Town of Superior
Finance Committee Agenda
Friday, August 14, 2026
8 a.m.
Town Hall Council Chambers
124 E. Coal Creek Drive

The meeting will be held in person and online. Members of the public may participate in the meeting via Zoom (instructions) or view the meeting on YouTube (closed captioning available). The recording of the Council meeting will be made available on YouTube and at SuperiorColorado.gov after the meeting.

1) Review of Q2 2025 Financial Report and June 2025 Income Statement. (**ATTACHMENTS A AND B)**

2) Budget Process and Calendar Discussion **(ATTACHMENT C)**

3) Other

4) Adjourn

QUARTERLY FINANCIAL REPORT

2nd QUARTER 2026

2nd QUARTER 2026
HIGHLIGHTS

Executive Summary:

Sales tax revenues are up (0.2%) through May (compared to 2025). The 2026 budget has sales tax at flat when compared to 2025. Vehicle use tax is down (17.1%) when compared to 2025 and is down about 20% from budget. Staff will continue to watch these revenues as more data becomes available.

Other Town revenues and expenses are generally at budgeted projections.

General Overview:

<u>June 2026 summary of Town finances:</u>

- *Revenues*
    - General Fund (GF) revenues up 0.8% from 2025 (slightly below 2026 budgeted levels). Most of the increase coming from grant revenue from Boulder County for the Kite Route Project. Slower property tax revenue collections, and lower miscellaneous revenue reduce the revenue increase.
    - Total Water Fund revenues up 2.8% from 2025 (at 2026 budgeted levels). Water usage higher in 2026 by 17.4% (includes 9.5% rate increase). System development fees paid in 2026 down 10.6% when compared to 2025.

Other 2026 revenues are in-line with budgets.

- *Expenses*
    - GF up 36.2% from 2025. System development fee rebates and Kite Route grant expense paid in 2026 make up the majority of the increase. Clerk expenses are higher in 2026 with new software costs in 2026. Planning and Building lower in 2026 with less building activity.
    - Water up 9.5% from 2025. The result of higher Windy Gap allotment contract and Windy Gap carriage and power expenses in 2026. Expenses still within budget.

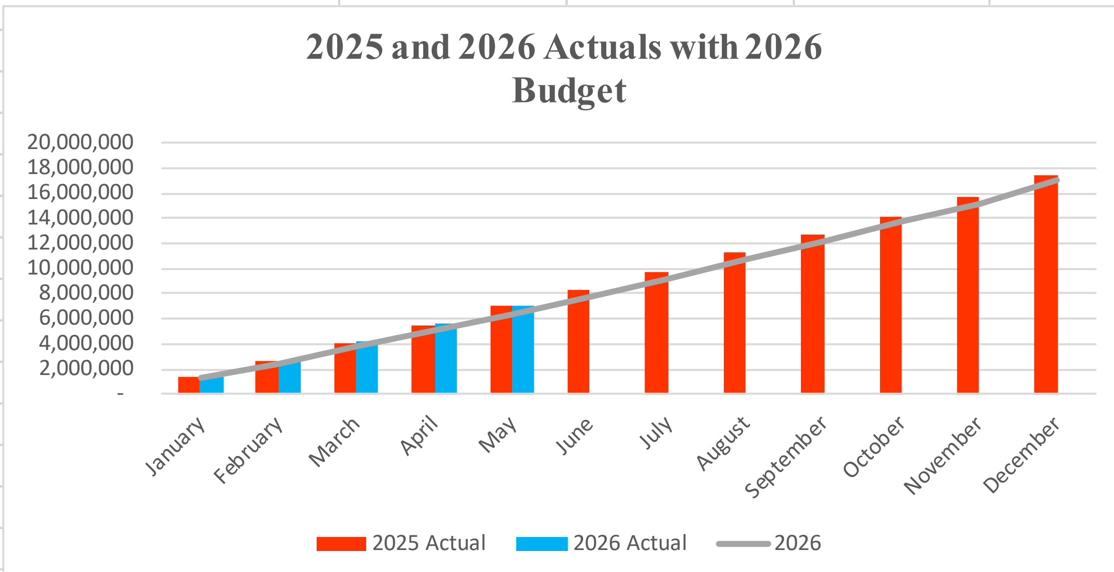
Other 2026 expenses are in-line with expectations.

GENERAL GOVERNMENT

General Operations:

- **Revenue**. General Fund revenues are slightly below budget expectations. Staff will continue to monitor the major revenues. The following graphs summarize Superior's sales and use tax receipts as well as total General Fund revenues:

Sales Tax Revenues - Through May 2026

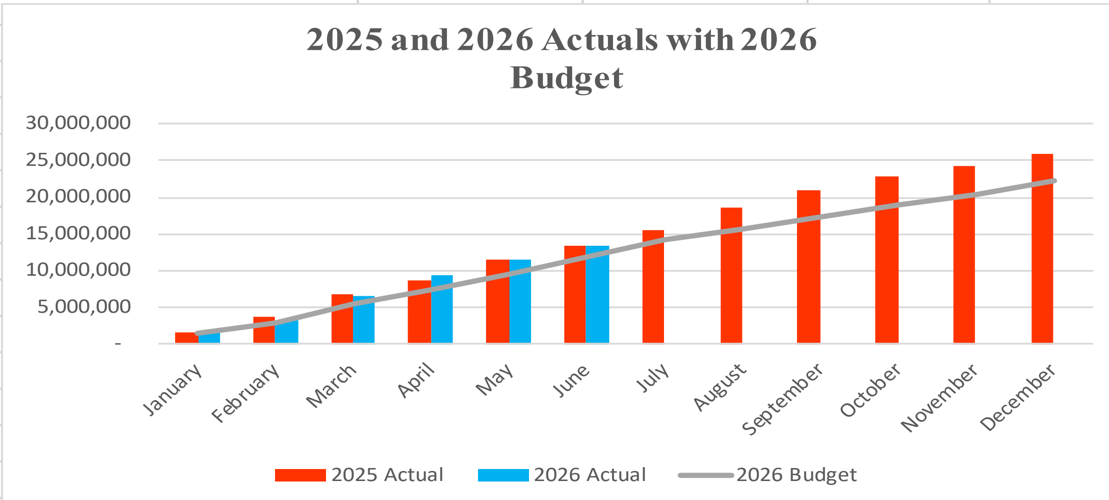


2026 YTD Change in Sales Tax Revenues

(2026 budgeted increase at 0% from 2025)

	2025	2026	Variance	
January	1,387,217	1,346,856	$ (40,361)	-2.91%
February	2,631,559	2,643,188	11,629	0.44%
March	4,084,943	4,143,621	58,678	1.44%
April	5,494,164	5,547,102	52,938	0.96%
May	6,973,813	6,987,590	13,777	0.20%
June	8,314,998		(8,314,998)	-100.00%
July	9,737,690		(9,737,690)	-100.00%
August	11,301,145		(11,301,145)	-100.00%
September	12,738,168		(12,738,168)	-100.00%
October	14,182,613		(14,182,613)	-100.00%
November	15,700,169		(15,700,169)	-100.00%
December	17,486,147		(17,486,147)	-100.00%

General Fund Revenues - Through June 2026



2026 YTD Change in General Fund Revenues

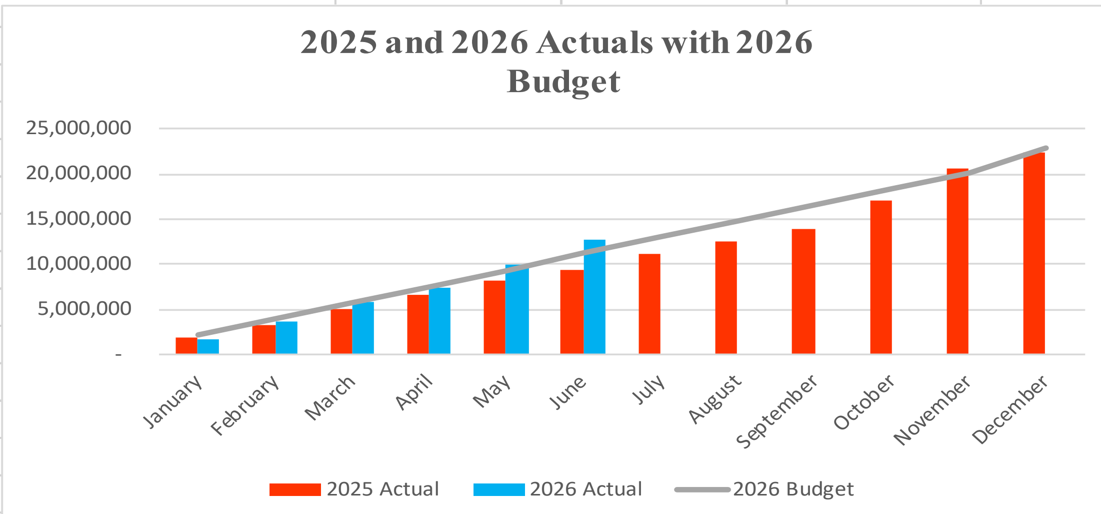
	2025	2026	Variance	
Sales & Use Tax	$ 7,105,586	$ 7,180,418	$ 74,833	1.1%
Property Tax	3,062,274	3,020,985	(41,289)	-1.3%
Other Tax	470,534	483,549	13,015	2.8%
Licenses and Permits	789,984	545,894	(244,090)	-30.9%
Charges for Services	854,246	911,326	57,080	6.7%
Fines and Forfeitures	117,141	128,068	10,927	9.3%
Miscellaneous	999,939	1,239,520	239,581	24.0%
Total Revenues	**$ 13,399,704**	**$ 13,509,761**	**$ 110,056**	**0.8%**

Notes:

- Building use tax up in 2026 when compared to 2025 with permit for affordable housing pulled in 2026. Vehicle Use Tax down 17.1% in 2026. Sales Tax up (0.2%) through May.
- Property tax collections slightly lower in 2026
- Permit and Plan Check revenues down in 2026 with less building activity.
- Charges for Services higher in 2026 with higher development review fees, facility use and recreation program fees in 2026
- Court Fines higher in 2026.
- Miscellaneous $1M grant received from Boulder County for Affordable and Attainable Housing Tax (AAHT)

- **Expenditures**. General Fund expenses are at expectations.

General Fund Expenses - Through Jun 2026



2026 YTD Change in General Fund Expenses				
	2025	2026	Variance	
Legislative	$ 99,391	$ 117,912	$ 18,520	18.6%
Judicial	63,395	66,869	3,475	5.5%
Clerk	105,906	145,681	39,775	37.6%
Administration	1,339,695	1,512,352	172,657	12.9%
Finance	323,461	350,407	26,946	8.3%
Communications	329,728	379,649	49,920	15.1%
Legal Services	293,990	310,738	16,748	5.7%
Public Safety	1,432,649	1,708,614	275,964	19.3%
Planning & Building	596,728	464,240	(132,488)	-22.2%
Parks & Recreation	1,870,601	2,071,801	201,201	10.8%
Public Works	1,450,293	1,464,629	14,336	1.0%
Non-Departmental	1,017,246	3,763,006	2,745,760	269.9%
Fire - Building Rebates	34,424	10,374	(24,051)	-69.9%
Library	452,048	450,433	(1,615)	-0.4%
Total Expenses	**$ 9,409,555**	**$ 12,816,705**	**$ 3,407,150**	**36.2%**

Notes:
- Legislative: Higher Council Special funds spent in 2026
- Clerk: New civic plus software in 2026.
- Administration: Archiving services higher in 2026, higher economic development expenses, increase in chamber support in 2026
- Finance: Added timekeeping software
- Communications: Payroll costs higher with position converted from P/T to F/T
- Planning & Building: Inspection services lower with less building activity in 2026
- Parks & Recreation: Higher full-time and part-time salaries with new position and civic space open full year in 2026, building mainteance higher in 2026. All lines still within budget.
- Public Works: Higher salaries and payroll cost with reclassification of positon from Parks to Public Works, lower snow removal and material costs for first part of the year.
- Non Departmental: System development fee rebate paid in 2026. Kite Route payments of $2.1M paid from grants received. All expenses still within budget.

Government Capital:

- CIP Revenue. At expectations. Revenue is generated from an on-going 0.3% dedicated sales and use tax, plus transfers from the General Fund and Marshall Fire Recovery Fund.

- **Capital Improvement Program (CIP) Fund**:

GOVERNMENTAL CIP					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Fence Maintenance	Yearly contract for fence maintenance throughout Town	50,000			Planning - Expect to spend all of this on Town-owed Fence Repair
Irrigation Upgrades	Combine irrigation clocks and flow-sensing abilities to increase efficiencies in irrigation systems throughout Town	50,000			Planning - Expect to spend all of this as we continue to upgrade irrigation clocks and systems for improved efficiencies
Tree, Plant and Shrub Enhancement	Preserve, upgrade, maintain and replace plant materials.	230,000			$50k spent on 1st round of tree planting, expect to spend all with 2nd round of plantings and on-going tree care
Vehicles	Replace Skin Steer parts	50,000			Planning - Expect to spend all
Community Center Building Impr.	Reception desk project	120,000			In progress - $157,537 spent to date. Overspend this budget due to project and regular building maintenance needs

Public Works/Parks Maintenance Operation Building	Construction for combined Public Works and Parks maintenance building near WWTP	662,500			Construction ongoing, estimated completion early 2027.
Capital Building Maintenance	On-going project to maintain aging parks buildings and restrooms	15,000			In progress - Expect to spend all
Playground Improvements	Projects directed by Town Council and Committee	100,000			In progress - Expect to spend all
Shade Structures and Tree Additions	Addition of shade structures and trees for existing playgrounds in larger parks. Priority parks: Cabin, Castle, Big and Little Sagamore, Children's, Wildflower and North Pool	50,000			Planning - Expect to spend all
Xeriscaping Projects	Ongoing enhancements throughout Town	100,000			Planning - Expect to spend all
Park Improvements - Shrub Bed	Multi-year project to replace the original evergreen shrubs installed at the inception of Rock Creek Ranch	75,000			In progress - Expect to spend all
Dog Park Renovations	Ongoing irrigation improvements, soil and sod amendments at Autrey Dog Park	25,000			In progress - Expect to spend all
Park Improvements - Other	General improvements throughout Town	75,000			In progress - Expect to spend all
Park Furniture Replacement	Multi-year project to replace the original, decaying wood park furniture.	25,000			In progress - Expect to spend all
Historic Projects	Phase 2 Miner's Memorial & interpretive signage	50,000			In progress, will spend all on bronze statue
Parking Lot Improvements	North Pool parking lot	70,000			Design - this will be spent during the N. Pool Renovation Project
Community Park Playground Improvements	Construction of new playground	550,000			In progress - expect to over spend
Public Art Acquisition	Projects developed via the Creative Placemaking Master Plan	70,000			In progress - Expect to spend all
Traffic Signal System Upgrades	Software and traffic detection upgrades along Rock Creek Parkway and Coalton	80,000			Complete. Waiting on invoice.
Vehicles	Replacement of two pick-up trucks	60,000			Vehicles ordered and awaiting delivery.
Public Works/Parks Maintenance Operation Building	Finish construction for combined Public Works and Parks maintenance building near WWTP including furniture.	662,500			Construction ongoing, estimated completion early 2027.
Street Replacement Program	Design, maintenance and construction of Superior's roadways. 2026 project includes improvements to 5th Avenue plus alley treatment, repave Honey Creek Lane	900,000			Construction underway on all projects. All projects to be completed late 2026.

McCaslin Pedestrian Crossing	This project is an at-grade crossing of McCaslin Blvd, north of Rock Creek Parkway and south of Discovery Parkway. This project is 82.79% DRCOG grant funded with design and construction being completed in 2026.	604,000			Design ongoing, construction to start late 2026.
Street Sealing (Slurry Seals)	Slurry seal to extend life of asphalt. Will review needs in Rock Creek	200,000			Pricing received for Rock Creek Circle and will start following completion of Rock Creek Parkway reconstruction.
Traffic Calming	Install traffic calming measures as recommended by the Traffic and Safety Committee	25,000			Flex post installed and school flasher ordered for 88th Street. Review other requests as they arise.
Landscape Code Update	The proposed Landscape Code Update will reflect and support recent water-related updates to strategic and policy documents.	80,000			In Procurement
Energy Code Update	Superior proposes hiring a part-time Building & Code Analyst, obtaining contractor technical support for building policy, and expanding existing building contractor services to include additional support for energy code adoption, review and inspections.	50,000			Part-time Building & Code Analyst started April 7th. SafeBuilt Energy Code Specialist started April 8th (6 hrs. per week for year 1)
Sustainability Enhancements	Allocation for this project is intended to provide funding for grant matches to pursue sustainability enhancements	232,000			TBD
Enhanced Town Facility Communications	Multi-year project, adding cameras throughout the community for enhanced safety and security	20,000	16,329		Security Central Upgrades complete
Server Replacement	Servers typically on a five-year replacement schedule. 2026 projects Granicus & Tricaster	50,000			Installed Tricaster; finalizing configurations with vendor
AV/Town Boardroom Equipment Improvements	On-going improvements of Town Boardroom audio visual equipment.	20,000			Planning, Vote System, Tricaster Support
Building Capital Maintenance	On-going project to maintain aging Town buildings	15,000			Planning; Town Hall Windows finished 2025 project; Suite 220 walls
Comprehensive Plan Update	Update to Town's Comprehensive Plan and Transportation Plan (Total budget between 2024 & 2025 $300,000 50% grant funded)				Completing close-out, waiting on final invoices

- **2025 Capital Improvement Program (CIP) Fund**: Revenues at expectations.

2025 CAPITAL IMPROVEMENT PROGRAM					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Community Center Structural Improvements	Superior Community Center structural improvements	1,500,000			Bids received and project to be awarded by Council at 7/13 meeting. Construction to be complete this year.
North Pool Renovations	North Pool reconstruction	5,270,000			Construction contract awarded and construction to start in September.
South Pool Renovations	South Pool reconstruction	270,000			Construction contract awarded and construction to start in September.
Rock Creek Parkway - Indiana to 88th Street	Finishing street improvements on Rock Creek Parkway. Indiana Street to 88th Street	3,000,000			Construction ongoing and to be completed late 2026.
Rock Creek Parkway - Honey Creek to Coalton	Finishing street improvements on Rock Creek Parkway, from Honey Creek Lane to Coalton Road	2,200,000			Construction ongoing and to be completed late 2026.
Indiana Street Improvements	Completion of street improvements on Indiana Street from W Torreys Peak to McCaslin Blvd.	2,000,000			Construction ongoing and to be completed August 2026.

- **Conservation Trust**: Revenues at expectations.

CTF					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Pool Repairs and Improvements	Annual maintenance of North and South Pools (2025 Carryover Project - Budget Amendment will be needed)	75,000			$186,550 spent on new pool filter at South Pool, additional repairs to circulation and filtration systems brings expenses up to $215,053. Additional expenses may be needed to keep aging pool systems running this summer
Tree, Plant and Shrub Enhancement	Preserve, upgrade, maintain and replace plant materials.	75,000			In progress, expect to spend all

Class 1 Landscape:

- Revenue. At expectations. Revenue is generated from a monthly residential landscape fee, which increased 9% in 2026 ($40.14 for single family detached home, $33.46 for condominium/duplex, $26.76 for apartment).

- Operating Expenditures. At budget expectations.

Open Space:

- Revenue. At expectations. Revenue is generated from an on-going 0.3% dedicated open space sales and use tax approved by Town voters in 2001.

- Operating Expenditures. At budget expectations.

- Capital Expenditures:

OPEN SPACE					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Land	Property Acquisition	1,365,000			$1,127,485 spent. received reimbursement from MHFD for $706,200
Master Plan Implementation	Various Open Space improvements per the Master Plan to include: trail and habitat improvements, interpretive signage, etc.	50,000			On-going, expect to spend all
Open Space Fuel Mitigation	Mitigation of vegetation, funded by HMGP Grant.	674,496			On-going wildfire mitigation efforts supported by BOCO SFMG (50%match), and FEMA HMGP (17.4% match)

Open Space Debt Service:

Debt was issued in 2006 for open space purchases. The Town took advantage of our one opportunity to refund this debt, which resulted in materially lower annual debt service payments (from roughly $525k to $395k) beginning partially in 2016 and then fully in 2017. This portion of the debt will be paid off in 2026. Additional debt was issued in 2020 for the Coyote Ridge land purchase. Debt service is supported by an on-going 0.3% dedicated sales and use tax approved by Town voters in 2001. Debt service payments are scheduled through 2040.

Waste Collection:

- Revenue. At expectations. Revenue is generated from a monthly trash, recycling, and composting fee for residential accounts in Original Town, Sagamore, Coal Creek Crossing, Rogers Farm, Calmante I/II, The Ridge, Lanterns, Downtown Superior and Superior (Autrey) Shores. The Town began this service in 2008. The Town bills customers for this service. This fee is a pay as you throw model based on the size of the customers trash bin. 2026 prices, 35 Gallon ($19.85/month), 65 Gallon ($31.85/month), 95 Gallon ($43.85/month)

- Expenditures. At expectations. The exclusive expense for this operation is the billing from our trash and recycling provider, Republic Service.

Marshall Fire Recovery Efforts:

- Revenue. At expectations. Revenue is generated from an on-going 0.16% dedicated sales and use tax approved by Town voters in 2022. This tax will expire in 10 years (12/31/32).

- Operating Expenditures. Revenues will be transferred to the CIP fund to support recovery projects.

SUPERIOR URBAN RENEWAL AUTHORITY – DOWNTOWN SUPERIOR

All property tax increment revenues from Downtown Superior are collected in this fund. SURA property tax increment revenues include all property tax revenue increases over the base year (2013). The incremental property tax revenues will be used to pay for a portion of public improvements inside Downtown Superior built by Metropolitan Districts and the developer. A portion of these revenues attributable to a mill levy imposed by Mountain View Fire Rescue (10 mills) and any increases in the mill levy imposed by any of the Town of Superior, Louisville Fire, Boulder County or the Boulder Valley School District (BVSD) above the base year 2013 mill levy will be returned to these governmental entities. In 2026, Mountain View Fire will receive $360,000, Louisville Fire $59,000, BVSD $128,000, and the Town of Superior $215,000.

- Revenue. Higher than budget expectations with final valuations coming in higher than estimates.

- Expenditures. Higher than budget expectations. This is a clearing fund. All revenues essentially exit as expenses.

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT

Following a November 2000 vote, this District was created with taxing authority, bonding capacity and a financial framework to fund improvements to the McCaslin Boulevard/U.S. 36 interchange and surrounding area. The District consists of mostly of commercial, retail and office property southwest of the interchange, the Discovery office park and some areas within Downtown Superior. Property tax revenues from these developments are used for improvements and the maintenance thereof.

- Revenue. At budget expectations.
- Operating Expenditures. At budget expectations.
- Capital Expenditures: At expectations.

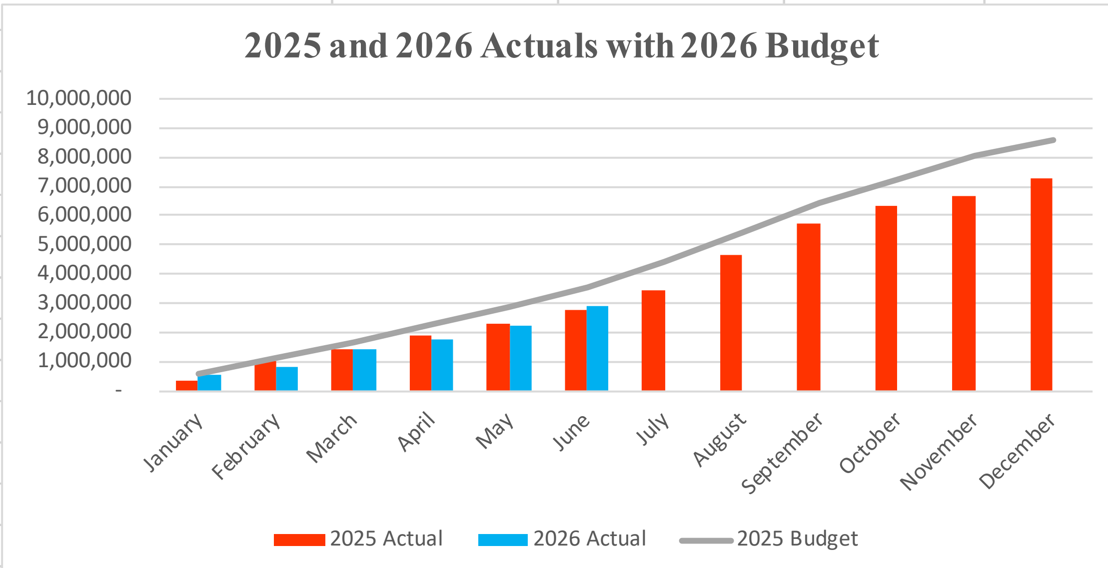
SMID					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Traffic Signal System Upgrades	Project includes safety and performance upgrades for both Marshall/Sycamore and Marshall/Center intersections.	160,000			Design ongoing, procurement/install scheduled for fall 2026
Marshall/McCaslin Bike-Ped and Signal Improvements	Add bike lanes, enhanced pedestrian facilities, right-turn lane and replace traffic signal pole (Pursuing 50% grant funding)	1,311,172			Design ongoing, construction to start early 2027 due to delays in CDOT approvals.

UTILITIES

Utility Operations:

- **Revenue**. Monthly utility service fee revenues are at expectations. 2026 utility service charge/fee increases include water operation at 9.5%, sewer operation at 7.5%, and storm at 7.5%.

Water Revenues - Through June 2026



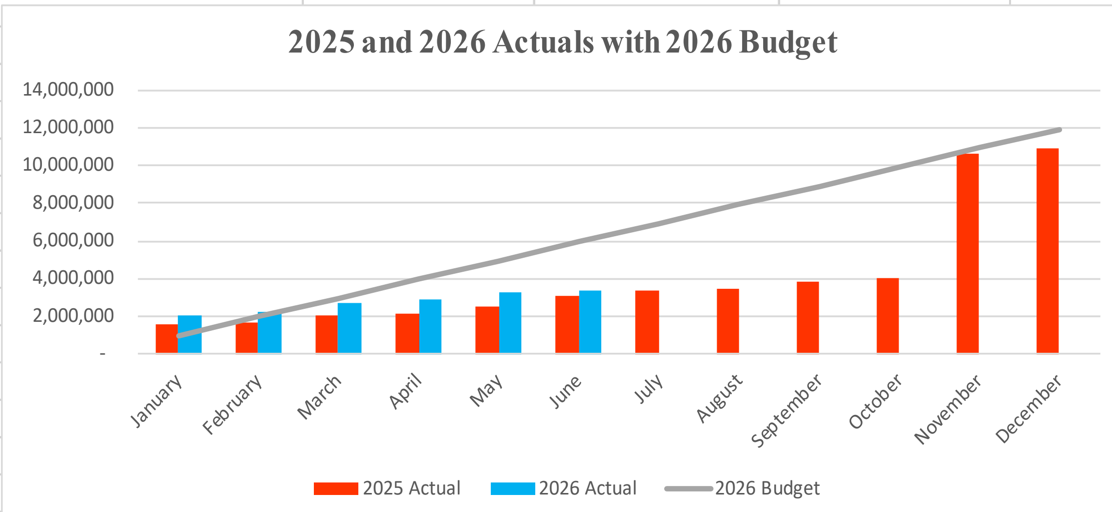
2026 YTD Change in Water Revenues				
	2025	2026	Variance	
Charges for Services	$ 1,335,910	$ 1,568,078	$ 232,168	17.4%
Miscellaneous Revenue (primarily Tap/System Development Fees)	1,453,519	1,299,864	(153,655)	-10.6%
Total Revenues	**$ 2,789,429**	**$ 2,867,942**	**$ 78,513**	**2.8%**

Notes:

Water charges for services up when compared to 2025. Lower, one-time, system connection fees received in 2026 when compared to 2025.

- **Expenses**. Divisional operating expenses are within budgets.

Water Expenses - Through June 2026



2026 YTD Change in Water Expenses

	2025	2026	Variance	
Administration	$ 26,934	$ 31,372	$ 4,438	16.5%
Water Supply	573,839	367,914	(205,925)	-35.9%
Water Treatment	183,030	190,547	7,518	4.1%
Water Storage & Distribution	143,508	92,569	(50,939)	-35.5%
Non-Departmental	1,824,602	2,349,646	525,044	28.8%
Capital Projects	337,139	349,333	12,194	3.6%
Total Expenses	**$ 3,089,051**	**$ 3,381,382**	**$ 292,331**	**9.5%**

Notes:

- Administration: Water conservation program expenses higher in 2026.
- Water Supply: Leased water in 2026, Windy Gap Carriage & Power costs higher in 2026, SWSP costs haven't been paid in 2026 and were paid in 2nd quarter 2025 making up the decrease.
- Water Treatment: Chemical costs higher in 2026
- Water Storage & Distribution: Water meter expenses lower in 2026, fewer line repairs as well
- Non Departmental: Windy Gap Allotment Contract higher in 2026, at budget level for 2026.

Beginning in 2016, SMD1's annual debt service expenses decreased dramatically. The Town took advantage of our one opportunity to refund this debt (originally issued to build Superior's Water and Wastewater Treatment plants, Storm Drainage capital infrastructure and to purchase water rights) in 2016, which resulted in materially lower annual debt service payments (from roughly $2.3m - $2.6m to $1.74m). This debt was paid in full in 2025. These annual savings ($530k - $895k) have helped SMD1 to become financially self-sufficient (which means eliminating the transfer of monies from Superior's General Fund to support SMD1).

In 2020, SMD1's sewer operation entered into a $6.82 million loan for wastewater treatment plant improvements. The loan term is through 2049.

Utility Capital:

- **Water**:

WATER CIP					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Repair & Maint Treatment Plant - Filter Media Replacement	Cleaning of filter media in finished potable water filters (10-year replacement schedule)	30,000	23,157		Completed
Granular Activated Carbon (GAC) System	Replace Granulated Carbon in two tanks	159,135			On-hold, pending drought conditions in 2026
Reuse System Upgrades	Replace the liner on the irrigation storage bladder tank	1,000,000			Draft Bids docs complete and under review - Bid docs to be published end of summer. Construction to proceed in the fall after irrigation season
Smart Meters	Replace all water meters in town with smart meters. 50% grant funded project if awarded	2,250,000			Grant not awarded. Town budgeting for smart meters in future years.
Water Pump Station Upgrades	Upgrade and maintain system as needed	80,000			Planning
WTP Building Maintenance	Replacing doors, windows and HVAC at Water Treatment Plant	60,000			Planning
WTP Sludge Drying Beds	State to require water treatment plants to provide a solids handling facility as a means of dewatering sludge before sending to landfills. 2026 work includes finishing new backwash liner and sludge pumping station ($1.6M). Of the $1.6M construction cost EPA grant will pay 80%. Construction Mgmt. will be $30K.	1,630,000			Project documents in review with the EPA - Working on Bid documents

Potable & Irrigation Valve Installation	Multi-year project started in 2017 to install isolation valves, blow offs and/or hydrants for the reuse mainlines. Currently there is no way to repair some mains without shutting down entire areas of the system	70,000			Valves to be installed as needed in 2026.
Fire Hydrant Replacement	On-going project to replace old and damage hydrants	26,000			Hydrants to be replaced as needed in 2026.
WTP Chemical Pump Maintenance	Purchase two replacement chemical feed pumps. Typical replacement cycle is every four to five years.	20,000			Pumps operating well, secondary pump being ordered.
FRICO Pipeline Maintenance	This project provides for valve repair and replacement, general line repair and maintenance for the FRICO pipeline. Repairs are assumed every other year.	50,000			Maintenance completed as need in coordination with FRICO.
Vehicles	Replacement of two pick-up trucks	30,000			Vehicles ordered and awaiting delivery.
Public Works/Parks Maintenance Operation Building	Construction for combined Public Works and Parks maintenance building near WWTP	1,325,000			Construction ongoing, estimated completion early 2027.
Water Storage Tanks Cleaning	This project provides for replacing the access hatches on all the potable water storage tanks	62,000			All tanks have been cleaned and hatches are being selected and then ordered

- **Sewer**:

SEWER CIP					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Town wide Collection System Video Assessment	Video assessment of the existing sewer collection system to identify conditions of mainline pipe and service connections. This six-year cycle began in 2023	40,000	28,228		CCTV work completed.
WWTP Miscellaneous Improvements	Provide a reserve for yet to be identified capital improvements at the wastewater treatment plant.	50,000			Funds to be used as project needs arise.
WWTP Building Upgrades	Replace doors, windows and roof at WWTP	40,000			Planning
WWTP Biological Nutrient Removal	Add an additional blower in aeration basin	150,000			Quote received under review then prepare contract for purchase
WWTP Process Pumps	Replace two RAS pumps and two AWT pumps	280,000			Equipment ordered - piping and electrical work proceeding before pumps arrive
WWTP Controls Equipment Upgrades	Programmable Logic Controllers (PLC's) and Variable Frequency Drives (VFD's) upgrades	65,000			Equipment ordered
Sanitation Sewer Manhole & Line Rehab	Rehabilitation of sewer manholes with infiltration issues and sagging pipelines as needed	75,000			Funds to be used as project needs arise.
WWTP Filter Media Repair	Clean WWTP filter media	35,000	25,327		Complete
Vehicles	Replacement of two pick-up trucks	18,000			Vehicles ordered and awaiting delivery.

- **Storm**:

STORM CIP					
Project	**Additional Description**	**Budget**	**Cost**	**Final Cost (If Project In Multiple Years)**	**Status**
Vehicles	Replacement of two pick-up trucks	12,000			Vehicles ordered and awaiting delivery.
Reservoir and Ponds Maintenance	Ongoing program of general pond and reservoir maintenance for the Storm Water system.	150,000			88th Street Pond work ongoing. Working with Mile High Flood District on drainage improvements and pond maintenance. Internal crews cleaning ponds as needed.

Town of Superior
2nd Quarter 2026 Financial Report

GENERAL

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$10,638,394	$10,684,953	0%	$19,010,843	56%	
License & Permit	789,984	545,894	-31%	498,000	110%	
Charges for Services	854,246	911,326	7%	1,825,797	50%	
Fines	117,141	128,068	9%	175,000	73%	(1)
Miscellaneous	484,760	1,239,520	156%	676,500	183%	(2)
TOTAL REVENUE	$12,884,526	$13,509,761	5%	$22,186,140	61%	
EXPENDITURE						
Legislative	$99,391	$117,912	19%	$185,567	64%	(3)
Judicial	63,395	66,869	5%	132,395	51%	
Clerk	105,906	145,681	38%	305,921	48%	(4)
Administration	1,339,695	1,512,352	13%	3,066,341	49%	
Finance	323,461	350,407	8%	705,800	50%	
Communications	329,728	379,649	15%	767,152	49%	
Legal Services	293,990	310,738	6%	680,000	46%	
Public Safety	1,432,649	1,708,614	19%	3,298,216	52%	
Planning & Building	596,728	464,240	-22%	773,509	60%	
Parks and Recreation	1,870,601	2,071,801	11%	4,768,400	43%	
Public Works	1,450,293	1,464,629	1%	3,078,138	48%	
Non-Departmental	1,017,246	3,763,006	270%	4,469,445	84%	(5)
Library	452,048	450,433	0%	456,000	99%	
Marshall Fire - Building Rebates	34,424	10,374	-70%	150,000	7%	
TOTAL EXPENDITURE	$9,409,555	$12,816,705	36%	$22,836,884	56%	

(1) Lower court fines from extra patrols in late 2024 collected in early 2025 and not as much in 2026.
(2) Kite Route "grant" 1M received in 2026.
(3) Council Special funds higher in 2026.
(4) Computer software paid earlier in 2026.
(5) System development fee rebates paid in 2026, 2.1M paid to Kite Route Crossing.

Town of Superior
2nd Quarter 2026 Financial Report

CAPITAL IMPROVEMENT PROGRAM

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$789,509	$797,823	1%	$1,530,000	52%	
Miscellaneous	294,417	311,959	6%	4,066,200	8%	(1)
TOTAL REVENUE	$1,083,926	$1,109,782	2%	$5,596,200	20%	
EXPENDITURE						
Parks and Recreation	$418,395	$1,116,458	167%	$2,367,500	47%	
Public Works	1,106,838	414,443	-63%	2,531,500	16%	
Non-Departmental	1,248,764	176,465	-86%	467,500	38%	
TOTAL EXPENDITURE	$2,773,997	$1,707,367	-38%	$5,366,500	32%	

(1) The majority of this budget represents an end of year General Fund transfer.

Town of Superior
2nd Quarter 2026 Financial Report

2025 CAPITAL IMPROVEMENT PROGRAM

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$0	$0	N/A	$0	N/A	
Bond Proceeds	17,245,147	0	N/A	0	N/A	
Miscellaneous	39,202	305,317	679%	293,000	104%	(1)
TOTAL REVENUE	$17,284,349	$305,317	-98%	$293,000	N/A	
EXPENDITURE						
Parks and Recreation	$154,322	$315,172	104%	$7,040,000	4%	(1)
Public Works	279,996	50,829	-82%	7,200,000	1%	(1)
TOTAL EXPENDITURE	$434,318	$366,001	-16%	$14,240,000	3%	

2025 CAPITAL IMPROVEMENT PROGRAM - DEBT SERVICE

	2025 YTD	2026 YTD	% Change	Annual Budget	49% % of Budget	
REVENUE						
Taxes	$550,212	$837,714	52%	$1,597,000	52%	(2)
Bond Proceeds	323,253	0	N/A	0	N/A	
Miscellaneous	3,181	15,793	396%	31,000	51%	(2)
TOTAL REVENUE	$876,646	$853,507	-3%	$1,628,000	N/A	
EXPENDITURE						
Paying Agent Fees	$0	$400	N/A	$1,500	N/A	(2)
Bank Fees	0	0	N/A	1,000	N/A	(2)
Bond Issuance Costs	323,253	0	N/A	0	N/A	
Principal	0	0	N/A	370,000	N/A	(2)
Interest	0	414,213	N/A	828,425	N/A	(2)
TOTAL EXPENDITURE	$323,253	$414,613	N/A	$1,200,925	N/A	

(1) This fund will include project costs as the year goes on and will be spending down the bond proceeds.
(2) This fund will collect the sales and use tax and pay the yearly debt service.

Town of Superior
2nd Quarter 2026 Financial Report

CONSERVATION TRUST

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget
REVENUE					
Conservation Trust	$73,441	$77,106	5%	$150,000	51%
Miscellaneous	4,711	2,133	-55%	2,000	107%
TOTAL REVENUE	$78,152	$79,239	1%	$152,000	52%
EXPENDITURE					
Capital	$59,493	$269,937	354%	$150,000	180%
TOTAL EXPENDITURE	$59,493	$269,937	354%	$150,000	180%

CLASS ONE LANDSCAPE

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget
REVENUE					
Landscape Maintenance Fee	$1,094,998	$1,203,472	10%	$2,416,000	50%
Miscellaneous	17,260	6,433	-63%	16,000	40%
TOTAL REVENUE	$1,112,258	$1,209,905	9%	$2,432,000	50%
EXPENDITURE					
Maintenance	$806,410	$1,029,023	28%	$2,571,519	40%
TOTAL EXPENDITURE	$806,410	$1,029,023	28%	$2,571,519	40%

Town of Superior
2nd Quarter 2026 Financial Report

OPEN SPACE

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$129,509	$137,823	6%	$870,000	16%	(1)
Miscellaneous	58,994	12,122	-79%	1,465,314	1%	
TOTAL REVENUE	$188,503	$149,945	-20%	$2,335,314	6%	
EXPENDITURE						
Maintenance	$169,688	$183,135	8%	$441,148	42%	
Fuels Mitigation	96,050	562,184	485%	674,496	83%	
Capital	24,118	1,276,750	5194%	1,415,000	90%	(2)
TOTAL EXPENDITURE	$289,856	$2,022,070	598%	$2,530,644	80%	

(2) Includes land purchase of 1.1M

OPEN SPACE DEBT SERVICE

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$660,000	$660,000	0%	$660,000	100%	(1)
Miscellaneous	7,379	5,888	-20%	5,000	118%	
TOTAL REVENUE	$667,379	$665,888	0%	$665,000	100%	
EXPENDITURE						
Bank Fees	$400	$400	N/A	$1,000	40%	
Principal	380,000	390,000	N/A	390,000	100%	
Interest	141,403	137,318	N/A	270,443	51%	
TOTAL EXPENDITURE	$521,803	$527,718	N/A	$661,443	80%	

(1) All taxes will be recorded in the Open Space Debt Service Fund until budget or debt service requirements are met.

Town of Superior
2nd Quarter 2026 Financial Report

WASTE COLLECTIONS

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget
REVENUE					
Charges for Service	$139,730	$208,143	49%	$413,000	50%
TOTAL REVENUE	$139,730	$208,143	49%	$413,000	50%
EXPENSE					
Trash and Recycling	$95,781	$138,167	44%	$413,000	33%
TOTAL EXPENSE	$95,781	$138,167	44%	$413,000	33%

SUPERIOR URBAN RENEWAL AUTHORITY - DOWNTOWN SUPERIOR

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$4,929,158	$5,851,097	19%	$7,416,000	79%	(1)
Miscellaneous	294	2,311	686%	1,000	231%	
TOTAL REVENUE	$4,929,452	$5,853,409	19%	$7,417,000	79%	
EXPENDITURE						
Administration	$73,254	$83,933	15%	$111,200	75%	
Bank Fees	54	90	67%	500	18%	
Transfer to Developer/Districts	4,324,295	5,246,680	21%	6,582,335	80%	
Transfer to BVSD	78,107	86,322	11%	128,367	67%	
Transfer to Louisville Fire	38,645	39,989	3%	63,211	63%	
Transfer to Superior	124,908	145,092	16%	205,006	71%	
Transfer to Mtn View Fire	198,522	243,168	22%	326,381	75%	
TOTAL EXPENDITURE	$4,837,785	$5,845,274	21%	$7,417,000	79%	

(1) Higher percentage of taxes collected in the first quarter of 2025 than in 2024.

Town of Superior
2nd Quarter 2026 Financial Report

SUPERIOR/MCCASLIN INTERCHANGE METROPOLITAN DISTRICT

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$535,418	$637,136	19%	$694,000	92%	(1)
Intergovernmental	-	-	0%	36,696	0%	
Miscellaneous	41,263	29,480	-29%	1,286,938	2%	
TOTAL REVENUE	$576,681	$666,616	16%	$2,017,634	33%	
EXPENDITURE						
Administration	$103,120	$110,181	7%	$211,470	52%	
Maintenance	174,575	198,267	14%	16,180	1225%	
Capital	119,391	107,159	-10%	1,471,172	7%	
TOTAL EXPENDITURE	$397,086	$415,607	5%	$1,698,822	24%	

MARSHALL FIRE RECOVERY EFFORTS

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Taxes	$421,071	$425,506	1%	$815,000	52%	
Miscellaneous	4,934	1,406	-71%	5,000	N/A	
TOTAL REVENUE	$426,005	$426,912	N/A	$820,000	52%	
EXPENDITURE						
Transfers Out	$0	$0	N/A	$820,000	N/A	(1)
TOTAL EXPENDITURE	$0	$0	N/A	$820,000	N/A	

(1) This budget represents an end of year transfer to Capital Improvement Fund.

Town of Superior
2nd Quarter 2026 Financial Report

WATER

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget
REVENUE					
Charges for Service	$1,335,910	$1,568,078	17%	$ 4,137,750	38%
Miscellaneous	1,453,519	1,299,864	-11%	4,478,000	29%
TOTAL REVENUE	$2,789,429	$2,867,942	3%	$8,615,750	33%
EXPENSE					
Administration	$26,934	$31,372	16%	$60,968	51%
Water Supply	573,839	367,914	-36%	1,277,564	29%
Water Treatment	183,030	190,547	4%	624,525	31%
Water Storage & Distribution	143,508	92,569	-35%	499,900	19%
Non-Departmental	389,234	366,473	-6%	2,648,411	14%
Capital Projects	1,772,507	2,332,506	32%	6,792,135	34%
TOTAL EXPENSE	$3,089,052	$3,381,382	9%	$11,903,503	28%

SEWER

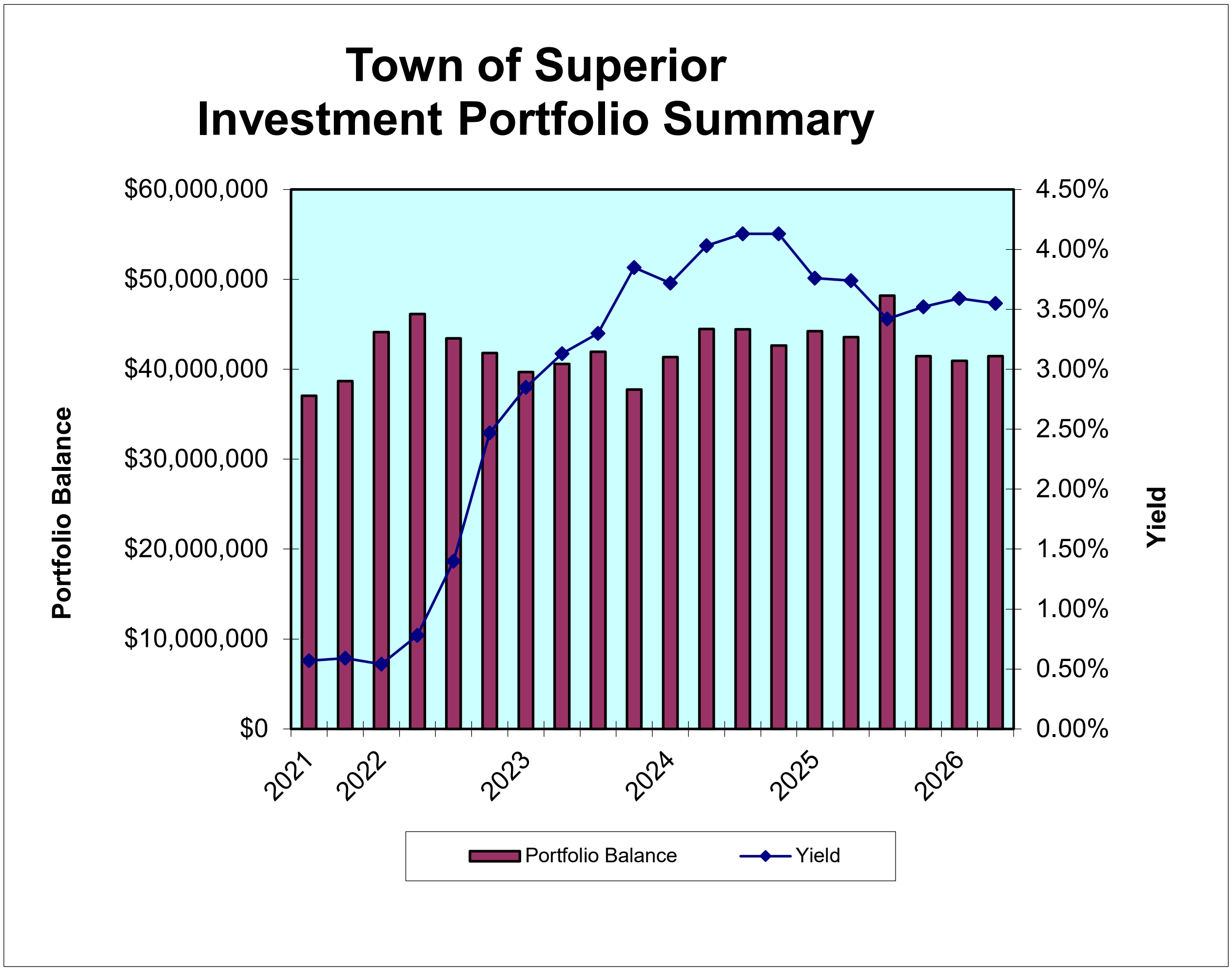
	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget	
REVENUE						
Charges for Service	$1,174,520	$1,292,069	10%	$2,499,819	52%	
Miscellaneous	296,005	434,522	47%	1,414,108	31%	(1)
TOTAL REVENUE	$1,470,525	$1,726,591	17%	$3,913,927	44%	
EXPENSE						
Administration	$11,563	$7,794	-33%	$13,215	59%	
Waste Water Collection	17,582	24,287	38%	89,630	27%	
Waste Water Treatment	398,303	384,625	-3%	1,162,220	33%	
Non-Departmental	345,582	357,642	3%	1,305,754	27%	
Capital Projects	2,056,853	298,677	-85%	753,000	40%	
TOTAL EXPENSE	$2,829,883	$1,073,025	-62%	$3,323,819	32%	

(1) System Development Fees high in 2026

Town of Superior
2nd Quarter 2026 Financial Report

STORM DRAINAGE

	2025 YTD	2026 YTD	% Change	Annual Budget	(50% of Year) % of Budget
REVENUE					
Charges for Service	$203,350	$211,519	4%	$437,000	48%
Miscellaneous	282,008	128,054	-55%	227,500	56%
TOTAL REVENUE	$485,358	$339,573	-30%	$664,500	51%
EXPENSE					
Administration	$42,687	$21,345	-50%	$145,105	15%
Storm Drainage	18,545	29,239	58%	84,520	35%
Non-Departmental	128,294	134,864	5%	235,024	57%
Capital Projects	96,760	864	-99%	162,000	1%
TOTAL EXPENSE	$286,286	$186,312	-35%	$626,649	30%



Year - Quarter	Portfolio Balance	Yield	
2021 - 3rd	37,044,272	0.57%	2021
2021 - 4th	38,683,638	0.59%	
2022 - 1st	44,147,641	0.54%	2022
2022 - 2nd	46,148,832	0.78%	
2022 - 3rd	43,439,737	1.40%	
2022 - 4th	41,792,798	2.47%	
2023 - 1st	39,686,483	2.85%	2023
2023 - 2nd	40,605,070	3.13%	
2023 - 3rd	41,946,590	3.30%	
2023 - 4th	37,735,200	3.85%	
2024 - 1st	41,356,053	3.72%	2024
2024 - 2nd	44,481,707	4.03%	
2024 - 3rd	44,443,284	4.13%	
2024 - 4th	42,636,174	4.13%	
2025 - 1st	44,226,211	3.76%	2025
2025 - 2nd	43,565,694	3.74%	
2025 - 3rd	48,190,301	3.42%	
2025 - 4th	41,454,400	3.52%	
2026 - 1st	40,936,503	3.59%	2026
2026 - 2nd	41,448,614	3.55%	

TOWN OF SUPERIOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-1100	REAL & PERSONAL PROPERTY TAXES	369,045.18	2,602,302.01	3,782,006.00	1,179,703.99	68.8
10-31-1110	LIBRARY PROPERTY TAX	45,631.81	321,536.11	456,000.00	134,463.89	70.5
10-31-1200	SPECIFIC OWNERSHIP TAXES	13,418.11	86,453.75	197,000.00	110,546.25	43.9
10-31-1210	SPECIFIC OWNER TAXES-LIBRARY	1,659.70	10,693.54	25,000.00	14,306.46	42.8
10-31-1300	GENERAL SALES TAX	990,433.54	6,247,759.25	12,000,837.00	5,753,077.75	52.1
10-31-1302	LOUISVILLE REV SHARE-SALES TAX	13,381.90	82,512.47	125,000.00	42,487.53	66.0
10-31-1310	USE TAX--VEHICLE	80,205.38	444,149.60	1,175,000.00	730,850.40	37.8
10-31-1320	USE TAX--BUILDING	33,380.74	405,996.98	360,000.00	(45,996.98)	112.8
10-31-1400	CIGARETTE TAX	1,318.41	6,635.58	20,000.00	13,364.42	33.2
10-31-1610	PUBLIC SERVICE CO FRANCHISE TX	22,884.33	230,464.67	410,000.00	179,535.33	56.2
10-31-1620	CABLE TELEVISION FRANCHISE TAX	.00	55,089.13	110,000.00	54,910.87	50.1
10-31-1710	HIGHWAY USERS TAX	32,008.92	180,683.61	330,000.00	149,316.39	54.8
10-31-1720	ROAD & BRIDGE TAX	.00	10,676.00	20,000.00	9,324.00	53.4
	TOTAL TAXES	1,603,368.02	10,684,952.70	19,010,843.00	8,325,890.30	56.2
	LICENSES AND PERMITS					
10-32-2110	BUSINESS LICENSES	225.00	8,425.00	4,000.00	(4,425.00)	210.6
10-32-2120	LIQUOR LICENSES	100.00	1,500.00	2,500.00	1,000.00	60.0
10-32-2190	OTHER LICENSES & PERMITS	6,210.00	39,410.00	2,500.00	(36,910.00)	1576.4
10-32-2210	BUILDING PERMIT & PLAN CK FEES	59,482.05	430,161.52	440,000.00	9,838.48	97.8
10-32-2211	PUBLIC WORKS PERMITS	9,932.80	47,164.88	10,000.00	(37,164.88)	471.7
10-32-2230	SIGN PLAN REVIEW FEES	.00	.00	2,000.00	2,000.00	.0
10-32-2240	STR FESTIVAL PERMIT	400.00	400.00	.00	(400.00)	.0
10-32-2310	AUTOMOBILE REGISTRATIONS	3,063.14	18,832.69	37,000.00	18,167.31	50.9
	TOTAL LICENSES AND PERMITS	79,412.99	545,894.09	498,000.00	(47,894.09)	109.6

TOWN OF SUPERIOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
10-34-4110	DEVELOPMENT REVIEW FEES	500.00	15,611.38	2,500.00	(13,111.38)	624.5
10-34-4121	SALE OF SUPERIOR ARCH. BOOK	20.00	140.00	.00	(140.00)	.0
10-34-4130	ANNEXATION FEES	.00	10,000.00	.00	(10,000.00)	.0
10-34-4135	ADMINISTRATIVE FEES	124,983.08	749,898.48	1,499,797.00	749,898.52	50.0
10-34-4200	LODGING FEE	814.17	2,544.64	.00	(2,544.64)	.0
10-34-4210	BOULDER CO SW/OS TAX ADMIN FEE	732.51	9,499.73	20,000.00	10,500.27	47.5
10-34-4320	FACILITY USE FEE	7,690.00	34,138.75	105,000.00	70,861.25	32.5
10-34-4410	COURT COSTS, FEES, & CHARGES	1,600.00	7,720.68	10,000.00	2,279.32	77.2
10-34-4530	REINSPECTION FEES	300.00	800.00	1,000.00	200.00	80.0
10-34-4810	RECREATION PROGRAM FEES	8,575.00	50,119.00	75,000.00	24,881.00	66.8
10-34-4811	TENNIS FEES	.00	1,579.00	75,000.00	73,421.00	2.1
10-34-4812	SWIM LESSONS FEES	6,995.00	22,605.00	25,000.00	2,395.00	90.4
10-34-4816	EVENT FEES - PERMIT, BOOTH ETC	.00	75.00	.00	(75.00)	.0
10-34-4818	GUEST FEES	2,155.00	2,600.00	5,000.00	2,400.00	52.0
10-34-4819	VENDING REVENUE	106.41	152.41	1,000.00	847.59	15.2
10-34-4820	COMMUNITY EVENTS CONTRIBUTIONS	20.00	20.00	2,500.00	2,480.00	.8
10-34-4850	EV CHARGING STATIONS	688.29	3,822.29	4,000.00	177.71	95.6
	TOTAL CHARGES FOR SERVICES	155,179.46	911,326.36	1,825,797.00	914,470.64	49.9
	FINES AND FORFEITURES					
10-35-5000	MUNICIPAL COURT FINES	40,307.45	128,067.77	175,000.00	46,932.23	73.2
	TOTAL FINES AND FORFEITURES	40,307.45	128,067.77	175,000.00	46,932.23	73.2
	MISCELLANEOUS REVENUE					
10-36-6100	INTEREST EARNINGS	31,013.13	145,500.81	342,000.00	196,499.19	42.5
10-36-6200	CASH OVER/SHORT	.03	(.92)	.00	.92	.0
10-36-6210	LEASE REVENUE	2,621.40	15,368.40	30,000.00	14,631.60	51.2
10-36-6220	SEVERANCE TAX/MINERAL LEASE	.00	.00	5,000.00	5,000.00	.0
10-36-6300	GRANT REVENUE	.00	1,000,000.00	.00	(1,000,000.00)	.0
10-36-6500	RENEWABLE ENERGY CREDIT PYMTS	243.57	1,057.76	2,000.00	942.24	52.9
10-36-6600	OTHER REVENUE	8,252.87	65,102.86	267,500.00	202,397.14	24.3
10-36-6610	SINGLE USE BAG FEE	.00	12,490.72	30,000.00	17,509.28	41.6
	TOTAL MISCELLANEOUS REVENUE	42,131.00	1,239,519.63	676,500.00	(563,019.63)	183.2
	TOTAL FUND REVENUE	1,920,398.92	13,509,760.55	22,186,140.00	8,676,379.45	60.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
10-411-1030	COUNCIL COMPENSATION	6,500.00	39,000.00	78,000.00	39,000.00	50.0
10-411-1400	EMPLOYER CONTRIBUTION - FICA	497.25	2,983.50	5,967.00	2,983.50	50.0
10-411-2150	LOBBYING	1,000.00	23,849.86	21,000.00	(2,849.86)	113.6
10-411-3100	TELEPHONE	240.06	1,440.36	2,500.00	1,059.64	57.6
10-411-4300	TRAINING	657.94	732.94	1,400.00	667.06	52.4
10-411-4310	TRAVEL & EXPENSES	997.48	1,431.69	5,200.00	3,768.31	27.5
10-411-4900	OTHER FEES & SERVICES	229.04	973.29	6,000.00	5,026.71	16.2
10-411-5100	OFFICE SUPPLIES	.00	.00	12,000.00	12,000.00	.0
10-411-8180	POLICY & GOAL SETTING	.00	.00	2,500.00	2,500.00	.0
10-411-8880	COUNCIL SPECIAL FUNDS	.00	47,500.00	51,000.00	3,500.00	93.1
	TOTAL LEGISLATIVE	10,121.77	117,911.64	185,567.00	67,655.36	63.5
	JUDICIAL					
10-412-1010	REGULAR SALARIES	2,472.00	16,068.00	32,136.00	16,068.00	50.0
10-412-1060	OVERTIME	.00	.00	500.00	500.00	.0
10-412-1300	PAYROLL COSTS (BENEFITS)	998.70	6,231.77	12,886.00	6,654.23	48.4
10-412-1400	EMPLOYER CONTRIBUTION - FICA	35.96	234.11	473.00	238.89	49.5
10-412-2460	BANK FEES	754.95	2,713.61	5,500.00	2,786.39	49.3
10-412-2700	LAW ENFORCEMENT SERVICES	.00	4,637.85	13,000.00	8,362.15	35.7
10-412-2800	MUNICIPAL COURT JUDGE	3,000.00	18,000.00	36,000.00	18,000.00	50.0
10-412-2810	PROSECUTING ATTORNEY	1,500.00	9,000.00	16,200.00	7,200.00	55.6
10-412-3210	SOFTWARE MAINTENANCE	.00	6,700.00	7,000.00	300.00	95.7
10-412-4200	MEMBERSHIPS	.00	130.00	100.00	(30.00)	130.0
10-412-4300	TRAINING	.00	.00	400.00	400.00	.0
10-412-4310	TRAVEL & EXPENSES	.00	.00	100.00	100.00	.0
10-412-4400	PRINTING & BINDING	.00	1,354.00	2,000.00	646.00	67.7
10-412-4900	OTHER FEES & SERVICES	.00	1,468.50	3,600.00	2,131.50	40.8
10-412-5100	OFFICE SUPPLIES	331.65	331.65	2,500.00	2,168.35	13.3
	TOTAL JUDICIAL	9,093.26	66,869.49	132,395.00	65,525.51	50.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
10-414-1010	REGULAR SALARIES	12,012.00	78,078.00	155,736.00	77,658.00	50.1
10-414-1300	PAYROLL COSTS (BENEFITS)	5,828.58	29,593.22	58,577.00	28,983.78	50.5
10-414-1400	EMPLOYER CONTRIBUTION - FICA	186.63	1,110.51	2,258.00	1,147.49	49.2
10-414-2470	ARCHIVING SERVICES	.00	.00	30,000.00	30,000.00	.0
10-414-2500	CODIFICATION SERVICES	.00	.00	4,000.00	4,000.00	.0
10-414-2820	ELECTION EXPENSES	.00	.00	15,000.00	15,000.00	.0
10-414-4200	MEMBERSHIPS	.00	781.40	700.00	(81.40)	111.6
10-414-4300	TRAINING	800.00	800.00	1,800.00	1,000.00	44.4
10-414-4310	TRAVEL & EXPENSES	.00	.00	3,600.00	3,600.00	.0
10-414-4410	PUBLICATION OF LEGAL NOTICES	2,334.64	3,228.28	2,000.00	(1,228.28)	161.4
10-414-4420	RECORDING FEES	45.25	543.00	1,000.00	457.00	54.3
10-414-4900	OTHER FEES & SERVICES	.00	119.88	2,000.00	1,880.12	6.0
10-414-5100	OFFICE SUPPLIES	.00	3,351.16	4,250.00	898.84	78.9
10-414-5200	COMPUTER SOFTWARE	119.88	28,075.38	25,000.00	(3,075.38)	112.3
	TOTAL CLERK	21,326.98	145,680.83	305,921.00	160,240.17	47.6
	ADMINISTRATION					
10-415-1010	REGULAR SALARIES	117,362.00	747,501.52	1,492,853.00	745,351.48	50.1
10-415-1040	PART-TIME SALARIES	11,277.93	52,639.01	176,698.00	124,058.99	29.8
10-415-1060	OVERTIME	90.84	1,206.57	750.00	(456.57)	160.9
10-415-1300	PAYROLL COSTS (BENEFITS)	46,156.16	283,647.55	530,165.00	246,517.45	53.5
10-415-1400	EMPLOYER CONTRIBUTION - FICA	2,559.23	14,825.86	35,175.00	20,349.14	42.2
10-415-2210	ENGINEERING SERVICES	.00	.00	2,500.00	2,500.00	.0
10-415-2470	ARCHIVING SERVICES	18,035.00	38,838.96	11,000.00	(27,838.96)	353.1
10-415-2600	PERSONNEL SERVICES	6,220.56	50,155.54	76,000.00	25,844.46	66.0
10-415-2920	PUBLIC WEB PAGE	10,679.66	95,946.86	145,000.00	49,053.14	66.2
10-415-2930	CHANNEL 8 - CABLE CASTING	.00	10,222.50	22,000.00	11,777.50	46.5
10-415-2980	ECONOMIC DEVELOPMENT PROGRAM	10,064.29	82,307.52	317,000.00	234,692.48	26.0
10-415-3100	TELEPHONE	1,741.64	5,166.32	8,000.00	2,833.68	64.6
10-415-4200	MEMBERSHIPS	751.67	3,035.67	4,500.00	1,464.33	67.5
10-415-4210	SUBSCRIPTIONS	132.56	685.89	1,000.00	314.11	68.6
10-415-4300	TRAINING	1,145.00	2,352.00	9,600.00	7,248.00	24.5
10-415-4310	TRAVEL & EXPENSES	511.01	2,102.33	15,650.00	13,547.67	13.4
10-415-4400	PRINTING & BINDING	.00	447.88	2,500.00	2,052.12	17.9
10-415-4900	OTHER FEES & SERVICES	453.34	9,769.75	5,000.00	(4,769.75)	195.4
10-415-5100	OFFICE SUPPLIES	4,119.08	20,199.50	21,250.00	1,050.50	95.1
10-415-5200	COMPUTER SOFTWARE	299.95	679.33	2,500.00	1,820.67	27.2
10-415-8140	CONTRIBUTION TO HUMANE SOCIETY	.00	.00	700.00	700.00	.0
10-415-8190	CHAMBER OF COMMERCE SUPPORT	.00	15,000.00	15,000.00	.00	100.0
10-415-8191	CHAMBER OF COMMERCE - ECO DEVO	.00	60,000.00	60,000.00	.00	100.0
10-415-8200	SUSTAINABILITY PROGRAMMING	4,533.35	15,621.24	111,500.00	95,878.76	14.0
	TOTAL ADMINISTRATION	236,133.27	1,512,351.80	3,066,341.00	1,553,989.20	49.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
10-416-1010	REGULAR SALARIES	26,173.08	170,301.02	336,047.00	165,745.98	50.7
10-416-1040	PART-TIME SALARIES	4,250.15	35,142.24	107,741.00	72,598.76	32.6
10-416-1060	OVERTIME	.00	217.26	500.00	282.74	43.5
10-416-1300	PAYROLL COSTS (BENEFITS)	9,154.30	57,255.44	118,340.00	61,084.56	48.4
10-416-1400	EMPLOYER CONTRIBUTION - FICA	695.86	5,121.58	13,122.00	8,000.42	39.0
10-416-2400	AUDITING SERVICES	13,473.78	42,279.12	46,000.00	3,720.88	91.9
10-416-2490	INVESTMENT FEES	751.28	3,748.69	11,500.00	7,751.31	32.6
10-416-2650	PROFESSIONAL SERVICES	1,087.50	4,200.00	23,000.00	18,800.00	18.3
10-416-3100	TELEPHONE	62.96	370.28	1,750.00	1,379.72	21.2
10-416-3210	SOFTWARE MAINTENANCE	119.88	27,064.28	27,500.00	435.72	98.4
10-416-4200	MEMBERSHIPS	590.00	670.00	2,000.00	1,330.00	33.5
10-416-4210	SUBSCRIPTIONS	230.97	691.94	1,250.00	558.06	55.4
10-416-4300	TRAINING	105.00	170.00	3,000.00	2,830.00	5.7
10-416-4310	TRAVEL & EXPENSES	460.96	460.96	4,300.00	3,839.04	10.7
10-416-4900	OTHER FEES & SERVICES	.00	35.78	1,000.00	964.22	3.6
10-416-5100	OFFICE SUPPLIES	453.08	2,678.64	8,750.00	6,071.36	30.6
	TOTAL FINANCE	57,608.80	350,407.23	705,800.00	355,392.77	49.7
	COMMUNICATIONS					
10-418-1010	REGULAR SALARIES	36,319.34	239,257.71	427,637.00	188,379.29	56.0
10-418-1060	OVERTIME	54.08	267.81	500.00	232.19	53.6
10-418-1300	PAYROLL COSTS (BENEFITS)	15,167.83	102,626.28	194,507.00	91,880.72	52.8
10-418-1400	EMPLOYER CONTRIBUTION - FICA	507.35	3,470.80	6,208.00	2,737.20	55.9
10-418-2650	PROFESSIONAL SERVICES	350.00	700.00	28,500.00	27,800.00	2.5
10-418-2920	WEBSITE & DIGITAL APPLICATIONS	2,620.47	13,524.78	20,500.00	6,975.22	66.0
10-418-4200	MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-418-4210	SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-418-4300	TRAINING	.00	.00	2,400.00	2,400.00	.0
10-418-4310	TRAVEL & EXPENSES	.00	.00	3,500.00	3,500.00	.0
10-418-4400	PRINTING & BINDING	122.10	16,702.83	69,000.00	52,297.17	24.2
10-418-4500	POSTAGE	1,372.00	2,735.23	8,000.00	5,264.77	34.2
10-418-4900	OTHER FEES & SERVICES	190.00	358.11	1,000.00	641.89	35.8
10-418-5100	OFFICE SUPPLIES	.00	5.00	5,000.00	4,995.00	.1
	TOTAL COMMUNICATIONS	56,703.17	379,648.55	767,152.00	387,503.45	49.5
	LEGAL SERVICES					
10-419-2100	LEGAL SERVICES - GENERAL	17,123.34	133,019.52	180,000.00	46,980.48	73.9
10-419-2140	LEGAL - SPECIAL COUNSEL	33,712.25	177,718.18	500,000.00	322,281.82	35.5
	TOTAL LEGAL SERVICES	50,835.59	310,737.70	680,000.00	369,262.30	45.7

TOWN OF SUPERIOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
10-421-2700	LAW ENFORCEMENT SERVICES	473,974.34	1,442,827.18	2,918,846.00	1,476,018.82	49.4
10-421-2705	CO-RESPONDER SERVICES	10,732.79	64,986.17	162,470.00	97,483.83	40.0
10-421-2710	DISPATCH SERVICES	.00	194,713.05	195,000.00	286.95	99.9
10-421-3105	LEASE EXPENSE	500.00	3,000.00	6,000.00	3,000.00	50.0
10-421-3110	UTILITIES	233.61	1,190.00	3,700.00	2,510.00	32.2
10-421-3220	MAINTENANCE - BUILDING	190.76	1,152.76	5,000.00	3,847.24	23.1
10-421-5100	SUPPLIES	123.32	744.57	6,200.00	5,455.43	12.0
10-421-6100	OFFICE EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL PUBLIC SAFETY	485,754.82	1,708,613.73	3,298,216.00	1,589,602.27	51.8
	PLANNING & BUILDING					
10-424-1010	REGULAR SALARIES	31,474.14	183,788.15	346,080.00	162,291.85	53.1
10-424-1040	PART-TIME SALARIES	1,730.80	1,730.80	.00	(1,730.80)	.0
10-424-1060	OVERTIME	.00	.00	250.00	250.00	.0
10-424-1300	PAYROLL COSTS (BENEFITS)	12,000.84	59,110.79	111,657.00	52,546.21	52.9
10-424-1400	EMPLOYER CONTRIBUTION - FICA	836.90	3,462.79	5,022.00	1,559.21	69.0
10-424-2300	PLANNING SERVICES	.00	.00	20,000.00	20,000.00	.0
10-424-2340	INSPECTION SERVICES	26,405.35	186,918.45	245,200.00	58,281.55	76.2
10-424-2760	GIS SERVICES	665.01	27,336.31	29,000.00	1,663.69	94.3
10-424-4200	MEMBERSHIPS	.00	634.00	1,800.00	1,166.00	35.2
10-424-4210	SUBSCRIPTIONS	.00	.00	1,500.00	1,500.00	.0
10-424-4300	TRAINING	.00	108.49	3,000.00	2,891.51	3.6
10-424-4310	TRAVEL & EXPENSES	.00	.00	5,500.00	5,500.00	.0
10-424-4900	OTHER FEES & SERVICES	182.51	714.87	1,000.00	285.13	71.5
10-424-5100	OFFICE SUPPLIES	25.81	435.42	3,000.00	2,564.58	14.5
10-424-5200	COMPUTER SOFTWARE	.00	.00	500.00	500.00	.0
	TOTAL PLANNING & BUILDING	73,321.36	464,240.07	773,509.00	309,268.93	60.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
10-426-1010	REGULAR SALARIES	108,354.39	689,000.13	1,523,356.00	834,355.87	45.2
10-426-1040	PART-TIME SALARIES	101,792.80	232,249.37	500,580.00	268,330.63	46.4
10-426-1050	ON-CALL WAGES	560.00	3,640.00	7,300.00	3,660.00	49.9
10-426-1060	OVERTIME	7,484.19	11,095.14	10,300.00	(795.14)	107.7
10-426-1300	PAYROLL COSTS (BENEFITS)	46,921.01	293,558.90	638,376.00	344,817.10	46.0
10-426-1400	EMPLOYER CONTRIBUTION - FICA	9,744.32	28,171.15	60,638.00	32,466.85	46.5
10-426-2210	ENGINEERING SERVICES	.00	113.24	10,000.00	9,886.76	1.1
10-426-2270	COURT MANAGEMENT	1,491.45	1,810.02	8,000.00	6,189.98	22.6
10-426-2290	AQUATICS PROGRAMMING	1,381.43	2,382.33	5,000.00	2,617.67	47.7
10-426-2650	PROFESSIONAL SERVICES	.00	4,766.00	11,500.00	6,734.00	41.4
10-426-2890	MEDIA SERVICES	.00	18,605.00	30,000.00	11,395.00	62.0
10-426-2940	COMMUNITY PROJECTS/PROGRAMS	60,101.76	98,778.32	460,000.00	361,221.68	21.5
10-426-2941	COMMUNITY VOLUNTEER PROJECTS	234.82	468.68	20,000.00	19,531.32	2.3
10-426-2942	YOUTH LEADERSHIP COUNCIL	.00	1,908.31	5,000.00	3,091.69	38.2
10-426-2943	PARC	.00	.00	5,000.00	5,000.00	.0
10-426-2944	CAPS	1,036.54	3,745.54	5,000.00	1,254.46	74.9
10-426-2945	OSAC	.00	271.30	5,000.00	4,728.70	5.4
10-426-2946	ACES	506.18	506.18	5,000.00	4,493.82	10.1
10-426-3100	TELEPHONE	985.48	6,653.95	16,500.00	9,846.05	40.3
10-426-3110	UTILITIES	5,274.48	28,856.25	69,000.00	40,143.75	41.8
10-426-3140	WATER	739.05	2,412.58	25,000.00	22,587.42	9.7
10-426-3150	ELECTRICITY	10,644.67	42,544.30	88,000.00	45,455.70	48.4
10-426-3151	EV CHARGING STATION ELECTRIC	.00	.00	1,000.00	1,000.00	.0
10-426-3210	SOFTWARE MAINTENANCE	1,867.29	23,876.52	56,000.00	32,123.48	42.6
10-426-3220	MAINTENANCE - BUILDING	45,449.68	178,530.79	331,500.00	152,969.21	53.9
10-426-3221	EV CHARGING STATION - MAINT	.00	.00	4,500.00	4,500.00	.0
10-426-3222	ART & HISTORY PROJECTS	1,631.54	11,512.55	50,000.00	38,487.45	23.0
10-426-3330	MAINTENANCE - PARKS & MEDIANS	32,280.77	227,076.50	364,200.00	137,123.50	62.4
10-426-3480	MAINTENANCE - SWIMMING POOL	15,914.42	27,983.22	45,000.00	17,016.78	62.2
10-426-3485	DOWNTOWN PLAZA FOUNTAIN/STAGE	.00	350.00	20,000.00	19,650.00	1.8
10-426-4110	COMMUNITY MEETINGS	.00	.00	500.00	500.00	.0
10-426-4121	COMMITTEE MEMBER TRAINING	.00	.00	2,500.00	2,500.00	.0
10-426-4130	HISTORIC PRESERVATION	367.85	2,161.09	5,000.00	2,838.91	43.2
10-426-4200	MEMBERSHIPS	945.00	3,650.63	6,500.00	2,849.37	56.2
10-426-4300	TRAINING	594.95	5,527.95	10,600.00	5,072.05	52.2
10-426-4310	TRAVEL & EXPENSES	335.47	879.55	14,600.00	13,720.45	6.0
10-426-4700	RECREATION PROGRAMMING	20,139.20	30,814.50	170,000.00	139,185.50	18.1
10-426-4900	OTHER FEES & SERVICES	482.07	1,552.94	7,500.00	5,947.06	20.7
10-426-5100	OFFICE SUPPLIES	7,987.58	25,102.34	17,750.00	(7,352.34)	141.4
10-426-5120	FUEL & MAINTENANCE	8,720.53	13,387.66	25,500.00	12,112.34	52.5
10-426-5160	UNIFORMS & SUPPLIES	2,725.20	3,268.47	8,200.00	4,931.53	39.9
10-426-5220	TOOLS & SMALL EQUIPMENT	725.31	3,837.78	4,000.00	162.22	95.9
10-426-8262	YARD WASTE SITE	17,875.00	40,752.19	115,000.00	74,247.81	35.4
	TOTAL PARKS & RECREATION	515,294.43	2,071,801.37	4,768,400.00	2,696,598.63	43.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
10-430-1010	REGULAR SALARIES	104,234.16	684,174.05	1,240,852.00	556,677.95	55.1
10-430-1040	PART-TIME SALARIES	.00	.00	36,050.00	36,050.00	.0
10-430-1050	ON-CALL WAGES	560.00	3,640.00	7,300.00	3,660.00	49.9
10-430-1060	OVERTIME	6,784.91	38,237.05	60,000.00	21,762.95	63.7
10-430-1300	PAYROLL COSTS (BENEFITS)	43,705.98	271,264.91	523,060.00	251,795.09	51.9
10-430-1400	EMPLOYER CONTRIBUTION - FICA	1,595.09	10,311.80	21,726.00	11,414.20	47.5
10-430-2210	ENGINEERING SERVICES	.00	2,062.50	40,000.00	37,937.50	5.2
10-430-2240	TRAFFIC ENGINEERING SERVICES	10,857.50	20,965.50	32,000.00	11,034.50	65.5
10-430-3100	TELEPHONE	149.91	887.12	2,500.00	1,612.88	35.5
10-430-3150	ELECTRICITY	14,636.04	75,229.93	154,500.00	79,270.07	48.7
10-430-3180	STREET LIGHT - MAINTENANCE	(405.08)	24,833.79	85,000.00	60,166.21	29.2
10-430-3181	STREET LIGHT - MAINT (TOWN)	5,807.11	12,784.57	70,000.00	57,215.43	18.3
10-430-3210	SOFTWARE MAINTENANCE	.00	950.00	2,600.00	1,650.00	36.5
10-430-3420	SNOW REMOVAL	.00	218,830.51	425,000.00	206,169.49	51.5
10-430-3440	MAINTENANCE - TRAFFIC SIGNALS	6,777.58	19,125.41	45,000.00	25,874.59	42.5
10-430-4200	MEMBERSHIPS	.00	775.99	1,500.00	724.01	51.7
10-430-4300	TRAINING	271.17	1,534.49	3,900.00	2,365.51	39.4
10-430-4310	TRAVEL & EXPENSES	792.75	1,140.37	5,150.00	4,009.63	22.1
10-430-4900	OTHER FEES & SERVICES	354.70	1,201.64	6,500.00	5,298.36	18.5
10-430-5100	OFFICE SUPPLIES	1,522.19	1,978.63	5,000.00	3,021.37	39.6
10-430-5120	FUEL & MAINTENANCE	8,047.67	15,175.61	32,500.00	17,324.39	46.7
10-430-5130	SIGNAGE & STRIPING	1,743.60	19,109.69	80,000.00	60,890.31	23.9
10-430-5160	UNIFORMS & SUPPLIES	265.45	9,012.91	10,000.00	987.09	90.1
10-430-5220	TOOLS & SMALL EQUIPMENT	434.04	2,558.06	8,000.00	5,441.94	32.0
10-430-5620	SNOW REMOVAL - MATERIALS	.00	28,844.79	180,000.00	151,155.21	16.0
	TOTAL PUBLIC WORKS	208,134.77	1,464,629.32	3,078,138.00	1,613,508.68	47.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL EXPENDITURES					
10-490-1420	WORKER'S COMP INSURANCE	1,100.00	42,705.00	46,000.00	3,295.00	92.8
10-490-2250	DTS PARKING AND COMMON AREAS	605.47	13,816.01	67,000.00	53,183.99	20.6
10-490-2420	TREASURER'S COLLECTION FEES	9,752.62	60,267.97	122,000.00	61,732.03	49.4
10-490-2510	PAYING AGENT FEE - COPS	.00	.00	5,000.00	5,000.00	.0
10-490-2650	PROFESSIONAL SERVICES	2,527.00	11,197.72	70,000.00	58,802.28	16.0
10-490-3100	TELEPHONE	5,288.95	19,182.77	25,000.00	5,817.23	76.7
10-490-3105	OFFICE LEASE	26,723.71	167,259.91	280,000.00	112,740.09	59.7
10-490-3110	UTILITIES	7,106.38	51,785.75	190,000.00	138,214.25	27.3
10-490-3130	HOLIDAY LIGHTING	.00	.00	90,000.00	90,000.00	.0
10-490-3151	ELECTRICITY - EV CHARGING STAT	.00	.00	250.00	250.00	.0
10-490-3210	SOFTWARE MAINTENANCE	10,469.48	14,924.10	44,500.00	29,575.90	33.5
10-490-3220	MAINTENANCE - BUILDING	20,524.25	66,401.05	78,000.00	11,598.95	85.1
10-490-3221	EV CHARGING STATION - MAINT	.00	6,317.50	10,000.00	3,682.50	63.2
10-490-4200	MEMBERSHIPS	.00	22,702.00	42,500.00	19,798.00	53.4
10-490-4400	PRINTING & BINDING	.00	350.00	1,000.00	650.00	35.0
10-490-4500	POSTAGE & METER	159.57	2,343.89	8,250.00	5,906.11	28.4
10-490-4600	INSURANCE	.00	210,928.26	225,500.00	14,571.74	93.5
10-490-4900	OTHER FEES & SERVICES	27,939.37	66,997.62	50,000.00	(16,997.62)	134.0
10-490-5100	SUPPLIES	1,396.68	10,689.95	18,500.00	7,810.05	57.8
10-490-5120	FUEL & MAINTENANCE	834.80	2,177.38	6,000.00	3,822.62	36.3
10-490-5200	COMPUTER SOFTWARE	2,733.29	32,473.94	27,000.00	(5,473.94)	120.3
10-490-6100	OFFICE EQUIPMENT	3,140.60	9,418.87	24,000.00	14,581.13	39.3
10-490-7750	COPS PAYMENT - 2019 COPS	.00	.00	300,000.00	300,000.00	.0
10-490-7760	COPS INTEREST - 2019 COPS	.00	38,036.50	76,073.00	38,036.50	50.0
10-490-7770	COPS PAYMENT - 2020 COPS	.00	.00	220,000.00	220,000.00	.0
10-490-7780	COPS INTEREST - 2020 COPS	.00	27,686.00	55,372.00	27,686.00	50.0
10-490-8002	STC PUBLIC IMP REIMB-BUILD TAX	.00	.00	115,000.00	115,000.00	.0
10-490-8003	STC PUBLIC IMP-PERMIT&PLAN CHK	.00	.00	96,000.00	96,000.00	.0
10-490-8004	STC SALES TAX REV SHARE-LOUISV	.00	40,763.87	62,500.00	21,736.13	65.2
10-490-8112	SYSTEM DEVELOPMENT FEE REBATE	.00	744,580.06	1,164,000.00	419,419.94	64.0
10-490-8400	GRANT EXPENSE (KITE ROUTE)	1,000,000.00	2,100,000.00	.00	(2,100,000.00)	.0
10-490-8530	MARSHALL FIRE - USE TAX REBATE	.00	7,115.88	100,000.00	92,884.12	7.1
10-490-8531	MARSH FIRE-PERMIT&PLAN CK REBT	.00	3,257.87	50,000.00	46,742.13	6.5
10-490-9420	TRANSFER TO CAPITAL IMPRV FUND	.00	.00	950,000.00	950,000.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	1,120,302.17	3,773,379.87	4,619,445.00	846,065.13	81.7
	LIBRARY					
10-491-4140	LIBRARY CONTRIBUTION	.00	450,433.26	456,000.00	5,566.74	98.8
	TOTAL LIBRARY	.00	450,433.26	456,000.00	5,566.74	98.8
	TOTAL FUND EXPENDITURES	2,844,630.39	12,816,704.86	22,836,884.00	10,020,179.14	56.1
	NET REVENUE OVER EXPENDITURES	(924,231.47)	693,055.69	(650,744.00)	(1,343,799.69)	106.5

SURA STC PROPERTY TAX REV FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
22-31-1120	PROPERTY TAXES FOR DEBT SVC	387,545.14	5,811,269.38	7,328,000.00	1,516,730.62	79.3
22-31-1200	SPECIFIC OWNERSHIP TAXES	6,123.05	39,827.75	88,000.00	48,172.25	45.3
	TOTAL TAXES	393,668.19	5,851,097.13	7,416,000.00	1,564,902.87	78.9
	MISCELLANEOUS REVENUE					
22-36-6100	INTEREST EARNINGS	163.47	2,311.38	1,000.00	(1,311.38)	231.1
	TOTAL MISCELLANEOUS REVENUE	163.47	2,311.38	1,000.00	(1,311.38)	231.1
	TOTAL FUND REVENUE	393,831.66	5,853,408.51	7,417,000.00	1,563,591.49	78.9

TOWN OF SUPERIOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

SURA STC PROPERTY TAX REV FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
22-415-2420	TREASURER'S COLLECTION FEES	5,031.50	83,933.40	111,200.00	27,266.60	75.5
22-415-2460	BANK FEES	18.00	90.00	500.00	410.00	18.0
22-415-7980	PROP TAX REIMB - DEVELOPER	201,733.63	3,044,877.27	3,909,631.00	864,753.73	77.9
22-415-7981	PROP TAX REIMB-STC #1 (DEBT)	87,827.24	1,265,390.85	1,622,521.00	357,130.15	78.0
22-415-7982	PROP TAX REIMB-STC #2 (DEBT)	19,410.66	282,832.05	382,628.00	99,795.95	73.9
22-415-7983	PROP TAX REIMB-STC #3 (DEBT)	11,665.75	168,499.79	184,823.00	16,323.21	91.2
22-415-7984	PROP TAX REIMB-MOUNT VIEW FIRE	16,110.71	243,167.89	326,381.00	83,213.11	74.5
22-415-7985	PROP TAX REIMB - SUPERIOR	9,612.84	145,091.89	205,006.00	59,914.11	70.8
22-415-7987	PROP TAX REIMB - BVSD	5,719.15	86,322.23	128,367.00	42,044.77	67.3
22-415-7988	PROP TAX REIMB-LOUISVILLE FIRE	2,649.41	39,989.01	63,211.00	23,221.99	63.3
22-415-7991	PROP TAX REIMB - STC #1 (OPS)	23,349.09	324,246.54	292,882.00	(31,364.54)	110.7
22-415-7992	PROP TAX REIMB - STC #2 (OPS)	5,181.80	78,211.75	102,727.00	24,515.25	76.1
22-415-7993	PROP TAX REIMB - STC #3 (OPS)	5,539.88	82,621.44	87,123.00	4,501.56	94.8
	TOTAL ADMINISTRATION	393,849.66	5,845,274.11	7,417,000.00	1,571,725.89	78.8
	TOTAL FUND EXPENDITURES	393,849.66	5,845,274.11	7,417,000.00	1,571,725.89	78.8
	NET REVENUE OVER EXPENDITURES	(18.00)	8,134.40	.00	(8,134.40)	.0

OPEN SPACE 2006 DEBT SVC FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
31-31-1300	GENERAL SALES TAX	33,172.45	625,000.00	625,000.00	.00	100.0
31-31-1310	USE TAX--VEHICLE	.00	30,000.00	30,000.00	.00	100.0
31-31-1320	USE TAX--BUILDING	.00	5,000.00	5,000.00	.00	100.0
	TOTAL TAXES	33,172.45	660,000.00	660,000.00	.00	100.0
	MISCELLANEOUS REVENUE					
31-36-6100	INTEREST EARNINGS	843.64	5,888.22	5,000.00	(888.22)	117.8
	TOTAL MISCELLANEOUS REVENUE	843.64	5,888.22	5,000.00	(888.22)	117.8
	TOTAL FUND REVENUE	34,016.09	665,888.22	665,000.00	(888.22)	100.1

OPEN SPACE 2006 DEBT SVC FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPEN SPACE					
31-471-2460	BANK FEES	400.00	400.00	1,000.00	600.00	40.0
31-471-7610	NOTE PRINCIPAL - SERIES 2015	.00	390,000.00	390,000.00	.00	100.0
31-471-7620	NOTE INTEREST - SERIES 2015	.00	4,192.50	4,193.00	.50	100.0
31-471-7820	BOND INTEREST - 2020 BONDS	.00	133,125.00	266,250.00	133,125.00	50.0
	TOTAL OPEN SPACE	400.00	527,717.50	661,443.00	133,725.50	79.8
	TOTAL FUND EXPENDITURES	400.00	527,717.50	661,443.00	133,725.50	79.8
	NET REVENUE OVER EXPENDITURES	33,616.09	138,170.72	3,557.00	(134,613.72)	3884.5

2025 CIP DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
36-31-1300	GENERAL SALES TAX	117,111.80	738,530.70	1,420,000.00	681,469.30	52.0
36-31-1310	USE TAX--VEHICLE	9,357.29	51,817.44	135,000.00	83,182.56	38.4
36-31-1320	USE TAX--BUILDING	3,894.42	47,366.32	42,000.00	(5,366.32)	112.8
	TOTAL TAXES	130,363.51	837,714.46	1,597,000.00	759,285.54	52.5
	MISCELLANEOUS REVENUE					
36-36-6100	INTEREST EARNINGS	3,396.68	15,793.25	31,000.00	15,206.75	51.0
	TOTAL MISCELLANEOUS REVENUE	3,396.68	15,793.25	31,000.00	15,206.75	51.0
	TOTAL FUND REVENUE	133,760.19	853,507.71	1,628,000.00	774,492.29	52.4

2025 CIP DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL EXPENDITURES					
36-490-2430	PAYING AGENT FEES	400.00	400.00	1,500.00	1,100.00	26.7
36-490-2460	BANK FEES	.00	.00	1,000.00	1,000.00	.0
36-490-7790	BOND PRINCIPAL - 2025 BONDS	.00	.00	370,000.00	370,000.00	.0
36-490-7800	BOND INTEREST - 2025 BONDS	.00	414,212.50	828,425.00	414,212.50	50.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	400.00	414,612.50	1,200,925.00	786,312.50	34.5
	TOTAL FUND EXPENDITURES	400.00	414,612.50	1,200,925.00	786,312.50	34.5
	NET REVENUE OVER EXPENDITURES	133,360.19	438,895.21	427,075.00	(11,820.21)	102.8

CAPITAL IMPROVEMENTS PRGM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
42-31-1300	GENERAL SALES TAX	111,535.05	703,362.60	1,360,000.00	656,637.40	51.7
42-31-1310	USE TAX--VEHICLE	8,911.70	49,349.94	130,000.00	80,650.06	38.0
42-31-1320	USE TAX--BUILDING	3,708.97	45,110.77	40,000.00	(5,110.77)	112.8
	TOTAL TAXES	124,155.72	797,823.31	1,530,000.00	732,176.69	52.2
	MISCELLANEOUS REVENUE					
42-36-6100	INTEREST EARNINGS	7,705.74	47,764.90	1,000.00	(46,764.90)	4776.5
42-36-6300	GRANTS	232,008.19	257,974.19	622,200.00	364,225.81	41.5
42-36-6700	SALE OF ASSETS	.00	1,750.00	1,500,000.00	1,498,250.00	.1
42-36-6840	PARK FEE	3,000.00	3,000.00	93,000.00	90,000.00	3.2
42-36-6841	SCHOOL IMPACT FEE	1,470.00	1,470.00	80,000.00	78,530.00	1.8
42-36-6910	TRANSFER FROM GENERAL FUND	.00	.00	950,000.00	950,000.00	.0
42-36-6973	TRANS FROM MARSHALL FIRE RECOV	.00	.00	820,000.00	820,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	244,183.93	311,959.09	4,066,200.00	3,754,240.91	7.7
	TOTAL FUND REVENUE	368,339.65	1,109,782.40	5,596,200.00	4,486,417.60	19.8

CAPITAL IMPROVEMENTS PRGM FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
42-426-3470	MAINTENANCE-FENCE	7,349.40	7,349.40	50,000.00	42,650.60	14.7
42-426-6040	IRRIGATION UPGRADES	.00	.00	50,000.00	50,000.00	.0
42-426-6290	TREE ENHANCEMENT & CARE	49,966.33	54,541.43	230,000.00	175,458.57	23.7
42-426-6300	VEHICLES	.00	.00	50,000.00	50,000.00	.0
42-426-6416	FACILITY MAINT & IMPROVEMENTS	24,572.50	157,537.24	120,000.00	(37,537.24)	131.3
42-426-6421	BUILDING-PW/PARKS MAINT & OPER	177.50	156,875.55	662,500.00	505,624.45	23.7
42-426-6423	CAPITAL BUILDING MAINT - PARKS	52.97	52.97	15,000.00	14,947.03	.4
42-426-6492	PLAYGROUND UPDATE	6.48	3,595.01	100,000.00	96,404.99	3.6
42-426-6493	PLAYGROUND SHADE STRUCTURES	.00	.00	50,000.00	50,000.00	.0
42-426-6494	XERISCAPING PROJECTS	.00	343.50	100,000.00	99,656.50	.3
42-426-6520	PARK IMPROVEMENTS - SHRUB BED	41,370.56	52,597.14	75,000.00	22,402.86	70.1
42-426-6522	DOG PARK RENOVATIONS	.00	1,875.00	25,000.00	23,125.00	7.5
42-426-6530	PARK IMPROVEMENTS--OTHER	.00	4,255.94	75,000.00	70,744.06	5.7
42-426-6533	PARK FURNITURE REPLACEMENT	8.28	22,222.95	25,000.00	2,777.05	88.9
42-426-6560	HISTORIC PROJECTS	.00	.00	50,000.00	50,000.00	.0
42-426-6581	PARKING LOT IMPROVEMENTS	.00	.00	70,000.00	70,000.00	.0
42-426-6845	COMMUNITY PARK PLAYGROUND IMPR	.00	630,212.00	550,000.00	(80,212.00)	114.6
42-426-6989	PUBLIC ART ACQUISITION	9,000.00	25,000.00	70,000.00	45,000.00	35.7
	TOTAL PARKS & RECREATION	132,504.02	1,116,458.13	2,367,500.00	1,251,041.87	47.2
	PUBLIC WORKS AND UTILITIES					
42-430-6244	TRAFFIC SIGNAL SYSTEM UPGRADES	.00	.00	80,000.00	80,000.00	.0
42-430-6300	VEHICLES	4,318.00	4,318.00	60,000.00	55,682.00	7.2
42-430-6421	BUILDING-PW/PARKS MAINT & OPER	177.50	156,875.55	662,500.00	505,624.45	23.7
42-430-6599	STREET MAINTENANCE - IN HOUSE	9,517.44	130,465.72	400,000.00	269,534.28	32.6
42-430-6601	STREET IMPROVEMENTS - 2026	14,305.20	54,850.20	500,000.00	445,149.80	11.0
42-430-6613	ROCK CREEK PARKWAY UNDERPASS	.00	15,964.70	.00	(15,964.70)	.0
42-430-6642	MCCASLIN PEDESTRIAN CROSSING	.00	33,589.97	604,000.00	570,410.03	5.6
42-430-6645	STREET SEALING SLURRY SEALS	.00	13,843.75	200,000.00	186,156.25	6.9
42-430-6650	TRAFFIC CALMING	6,320.00	4,535.31	25,000.00	20,464.69	18.1
	TOTAL PUBLIC WORKS AND UTILITIES	34,638.14	414,443.20	2,531,500.00	2,117,056.80	16.4
	NON-DEPARTMENTAL EXPENDITURES					
42-490-4805	LANDSCAPE CODE UPDATE	.00	.00	80,000.00	80,000.00	.0
42-490-4810	ENERGY CODE EVALUATION	10,418.83	14,573.83	50,000.00	35,426.17	29.2
42-490-6010	SUSTAINABILITY ENHANCEMENTS	3,394.92	22,294.92	232,500.00	210,205.08	9.6
42-490-6021	FACILITY SECURITY ENHANCEMENTS	.00	16,329.30	20,000.00	3,670.70	81.7
42-490-6100	SERVER REPLACEMENT	31,985.79	39,313.41	50,000.00	10,686.59	78.6
42-490-6140	AV EQUIPMENT IMPROVEMENTS	3,200.00	13,073.94	20,000.00	6,926.06	65.4
42-490-6402	CAPITAL BUILDING MAINT - OTHER	2,119.56	38,514.27	15,000.00	(23,514.27)	256.8
42-490-6991	COMPREHENSIVE PLAN UPDATE	.00	32,365.82	.00	(32,365.82)	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	51,119.10	176,465.49	467,500.00	291,034.51	37.8

CAPITAL IMPROVEMENTS PRGM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	218,261.26	1,707,366.82	5,366,500.00	3,659,133.18	31.8
NET REVENUE OVER EXPENDITURES	150,078.39	(597,584.42)	229,700.00	827,284.42	(260.2)

SMID PUBLIC IMPROVEMENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
45-31-1130	PROPERTY TAXES FOR ADMIN EXP	28,646.61	115,392.91	122,000.00	6,607.09	94.6
45-31-1140	PROPERTY TAXES FOR MAINT	126,199.94	508,339.07	539,000.00	30,660.93	94.3
45-31-1200	SPECIFIC OWNERSHIP TAXES	2,070.24	13,403.90	33,000.00	19,596.10	40.6
	TOTAL TAXES	156,916.79	637,135.88	694,000.00	56,864.12	91.8
	INTERGOVERNMENTAL REVENUES					
45-33-3710	HIGHWAY SIGNAL MAINTENANCE FEE	.00	.00	36,696.00	36,696.00	.0
	TOTAL INTERGOVERNMENTAL REVENUES	.00	.00	36,696.00	36,696.00	.0
	MISCELLANEOUS REVENUE					
45-36-6100	INTEREST EARNINGS	6,585.40	29,480.25	38,000.00	8,519.75	77.6
45-36-6300	GRANT REVENUE	.00	.00	1,248,938.00	1,248,938.00	.0
	TOTAL MISCELLANEOUS REVENUE	6,585.40	29,480.25	1,286,938.00	1,257,457.75	2.3
	TOTAL FUND REVENUE	163,502.19	666,616.13	2,017,634.00	1,351,017.87	33.0

SMID PUBLIC IMPROVEMENTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
45-415-2420	TREASURER'S COLLECTION FEES	2,322.70	9,352.73	10,000.00	647.27	93.5
45-415-2650	MANAGEMENT SERVICES	16,763.08	100,578.48	201,157.00	100,578.52	50.0
45-415-4600	INSURANCE	.00	250.00	250.00	.00	100.0
	TOTAL ADMINISTRATION	19,085.78	110,181.21	211,407.00	101,225.79	52.1
	PARKS, RECREATION & OPEN SPACE					
45-426-3140	LANDSCAPE WATER	3,732.81	5,796.53	38,051.00	32,254.47	15.2
45-426-3450	LANDSCAPING	13,583.36	124,349.13	233,500.00	109,150.87	53.3
	TOTAL PARKS, RECREATION & OPEN SPACE	17,316.17	130,145.66	271,551.00	141,405.34	47.9
	TRANSPORTATION					
45-430-2240	TRAFFIC ENGINEERING SERVICES	1,437.50	8,978.00	15,000.00	6,022.00	59.9
45-430-3100	TELEPHONE	213.32	1,279.92	2,500.00	1,220.08	51.2
45-430-3150	ELECTRICITY	290.02	9,947.31	22,000.00	12,052.69	45.2
45-430-3420	SNOW REMOVAL	.00	16,471.11	32,500.00	16,028.89	50.7
45-430-3440	MAINTENANCE - TRAFFIC SIGNAL	6,777.57	14,846.67	25,000.00	10,153.33	59.4
45-430-3460	MAINTENANCE - STREET LIGHT	1,127.61	14,028.59	6,500.00	(7,528.59)	215.8
45-430-3461	MAINT-STREET LIGHT-TOWN OWNED	.00	.00	5,150.00	5,150.00	.0
45-430-3510	STREET SWEEPING	399.00	399.00	1,000.00	601.00	39.9
45-430-5130	SIGNAGE & STRIPING	.00	.00	105,000.00	105,000.00	.0
45-430-5620	SNOW REMOVAL - MATERIALS	.00	2,171.11	13,000.00	10,828.89	16.7
45-430-6244	TRAFFIC SIGNAL SYSTEM UPGRADES	.00	.00	160,000.00	160,000.00	.0
45-430-6627	MARSHALL/MCCASLIN INTERSECTION	.00	107,158.50	1,311,172.00	1,204,013.50	8.2
	TOTAL TRANSPORTATION	10,245.02	175,280.21	1,698,822.00	1,523,541.79	10.3
	TOTAL FUND EXPENDITURES	46,646.97	415,607.08	2,181,780.00	1,766,172.92	19.1
	NET REVENUE OVER EXPENDITURES	116,855.22	251,009.05	(164,146.00)	(415,155.05)	152.9

2025 CAPITAL IMPRV PROJECT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
46-36-6100	INTEREST EARNINGS	50,136.22	305,316.57	293,000.00	(12,316.57)	104.2
	TOTAL MISCELLANEOUS REVENUE	50,136.22	305,316.57	293,000.00	(12,316.57)	104.2
	TOTAL FUND REVENUE	50,136.22	305,316.57	293,000.00	(12,316.57)	104.2

2025 CAPITAL IMPRV PROJECT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
46-426-6417	COMMUNITY CENTER STRUCTURAL	.00	300.00	1,500,000.00	1,499,700.00	.0
46-426-6843	NORTH POOL RENOVATION	.00	9,805.80	5,270,000.00	5,260,194.20	.2
46-426-6844	SOUTH POOL RENOVATION	7,593.49	305,066.34	270,000.00	(35,066.34)	113.0
	TOTAL PARKS & RECREATION	7,593.49	315,172.14	7,040,000.00	6,724,827.86	4.5
	PUBLIC WORKS AND UTILITIES					
46-430-6614	RCP - INDIANA TO 88TH STREET	255.95	50,828.95	3,000,000.00	2,949,171.05	1.7
46-430-6615	RCP - HONEY CRK DR TO COALTON	.00	.00	2,200,000.00	2,200,000.00	.0
46-430-6616	INDIANA STREET IMPROVEMENTS	.00	.00	2,000,000.00	2,000,000.00	.0
	TOTAL PUBLIC WORKS AND UTILITIES	255.95	50,828.95	7,200,000.00	7,149,171.05	.7
	TOTAL FUND EXPENDITURES	7,849.44	366,001.09	14,240,000.00	13,873,998.91	2.6
	NET REVENUE OVER EXPENDITURES	42,286.78	(60,684.52)	(13,947,000.00)	(13,886,315.48)	(.4)

TOWN OF SUPERIOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
50-34-4510	WATER SERVICE FEES	276,998.46	1,377,594.41	3,275,000.00	1,897,405.59	42.1
50-34-4511	IRRIGATION SERVICE FEES	110,638.72	155,146.49	821,250.00	666,103.51	18.9
50-34-4512	TAPPING FEES	300.00	2,375.00	3,000.00	625.00	79.2
50-34-4513	UTILITY TRANSFER & LATE FEES	2,410.00	11,049.03	20,000.00	8,950.97	55.3
50-34-4516	METER INSTALLATION FEES	100.00	1,050.00	2,000.00	950.00	52.5
50-34-4517	CONSTRUCTION METER FEES	.00	735.00	1,000.00	265.00	73.5
50-34-4518	CONSTRUCTION WATER FEES	1,615.14	7,128.26	5,000.00	(2,128.26)	142.6
50-34-4519	METER FEES	1,550.00	11,795.00	10,000.00	(1,795.00)	118.0
50-34-4521	BACKFLOW TEST FEES	.00	1,205.00	500.00	(705.00)	241.0
	TOTAL CHARGES FOR SERVICES	393,612.32	1,568,078.19	4,137,750.00	2,569,671.81	37.9
	MISCELLANEOUS REVENUE					
50-36-6100	INTEREST EARNINGS	62,333.05	286,731.68	584,000.00	297,268.32	49.1
50-36-6300	GRANTS	.00	.00	2,429,000.00	2,429,000.00	.0
50-36-6341	SYSTEM DEVEL FEES (TAP FEES)	50,544.00	871,363.00	1,360,000.00	488,637.00	64.1
50-36-6344	IRRIG. SYS. DEVEL. (TAP FEES)	102,459.00	130,123.00	55,000.00	(75,123.00)	236.6
50-36-6348	EFFLUENT WATER LEASES	4,000.00	4,000.00	20,000.00	16,000.00	20.0
50-36-6500	RENEWABLE ENERGY CREDIT PYMTS	1,117.28	5,671.28	25,000.00	19,328.72	22.7
50-36-6600	OTHER REVENUE	250.00	1,100.00	5,000.00	3,900.00	22.0
50-36-6700	SALE OF ASSETS	.00	875.00	.00	(875.00)	.0
	TOTAL MISCELLANEOUS REVENUE	220,703.33	1,299,863.96	4,478,000.00	3,178,136.04	29.0
	TOTAL FUND REVENUE	614,315.65	2,867,942.15	8,615,750.00	5,747,807.85	33.3

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
50-415-2100	LEGAL SERVICES - GENERAL	.00	.00	1,000.00	1,000.00	.0
50-415-3100	TELEPHONE	79.96	476.08	1,700.00	1,223.92	28.0
50-415-4200	MEMBERSHIPS	.00	184.50	1,200.00	1,015.50	15.4
50-415-4300	TRAINING	129.59	611.26	1,950.00	1,338.74	31.4
50-415-4310	TRAVEL & EXPENSES	.00	.00	2,575.00	2,575.00	.0
50-415-4400	PRINTING & BINDING	8,306.58	8,306.58	9,500.00	1,193.42	87.4
50-415-4900	OTHER FEES & SERVICES	176.35	596.39	3,000.00	2,403.61	19.9
50-415-5100	OFFICE SUPPLIES	.00	84.61	2,843.00	2,758.39	3.0
50-415-5160	UNIFORMS & SUPPLIES	132.72	4,506.45	4,200.00	(306.45)	107.3
50-415-8220	WATER CONSERVATION PROGRAM	821.00	16,606.00	33,000.00	16,394.00	50.3
	TOTAL ADMINISTRATION	9,646.20	31,371.87	60,968.00	29,596.13	51.5
	WATER SUPPLY					
50-450-5510	WATER LEASES	.00	36,800.00	36,100.00	(700.00)	101.9
50-450-5520	WINDY GAP CARRIAGE & POWER	.00	256,546.87	415,000.00	158,453.13	61.8
50-450-5530	COLORADO BIG THOMPSON ASSESSMT	.00	.00	131,000.00	131,000.00	.0
50-450-5541	FRICO ASSESSMENTS	.00	630.00	2,000.00	1,370.00	31.5
50-450-5560	C-B/T CARRY-OVER	.00	.00	25,000.00	25,000.00	.0
50-450-5570	WINDY GAP ADMIN/FIXED O&M COST	.00	57,000.00	127,364.00	70,364.00	44.8
50-450-6710	WATER RIGHTS--LEGAL & ENGINEER	.00	16,937.47	34,000.00	17,062.53	49.8
50-450-6750	SOUTHERN WATER SUPPLY PIPELINE	.00	.00	507,100.00	507,100.00	.0
	TOTAL WATER SUPPLY	.00	367,914.34	1,277,564.00	909,649.66	28.8
	WATER TREATMENT					
50-451-2370	TREATMENT PLANT OPERATOR	.00	59,399.32	185,000.00	125,600.68	32.1
50-451-2371	TREATMENT PLANT-CHEMICAL TEST	1,327.20	7,303.50	26,800.00	19,496.50	27.3
50-451-2372	TREATMENT PLANT-ADD'L SERVICES	.00	.00	14,300.00	14,300.00	.0
50-451-2373	STATE PERMIT & CALIBRATION	.00	15,533.25	29,400.00	13,866.75	52.8
50-451-3100	TELEPHONE	373.51	2,481.14	4,900.00	2,418.86	50.6
50-451-3110	UTILITIES	311.54	2,605.38	8,000.00	5,394.62	32.6
50-451-3150	ELECTRICITY	.00	10,938.54	32,100.00	21,161.46	34.1
50-451-3160	NATURAL GAS	.00	3,165.11	5,600.00	2,434.89	56.5
50-451-3340	REPAIR & MAINT-TREATMENT PLANT	382.00	9,860.86	51,500.00	41,639.14	19.2
50-451-3341	PROCESS & INSTRUMENT MAINT	.00	931.59	18,025.00	17,093.41	5.2
50-451-3342	MAINTENANCE - UV SYSTEM	.00	.00	27,300.00	27,300.00	.0
50-451-3390	SOLIDS HAULING	.00	.00	50,000.00	50,000.00	.0
50-451-3491	OPER & MAINT-PHOTOVOLTAIC SYS	.00	2,443.34	5,600.00	3,156.66	43.6
50-451-5140	CHEMICALS	43,880.89	66,185.89	140,100.00	73,914.11	47.2
50-451-5220	TOOLS & SMALL EQUIPMENT	217.02	1,279.55	5,400.00	4,120.45	23.7
50-451-5510	SCADA SOFTWARE	.00	8,420.00	20,500.00	12,080.00	41.1
	TOTAL WATER TREATMENT	46,492.16	190,547.47	624,525.00	433,977.53	30.5

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER STORAGE & DISTRIBUTION					
50-452-2210	ENGINEERING SERVICES	.00	2,455.00	50,000.00	47,545.00	4.9
50-452-2390	UTILITY LOCATION SERVICES	250.61	939.16	1,700.00	760.84	55.2
50-452-3150	ELECTRICITY	8,367.89	23,491.38	83,400.00	59,908.62	28.2
50-452-3350	REPAIR & MAINT - POTABLE LINES	19,905.76	28,300.70	181,000.00	152,699.30	15.6
50-452-3360	MAINTENANCE - IRRIGATION	.00	9,990.66	71,500.00	61,509.34	14.0
50-452-3370	MAINTENANCE - RESERVOIR/PONDS	1,816.46	1,816.46	19,600.00	17,783.54	9.3
50-452-5610	WATER METERS	.00	25,575.90	92,700.00	67,124.10	27.6
	TOTAL WATER STORAGE & DISTRIBUTION	30,340.72	92,569.26	499,900.00	407,330.74	18.5
	NON-DEPARTMENTAL EXPENDITURES					
50-490-2400	AUDITING SERVICES	6,736.89	21,139.56	23,000.00	1,860.44	91.9
50-490-2440	UTILITY BILLING FEES	2,703.64	21,161.81	20,000.00	(1,161.81)	105.8
50-490-2490	INVESTMENT FEES	1,157.38	5,775.01	16,000.00	10,224.99	36.1
50-490-2650	MANAGEMENT SERVICES	39,950.92	239,705.52	479,411.00	239,705.48	50.0
50-490-3220	MAINTENANCE - BUILDING	.00	85.54	5,000.00	4,914.46	1.7
50-490-4600	INSURANCE	.00	64,889.31	62,500.00	(2,389.31)	103.8
50-490-4800	STUDIES	7,275.00	7,275.00	32,500.00	25,225.00	22.4
50-490-5120	FUEL & MAINTENANCE	3,854.72	6,441.32	20,000.00	13,558.68	32.2
50-490-6781	WINDY GAP ALLOTMENT CONTRACT	.00	1,983,173.18	1,990,000.00	6,826.82	99.7
	TOTAL NON-DEPARTMENTAL EXPENDITURES	61,678.55	2,349,646.25	2,648,411.00	298,764.75	88.7
	UTILITY PROJECTS					
50-499-3340	FILTER MEDIA CLEANING & REPLAC	.00	23,157.26	30,000.00	6,842.74	77.2
50-499-6071	GAC SYSTEM	.00	3,720.00	159,135.00	155,415.00	2.3
50-499-6135	REUSE SYSTEM UPGRADES	.00	.00	1,000,000.00	1,000,000.00	.0
50-499-6137	SMART METERS	.00	.00	2,250,000.00	2,250,000.00	.0
50-499-6142	WATER PUMPS STATION UPGRADES	.00	.00	80,000.00	80,000.00	.0
50-499-6146	WTP BUILDING MAINTENANCE	.00	.00	60,000.00	60,000.00	.0
50-499-6148	WTP SLUDGE DRYING BEDS	.00	.00	1,630,000.00	1,630,000.00	.0
50-499-6157	POTABLE & IRRIGATION VALVE	.00	.00	70,000.00	70,000.00	.0
50-499-6159	FIRE HYDRANT REPLACEMENT	.00	.00	26,000.00	26,000.00	.0
50-499-6167	WTP CHEMICAL PUMP REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
50-499-6271	FRICO PIPELINE MAINTENANCE	.00	.00	50,000.00	50,000.00	.0
50-499-6300	VEHICLES	2,159.00	2,159.00	30,000.00	27,841.00	7.2
50-499-6421	BUILDING-PW/PARKS MAINT & OPER	400.92	313,797.02	1,325,000.00	1,011,202.98	23.7
50-499-6880	WATER STORAGE TANKS CLEANING	.00	6,500.00	62,000.00	55,500.00	10.5
	TOTAL UTILITY PROJECTS	2,559.92	349,333.28	6,792,135.00	6,442,801.72	5.1
	TOTAL FUND EXPENDITURES	150,717.55	3,381,382.47	11,903,503.00	8,522,120.53	28.4
	NET REVENUE OVER EXPENDITURES	463,598.10	(513,440.32)	(3,287,753.00)	(2,774,312.68)	(15.6)

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
51-34-4512	TAPPING FEES	150.00	1,450.00	2,500.00	1,050.00	58.0
51-34-4514	SEWER USER FEES	224,012.36	1,290,618.71	2,497,319.00	1,206,700.29	51.7
	TOTAL CHARGES FOR SERVICES	224,162.36	1,292,068.71	2,499,819.00	1,207,750.29	51.7
	MISCELLANEOUS REVENUE					
51-36-6100	INTEREST EARNINGS	17,023.48	71,998.42	174,000.00	102,001.58	41.4
51-36-6341	SYSTEM DEVEL FEES (TAP FEES)	14,976.00	347,577.00	570,000.00	222,423.00	61.0
51-36-6500	RENEWABLE ENERGY CREDIT PYMTS	2,514.09	11,861.64	25,000.00	13,138.36	47.5
51-36-6600	OTHER REVENUE	.00	2,560.00	1,000.00	(1,560.00)	256.0
51-36-6700	SALE OF ASSETS	.00	525.00	.00	(525.00)	.0
51-36-6953	TRANSFER FROM OPERATIONS	.00	.00	644,108.00	644,108.00	.0
	TOTAL MISCELLANEOUS REVENUE	34,513.57	434,522.06	1,414,108.00	979,585.94	30.7
	TOTAL FUND REVENUE	258,675.93	1,726,590.77	3,913,927.00	2,187,336.23	44.1

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
51-415-2100	LEGAL SERVICES - GENERAL	.00	.00	500.00	500.00	.0
51-415-3100	TELEPHONE	47.97	285.63	1,200.00	914.37	23.8
51-415-4200	MEMBERSHIPS	.00	110.70	500.00	389.30	22.1
51-415-4300	TRAINING	77.76	366.75	1,170.00	803.25	31.4
51-415-4310	TRAVEL & EXPENSES	.00	.00	1,545.00	1,545.00	.0
51-415-4900	OTHER FEES & SERVICES	105.81	359.01	1,800.00	1,440.99	20.0
51-415-5100	OFFICE SUPPLIES	684.38	3,967.65	3,400.00	(567.65)	116.7
51-415-5160	UNIFORMS & SUPPLIES	79.64	2,703.88	3,100.00	396.12	87.2
	TOTAL ADMINISTRATION	995.56	7,793.62	13,215.00	5,421.38	59.0
	WASTE WATER COLLECTION					
51-460-2210	ENGINEERING SERVICES	.00	4,272.50	25,800.00	21,527.50	16.6
51-460-2390	UTILITY LOCATION SERVICES	243.23	911.53	2,100.00	1,188.47	43.4
51-460-3110	UTILITIES	29.41	191.40	600.00	408.60	31.9
51-460-3150	ELECTRICITY	1,909.43	8,370.28	12,100.00	3,729.72	69.2
51-460-3160	NATURAL GAS	56.75	235.42	1,030.00	794.58	22.9
51-460-3350	MAINTENANCE--UTIL LINES/CHAN'L	3,673.58	8,065.06	35,600.00	27,534.94	22.7
51-460-3430	MAINTENANCE--LIFT STATION	.00	2,240.37	12,400.00	10,159.63	18.1
	TOTAL WASTE WATER COLLECTION	5,912.40	24,286.56	89,630.00	65,343.44	27.1
	WASTE WATER TREATMENT PLANT					
51-461-2210	ENGINEERING SERVICES	.00	.00	25,800.00	25,800.00	.0
51-461-2370	TREATMENT PLANT OPERATOR	.00	136,562.80	428,000.00	291,437.20	31.9
51-461-2371	TREATMENT PLANT-CHEMICAL TEST	5,105.60	18,830.81	55,620.00	36,789.19	33.9
51-461-2372	TREATMENT PLANT-ADD'L SERVICES	.00	451.58	13,200.00	12,748.42	3.4
51-461-2373	STATE PERMITS	.00	6,002.00	30,000.00	23,998.00	20.0
51-461-3100	TELEPHONE	295.60	1,767.60	3,300.00	1,532.40	53.6
51-461-3110	UTILITIES - WATER	953.14	5,140.58	16,800.00	11,659.42	30.6
51-461-3150	ELECTRICITY	12,310.97	63,661.53	170,000.00	106,338.47	37.5
51-461-3160	NATURAL GAS	285.35	706.48	19,600.00	18,893.52	3.6
51-461-3340	REPAIR & MAINT-TREATMENT PLANT	7,118.22	30,285.69	98,400.00	68,114.31	30.8
51-461-3341	PROCESS & INSTRUMENT MAINT	.00	3,605.59	14,400.00	10,794.41	25.0
51-461-3355	BLOWER MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
51-461-3390	SLUDGE HAULING	4,102.83	25,530.13	54,700.00	29,169.87	46.7
51-461-3491	OPER & MAINT-PHOTOVOLTAIC SYS	.00	11,069.18	5,600.00	(5,469.18)	197.7
51-461-5140	CHEMICALS	6,390.00	68,449.80	200,000.00	131,550.20	34.2
51-461-5220	TOOLS & SMALL EQUIPMENT	130.21	767.71	3,300.00	2,532.29	23.3
51-461-5510	SCADA SOFTWARE	.00	11,794.00	21,000.00	9,206.00	56.2
	TOTAL WASTE WATER TREATMENT PLANT	36,691.92	384,625.48	1,162,220.00	777,594.52	33.1

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL EXPENDITURES					
51-490-2400	AUDITING SERVICES	4,042.13	12,683.73	13,800.00	1,116.27	91.9
51-490-2440	UTILITY BILLING FEES	1,092.96	6,655.19	5,400.00	(1,255.19)	123.2
51-490-2490	INVESTMENT FEES	121.83	607.91	1,700.00	1,092.09	35.8
51-490-2650	MANAGEMENT SERVICES	23,970.58	143,823.48	287,647.00	143,823.52	50.0
51-490-3220	MAINTENANCE - BUILDING	60.87	1,011.13	2,575.00	1,563.87	39.3
51-490-4600	INSURANCE	.00	38,783.59	38,000.00	(783.59)	102.1
51-490-5120	FUEL & ROUTINE MAINTENANCE	2,312.81	3,864.69	12,100.00	8,235.31	31.9
51-490-7630	LOAN PRINCIPAL - 2020 LOAN	.00	102,111.50	204,223.00	102,111.50	50.0
51-490-7640	LOAN INTEREST - 2020 LOAN	.00	48,100.30	96,201.00	48,100.70	50.0
51-490-9530	TRANSFER TO CAPITAL	.00	.00	644,108.00	644,108.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	31,601.18	357,641.52	1,305,754.00	948,112.48	27.4
	UTILITY PROJECTS					
51-499-6081	TOWNWIDE COLLECTION SYSTEM VID	.00	28,228.01	40,000.00	11,771.99	70.6
51-499-6236	WWTP MISC IMPROVEMENTS	.00	.00	50,000.00	50,000.00	.0
51-499-6237	WWTP BUILDING UPGRADES	.00	.00	40,000.00	40,000.00	.0
51-499-6239	WWTP BIOLOG. NUTRIENT REMOVAL	.00	230,749.50	150,000.00	(80,749.50)	153.8
51-499-6279	WWTP PROCESS PUMP MAINTENANCE	.00	.00	280,000.00	280,000.00	.0
51-499-6281	WWTP CONTROLS EQUIP UPGRADES	.00	13,077.30	65,000.00	51,922.70	20.1
51-499-6284	SANIT SEWER MANHOLE&LINE REHAB	.00	.00	75,000.00	75,000.00	.0
51-499-6285	WWTP FILTER MEDIA REPAIR	.00	25,327.20	35,000.00	9,672.80	72.4
51-499-6300	VEHICLES	1,295.40	1,295.40	18,000.00	16,704.60	7.2
	TOTAL UTILITY PROJECTS	1,295.40	298,677.41	753,000.00	454,322.59	39.7
	TOTAL FUND EXPENDITURES	76,496.46	1,073,024.59	3,323,819.00	2,250,794.41	32.3
	NET REVENUE OVER EXPENDITURES	182,179.47	653,566.18	590,108.00	(63,458.18)	110.8

STORM DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
52-34-4515	STORM DRAINAGE FEES	36,206.15	211,519.02	437,000.00	225,480.98	48.4
	TOTAL CHARGES FOR SERVICES	36,206.15	211,519.02	437,000.00	225,480.98	48.4
	MISCELLANEOUS REVENUE					
52-36-6100	INTEREST EARNINGS	3,445.11	14,997.16	30,000.00	15,002.84	50.0
52-36-6341	SYSTEM DEVEL FEES (TAP FEES)	4,650.00	112,707.00	195,000.00	82,293.00	57.8
52-36-6700	SALE OF ASSETS	.00	350.00	.00	(350.00)	.0
52-36-6910	TRANSFER FROM GENERAL FUND	.00	.00	2,500.00	2,500.00	.0
	TOTAL MISCELLANEOUS REVENUE	8,095.11	128,054.16	227,500.00	99,445.84	56.3
	TOTAL FUND REVENUE	44,301.26	339,573.18	664,500.00	324,926.82	51.1

TOWN OF SUPERIOR
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

STORM DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
52-415-2100	LEGAL SERVICES - GENERAL	.00	.00	500.00	500.00	.0
52-415-2300	PLANNING SERVICES - (KICP)	.00	.00	22,000.00	22,000.00	.0
52-415-2373	MS4 PERMIT ADMINISTRATION	.00	17,868.45	115,000.00	97,131.55	15.5
52-415-3100	TELEPHONE	31.98	190.43	1,000.00	809.57	19.0
52-415-4200	MEMBERSHIPS	.00	963.80	1,000.00	36.20	96.4
52-415-4300	TRAINING	51.82	244.46	780.00	535.54	31.3
52-415-4310	TRAVEL & EXPENSES	.00	.00	1,030.00	1,030.00	.0
52-415-4900	OTHER FEES & SERVICES	70.54	241.25	1,000.00	758.75	24.1
52-415-5100	OFFICE SUPPLIES	.00	33.84	1,250.00	1,216.16	2.7
52-415-5160	UNIFORMS & SUPPLIES	53.08	1,802.51	1,545.00	(257.51)	116.7
	TOTAL ADMINISTRATION	207.42	21,344.74	145,105.00	123,760.26	14.7
	STORM DRAINAGE					
52-480-2210	ENGINEERING SERVICES	.00	.00	7,500.00	7,500.00	.0
52-480-2390	UTILITY LOCATION SERVICES	243.23	911.53	2,060.00	1,148.47	44.3
52-480-3350	REPAIR & MAINT-UTIL'Y CHANNELS	2,116.01	3,028.42	3,090.00	61.58	98.0
52-480-3370	REPAIR & MAINT-RESERVOIR/PONDS	3,372.59	18,964.89	54,870.00	35,905.11	34.6
52-480-3510	STREET SWEEPING	5,294.00	5,822.75	15,000.00	9,177.25	38.8
52-480-5220	TOOLS & SMALL EQUIPMENT	86.80	511.71	2,000.00	1,488.29	25.6
	TOTAL STORM DRAINAGE	11,112.63	29,239.30	84,520.00	55,280.70	34.6
	NON-DEPARTMENTAL EXPENDITURES					
52-490-2400	AUDITING SERVICES	2,694.75	8,455.81	9,200.00	744.19	91.9
52-490-2440	UTILITY BILLING FEES	345.15	2,101.63	2,060.00	(41.63)	102.0
52-490-2650	MANAGEMENT SERVICES	15,980.33	95,881.98	191,764.00	95,882.02	50.0
52-490-4600	INSURANCE	.00	25,855.71	26,000.00	144.29	99.5
52-490-5120	FUEL & ROUTINE MAINTENANCE	1,541.84	2,569.15	6,000.00	3,430.85	42.8
	TOTAL NON-DEPARTMENTAL EXPENDITURES	20,562.07	134,864.28	235,024.00	100,159.72	57.4
	UTILITY PROJECTS					
52-499-6300	VEHICLES	863.60	863.60	12,000.00	11,136.40	7.2
52-499-6992	RESERVOIR & PONDS MAINTENANCE	.00	.00	150,000.00	150,000.00	.0
	TOTAL UTILITY PROJECTS	863.60	863.60	162,000.00	161,136.40	.5
	TOTAL FUND EXPENDITURES	32,745.72	186,311.92	626,649.00	440,337.08	29.7
	NET REVENUE OVER EXPENDITURES	11,555.54	153,261.26	37,851.00	(115,410.26)	404.9

TOWN OF SUPERIOR
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

WASTE COLLECTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
53-34-4520	TRASH AND RECYCLING USER FEES	36,183.59	208,143.28	413,000.00	204,856.72	50.4
	TOTAL CHARGES FOR SERVICES	36,183.59	208,143.28	413,000.00	204,856.72	50.4
	TOTAL FUND REVENUE	36,183.59	208,143.28	413,000.00	204,856.72	50.4

WASTE COLLECTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTE COLLECTION					
53-481-3630	TRASH AND RECYLING	.00	138,166.60	413,000.00	274,833.40	33.5
	TOTAL WASTE COLLECTION	.00	138,166.60	413,000.00	274,833.40	33.5
	TOTAL FUND EXPENDITURES	.00	138,166.60	413,000.00	274,833.40	33.5
	NET REVENUE OVER EXPENDITURES	36,183.59	69,976.68	.00	(69,976.68)	.0

ORIGINAL TOWN SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
54-36-6100	INTEREST EARNINGS	100.03	458.36	.00	(458.36)	.0
	TOTAL MISCELLANEOUS REVENUE	100.03	458.36	.00	(458.36)	.0
	TOTAL FUND REVENUE	100.03	458.36	.00	(458.36)	.0
	NET REVENUE OVER EXPENDITURES	100.03	458.36	.00	(458.36)	.0

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
70-36-6100	INTEREST EARNINGS	137.05	2,132.87	2,000.00	(132.87)	106.6
70-36-6310	CONSERVATION TRUST FUNDS	29,708.96	77,106.26	150,000.00	72,893.74	51.4
	TOTAL MISCELLANEOUS REVENUE	29,846.01	79,239.13	152,000.00	72,760.87	52.1
	TOTAL FUND REVENUE	29,846.01	79,239.13	152,000.00	72,760.87	52.1

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
70-426-3480	POOLS REPAIRS AND IMPROVEMENTS	28,503.67	215,053.67	75,000.00	(140,053.67)	286.7
70-426-6290	TREE, PLANT AND SHRUB ENHANCE	7,824.01	54,883.76	75,000.00	20,116.24	73.2
	TOTAL PARKS & RECREATION	36,327.68	269,937.43	150,000.00	(119,937.43)	180.0
	TOTAL FUND EXPENDITURES	36,327.68	269,937.43	150,000.00	(119,937.43)	180.0
	NET REVENUE OVER EXPENDITURES	(6,481.67)	(190,698.30)	2,000.00	192,698.30	(9534.

OPEN SPACE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
71-31-1300	GENERAL SALES TAX	78,362.60	78,362.60	735,000.00	656,637.40	10.7
71-31-1310	USE TAX--VEHICLE	8,911.71	19,349.95	100,000.00	80,650.05	19.4
71-31-1320	USE TAX--BUILDING	3,708.97	40,110.77	35,000.00	(5,110.77)	114.6
	TOTAL TAXES	90,983.28	137,823.32	870,000.00	732,176.68	15.8
	MISCELLANEOUS REVENUE					
71-36-6100	INTEREST EARNINGS	.00	1,096.93	22,000.00	20,903.07	5.0
71-36-6210	LEASE REVENUE	1,818.13	10,908.78	21,180.00	10,271.22	51.5
71-36-6300	GRANTS	.00	.00	521,234.00	521,234.00	.0
71-36-6600	OTHER REVENUE	116.46	116.46	900,900.00	900,783.54	.0
	TOTAL MISCELLANEOUS REVENUE	1,934.59	12,122.17	1,465,314.00	1,453,191.83	.8
	TOTAL FUND REVENUE	92,917.87	149,945.49	2,335,314.00	2,185,368.51	6.4

OPEN SPACE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPEN SPACE					
71-471-1010	REGULAR SALARIES	4,816.00	31,304.00	62,593.00	31,289.00	50.0
71-471-1040	PART-TIME SALARIES	3,834.00	6,581.25	20,592.00	14,010.75	32.0
71-471-1060	OVERTIME	.00	.00	500.00	500.00	.0
71-471-1300	PAYROLL COSTS (BENEFITS)	2,238.34	13,589.02	30,750.00	17,160.98	44.2
71-471-1400	EMPLOYER CONTRIBUTION - FICA	367.80	970.53	915.00	(55.53)	106.1
71-471-2650	MANAGEMENT SERVICES	2,022.75	12,136.50	24,273.00	12,136.50	50.0
71-471-3140	WATER	1,886.46	2,123.28	29,025.00	26,901.72	7.3
71-471-3450	MAINTENANCE - LANDSCAPE	12,513.78	82,100.35	200,000.00	117,899.65	41.1
71-471-3470	MAINTENANCE - FENCE	.00	28,400.59	50,000.00	21,599.41	56.8
71-471-4122	OPEN SPACE COORDINATION	3,610.21	5,929.95	20,000.00	14,070.05	29.7
71-471-4200	MEMBERSHIPS	.00	.00	2,500.00	2,500.00	.0
71-471-6900	LAND	.00	1,127,485.00	1,365,000.00	237,515.00	82.6
71-471-6907	COYOTE RIDGE TRAILHEAD&WAYFIND	12,104.59	120,181.02	.00	(120,181.02)	.0
71-471-6912	MASTER PLAN IMPLEMENTATION	10,810.55	29,083.85	50,000.00	20,916.15	58.2
71-471-6913	OPEN SPACE FUELS MITIGATION	201,422.40	562,184.19	674,496.00	112,311.81	83.4
	TOTAL OPEN SPACE	255,626.88	2,022,069.53	2,530,644.00	508,574.47	79.9
	TOTAL FUND EXPENDITURES	255,626.88	2,022,069.53	2,530,644.00	508,574.47	79.9
	NET REVENUE OVER EXPENDITURES	(162,709.01)	(1,872,124.04)	(195,330.00)	1,676,794.04	(958.4)

CLASS ONE LANDSCAPE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CHARGES FOR SERVICES					
72-34-4710	LANDSCAPE MAINTENANCE FEES	203,995.42	1,203,472.47	2,416,000.00	1,212,527.53	49.8
	TOTAL CHARGES FOR SERVICES	203,995.42	1,203,472.47	2,416,000.00	1,212,527.53	49.8
	MISCELLANEOUS REVENUE					
72-36-6100	INTEREST EARNINGS	1,565.75	6,433.01	16,000.00	9,566.99	40.2
	TOTAL MISCELLANEOUS REVENUE	1,565.75	6,433.01	16,000.00	9,566.99	40.2
	TOTAL FUND REVENUE	205,561.17	1,209,905.48	2,432,000.00	1,222,094.52	49.8

CLASS ONE LANDSCAPE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
72-426-2440	UTILITY BILLING FEES	1,610.67	9,807.63	8,000.00	(1,807.63)	122.6
72-426-2630	MOSQUITO CONTROL	12,479.20	12,479.20	33,000.00	20,520.80	37.8
72-426-2650	MANAGEMENT SERVICES	26,295.42	157,772.52	315,545.00	157,772.48	50.0
72-426-3140	WATER	70,491.04	78,903.67	472,303.00	393,399.33	16.7
72-426-3150	ELECTRICITY	3,728.49	18,314.28	46,523.00	28,208.72	39.4
72-426-3290	MAINTENANCE - TRAILS	496.57	6,731.57	50,985.00	44,253.43	13.2
72-426-3320	MAINTENANCE - PLAYGROUND	753.00	9,100.04	16,995.00	7,894.96	53.6
72-426-3370	MAINTENANCE - RESERVOIR/PONDS	2,925.00	9,393.00	57,165.00	47,772.00	16.4
72-426-3450	MAINTENANCE - LANDSCAPE	157,508.31	725,965.34	1,555,960.00	829,994.66	46.7
72-426-4900	OTHER FEES & SERVICES	.00	73.42	2,060.00	1,986.58	3.6
72-426-6080	DRAINAGE IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
72-426-8230	WILDLIFE & VEGETATION MGMT	.00	482.79	7,983.00	7,500.21	6.1
	TOTAL PARKS & RECREATION	276,287.70	1,029,023.46	2,571,519.00	1,542,495.54	40.0
	TOTAL FUND EXPENDITURES	276,287.70	1,029,023.46	2,571,519.00	1,542,495.54	40.0
	NET REVENUE OVER EXPENDITURES	(70,726.53)	180,882.02	(139,519.00)	(320,401.02)	129.7

MARSHALL FIRE RECOVERY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAXES					
73-31-1300	GENERAL SALES TAX	59,485.36	375,126.69	725,000.00	349,873.31	51.7
73-31-1310	USE TAX--VEHICLE	4,752.91	26,319.79	69,000.00	42,680.21	38.1
73-31-1320	USE TAX--BUILDING	1,978.12	24,059.07	21,000.00	(3,059.07)	114.6
	TOTAL TAXES	66,216.39	425,505.55	815,000.00	389,494.45	52.2
	MISCELLANEOUS REVENUE					
73-36-6100	INTEREST EARNINGS	770.39	1,406.36	5,000.00	3,593.64	28.1
	TOTAL MISCELLANEOUS REVENUE	770.39	1,406.36	5,000.00	3,593.64	28.1
	TOTAL FUND REVENUE	66,986.78	426,911.91	820,000.00	393,088.09	52.1

MARSHALL FIRE RECOVERY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL EXPENDITURES					
73-490-9420	TRANSFER TO CAPITAL IMPRV FUND	.00	.00	820,000.00	820,000.00	.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	820,000.00	820,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	820,000.00	820,000.00	.0
	NET REVENUE OVER EXPENDITURES	66,986.78	426,911.91	.00	(426,911.91)	.0

Town of Superior
Detailed 2027 – 2031 Budget Calendar – DRAFT

January 2026

- **N/A** – In odd years, Colorado Department of Local Affairs generates *preliminary* Residential Assessment Rate (RAR) Study. Will determine any, changes to the RAR for the following two years. In November 2020, general election froze RAR at 7.15%.

- However, State legislature approved SB 21-293. Temporary two-year reduction (2023 and 2024) of residential assessment rates. Total two-year impact of $82k:
  - Multi-family from 7.15% to 6.8%
  - All other residential from 7.15% to 6.95%

- SB 22-238. Temporary further reduction of assessment rates:
  - 2023 (Collected in 2024)
    - Residential to 6.765%, first $15k in taxable value exempt
    - Commercial to 27.9% (from 29%), first $30k in taxable value exempt
  - 2024 (Collected in 2025)
    - Residential to 6.95%, multifamily at 6.8%
    - Commercial to 27.9%

- SB 23B-001. Temporary further reduction of assessment rates:
  - 2023 (Collected in 2024)
    - Residential stays at 6.765%, first $55k in taxable value exempt
    - Commercial 27.9%, first $30k in taxable value exempt

  State to reimburse counties for this valuation decrease anywhere from 100% to 65% (dependent on the county's assessed value increase. BOCO backfill estimated at 65%) (Town to receive $109k of backfill as of information received 4/17/24)

- SB 24-233. Further reduction of assessment rates:

  RESIDENTIAL REAL PROPERTY
  - 2024 (collected in 2025) - reduces property valuation rates to 6.7% (and thus property tax revenues) but also exempts $55k of property values from taxation. Total impact when combining with Commercial Property on Superior's General Fund is ($100,000) and $10,000 for Library.
  - 2025 - 6.4% of actual value of property. Had a 7%-10% reduction of General Fund property tax revenue when combining with Commercial Property. New 5.5% maximum valuation increase.

- o 2026 and after - 6.95% minus 10% (up to $70,000) of actual value of property projected to have close to same impact as 2025.

COMMERCIAL PROPERTY

- o 2024 (collected in 2025) - 27.9% minus lesser of $30,000 or amount that causes the valuation for assessment of the property to be $1,000 (alternate amount)
- o 2025 - 27% of actual value of property
- o 2026 - 26% of actual value of property
- o After 1/1/2027 - 25% of actual value of property

April

- **N/A** – In odd years, Colorado Department of Local Affairs generates final Residential Assessment Rate (RAR) Study. Will determine what, if any, changes to the RAR for the following two years.

May

- Update 2027 – 2031 budget information and templates (Finance)
- CML salary and benefit data available. Review of projected 2027 salary/benefit adjustments (HR/Finance)
- Five (5) year development projections updated by Planning staff
- **5/15/26 (Friday)** – Budget kickoff meeting (If needed). Process, revenue and assumption overview (All). Individual department meetings will be held as needed
- **5/18/26 (Monday)** – 2027 – 2031 budget information out including:
  (1) budget worksheets
  (2) new position requests
  (3) vehicle replacement schedule
  (4) CIP worksheets
  (5) Governmental fee schedules
  (6) development and new growth five-year assumptions
  (7) budget calendar distributed to departments (Finance)

- **5/22/26 (Friday)** – New position requests to HR, in order to conduct salary range analysis. (All)
- Departments begin development and entry of 2027 – 2031 operating and capital budgets with input from their respective advisory boards. (All)

June

- Continue 2027 – 2031 budget document updates (Finance)
- Advisory Committees/Commissions to meet with staff on 2027 -2031 budget proposals
- In depth review of fees/charges (Finance, other departments as required)
- Develop preliminary revenue projections (Finance)
- Update comparable staffing projections/costs (i.e. Public Safety)
- Review/update five-year development/new growth estimates, both residential and non-residential (Planning and Finance)
- CML salary and benefit data available. Review of projected 2027 salary/benefit adjustments (Finance, continued)
- **6/12/26 (Friday)** – 2027 – 2031 operating/capital worksheets and individual CIP project sheets due back from departments (All)

- **6/12/26 (Friday)** – New position salary data finalized by HR and back to requesting department (All)
- Initial review of proposed 2027 – 2031 budgets with Manager
- **6/12/26 (Friday)** – 2027 salary/benefit estimates finalized (Finance)

- **Weeks of June 29th and July 6th** – Individual department reviews of preliminary 2027 – 2031 operating and capital budgets with Finance Department (All)
    a. Parks, Recreation, and Open Space (7/7/26 9:00AM)
    b. Public Works/Utilities (7/1/26 1:00PM)
    c. Clerk/Judicial
    d. Administration (6/29/26 1:30PM)
        i. Economic Development
        ii. Town Council
    e. Planning and Building (6/30/26 2:00PM)
    f. Communications (7/6/26 2:00PM)
    g. Finance (6/29/26 2:30PM)
    h. Sheriff (7/8/26 3:00PM)

July

- **Weeks of June 29th and July 6th (continued)** – Individual department reviews of preliminary 2027 – 2031 operating and capital budgets with Finance Department (All)
- Review and update 2026 operating/capital revenue and expense activity to date. Determine any preliminary impacts on 2027 – 2031 budgets (All)
- Completion of 2027 – 2031 revenue estimates (Finance)
- Staffing plan and other relevant budget documents updated (Finance)
- Determine cost index to be used for SMD1 system development fee increases (Public Works, Finance)
- **Weeks of 7/13/26 and 7/20/26**– Manager and Finance staff review proposed budgets and finalize significant policy items to be discussed with senior staff. Proposed budgets distributed to Departments.

August

- **8/4/26 (Tuesday)** – Budget finalization meeting. (All). Discussion of significant budget changes, staffing changes, new items, capital programs, and general policy.
- **Week of 8/10/26** – Finalize supplemental budget documents (Primarily Finance, others for CIP sheet modifications, performance measures).
- **Week of 8/17/26** – Proposed budget materials distributed to the Town Council.
- **Week of 8/17/26** – Post preliminary budget online, including a narrative introduction, and communicate that this information is available.
- **8/25/26** – County Assessor provides preliminary certification for the total new assessed and actual values for taxable real property.

September

- Individual Council member review of budget materials.
- Service descriptions, goals and performance measurements submitted and updated as needed for budget book (All)
- 30 days before utility rate setting/public hearing for SMD1 (set for October 12, 2026), notice of the public hearing/identification of rate increase must go out (CRS 32-1-1001(2)(a) and HB13-1186). Posting this information on the website meets this

requirement.

- **9/xx/26 and 9/xx/26** – Council budget review work sessions. Agenda to Town Clerk for posting as required.

October

- Continue work on finalizing 2027 budget document
- **10/12/26** – Public Hearings, reading, and Resolution adoption of 2027 – 2031 budgets. Approval of property tax mill levy rates for Town, and SMID. Specific approvals include:
  - Resolution approving 2027 Chapter 4 fees include; (1) parks and recreation, (2) liquor license, (3) building permit, (4) development inspection, (5) any other fee updates
  - Resolution approving 2027 Town budget
  - Resolution levying 2027 Town property taxes – general
  - Resolution levying 2027 Town property taxes – library
  - Public Hearing/Final Ordinance approving 2027 Town budget
  - Public Hearing/Resolution approving 2027 SMID budget and property tax mill levies
  - Public Hearing/Resolution approving 2027 SURA budget
  - Public Hearing/Resolution approving 2027 SMD1 budgets, including update to Rules and Regulations:
    - Water service charge increase – 9.5%, effective March 2027.
    - Sewer service charge increase – 7.5%, effective March 2027.
    - Storm water service charge increase – 5.0%, effective March 2027.
    - Water, sewer and storm System Development Fee increase – 3.98%, effective March 2026.

    Public Hearing needs to notice both utility rate increases as well as adoption of a budget.
- **10/15/26** - Statutory deadline for presentation of preliminary budgets to Town Council & District Boards C.R.S. 29-1-106(1)
- **10/26/26** - 2026 budget amendments to Town Council

November

- Continue work on finalizing 2027 budget document.

December

- **12/1/26** – County Assessor provides final certification for the total new assessed and actual values for taxable real property.
- Final budget to printers, available on Town's web page and submitted to GFOA for distinguished budget award (GFOA submission must be within 90 days from budget adoption).
- **12/15/26** – Statutory deadline for 2027 budget adoption and certification of property tax mill levy to Boulder and Jefferson County.

January 2027

- **01/31/27** – Submission deadline for official 2027 budget to the State of Colorado Department of Local Affairs.