .05					$ 5,789	
30-1-41050	Health Insurance					$ 34,589	
30-1-41055	Dental					$ 1,946	
30-1-41060	Vision					$ 224	
30-1-41065	Life Insurance					$ 82	
30-1-41070	Uniform Allowance						
30-1-41075	Cell Phone					$ 1,200	
30-1-41080	Wellness						
30-1-41085	Benefit TBD 1						
30-1-41090	Benefit TBD 2						
30-1-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 175,499	

Virginia Christensen Multi Use Facility 30-1-4 Expenditures **VIRGINIA CMUF FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
30-1-43210	Legal/Attorney						
30-1-43220	Engineering/Architectural					$ 75,000	
30-1-43240	Planning Consultant						
30-1-43260	Other Consultant					$ 500	
Technology/Communication							
30-1-43311	Software					$ 1,200	
30-1-43321	Hardware					$ 1,200	
30-1-43331	IT Consultants					$ 10,000	
30-1-43341	Internet					$ 2,500	
30-1-43351	Telephone					$ 500	
Repair/Maintenance							
30-1-43412	Facility Repairs					$ 3,000	
30-1-43422	Vehicles Repairs						
30-1-43432	Fuel						
30-1-43442	Supplies					$ 15,000	
Administrative Costs							
30-1-43503	Postage						
30-1-43513	Office Supplies					$ 500	
30-1-43523	Advertising/Publishing						
30-1-43533	Insurance					$ 1,000	
30-1-43543	Certification						
30-1-43553	Training/Meetings						
30-1-43563	Travel						
30-1-43573	Employee Appreciation/PPE						
Utilities							
30-1-43604	Electric 1					$ 7,000	
	Electric 2						
	Electric 3						
	Electric 4						
	Electric 5						
30-1-43644	Propane					$ 19,500	
30-1-43654	Trash Removal/Recycling					$ 2,000	
30-1-43664	Water					$ 936	
30-1-43674	Sewer					$ 768	
30-1-43684	Drainage					$ 60	
Operation Specific							
30-1-43735	Storage Systems						
30-1-43745	Ameri-Corp					$ 30,000	
30-1-43755	Recreation Expenses					$ 8,000	
30-1-43765	Grant Program					$ 30,000	
30-1-43775	Miscellaneous						
Capital Improvements							
30-1-44100	Loan Principle						
30-1-44200	Loan Interest						
30-1-44500	Capital Improvements					$ 375,000	Ph 1 - Renovation
30-1-45000	Transfers					$ 20,000	
	Total	$ -	$ -	$ -	$ -	$ 603,664	

Capital Improvement Fund 50-1-3 Revenue **CIP FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
30-1-31010	Sales Tax					$ 582,000	
Mineral/Severance							
Application Fees							
Lease/Use Fees							
Other							
50-1-34100	Interest					$ 65,000	
50-1-34444	Miscellaneous						
50-1-34500	Grants/Trust					$1,313,702	Main Street Revitalization
50-1-34600	Loans						
50-1-35000	Transfer from Other Fund						
	Total	$ -	$ -	$ -	$ -	$ 1,960,702	

Capital Improvement Fund 50-1-4 Expenditures **CIP FUND**

		2023	2024	2025	2025	2026	Notes
Account #	Account Title	Actual	Actual	Budget	Estimated	Budget	Other
Consultants							
Technology/Communication							
Repair/Maintenance							
Administrative Costs							
Utilities							
Operation Specific							
Capital Improvements							
	Loan Principle						
	Loan Interest						
50-1-44500	Capital Improvements					$2,103,408	Main Street Revitalization
50-1-45000	Transfers					$ 101,026	Reimburse Funds
	Total	$ -	$ -	$ -	$ -	$ 2,204,434	

Conservation Trust Fund 70-1-3 Revenue **CTF-Lotto FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
Lease/Use Fees							
Other							
70-1-34100	Interest					$ 1,500	
70-1-34444	Miscellaneous						
70-1-34500	Grants/Trust						
70-1-34600	Lotto					$ 2,700	
70-1-35000	Transfer from Other Fund						
	Total	$ -	$ -	$ -	$ -	$ 4,200	

Conservation Trust Fund 70-1-4 Expenditures **CTF-Lotto FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
Technology/Communication							
Repair/Maintenance							
Administrative Costs							
Utilities							
Operation Specific							
Capital Improvements							
	Loan Principle						
	Loan Interest						
70-1-44500	Capital Improvements					$ -	
70-1-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ -	

Entperprise Funds

Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Enterprise Fund 90-1						
Revenue					$1,100,000	
Operations					$ 1,500	
Labor						
Net Total					$1,098,500	
Water Fund 90-5						
Revenue					$ 514,724	
Operations					$ 221,850	
Labor					$ 168,762	
Net Total					$ 124,112	
Sewer Fund 90-6						
Revenue					$1,311,075	
Operations					$2,347,211	
Labor					$ 168,763	
Net Total					$(1,204,899)	
Drainage Fund 95-7						
Revenue					$ 20,520	
Operations					$ 450	
Labor						
Net Total					$ 20,070	
All Enterprise Fund Categories						
Revenue					$2,946,319	
Operations					$2,571,011	
Labor					$ 337,525	
Net Total					$ 37,783	

Enterprise 90-1-3 Revenue **ENTERPRISE FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
Event Permits							
Lease/Use Fees							
Other							
90-1-34100	Interest						
90-1-34444	Miscellaneous						
90-1-34500	Grants/Trust						
90-1-34600	Loans					$1,100,000	Loan from Gen Fund
90-1-35000	Transfer from Other Fund						
	Total	$ -	$ -	$ -	$ -	$ 1,100,000	

Enterprise 90-1-4 Expenditures **ENTERPRISE FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
90-1-43210	Legal/Attorney						
90-1-43220	Engineering/Architectural						
	Building Inspection						
90-1-43240	Planning Consultant						
	Law Enforcement						
90-1-43260	Other Consultant						
Technology/Communication							
90-1-43311	Software						
90-1-43321	Hardware						
90-1-43331	IT Consultants						
90-1-43341	Internet						
90-1-43351	Telephone						
Repair/Maintenance							
90-1-43412	Facility Repairs						
90-1-43422	Vehicles Repairs						
90-1-43432	Fuel						
90-1-43442	Supplies						
Administrative Costs							
90-1-43503	Postage						
90-1-43513	Office Supplies						
90-1-43523	Advertising/Publishing						
90-1-43533	Insurance						
90-1-43543	Certification						
90-1-43553	Training/Meetings						
90-1-43563	Travel						
90-1-43573	Employee Appreciation/PPE						
Utilities							
	Electric 1-Town Hall						
	Electric 2						
	Electric 3						
	Electric 4						
	Electric 5						
90-1-43644	Propane						
90-1-43654	Trash Removal/Recycling						
90-1-43664	Water						
90-1-43674	Sewer						
90-1-43684	Drainage						
Operation Specific							
90-1-43735	Elections						
90-1-43745	Treasurer Fees						
90-1-43755	Contributions						
	Dues & Subscribtions						
90-1-43775	Miscellaneous					$ 1,500	
Capital Improvements							
	Loan Principle						
	Loan Interest						
90-1-44500	Capital Improvements						
90-1-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 1,500	

Water Fund 90-5-3 Revenue **WATER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
Event Permits							
Lease/Use Fees							
90-5-33100	User Fees					$ 422,624	
90-5-33110	Tap Fees					$ 30,000	
90-5-33130	Reimbursed Meter/Parts						
90-5-33170	Water Lease					$ -	
Other	Other						
90-5-34100	Interest					$ 20,000	
90-5-34444	Miscellaneous					$ 3,750	
90-5-34500	Grants/Trust						
90-5-34600	Loans						
90-5-35000	Transfer from Other Fund					$ 38,350	
	Total	$ -	$ -	$ -	$ -	$ 514,724	

Water Fund 90-5-4 Labor **WATER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
90-5-41000	Salary/Wages					$ 115,988	
90-5-41005	On-Call					$ 496	
90-5-41010	Overtime					$ 5,000	
90-5-41015	Payroll Stipend						
90-5-41020	Other Salary						
90-5-41025	FICA .062					$ 7,191	
90-5-41030	Medicare .0145					$ 1,682	
90-5-41035	Unemployment .002					$ 232	
90-5-41040	Workers Comp					$ 2,056	
90-5-41045	Retirement .05					$ 6,144	
90-5-41050	Health Insurance					$ 26,932	
90-5-41055	Dental					$ 1,320	
90-5-41060	Vision					$ 153	
90-5-41065	Life Insurance					$ 68	
90-5-41070	Uniform Allowance						
90-5-41075	Cell Phone					$ 1,500	
90-5-41080	Wellness						
90-5-41085	Benefit TBD 1						
90-5-41090	Benefit TBD 2						
90-5-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 168,762	

Water Fund 90-5-4 Expenditures **WATER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
90-5-43210	Legal/Attorney					$ 5,000	
90-5-43220	Engineering/Architectural					$ 77,500	
90-5-43240	Planning Consultant						
90-5-43260	Other Consultant					$ 2,750	
Technology/Communication							
90-5-43311	Software					$ 1,000	
90-5-43321	Hardware						
90-5-43331	IT Consultants						
90-5-43341	Internet						
90-5-43351	Telephone						
Repair/Maintenance							
90-5-43412	Facility Repairs					$ 23,550	
90-5-43422	Vehicles Repairs					$ 2,500	
90-5-43432	Fuel						
90-5-43442	Supplies					$ 20,000	
Administrative Costs							
90-5-43503	Postage					$ 1,400	
90-5-43513	Office Supplies					$ 375	
90-5-43523	Advertising/Publishing						
90-5-43533	Insurance					$ 6,750	
90-5-43543	Certification						
90-5-43553	Training/Meetings						
90-5-43563	Travel					$ 250	
90-5-43573	Employee Appreciation/PPE						
Utilities							
90-5-43604	Electric 1-Well Pump 310 Airport RD					$ 34,200	
90-5-43614	Electric 2-Fish Hatchery19841 USFS 801					$ 1,380	
90-5-43624	Electric 3-Water Tank 2219 Gnome Hill RD					$ 9,600	
90-5-43626	Electric 4-Water Meter,New Water Tower					$ 524	
90-5-43628	Electric 5-Old Power Plant 121 USFS 502					$ 2,196	
90-5-43644	Propane						
90-5-43654	Trash Removal/Recycling						
90-5-43664	Water						
90-5-43674	Sewer						
90-5-43684	Drainage						
Operation Specific							
90-5-43735	Testing					$ 5,000	
90-5-43745	Colorado 1 Calls					$ 250	
90-5-43755	Permit Fees						
90-5-43765	Tools & Small Equipment					$ 1,000	
90-5-43775	Miscellaneous						
Capital Improvements							
90-5-44100	Loan Principle					$ 19,745	
90-5-44200	Loan Interest					$ 6,880	
90-5-44500	Capital Improvements						
90-5-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 221,850	

Sewer Fund 90-6-3 Revenue **SEWER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
Event Permits							
Lease/Use Fees							
90-6-33100	User Fees					$ 400,975	
90-6-33110	Tap Fees						
Other	Other						
90-6-34100	Interest					$ 20,000	
90-6-34444	Miscellaneous					$ 3,750	
90-6-34500	Grants/Trust					$ 850,000	
90-6-34600	Loans						
90-6-35000	Transfer from Other Fund					$ 36,350	
	Total	$ -	$ -	$ -	$ -	$ 1,311,075	

Sewer Fund 90-5-4 Labor **SEWER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
90-6-41000	Salary/Wages					$ 115,988	
90-6-41005	On-Call					$ 497	
90-6-41010	Overtime					$ 5,000	
90-6-41015	Payroll Stipend						
90-6-41020	Other Salary						
90-6-41025	FICA .062					$ 7,191	
90-6-41030	Medicare .0145					$ 1,682	
90-6-41035	Unemployment .002					$ 232	
90-6-41040	Workers Comp					$ 2,056	
90-6-41045	Retirement .05					$ 6,144	
90-6-41050	Health Insurance					$ 26,932	
90-6-41055	Dental					$ 1,320	
90-6-41060	Vision					$ 153	
90-6-41065	Life Insurance					$ 68	
90-6-41070	Uniform Allowance						
90-6-41075	Cell Phone					$ 1,500	
90-6-41080	Wellness						
90-6-41085	Benefit TBD 1						
90-6-41090	Benefit TBD 2						
90-6-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 168,763	

Sewer Fund 90-5-4 Expenditures **SEWER FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
90-6-43210	Legal/Attorney					$ 5,000	
90-6-43220	Engineering/Architectural					$ 77,500	
90-6-43240	Planning Consultant						
90-6-43260	Other Consultant					$ 2,750	
Technology/Communication							
90-6-43311	Software					$ 1,000	
90-6-43321	Hardware						
90-6-43331	IT Consultants						
90-6-43341	Internet						
90-6-43351	Telephone						
Repair/Maintenance							
90-6-43412	Facility Repairs					$ 25,250	
90-6-43422	Vehicles Repairs					$ 2,500	
90-6-43432	Fuel						
90-6-43442	Supplies					$ 10,000	
Administrative Costs							
90-6-43503	Postage					$ 1,400	
90-6-43513	Office Supplies					$ 375	
90-6-43523	Advertising/Publishing						
90-6-43533	Insurance					$ 6,750	
90-6-43543	Certification						
90-6-43553	Training/Meetings						
90-6-43563	Travel					$ 250	
90-4-06-3573	Employee Appreciation/PPE						
Utilities							
90-6-43604	Electric 1					$ 19,200	
	Electric 2						
	Electric 3						
	Electric 4						
	Electric 5						
90-6-43644	Propane						
90-6-43654	Trash Removal/Recycling						
90-6-43664	Water						
90-6-43674	Sewer						
90-6-43684	Drainage						
Operation Specific							
90-6-43735	Testing					$ 100	
90-6-43745	Colorado 1 Calls					$ 250	
90-6-43755	Permit Fees					$ 100	
90-6-43765	Collection System						
90-6-43775	Miscellaneous						
Capital Improvements							
90-6-44100	Loan Principle					$ 50,774	
90-6-44200	Loan Interest					$ 17,690	
90-6-44500	Capital Improvements					$2,126,322	
90-6-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 2,347,211	

Drainage Fund 90-7-3 Revenue **DRAINAGE FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Tax							
Mineral/Severance							
Application Fees							
Event Permits							
Lease/Use Fees							
95-7-33100	User Fees					$ 20,520	
Other							
95-7-34444	Miscellaneous						
95-7-34500	Grants/Trust						
95-7-34600	Loans						
95-7-35000	Transfer from Other Fund						
	Total	$ -	$ -	$ -	$ -	$ 20,520	

Drainage Fund 95-7-4 Labor **DRAINAGE FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Salary & Benefits							
95-7-41000	Salary/Wages					$ 115,988	
95-7-41005	On-Call					$ 497	
95-7-41010	Overtime					$ 5,000	
95-7-41015	Payroll Stipend						
95-7-41020	Other Salary						
95-7-41025	FICA .062					$ 7,191	
95-7-41030	Medicare .0145					$ 1,682	
95-7-41035	Unemployment .002					$ 232	
95-7-41040	Workers Comp					$ 2,056	
95-7-41045	Retirement .05					$ 6,144	
95-7-41050	Health Insurance					$ 26,932	
95-7-41055	Dental					$ 1,320	
95-7-41060	Vision					$ 153	
95-7-41065	Life Insurance					$ 68	
95-7-41070	Uniform Allowance						
95-7-41075	Cell Phone					$ 1,500	
95-7-41080	Wellness						
95-7-41085	Benefit TBD 1						
95-7-41090	Benefit TBD 2						
95-7-41095	Benefit TBD 3						
	Total	$ -	$ -	$ -	$ -	$ 168,763	

Drainage Fund 90-7-4 Expenditures **DRAINAGE FUND**

Account #	Account Title	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Notes Other
Consultants							
95-7-43210	Legal/Attorney					$ -	
95-7-43220	Engineering/Architectural						
95-7-43240	Planning Consultant						
95-7-43260	Other Consultant						
Technology/Communication							
95-7-43311	Software						
95-7-43321	Hardware						
95-7-43331	IT Consultants						
95-7-43341	Internet						
95-7-43351	Telephone						
Repair/Maintenance							
95-7-43412	Facility Repairs					$ 250	
95-7-43422	Vehicles Repairs						
95-7-43432	Fuel						
95-7-43442	Supplies						
Administrative Costs							
95-7-43503	Postage					$ 200	
95-7-43513	Office Supplies						
95-7-43523	Advertising/Publishing						
95-7-43533	Insurance						
95-7-43543	Certification						
95-7-43553	Training/Meetings						
95-7-43563	Travel						
95-7-43573	Employee Appreciation/PPE						
Utilities							
	Electric 1						
	Electric 2						
	Electric 3						
	Electric 4						
	Electric 5						
	Propane						
95-7-43654	Trash Removal/Recycling						
	Water						
	Sewer						
	Drainage						
Operation Specific							
95-7-43735	Culvert Cleaning						
95-7-43745	Flood Mitigation						
95-7-43755	Permit Fees						
95-7-43765	Tools & Small Equipment						
90-7-43775	Miscellaneous						
Capital Improvements							
90-7-44100	Loan Principle						
90-7-44200	Loan Interest						
95-7-44500	Capital Improvements						
95-7-45000	Transfers						
	Total	$ -	$ -	$ -	$ -	$ 450	

City of Creede - Capital Improvement Projects

	Timeframe	Project Name	Project Description	imefran	Estimated Cost	Grants	Net City Cost
1	GenFund-Admin	**Verkada Camera System**	Town Hall 5-Cameras - Purchased in 2025	2026	$ -	$ -	$ -
2	GenFund-Admin	**Phone System Change & Upgrade**	4-Users & 1 FAX: 50% of $2,644	2026	$ 1,322.00		$ 1,322.00
3	GenFund-CofC	**Phone System Change & Upgrade**	3-Users & 1 FAX: $2,115	2026	$ 2,115.00		$ 2,115.00
4	GenFund-PW	**CDOT Main Street Improvements**	ADA Compliance and Sidewalk	2026	$ 2,080,914.00	$ 1,313,702.00	$ 767,212.00
5	GenFund-PW	**Highway Use Tax**	Asphalt, Crack Sealing & Seal Coating	2026	$ 18,000.00		$ 18,000.00
6	CIP-Fund (VC)	**Phone System Change & Upgrade**	2-Users: $1,057	2026	$ 1,057.00		$ 1,057.00
7	CIP-Fund (VC)	**Verkada Camera System**	Virginia Christensen Center 6-Cameras -	2026	$ -		$ -
8	CIP-Fund (VC)	**Verkada Camera System**	Hargraves Park 4-Cameras - Purchased in	2026	$ -		$ -
9	CIP-Fund (VC)	**Verkada Camera System**	Basham Park 2-Cameras - Purchased in	2026			
10	VCFund-CIP	**Master Facility Plan Improvement**	Master Plan Architecural & Public OR	2026	$ 50,000.00	$ -	$ 50,000.00
					$ 2,153,408.00	$ 1,313,702.00	$ 839,706.00
11	EntFund-Sewer	**SSRP Phase 5**	Phase 5 of SSRP	2026	$ 1,100,000.00	$ 850,000.00	$ 250,000.00
12	EntFund-Sewer	**Verkada Camera System**	Blue Storage 2-Cameras - Purchased in	2026	$ -		$ -
13	EntFund-Sewer	**Verkada Camera System**	Wastewater Plant 3-Cameras - Purchased in	2026	$ -		$ -
14	EntFund-Sewer	**Phone System Change & Upgrade**	4-Users & 1 FAX: 25% of $2,644	2026	$ 661.00		$ 661.00
15	EntFund-Sewer	**RAMVAC**	Parts & Maintenance (Not sure this is CIP)	2026			$ -
16	EntFund-Sewer	**WWTP Repair & Maintenance**	Microbes to reduce Ammonia/BOD (Not sure this is CIP)	2026			$ -
17	EntFund-Water	**Verkada Camera System**	Gnome Hill 3-Cameras - Purchased in 2025	2026	$ -	$ -	$ -
18	EntFund-Water	**Phone System Change & Upgrade**	4-Users & 1 FAX: 25% of $2,644	2026	$ 661.00		$ 661.00
19	EntFund-Water	**Verkada Camera System**	Upper Water Tank 1-Camera - Purchased	2026	$ -		$ -
20	EntFund-Water	**Verkada Camera System**	Water Treatment 3-Cameras - Purchased in	2026	$ -		$ -
21	EntFund-Drainag	**Drainage**	Culvert Pipe, Flares, Bands and Inlets	2026	$ 9,000.00		$ 9,000.00
22	EntFund-Drainag	**Drainage**	North Creede Willow Creek Restoration	2026	$ 16,000.00		$ 16,000.00
					$ 1,126,322.00	$ 850,000.00	$ 276,322.00

Future Year				Estimated Cost		
GenFund-Admin	**Town Hall Complex Construction**	Development per Construction Plans for Town Hall	TBD	$ 3,874,989.00		
Gen&EntFund-P	**Public Works Facility**	Development per Construction Plans for	TBD	$ 5,713,466.00		
EntFund-Sewer	**Wastewater Treatment Plant**	Per CDPHE/Permit Limits	TBD	$ 11,229,100.00		
VCFund-CIP	**Virginia Christensen Better Center**	Renovation	TBD	$ 1,000,000.00		
EntFund-Sewer	Continue collection system replacements-Phases 6-8 (as grant funding is available)		TBD			
EntFund-Sewer	Retrofit WasteWater Treatment Plant/Lagoons- up to 5-6M for electrocoagulation		TBD			
EntFund-Sewer	Security fencing around WWTF		TBD	$160,000.00		
EntFund-Sewer	Water service/line to the WWTF		TBD			
EntFund-Sewer	Upgrade of Contact Chamber Fiberglass Building & Electric Service panel		TBD	$20,000.00		
EntFund-Sewer	Wastewater main line needs replaced and/or new cleanouts installed (if found that		TBD			
EntFund-Water	Main water line replacements throughout city (approximately 1 mile)		TBD			
EntFund-Water	Looping of existing water mains that have "dead ends", along with flushing mecha		TBD			
EntFund-Water	Water leak detection sensors on fire hydrants throughout		TBD	$85,000.00		
EntFund-Water	Water meters installed throughout the city (readers/software/accounting upgrade to		TBD			
EntFund-Water	Water booster pump replacement at the WTP		TBD	$45,000.00		
EntFund-Water	Water Tank insulation repairs/replacement		TBD			
EntFund-Water	Security fencing around WTP, Lower Tank, Upper Tank		TBD	$130,000.00		
EntFund-Water	Roof replacement and height adjustment at N. Creede WTP (if found that city is re		TBD			
GenFund-PW	Crack Sealing of La Garita, Main, Rio Grande, Loma, Bee McClure, Helfin, Soapy		TBD			
GenFund-PW	Asphalt repairs to Bee McClure, N. 1st		TBD			
GenFund-PW	Seal Coating of La Garita, Main, Rio Grande (3), Loma, Bee McClure, Helfin, Soa		TBD			
GenFund-PW	Annual line painting of La Garita, Main, Rio Grande/Loma, and Bee McClure		TBD	$8,000.00		
GenFund-PW	2026- 2000 GMC C7500 Dump Truck replacement		TBD	$150,000.00		
GenFund-PW	2027- 1998 Street Sweeper Replacement		TBD	$180,000.00		
EntFund-WS&D	2028- 2001 Case Backhoe Replacement		TBD	$180,000.00		
EntFund-WS&D	2029- 2008 Chevy Silverado Pickup replacement		TBD	$95,000.00		
				$ 22,870,555.00	***$ -***	

CITY OF CREEDE, COLORADO
RESOLUTION NO. 26-30

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE CITY OF CREEDE, CO ADOPTING A BUDGET AMENDMENT BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026

WHEREAS, the city financial system has transitioned from Quick Books to Caselle; and

WHEREAS, the City Manager has submitted a proposed budget amendment to the Board of Trustees for its consideration; and

WHEREAS, upon due and proper notice, published in accordance of the law, said proposed Budget was open for inspection by the public at a designated place, a public hearing was held August 4, 2026, and interested electors were given the opportunity to file or register any objections to said proposed Budget Amendment; and

WHEREAS, changes made to expenditures so that the Budget remains in balance as required by law.

Fund	Revenue	Expenditures	Annual Differen	State Required	Reserves	Fund Difference	Rev-%	Exp-%
General Fund	$ 1,019,451	$ 2,147,888	$ (1,128,437)	$ 64,437	$ 1,555,639	$ 362,766	16.45%	26.71%
Virginia Christensen Fund	$ 266,200	$ 779,163	$ (512,963)	$ 23,375	$ 6,101,931	$ 5,565,593	4.30%	9.69%
Capital Improvement Fund	$ 1,960,702	$ 2,204,434	$ (243,732)	$ 66,133	$ 1,851,955	$ 1,542,090	31.64%	27.42%
Conservation Trust Fund	$ 4,200	$ -	$ 4,200	$ -	$ 35,569	$ 39,769	0.07%	0.00%
Enterprise Water/Sewer	$ 2,925,799	$ 2,908,086	$ 17,713		$ (2,824)	$ 14,889	47.21%	36.17%
Enterprise Drainage	$ 20,520	$ 450	$ 20,070		$ -	$ 20,070	0.33%	0.01%
	$ 6,196,872	$ 8,040,021	$ (1,843,149)	$ 153,945	$ 9,542,270	$ 7,545,176	100.00%	100.00%

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CITY OF CREEDE, COLORADO AS FOLLOWS:

That the Budget Amendment as submitted, amended, and summarized by fund provided is hereby approved and adopted as the 2026 Budget of the City of Creede.

INTRODUCED, PASSED, AND ADOPTED THIS 4th DAY OF AUGUST 2026.

ATTEST;

CITY OF CREEDE

By Josie Bielenberg
Josie Bielenberg, City Clerk

By Erica Roden
Erica Roden, Mayor

CITY OF CREEDE, COLORADO
RESOLUTION NO. 26-31

A RESOLUTION OF THE BOARD OF TRUSTEES CITY OF CREEDE, COLORADO, APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CITY OF CREEDE, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the City of Creede adopted a Budget Amendment for the year 2026 as required by law, and

WHEREAS, the City of Creede has made provisions therein for revenues and reserves in an amount equal to or greater than the total proposed expenditures as set forth in said Budget, and:

WHEREAS, it is not only required by law, but also necessary to appropriate the reserves plus revenues provided in the Budget to and for the purpose described below, so as not to impair the operations of the City.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CITY OF CREEDE, COLORADO AS FOLLOWS:

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

Fund	Expenditures
General Fund	$ 2,147,888
Virginia Christensen Fund	$ 779,163
Capital Improvement Fund	$ 2,204,434
Conservation Trust Fund	$ -
Enterprise Water/Sewer	$ 2,908,086
Enterprise Drainage	$ 450
	$ 8,040,021

That the following sums are hereby appropriated from the Reserves plus Revenue of each fund, to each fund, for the purpose stated for the 2026 Budget year effective upon its adoption:

INTRODUCED, PASSED, AND ADOPTED THIS 4th DAY OF AUGUST 2026.

ATTEST;

CITY OF CREEDE

By Josie Bielenberg
Josie Bielenberg, City Clerk

By Erica Roden
Erica Roden, Mayor

COLORADO
Department of Local Affairs
Division of Local Government

May 21, 2026

Josie Bielenberg
City Clerk
Creede, City of (40001)
PO Box 457
Creede, CO 81130

ORDER: 2026 Statutory Property Tax Revenue Limitation
TAX ENTITY: Creede, City of (40001)

On April 30, 2026, the Division of Local Government (the Division) mailed a NOTICE regarding the apparent violation of the statutory property tax revenue limitation of C.R.S. 29-1-301 et seq ("5.5% limit"). As stated in that NOTICE, the property tax revenue levied for collection in 2026 is in excess of the limitation. The Division has not received information regarding a waiver of the 5.5% limit in response to the NOTICE and has determined the above referenced tax entity has exceeded the limit. Pursuant to C.R.S. 29-1-301(6), the Division orders a reduction of the property tax revenue for general operating purposes to be levied in 2026 (for collection in 2027) by $6879. The 5.5% Limit will be adjusted by this amount, which offsets the excess revenue levied in 2025 (for collection in 2026).

REQUIRED ACTION(S)
The tax entity is responsible for resolving this ORDER. The Division will not take action to alter a tax entity's certified mill levy or revenues. Possible methods of resolution include:

- The tax entity's governing body may temporarily lower the operating mill levy by means of a temporary property tax credit / temporary mill rate reduction when certifying levies for collection in 2027. This will prevent a permanent lowering of the mill levy. Note that a temporary property tax credit / temporary mill rate reduction can only be estimated after receiving the Certification of Valuation from the County Assessor.
- Conduct a special election for an increased levy, pursuant to C.R.S. 29-1-302(2)(b). Please advise the Division if a successful election is held.

For other alternatives that may be available, consult legal counsel.

If the taxing entity held a successful election to increase the revenue limit, levy for operating purposes, or to "waive" the limitation, but did not notify the Division, please submit this information as soon as possible. For more information including Form DLG53 which shows the "5.5%" limit calculation in detail, please visit the "5.5%" program page at https://dlg.colorado.gov/55-property-tax-revenue-limit.

We are available to assist with your questions or concerns regarding this ORDER. Please contact Victor Chen at 303.864.7757 or victor.chen@state.co.us with any questions or concerns. DOLA is moving office buildings during the summer of 2026 and physical mail delivery may be affected, so please email or call with waiver information or questions.

Division of Local Government

Certificate of Approved Budget
City of Creede, Colorado
Budget Amendment Year 2026

Due to a financial system transition and updated audit information a Budget 2026 Amendment was necessary.

This document represented the Board of Trustees estimate of revenues, proposed expenditures and the fund balances of available city funds for the 2026 annual year. The planning preparation of the budget has been directed by the City Manager as authorized by the Board of Trustees and the use of these resources will enable the town to accomplish its goals and objectives for the City of Creede.

In compliance with 29-1-101, et seq., C.R.S., the State of Colorado and the policy of the City of Creede, this document has been presented at a public hearing at Town Hall, 2223 N Main Street, Creede, CO 81130 on August 4, 2026 at 5:30pm and the Board of Trustees formally adopted this budget on August 4, 2025 at their Regular Meeting.

I Kathleen Sickles, City Manager of Creede, certify that the attached document is true and accurate of the adopted 2026 budget for the City of Creede.

Signature

August 4, 2026
Date

I Josie Bielenberg, City Clerk & Treasurer, certify that the attached document is true and accurate copy of the adopted 2026 budget for the City of Creede.

Josie Bielenberg
Signature

August 4, 2026
Date