



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 5, 2026

LETTER OF BUDGET TRANSMITTAL

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

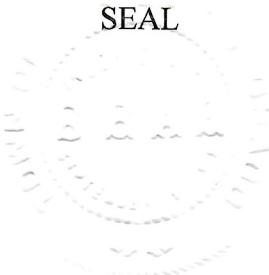
Attached is a copy of the 2026 Budget for the Town of Arriba in Lincoln County, submitted pursuant to Section 29-1-113, C.R.S. The budget was adopted on December 9, 2025.

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 2026 Adopted Budget.

A handwritten signature in black ink that reads "Josie Hart".

SEAL





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Budget Message

To: The General Public of Arriba, Colorado

On December 9, 2025, 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 2025, levying a tax of 14.509 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 \$22,921 for the year 2026. The 2025 valuation of assessment for the Town of Arriba as verified by the Lincoln County Assessor is \$1,579,752. The council took a temporary mil reduction of 11.439 mils to stay within the Statutory Property Tax Revenue limits.

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

GENERAL FUND	2024 Final	2025 Est	2026 Budget
2026 Budget			
Beginning Balance, January 1st		15,181.37	5,245.00
<u>General Reserve Account</u>	<u>26,262.26</u>	<u>26,461.59</u>	<u>26,412.00</u>
Interest	199.33	110.50	200.00
General Property Taxes	21,512.86	21,638.00	22,921.00
Delinquent Tax			
Specific Ownership Taxes	-		
State Specific Ownership	2,353.83	2,400.00	2,200.00
Interest Apportionment	53.23	60.00	80.00
Franchise Taxes	18,565.63	19,000.00	20,000.00
Tax Reimbursement	8,489.00	907.79	
Tax Liens			
Intergovernmental Revenue:			
Highway User's Tax	16,873.30	12,791.00	14,500.00
Motor Vehicle Assessment	1,180.52	1,200.00	1,200.00
Cigarette Tax	113.46	72.00	200.00
Sales Tax		24,000.00	24,000.00
Miscellaneous Revenue:			
Machine Rental	300.00	650.00	600.00
Senior Citizens Program			600.00
Miscellaneous	3,070.00	750.00	6,000.00
Refunds	293.00	106.00	500.00
Cooper-Clark Grant			
Tourism Grant			1,300.00
Transfer From Sewer Fund	12,000.00		10,000.00
Transfer From Water Fund			
Total Revenues	111,266.42	125,328.25	135,958.00
Expenditures-			
Salaries	33,511.62	35,000.00	37,000.00
Payroll Taxes	2,608.91	2,800.00	3,000.00
Employee Retirement	1,080.00	1,080.00	1,080.00
Employee Insurance	3,600.00	3,600.00	3,600.00
Municipal Attorney	1,431.66	4,000.00	8,000.00
Municipal Judge			1,000.00
Utilities	7,380.02	8,000.00	9,500.00
Telephone	3,513.78	3,700.00	3,700.00
Town Insurance	3,809.10	4,680.90	4,800.00
Workmen's Compensation	523.23	565.00	900.00
Office	5,212.40	6,800.00	6,000.00
Audit	3,400.00	3,600.00	3,600.00
Dues	1,560.38	1,800.00	2,000.00
Lincoln County Ec. Dev.	1,672.00	1,600.00	1,600.00

General Fund continued			
2026 Budget	2024 Final	2025 Est	2026 Budget
Senior Citizens Program	1,504.70	1,504.00	1,504.00
County Treasurer's Fees	431.34	450.00	600.00
Professional Fees	370.00	420.00	420.00
Miscellaneous Expense	3,462.79	3,500.00	4,000.00
Town Celebrations	702.37	630.35	8,000.00
Donations			250.00
Election Expenses	421.83		600.00
Transfer to General Reserve			
Public Works (Operations & Maintenance):			
Contract Labor	-		200.00
Fuel	3,323.67	3,251.00	3,000.00
Repairs and Maintenance	1,384.91	7,500.00	7,500.00
Repairs and Maintenance park	1,050.00	7,000.00	5,000.00
Miscellaneous Shop Supply	4,290.59	3,000.00	4,000.00
Chemicals	2,591.00	602.00	3,000.00
Equipment and Parts	1,296.25		7,000.00
Equipment Upgrade			
Transfer to Water Fund		15,000.00	
Total Expenditures	90,132.55	120,083.25	130,854.00
Ending Balance	15,181.37	5,245.00	5,104.00

TOWN OF ARRIBA	2024 Final	2025 Est	2026 Budget
SEWER FUND			
2026 Budget			
Beginning Balance January 1st	81,245.47	98,114.76	58,696.75
<u>Sewer Reserve Account</u>	10,937.63	11,003.99	11,004.16
Interest	66.36	65.00	65.00
Revenues:			
Sewer Receipts	90,257.82	92,000.00	110,000.00
Sewer Taps	2,000.00		2,000.00
Sewer Service			
Miscellaneous			500.00
Short Check			
Grant Revenues		43,750.00	
Total Revenues	184,507.28	244,933.75	182,265.91
Expenditures (Operation & Maintenance):			
Salaries	39,096.89	40,000.00	42,500.00
Contract Services	2,145.00	3,600.00	3,600.00
Licenses			150.00
Payroll Taxes	3,043.72	3,200.00	3,500.00
Workman's Comp.	435.37	659.00	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	5,376.00	5,283.00	5,500.00
Utilities	2,614.93	3,000.00	4,500.00
Repairs and Maintenance	6,592.00	6,800.00	10,000.00
Fuel			400.00
Discharge Permit Fee	556.00	555.00	555.00
Lab Fees	5,731.00	6,500.00	8,000.00
Sewer Reserve Account			
Miscellaneous	1,220.70	2,000.00	2,000.00
Equipment	702.61	2,400.00	20,000.00
Office	873.30		1,800.00
Tech Support-Jayhawk	375.00	375.00	375.00
Chemicals	170.00	130.00	1,800.00
Transfer to General Fund	12,000.00		10,000.00
Transfer to Water Fund		25,000.00	15,000.00
Wastewater Project/Permit regulations		87,500.00	
Debt Service:			
DOLA Loan Payment			
Principal			
Interest			
Total Expenditures	86,392.52	192,462.00	135,940.00
Ending Balance	98,114.76	58,696.75	46,325.91

TOWN OF ARRIBA	2024 Final	2025 Est	2026 Budget
WATER FUND			
2026 Budget			
Beginning Balance January 1st	5,704.82	6,638.47	532.20
<u>Water Reserve Account</u>	39,000.63	4,674.75	5,000.00
Interest	211.41	16.32	12.00
Revenues:			
Water Sales	70,968.23	72,000.00	85,000.00
Stock Water Sales	2,072.69	600.00	3,000.00
Water Tap Fees			
Meter Deposits	1,200.00	908.00	600.00
Miscellaneous		25.00	500.00
Refunds			
Grant	77,956.90	25,987.00	
Transfer from General Fund		15,000.00	
Transfer from Sewer Fund		25,000.00	15,000.00
Total Revenues	197,114.68	150,849.54	109,644.20
Expenditures (Operation & Maintenance):			
Salaries	39,096.89	40,000.00	42,500.00
Contract Services	2,570.00	3,600.00	3,600.00
License & Dues	86.00	75.00	500.00
Payroll Taxes	3,043.72	3,200.00	3,500.00
Workman's Comp.	435.40	659.00	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	6,458.47	6,800.00	6,900.00
Town Insurance	4,266.85	5,286.00	5,500.00
Repairs and Maintenance	11,003.24	2,001.00	5,000.00
Equipment and Parts	15,327.57	1,218.00	5,000.00
Fuel	500.00		500.00
Tank Inspection and Cleaning			
Lab Fees	2,233.70	3,000.00	3,000.00
General Fund			
Debt Service: DWRF Loan	16,863.34	16,863.34	16,863.34
Miscellaneous Expenses	2,167.94	500.00	5,000.00
Office	873.30		1,800.00
Chemicals	60.00	3,282.00	3,000.00
Meter Refunds	229.50	650.00	200.00
Tech Support-Jayhawk	375.00	375.00	375.00
Water Vault	79,425.29	57,348.00	
Total Expenditures	190,476.21	150,317.34	109,498.34
Ending Balance	6,638.47	532.20	145.86

Town of Arriba	2024 Final	2025 Est	2026 Budget
2026 Budget			
Conservation Trust Fund			
Beginning Balance	5,398.05	1,355.24	3,855.24
Revenues:			
State Lottery	2,457.19	2,500.00	2,500.00
Interest Income			
Total Revenues	7,855.24	3,855.24	6,355.24
Expenditures:			
Chemicals/Repairs			
Misc.	6,500.00		3,000.00
Principal			
Interest			
Total Expenditures	6,500.00	-	3,000.00
Ending Balance	1,355.24	3,855.24	3,355.24

	2024 Final	2025 Est	2026 Budget
2025 Budget			
Museum Division Fund			
Beginning Balance:	2,581.06	2,581.06	2,581.06
Revenues:			
Misc./ Donations			100.00
Total Revenues	2,581.06	2,581.06	2,681.06
Expenditures:			
Misc.			300.00
Contract Labor			
Supplies			
Total Expenditures	-	-	300.00
Ending Balance	2,581.06		2,381.06

Town of Arriba	2024 Final	2025 Est	2026 Budget
2026 Budget			
Road and Bridge Fund			
Beginning Balance:	630.35	630.35	910.35
Revenues:			
County	5,200.00	5,200.00	5,200.00
Misc			
Total Revenues	5,830.35	5,830.35	6,110.35
Expenditures:			
Repairs & Maintenance	3,024.35	3,174.00	3,200.00
Utilities	1,610.41	1,600.00	1,600.00
misc	565.24	146.00	200.00
Total Expenditures	5,200.00	4,920.00	5,000.00
Ending Balance	630.35	910.35	1,110.35

TOWN OF ARRIBA, COLORADO
RESOLUTION 2025- 6

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, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

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, 2025 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	\$130,854.00
Sewer Fund	\$135,940.00
Water Fund	\$109,498.34
Conservation Trust Fund	\$3,000.00
Museum Division Fund	\$300.00
Road and Bridge Fund	\$5,000.00

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

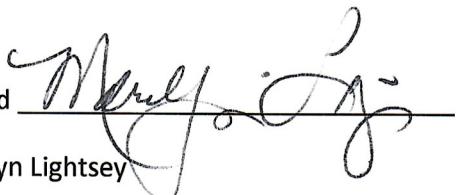
General Fund	\$135,958.00
Sewer Fund	\$182,265.91
Water Fund	\$109,644.20
Conservation Trust Fund	\$6,355.24
Museum Division Fund	\$2,681.06
Road and Bridge Fund	\$6,110.35

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 2026.

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, 2025.

Signed



Marilyn Lightsey

Mayor

Attested:



Josie Hart

Town Clerk

SEAL



TOWN OF ARRIBA, COLORADO
RESOLUTION 2025 - 7

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 2026 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, 2026, 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.

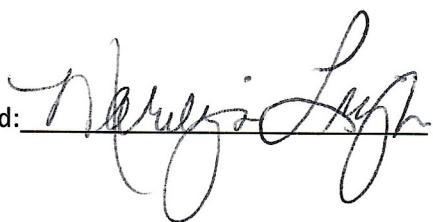
NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF THE TOWN OF ARRIBA, COLORADO:

That sums set forth are necessary to defray expenses and liabilities of the Town for the Budget year 2026 and such sums are in accordance with the Budget heretofore adopted for and are hereby appropriated for purposes to wit:

General Fund	130,854.00
Sewer Fund	135,940.00
Water Fund	109,498.34
Conservation Trust Fund	3000.00
Museum Division Fund	300.00
Road and Bridge Fund	5000.00
Total	384,592.34

The sums are, hereby, appropriated for the purposes stated, and adopted this 9th day of December, AD, 2025.

Signed:



Marilyn Lightsey
Mayor
Town of Arriba, Colorado

Attested:



Josie Hart
Town Clerk

SEAL



**TOWN OF ARRIBA, COLORADO
RESOLUTION 2025- 8'**

RESOLUTION TO SET MILL LEVY

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF ARRIBA, COLORADO FOR THE 2026 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, 2025 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purpose from property tax revenue is \$22,921, which reflects a temporary mil reduction of 11.439 and;

WHEREAS, the 2025 valuation for assessment for the Town of Arriba as certified by the County Assessor is \$1,579,752.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF ARRIBA, COLORADO APPROVE A TEMPORARY MIL LEVY REDUCTION OF 11.439 MILS:

Section 1. The Town of Arriba hereby certifies to the Board of County Commissioners of Lincoln County that the Town's 2025 levy on all taxable property within this district, including a temporary mill levy rate reduction, shall be as follows:

Gross Mil Levy	25.948
Temporary Mil Levy Rate Reduction	11.439
Net Mil Levy	14.509

Section 2. That for the purpose of meeting all general operating expenses of the Town of Arriba during the 2026 budget year, there is hereby levied a tax of 14.509 mills upon each dollar for the total valuation for assessment of all taxable property within the Town of Arriba for the year 2025.

Section 3. 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, 2025.

Signed Marilyn Lightsey

Marilyn Lightsey

Mayor

Attested: Josie Hart

Josie Hart

Town Clerk

SEAL



CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Lincoln County, 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 \$ 1,579,752
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 \$ 1,579,752
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:

(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: 12/10/2025 for budget/fiscal year 2026.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	<u>25.498</u>	<u>mills</u> <u>\$ 40,992</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>< 11.439 ></u>	<u>mills</u> <u>\$ < 18,071 ></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>14.509</u>	<u>mills</u> <u>\$ 22,921</u>
3. General Obligation Bonds and Interest ^J		<u>mills</u> <u>\$</u>
4. Contractual Obligations ^K		<u>mills</u> <u>\$</u>
5. Capital Expenditures ^L		<u>mills</u> <u>\$</u>
6. Refunds/Abatements ^M		<u>mills</u> <u>\$</u>
7. Other ^N (specify):		<u>mills</u> <u>\$</u>
		<u>mills</u> <u>\$</u>
TOTAL: <u>Sum of General Operating Subtotal and Lines 3 to 7</u>	<u>14.509</u>	<u>mills</u> <u>\$ 22,921</u>

Contact person:
(print) Josie Hart Daytime phone: () 719-768-3381

Signed: Joe Zelot 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).