



Town of Arriba
711 Front St, PO Box 10
Arriba, CO 80804
Phone 719-768-3381 Fax 719-768-3380
townofarriba@esrta.com
<https://townofarriba.colorado.gov>

January 6, 2025

LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Attached is a copy of the 2025 Budget for the Town of Arriba in Lincoln County, submitted pursuant to Section 29-1-113, C.R.S. The budget was adopted on December 9, 2024.

If there are any questions on the budget, please contact Town Clerk Josie Hart at 719-768-3381, PO Box 10, Arriba CO 80804.

I, Josie Hart, Arriba Town Clerk hereby certify that the enclosed is a true and accurate copy of the 2025 Adopted Budget.

SEAL





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Budget Message

To: The General Public of Arriba, Colorado

On December 9, 2024, the Board of Trustees for the Town of Arriba, Colorado, had a properly noticed Budget Hearing where the budget was discussed in detail with attending residents. The Town of Arriba Board of Trustees certified the mill levy with Lincoln County levying general property taxes for the year of 2024, levying a tax of 25.948 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of Arriba, Colorado. This mill levy will produce general property tax revenue of \$21,638 for the year 2025. The 2024 valuation of assessment for the Town of Arriba as verified by the Lincoln County Assessor is \$833,907.

The Budgetary basis of accounting is cash basis for all funds. As required by law, the budget must be balanced and, in order for the council to do this, they must monitor revenues and control expenditures, thus forecasting the future situation for the Town.

As required by law, the budget represents the services to be delivered to the residents of the Town of Arriba as follows: The Town of Arriba provides water and sewer services; road maintenance and improvements; park and recreation facilities; and administrative services for these projects.

The continued cost increase of labor, repairs and maintenance, lab fees, and upgrades to our water and wastewater systems make us aware that we must monitor our expenditures diligently.

The Board of Trustees of the Town of Arriba plans to continue to make positive progress for the future. The Board will continue to monitor collections and expenditures and diligently work toward a balanced budget. They will also strive to continue to provide the best services possible for residents.

Sincerely,

Josie Hart

Town Clerk

Town of Arriba, Colorado

**TOWN OF ARRIBA, COLORADO
RESOLUTION 2024-5**

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARISING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF ARRIBA, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, The Board of Trustees of the Town of Arriba has appointed Josie Hart, Arriba Town Clerk, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the public at the Arriba Town Hall, 711 Front Street, Arriba, Colorado, a public hearing was held on December 9, 2024 and interested taxpayers were given opportunity to file or register objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues, so that the budget remains in balance, as required by the law.

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

Section 1. That estimated expenditures for each fund/account are as follows:

General Fund	\$122,954.00
Sewer Fund	\$116,940.00
Water Fund	\$154,545.78
Conservation Trust Fund	\$3,000.00
Museum Division Fund	\$300.00
Road and Bridge Fund	\$12,000.00

Section 2. That estimated revenues for each fund/account are as follows:

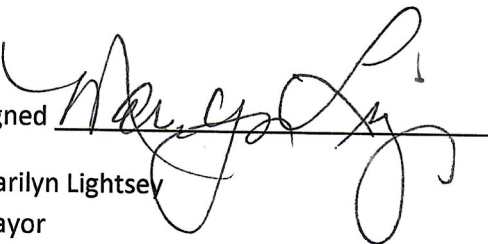
General Fund	\$186,739.02
Sewer Fund	\$208,564.88
Water Fund	\$158,332.33
Conservation Trust Fund	\$3,628.44
Museum Division Fund	\$2,681.06
Road and Bridge Fund	\$16,709.03

Section 3. That the budget as submitted and herein above summarized by fund/account, hereby is approved and adopted as the budget for the Town of Arriba, Colorado for the year of 2025.

Section 4. That the budget hereby approved and adopted, shall be signed by the Mayor and made a part of the public records of the Town of Arriba, Colorado.


ADOPTED, THIS 9th DAY OF December, AD, 2024.

Signed



Marilyn Lightsey
Mayor

Attested:



Josie Hart
Town Clerk

SEAL



**TOWN OF ARRIBA, COLORADO
RESOLUTION 2024-6**

Resolution to Appropriate Sums of Money

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE, AS SET FORTH ON THE FOLLOWING PAGES FOR THE TOWN OF ARRIBA, FOR THE 2025 BUDGET YEAR.

WHEREAS, The Board of Trustees of the Town of Arriba, Colorado has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2024, and;

WHEREAS, The Board of Trustees of the Town of Arriba, Colorado, has made provision, therein, for revenues in an amount equal to or greater than the total proposed expenditures, as set forth in, said budget, and;

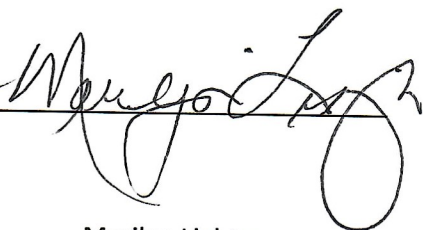
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town of Arriba, Colorado.

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

That sums set forth are necessary to defray expenses and liabilities of the Town for the Budget year 2025 and such sums are in accordance with the Budget heretofore adopted for and are hereby appropriated for purposes to wit:

General Fund	\$ 122,954.00
Sewer Fund	\$ 116,940.00
Water Fund	\$ 154,545.78
Conservation Trust Fund	\$ 3,000.00
Museum Division Fund	\$ 300.00
Road and Bridge Fund	\$ 12,000.00
Total Appropriations	\$ 409,739.78

The sums are, hereby, appropriated for the purposes stated, and adopted this 9th day of December, AD, 2024.

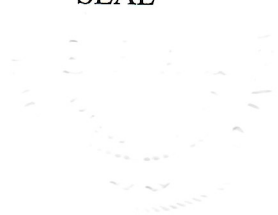
Signed: 

Marilyn Lightsey
Mayor
Town of Arriba, Colorado

Attested: 

Josie Hart
Town Clerk

SEAL



TOWN OF ARRIBA, COLORADO
RESOLUTION 2024-7
RESOLUTION TO SET MILL LEVY

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF ARRIBA, COLORADO FOR THE 2025 BUDGET YEAR.

WHEREAS, The Board of Trustees of the Town of Arriba has adopted the annual budget in accordance with the Local government Budget Law, on December 9, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purpose from property tax revenue is \$21,638, and;

WHEREAS, the 2024 valuation for assessment for the Town of Arriba as certified by the County Assessor is \$833,907.

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

Section 1. That for the purpose of meeting all general operating expenses of the Town of Arriba during the 2025 budget year, there is hereby levied a tax of 0.025948 mills upon each dollar for the total valuation for assessment of all taxable property within the Town of Arriba for the year 2024.

Section 2. That the Town Clerk is hereby authorized and directed to immediately certify to the County Commissioner of Lincoln County, Colorado, the mill levy for the Town of Arriba as hereinabove determined and set.

ADOPTED, THIS 9th DAY OF DECEMBER, AD, 2024.

Signed

Marilyn Lightsey
Mayor

Attested:

Josie Hart
Town Clerk

SEAL

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Lincoln, Colorado.

On behalf of the Town of Arriba,
(taxing entity)^A
the Board of Trustees,
(governing body)^B
of the Town of Arriba,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 833,907 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 833,907 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12-10-2024 for budget/fiscal year 2025
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>25.948</u> mills	\$ <u>21,638</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	25.948 mills	\$ 21,638
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	25.948 mills	\$ 21,638

Contact person: (print) Josie Hart Daytime phone: (719) 768-3381
Signed: [Signature] Title: Town Clerk

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

GENERAL FUND	2023 Final	2024 est	2025 Budget
2025 Budget			
Beginning Balance, January 1st	33,791.79	54,787.74	57,209.02
General Reserve Account		<u>26,262.26</u>	<u>26,412.00</u>
Interest	<u>170.97</u>	<u>200.00</u>	<u>200.00</u>
General Property Taxes	20,501.94	21,513.00	21,638.00
Delinquent Tax			
Specific Ownership Taxes	-		
State Specific Ownership	2,255.65	2,200.00	2,200.00
Interest Apportionment	64.00	70.00	80.00
Franchise Taxes	20,155.27	20,000.00	20,000.00
Tax Reimbursement		8,489.00	
Tax Liens			
Intergovernmental Revenue:			
Highway User's Tax	14,336.28	14,500.00	14,500.00
Motor Vehicle Assessment	1,148.63	1,200.00	1,300.00
Cigarette Tax	166.93	130.00	200.00
Sales Tax			14,000.00
Miscellaneous Revenue:			
Machine Rental	625.00	300.00	600.00
Senior Citizens Program			600.00
Miscellaneous	6,865.57	2,000.00	6,000.00
Refunds	885.00	71.00	500.00
Cooper-Clark Grant			
CVRF Grant			
Tourism Grant	2,000.00		1,300.00
Transfer From Sewer Fund	14,000.00		10,000.00
Transfer From Water Fund	0.00		10,000.00
Total Revenues	116,967.03	151,723.00	186,739.02
Expenditures-			
Salaries	31,364.36	33,000.00	35,000.00
Payroll Taxes	2,440.37	2,600.00	2,800.00
Employee Retirement	1,080.00	1,080.00	1,080.00
Employee Insurance	3,600.00	3,600.00	3,600.00
Municipal Attorney	5,000.00	1,000.00	10,000.00
Municipal Judge			1,000.00
Utilities	9,403.10	9,500.00	9,500.00
Telephone	3,494.47	3,300.00	3,700.00
Town Insurance	3,163.00	3,809.10	4,200.00
Workmen's Compensation	742.80	523.23	900.00
Office Supplies	4,341.24	4,800.00	4,800.00
Audit	3,200.00	3,400.00	3,400.00
Dues	762.00	1,992.82	2,000.00

Lincoln County Ec. Dev.	1,840.00	1,672.00	1,600.00
General Fund continued			
2025 Budget	2023 est	2024 to date	2025 Budget
Senior Citizens Program	-	1,504.00	1,504.00
County Treasurer's Fees	409.90	600.00	600.00
Professional Fees	420.00	420.00	420.00
Miscellaneous Expense	5,687.29	5,000.00	5,300.00
Town Celebrations	1,033.64	1,000.00	1,000.00
Donations			250.00
Election Expenses	-	421.83	600.00
Transfer to General Reserve			
Public Works (Operations & Maintenance):			
Contract Labor	-		200.00
Fuel	1,573.45	3,000.00	3,000.00
Repairs and Maintenance	2,271.91	2,500.00	5,000.00
Repairs and Maintenance park	562.17	1,200.00	7,500.00
Miscellaneous Shop Supply	2,814.42	4,000.00	4,000.00
Chemicals	2,582.00	2,591.00	3,000.00
Equipment and Parts	484.46	2,000.00	7,000.00
Equipment Upgrade			
Total Expenditures	88,270.58	94,513.98	122,954.00
Ending Balance	54,787.74	57,209.02	63,785.02

TOWN OF ARRIBA	2023 Final	2024 Est	2025 Budget
SEWER FUND			
2025 Budget			
Beginning Balance January 1st	62,476.72	78,207.31	104,995.72
<u>Sewer Reserve Account</u>	<u>10,916.07</u>	10,937.63	11,004.16
<u>Interest</u>	<u>214.44</u>	<u>65.00</u>	<u>65.00</u>
Revenues:			
Sewer Receipts	88,399.56	89,000.00	90,000.00
Sewer Taps			2,000.00
Sewer Service			
Miscellaneous	2,000.00		500.00
Short Check			
Grant Revenues			
Total Revenues	164,006.79	178,209.94	208,564.88
Expenditures (Operation & Maintenance):			
Salaries	36,591.74	38,000.00	40,000.00
Contract Services	2,535.00	3,000.00	5,000.00
Licenses			150.00
Payroll Taxes	2,847.09	3,000.00	3,200.00
Workman's Comp.	866.60	435.37	800.00
Employee Retirement	1,260.00	1,260.00	1,260.00
Employee Insurance	4,200.00	4,200.00	4,200.00
Town Insurance	7,785.05	4,266.85	4,700.00
Utilities	3,004.76	4,000.00	4,500.00
Repairs and Maintenance	6,044.38	6,292.00	8,000.00
Fuel	400.00		400.00
Discharge Permit Fee	555.00	555.00	555.00
Lab Fees	2,608.00	5,200.00	8,000.00
Sewer Reserve Account			
Miscellaneous	271.29	1,000.00	2,000.00
Equipment			20,000.00
Office	1,521.57	1,500.00	2,000.00
Tech Support-Jayhawk	375.00	375.00	375.00
Chemicals	934.00	130.00	1,800.00
Transfer to General Fund	14,000.00		10,000.00
Wastewater Project			
Debt Service:			
DOLA Loan Payment			
Principal			
Interest			
Total Expenditures	85,799.48	73,214.22	116,940.00
Ending Balance	78,207.31	104,995.72	91,624.88

TOWN OF ARRIBA	2023 Final	2024 est	2025 Budget
WATER FUND			
2025 Budget			
Beginning Balance January 1st	42,704.68	72,347.10	64,220.33
<u>Water Reserve Account</u>	<u>5,661.26</u>	39,000.63	5,000.00
<u>Interest</u>	<u>270.47</u>	104.00	12.00
Revenues:			
Water Sales	82,736.16	83,000.00	85,000.00
Stock Water Sales	1,532.20	2,000.00	3,000.00
Water Tap Fees			
Meter Deposits		400.00	600.00
Miscellaneous	50.00		500.00
Refunds			
Grant	52,029.40	70,875.00	
Water SP Assessment			
Interest-Water SP Assessment			
Total Revenues	184,984.17	267,726.73	158,332.33
Expenditures (Operation & Maintenance):			
Salaries	36,591.74	38,000.00	40,000.00
Contract Services	2,535.00	2,535.00	2,535.00
License & Dues	275.00	75.00	500.00
Payroll Taxes	2,847.09	2,170.00	3,200.00
Workman's Comp.	615.00	435.40	800.00
Employee Retirement	1,260.00	1,260.00	1,260.00
Employee Insurance	4,200.00	4,200.00	4,200.00
Utilities	6,780.06	7,500.00	8,000.00
Town Insurance	3,516.00	4,266.85	4,700.00
Repairs and Maintenance	3,500.00	11,003.24	6,000.00
Equipment and Parts	2,817.13	15,327.57	10,000.00
Fuel	500.00	500.00	500.00
Tank Inspection and Cleaning	7,715.00		
Lab Fees	457.00	1,800.00	2,000.00
Water Reserve Account			
General Fund			
Debt Service: DWRF Loan	16,863.34	16,863.34	16,863.34
Miscellaneous Expenses	247.74	5,000.00	5,000.00
Office	1,896.57	1,500.00	1,800.00
Chemicals	484.90	60.00	500.00
Meter Refunds	200.00	115.50	200.00
Tech Support-Jayhawk	375.00	375.00	375.00
Water Vault	18,960.50	90,519.50	46,112.44
Total Expenditures	112,637.07	203,506.40	154,545.78
	72,347.10	64,220.33	3,786.55

Town of Arriba	2023 Final	2024 Est	2025 Budget
2025 Budget			
Conservation Trust Fund			
Beginning Balance	12,557.72	5,128.44	1,128.44
Revenues:			
State Lottery	2,570.72	2,500.00	2,500.00
Interest Income			
Total Revenues	15,128.44	7,628.44	3,628.44
Expenditures:			
Chemicals/Repairs			
Misc.	10,000.00	6,500.00	3,000.00
Pincipal			
Interest			
Total Expenditures	10,000.00	6,500.00	3,000.00
Ending Balance	5,128.44	1,128.44	628.44

Town of Arriba	2023 Final	2024 Est	2025 Budget
2025 Budget			
Museum Division Fund			
Beginning Balance:	3,581.06	2,581.06	2,581.06
Revenues:			
Misc./ Donations			100.00
Total Revenues	3,581.06	2,581.06	2,681.06
Expenditures:			
Misc.	1,000.00		300.00
Contract Labor			
Supplies			
Total Expenditures	1,000.00	-	300.00
Ending Balance	2,581.06	2,581.06	2,381.06

Town of Arriba	2023 Final	2024 Est	2025 Budget
2025 Budget			
Road and Bridge Fund			
Beginning Balance:	11,709.03	11,709.03	11,509.03
Revenues:			
County	6,592.00	5,200.00	5,200.00
Misc			
Total Revenues	18,301.03	16,909.03	16,709.03
Expenditures:			
Repairs & Maintenance	433.27	900.00	5,000.00
Utilities	3,933.60	4,000.00	4,000.00
misc	2,225.13	500.00	3,000.00
Total Expenditures	6,592.00	5,400.00	12,000.00
Ending Balance	11,709.03	11,509.03	4,709.03