



**Town of Superior  
Finance Committee Agenda  
Tuesday, February 10, 2026  
3 p.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 Q4 2025 Financial Report and December 2025 Income Statement.  
**(ATTACHMENTS A AND B)**
- 2) Purchasing Policy Proposed Changes  
**(ATTACHMENT C AND D)**
- 3) 2027 Budget discussion
- 4) Other
- 5) Adjourn (5:00)



# **QUARTERLY FINANCIAL REPORT**

**4<sup>th</sup> QUARTER 2025  
(Preliminary)**

# 4<sup>th</sup> QUARTER 2025 HIGHLIGHTS

## **Executive Summary:**

Sales tax revenues are up 10.7% through November (compared to 2024). However, 9.1% of the increase is the result of the new 0.315% 2025 Capital Improvement Program (CIP) sales and use tax. If that new tax is removed the sales tax is up 1.6% slightly below budget projection of 2%. The new sales and use tax are being allocated into two new funds. One fund for the new Capital projects fund and one fund for the new debt service fund to repay the bonds that were issued in June.

The new CIP Fund revenue will be used for the debt payments on the bonds. The bond proceeds from the debt issue, issued this year, will allow the Town to accelerate capital projects including street projects, pool renovations and other projects.

The Town submitted and has received payment for almost all of the outstanding FEMA projects from the Marshall Fire. Staff is working on the category for staff time and hope to receive funds from that category as well.

Other Town revenues and expenses are generally at budgeted projections.

## **General Overview:**

### **December 2025 summary of Town finances:**

- *Revenues*
  - General Fund (GF) revenues up 11.7% from 2024 (slightly above 2025 budgeted levels). Increase in sales tax revenue, fines and forfeitures, and miscellaneous make up a majority of the revenue increase. The miscellaneous increase comes from the FEMA payment from the Marshall Fire.
  - Total Water Fund revenues down 10.7% from 2024 (slightly below 2025 budgeted levels). The decrease comes from a decrease in system development fees paid in 2025 for Downtown Superior and other development. Water usage down 0.4% in 2025. Irrigation usage down in 2025 causing the decrease. Revenues slightly below budget.

Other 2025 revenues are in-line with budgets.

- *Expenses*
  - GF down 6.4% from 2024. The majority of this decrease is the result of a larger portion of the General Fund transfer to the CIP fund was completed in 2024 and will happen as we close 2025. Higher Administration, Public Safety, Planning & Building, and Parks & Recreation in 2025.

Administration is higher from new position in 2025, increase in chamber support, and public web page costs. Judicial, Clerk, Legal expenses and Fire building rebates are lower in 2025.

- Water up 58.7% from 2024. The increase comes from the payoff of the outstanding debt. The debt was structured with a balloon payment in the final year. Windy Gap Carriage and Power costs, repair and maintenance (potable lines) costs were lower in 2025 and fewer capital project expenses in 2025.

Other 2025 expenses are in-line with expectations.

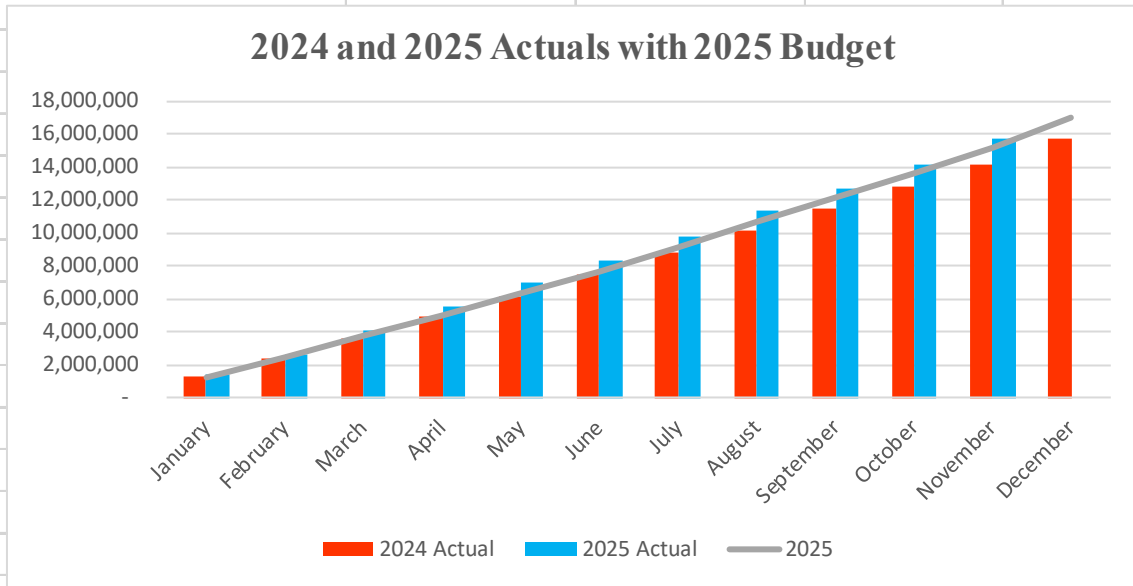
## **GENERAL GOVERNMENT**

### **General Operations:**

- **Revenue.** General Fund revenues are slightly higher than budget expectations. The following graphs summarize Superior's sales and use tax receipts as well as total General Fund revenues:



## Sales Tax Revenues - Through November 2025



### 2025 YTD Change in Sales Tax Revenues

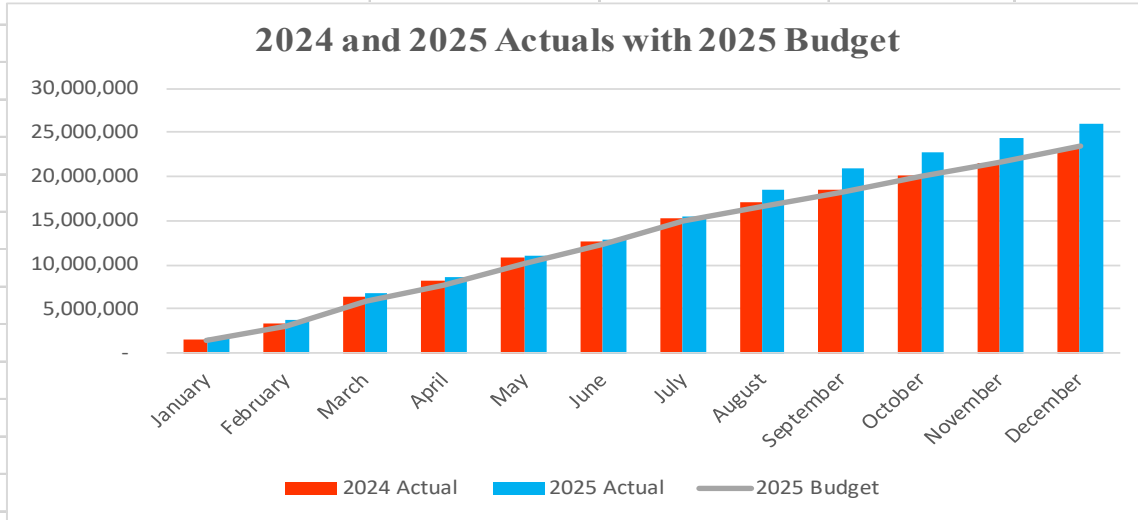
(2025 budgeted increase at 2% from 2024)

(An additional 9.1% budget increase with the new 0.315% CIP Sales tax added in 2025)

	2024	2025	Variance	
January	1,259,047	1,387,217	\$ 128,170	10.18%
February	2,357,397	2,631,559	274,162	11.63%
March	3,624,745	4,084,943	460,198	12.70%
April	4,903,946	5,494,164	590,218	12.04%
May	6,203,995	6,973,813	769,818	12.41%
June	7,512,483	8,314,998	802,515	10.68%
July	8,791,539	9,737,690	946,151	10.76%
August	10,171,027	11,301,145	1,130,118	11.11%
September	11,469,105	12,738,168	1,269,063	11.07%
October	12,799,309	14,182,613	1,383,304	10.81%
November	14,185,063	15,700,169	1,515,106	10.68%
December	15,759,257		(15,759,257)	-100.00%



## General Fund Revenues - Through December 2025



### 2025 YTD Change in General Fund Revenues

	2024	2025	Variance	
Sales & Use Tax	\$ 14,261,221	\$ 15,415,262	\$ 1,154,041	8.1%
Property Tax	4,257,783	4,343,160	85,378	2.0%
Other Tax	921,921	941,876	19,955	2.2%
Licenses and Permits	1,276,701	1,774,732	498,031	39.0%
Charges for Services	1,704,726	1,710,599	5,872	0.3%
Fines and Forfeitures	140,857	187,104	46,247	32.8%
Miscellaneous	672,839	1,584,555	911,715	135.5%
<b>Total Revenues</b>	<b>\$ 23,236,047</b>	<b>\$ 25,957,287</b>	<b>\$ 2,721,240</b>	<b>11.7%</b>

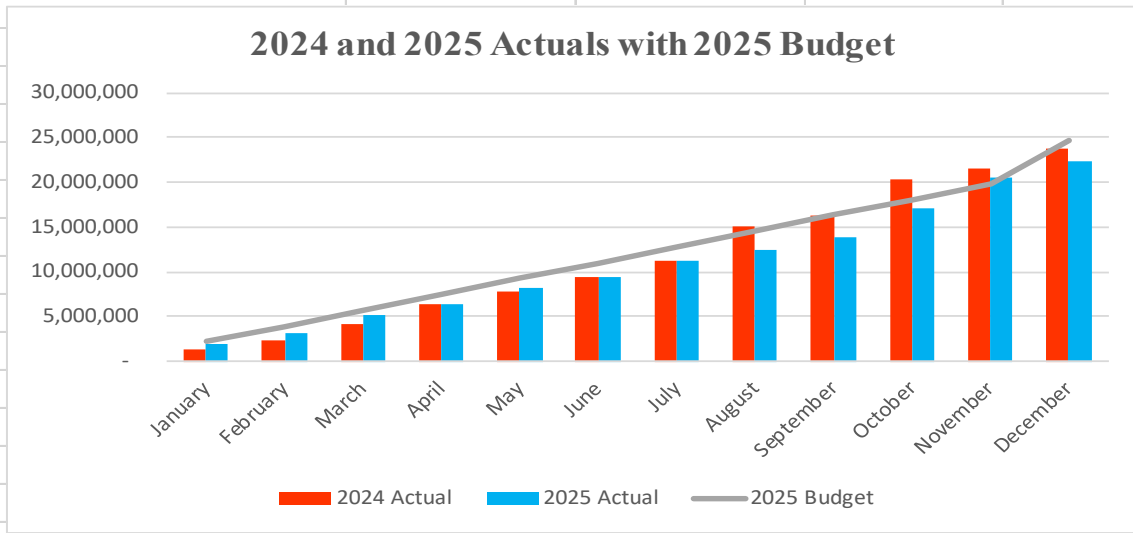
**Notes:**

- Building use tax up in 2025 when compared to 2024 with large apartment and hotel projects permit pulled in 2025. Sales Tax close to budgeted level.
- Property tax collections slightly above budget in 2025 with higher valuations than expected.
- Permit and Plan Check revenues up in 2025 with apartment and hotel projects pulling permits.
- Court Fines up from 2024. More traffic tickets paid in 2025 from Dec 2024 violations from extra patrols. Patrols also up in 1st half of 2025.
- Miscellaneous up with Boulder County RMMA invoice reimbursements, RC Superior payment for project management for water line project and \$729K FEMA reimbursement received in September 2025.

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



### General Fund Expenses - Through December 2025



### 2025 YTD Change in General Fund Expenses

	2024	2025	Variance	
Legislative	\$ 161,706	\$ 164,007	\$ 2,301	1.4%
Judicial	149,337	126,913	(22,425)	-15.0%
Clerk	270,723	247,669	(23,054)	-8.5%
Administration	2,460,681	2,636,473	175,793	7.1%
Finance	626,893	639,131	12,238	2.0%
Communications	659,812	664,103	4,291	0.7%
Legal Services	771,478	628,330	(143,148)	-18.6%
Public Safety	2,785,752	3,077,934	292,182	10.5%
Planning & Building	1,221,808	1,328,497	106,689	8.7%
Parks & Recreation	4,058,436	4,277,182	218,746	5.4%
Public Works	2,698,175	2,700,516	2,341	0.1%
Non-Departmental	7,348,909	5,343,920	(2,004,989)	-27.3%
Fire - Building Rebates	193,987	34,424	(159,563)	-82.3%
Library	436,673	452,048	15,376	3.5%
<b>Total Expenses</b>	<b>\$ 23,844,369</b>	<b>\$ 22,321,147</b>	<b>\$ (1,523,222)</b>	<b>-6.4%</b>

<b>Notes:</b>				
- Legislative: Additional special funds in 2025.				
- Judicial: Lower personnel costs with position vacant for a few weeks in 2025 and new allocation for Court Clerk cost as additional percentage moved to Town Clerk.				
- Administration: Payroll costs higher in 2025, increase in chamber support, public web page costs higher, sustainability, archiving and other fees also higher				
- Legal Services: Lower expenses in 2025 from lower airport attorney costs				
- Public Safety: Contract costs higher in 2025 with higher costs for deputies and Co-responder.				
- Planning & Building: Inspection services higher with large apartment and hotel permits pulled.				
- Parks & Recreation: Increased events and programming including new summer markets, building maintenance and part time salaries higher in 2025 due to new Civic Space opening.				
- Non Departmental: No FEMA parks expenses in 2025, new DTS parking and common area costs, Marshall Fire rebates lower in 2025. A larger portion of the General Fund transfer to CIP was done in 2024 before year end.				

**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:**

<b>GOVERNMENTAL CIP</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Fence Maintenance</b>	Yearly contract for fence maintenance throughout Town	50,000	15,386		Complete
<b>Irrigation Upgrades</b>	Combine irrigation clocks and flow-sensing abilities to increase efficiencies in irrigation systems throughout Town	65,000			Complete will spend all waiting on final invoices
<b>Tree, Plant and Shrub Enhancement</b>	Preserve, upgrade, maintain and replace plant materials.	230,000			In progress, will spend all with winter watering and tree removals waiting on invoices
<b>Vehicles</b>	Replace Admin Jeep and 1 ATV	60,000	85,139		Complete overspent by \$26K. Overage to outfit 2024 pickups with plow package and broom for Kubota
<b>Community Center Building Improvements</b>	Upgrade electrical panel for sustainability upgrades	50,000			\$16,065 spent, this project is still in process and will have expenditures in 2026

<b>Public Works/Parks Maintenance Operation Building</b>	Start construction for combined Public Works and Parks maintenance building near WWTP	625,000			Building permit approved. Construction to start in Q1 2026 following relocation of Xcel line.
<b>Capital Building Maintenance</b>	On-going project to maintain aging parks buildings and restrooms	15,000	8,520		Complete
<b>Playground Improvements</b>	Projects directed by Town Council and Committee	100,000	94,589		Complete
<b>Shade Structures and Tree Additions</b>	Addition of shade structures and trees for existing playgrounds in parks.	100,000			In progress, \$49,500 (50%) spent in 2024. Additional \$49,500 will be invoiced in 2026. See STC Parcel 1 & 2 below
<b>Xeriscaping Projects</b>	Ongoing enhancements throughout Town	75,000	198,714		Complete, includes RCP median carryover from 2024
<b>Park Improvements - Shrub Bed</b>	Multi-year project to replace the original evergreen shrubs installed at the inception of Rock Creek Ranch	75,000			In progress, spent \$39,825 waiting on final invoices should have savings of \$10k
<b>STC Parcel 1 &amp; 2 Park (Superior Commons)</b>	Install shade structure over stage. (Carryover Project from 2024) 2024 budget \$50,000				50% down payment of \$58,408 spent in 2024, will spend \$120K in total based on re-design. Project still in progress
<b>Dog Park Renovations</b>	Ongoing irrigation improvements, soil and sod amendments at Autrey Dog Park	25,000			Complete, waiting on invoices will underspend this account by \$20K
<b>Park Improvements - Other</b>	General improvements throughout Town	75,000	78,127		Complete
<b>Park Furniture Replacement</b>	Multi-year project to replace the original, decaying wood park furniture.	30,000	18,025		Complete
<b>Historic Projects</b>	Phase 2 Miner's Memorial	35,000	35,857		Complete
<b>Cultural Arts and Events</b>	Projects developed via the Creative Placemaking Master Plan	70,000	67,261		Complete
<b>Traffic Signal System Upgrades</b>	Software and traffic detection upgrades at RCP/Indiana and Coalton/Indiana intersections	60,000			In progress. Software upgrades are in progress; detection equipment has been purchased, install and programming will occur in Q1
<b>Vehicles</b>	Replacement of pick-up truck, new combo asphalt roller, and additional Dually trailer	75,000			All equipment procured and delivered waiting on final invoices
<b>Public Works/Parks Maintenance Operation Building</b>	Start construction for combined Public Works and Parks maintenance building near WWTP	625,000			Building permit approved. Construction to start in Q1 2026 following relocation of Xcel line.

<b>Street Replacement Program</b>	Design, maintenance and construction of Superior's roadways. 2025 project includes improvements to Sagamore streets, Rock Creek Parkway (McCaslin Intersection to Ped Bridge, Coalton Rd (east of Rock Creek Parkway), Downtown Superior upgrades for RTD	3,450,000	3,048,342		Complete
<b>Rock Creek Parkway Underpass</b>	Rehab of the RCP pedestrian underpass east of McCaslin Blvd. (CDOT grant funded 67%)	1,050,000			Construction substantially complete with punch list work remaining.
<b>Street Sealing (Slurry Seals)</b>	Slurry seal to extend life of asphalt. Will review needs in Rock Creek	200,000			Complete. Waiting on invoice.
<b>Traffic Calming</b>	Install traffic calming measures as recommended by the Traffic and Safety Committee	25,000	14,765		Complete
<b>Sustainability Enhancements</b>	Allocation for this project is intended to provide funding for grant matches to pursue sustainability enhancements	50,000			TBD
<b>Enhanced Town Facility Communications</b>	Multi-year project, adding cameras throughout the community for enhanced safety and security	20,000			Complete. Installed cameras at Civic Space; upgrading security central hardware and software at WTP, Town Hall and Community Center waiting on final invoices
<b>Server Replacement</b>	Servers typically on a five-year replacement schedule. 2025 projects traffic server and new GIS server	50,000			Added GIS to current server to limit spending; upgraded traffic server; replaced traffic router. Waiting on final invoices, will spend around \$17k
<b>Town Hall Council Chambers A/V and Equipment Improvements</b>	On-going improvements of audio-visual equipment.	20,000			In progress. Listening Technology Devices purchased; replace digital recorder; replaced TV for SCC; Civic Plus configuration
<b>Building Capital Maintenance</b>	On-going project to maintain aging Town buildings	30,000			In Progress. Replaced insulation in Bungalow; ordered replacement windows for west elevation of Town Hall; exterior lighting upgrades at Town Hall

<b>Downtown Superior Civic Space</b>	Complete construction, furniture, fixtures and equipment for Downtown Superior office space provided by the master developer (Carryover project with 2024 total budget \$1.4M)	600,000			In progress, overspent. Currently at \$1,221,889. Final invoices for AV equipment still outstanding.
<b>Comprehensive Plan Update</b>	Update to Town's Comprehensive Plan and Transportation Plan (Total budget with 2024 \$300,000 50% grant funded)	225,000			In progress - project is on budget with expected completion in Q1 2026.

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

<b>CTF</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Pool Repairs and Improvements</b>	Replaster North Pool	250,000			In progress, \$80,321 spent to date, will carry into 2026 for S. Pool Filter replacement
<b>Tree, Plant and Shrub Enhancement</b>	Preserve, upgrade, maintain and replace plant materials.	80,000	79,952		Complete

### **Class 1 Landscape:**

- Revenue. At expectations. Revenue is generated from a monthly residential landscape fee, which increased 4% in 2025 (\$36.83 for single family detached home, \$30.70 for condominium/duplex, \$24.55 for apartment).
- Operating Expenditures. Slightly above original budgeted amount the increase was from a rate study, higher electricity and drainage improvement expenses. A budget amendment was approved by the Council.

### **Open Space:**

- Revenue. Slightly above 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. Above original budgeted amount the increase was for a grant funded project for wildfire fuels mitigation. A budget amendment was approved by the Council.

- Capital Expenditures:

<b>OPEN SPACE</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Parking Lot Improvements</b>	Oerman-Roche Trailhead parking lot improvements	20,000			Not started yet, deferred to 2026
<b>Master Plan Implementation</b>	Various Open Space improvements per the Master Plan to include: trail and habitat improvements, interpretive signage, etc.	50,000			\$20K spent to date, will close 2025 with \$25K spent, carry \$10K into 2026 - result of savings of \$15K
<b>Open Space Fuel Mitigation</b>	Mitigation of vegetation, funded by HMGP Grant. (Will need a budget amendment as grant was awarded after budget approval)	650,000			In progress, \$287,667 spent to date. This line will be reimbursed through HMGP, SFMG, and NDME. Minimal expenses for Open Space mitigation outside of these programs.

### **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. The original debt issued and refunded was be paid off in 2025. 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. Revenue is generated from a monthly trash and recycling 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. During 2025, this fee changed to a pay as you throw model based on the size of the customers trash bin. 35 Gallon (\$19.14/month), 65 Gallon (\$30.58/month), 95 Gallon (\$42.02/month)
- Expenditures. Budget amendment was approved by the Council. The exclusive expense for this operation is the billing from our trash and recycling provider, Republic Service.

## **Marshall Fire Recovery Efforts:**

- Revenue. Slightly above 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. Budget amendment was approved by the council because of the estimate higher revenues. 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 2025, Mountain View Fire will receive \$282,000, Louisville Fire \$55,000, BVSD \$111,000, and the Town of Superior \$177,000.

- 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. Budget amendment approved by the Council.

## **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. Above expectations. Slightly higher property tax revenues.
- Operating Expenditures. At budget expectations.

- Capital Expenditures: Lower than budget as Marshall/McCaslin Bike-Ped Signal Improvements will not be completed until 2026.

SMID					
Project	Additional Description	Budget	Cost	Final Cost (If Project In Multiple Years)	Status
Street Rehabilitation	Mill and Overlay Sycamore Street and 76th Street	900,000	555,065		Complete
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)	1,000,000			Design awarded and underway. Construction to start in Q2 2026.

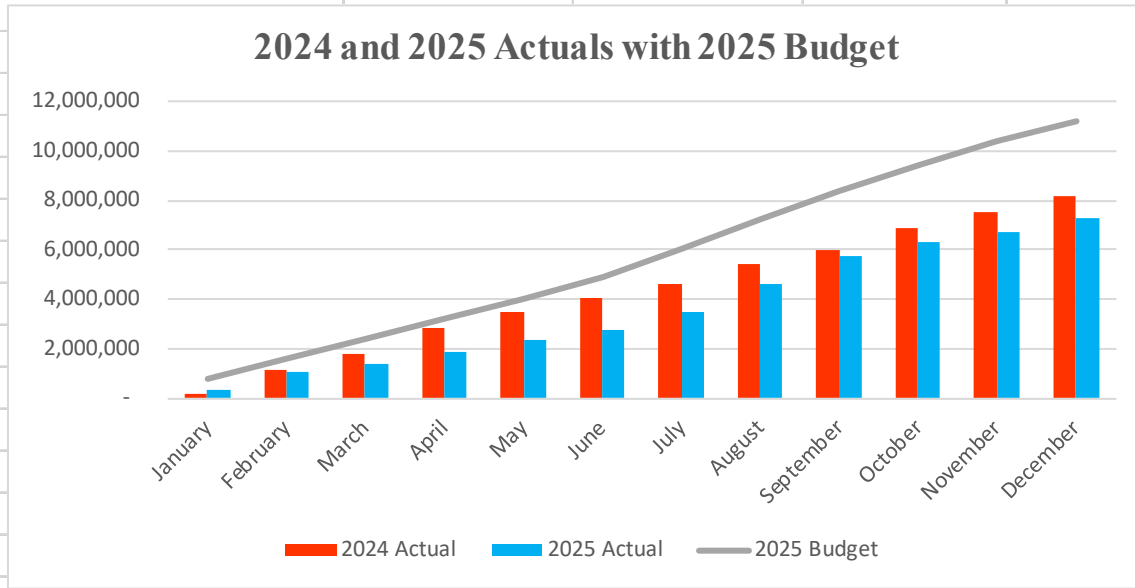
## UTILITIES

### Utility Operations:

- **Revenue.** Monthly utility service fee revenues are at expectations. 2025 utility service charge/fee increases include water operation at 7.5%, and sewer operation at 7.5%.



## Water Revenues - Through December 2025



<b>2025 YTD Change in Water Revenues</b>				
	<b>2024</b>	<b>2025</b>	<b>Variance</b>	
Charges for Services	\$ 3,707,395	\$ 3,693,276	\$ (14,119)	-0.4%
Miscellaneous Revenue (primarily Tap/System Development Fees)	4,442,445	3,588,520	(853,924)	-19.2%
<b>Total Revenues</b>	<b>\$ 8,149,840</b>	<b>\$ 7,281,796</b>	<b>\$ (868,044)</b>	<b>-10.7%</b>

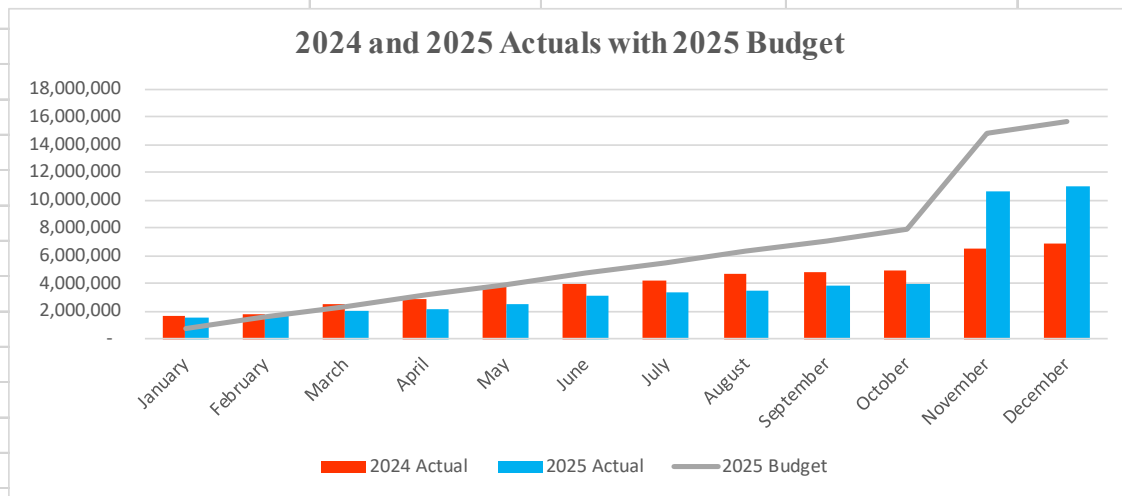
**Notes:**

Water charges for services down when compared to 2024 with majority coming from lower irrigation service fees. Miscellaneous revenue with fewer one-time system connection fees received in 2025.

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



### Water Expenses - Through December 2025



### 2025 YTD Change in Water Expenses

	2024	2025	Variance	
Administration	\$ 42,184	\$ 41,506	\$ (678)	-1.6%
Water Supply	906,466	731,554	(174,912)	-19.3%
Water Treatment	551,831	466,909	(84,923)	-15.4%
Water Storage & Distribution	341,902	349,113	7,211	2.1%
Non-Departmental	2,134,699	6,841,631	4,706,932	220.5%
Capital Projects	2,916,715	2,512,691	(404,024)	-13.9%
<b>Total Expenses</b>	<b>\$ 6,893,798</b>	<b>\$ 10,943,403</b>	<b>\$ 4,049,606</b>	<b>58.7%</b>

**Notes:**

- Administration: Water Conservation expenses lower in 2025
- Water Supply: Windy Gap Carriage and Power and Southern water supply pipeline expenses lower in 2025.
- Water Treatment: Lower chemicals, repairs, and maintenance expenses in 2025
- Water Storage & Distribution: Potable lines repairs and maintenance lower in 2025. Water Meter expenses higher in 2025.
- Non Departmental: Insurance expense higher in 2025. Also includes note principal of 6.1 M final debt payment.
- Capital Projects: Fewer projects to date in 2025. Windy Gap Firming Project payment (\$1,430,840) is lower by \$186k when compared to 2024.

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:**

<b>WATER CIP</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Repair &amp; Maint Treatment Plant - Filter Media Replacement</b>	Cleaning of filter media in finished potable water filters (10-year replacement schedule)	40,000	22,601		Complete
<b>Granular Activated Carbon (GAC) System</b>	Replace Granulated Carbon in two tanks	154,500			2024 Testing revealed cleaning media provided 60% removal rate which is good for current WQ standards and no need to replace media this year. Keeping project open for media adjustments should we require IEX for uranium removal or addition cleaning in future.
<b>WTP Clarifloculator Rebuild</b>	Rebuild and replace all mechanical equipment internal to West WTP Clarifloculator	260,000			Planning; will be taking to the board in February 2026
<b>Reuse System Upgrades</b>	Connect Terminal Reservoir directly to the irrigation system	150,000			Waiting on State Engineers office and CDPHE
<b>Smart Meters</b>	Replace all water meters in town with smart meters. 50% grant funded project if awarded	2,250,000			Grant application not awarded in 1st round. Grant resubmitted in 2024 for possible award in 2025/26.

<b>Water Main Transmission Line</b>	New, upsized transmission water main to serve Original Town. The project will boost pressure and provide redundancy for overall Town supply	250,000	268,444		Complete
<b>Water Pump Station Upgrades</b>	Purchase four filtrate pumps, needed with the addition of the GAC and UV systems. 2025 pump replacement	300,000			Planning -we may need to increase motor size for Ion Exchange media
<b>WTP Building Maintenance</b>	Replacing doors at Water Treatment Plant	60,000			Planning
<b>WTP Sludge Drying Beds</b>	State to require water treatment plants to provide a solids handling facility as a means of dewatering sludge before sending to landfills. 2025 work includes finishing construction of liner and sludge pumping station	230,000			Project documents in review with the EPA
<b>Potable &amp; Irrigation Valve Installation</b>	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	5,776		Completed for the year
<b>Fire Hydrant Replacement</b>	On-going project to replace old and damage hydrants	25,000	22,994		Complete. Hydrants replaced as needed in 2025.
<b>Vehicles</b>	Replacement of pick-up truck, new combo asphalt roller, and additional Dually trailer	37,500			All equipment procured and delivered waiting on final invoices
<b>Public Works/Parks Maintenance Operation Building</b>	Start construction for combined Public Works and Parks maintenance building near WWTP	1,250,000			Building permit approved. Construction to start in Q1 2026 following relocation of Xcel line.
<b>Windy Gap Firming</b>	Continued participation in firming project - initial construction, other costs	1,460,000	1,435,368		Complete for the year. We continue attending WGP firming financial and operations meetings

- **Sewer:**

<b>SEWER CIP</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Town wide Collection System Video Assessment</b>	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	22,661		Complete

<b>WWTP Discharge Repair</b>	Repair the swale and discharge piping.	80,000			Planning; will defer to 2026 as other on-going construction blocked access.
<b>Sludge Dewatering</b>	Replace 25-year-old failing centrifuge unit with a dewatering sludge press system. '25 complete construction (carryover project from 2023/2024) 2024 budget \$750,000. Original Budget \$1.5M in 2023		687,516	1,594,490	Complete
<b>WWTP Miscellaneous Improvements</b>	Provide a reserve for yet to be identified capital improvements at the wastewater treatment plant.	50,000	53,015		Complete
<b>WWTP Building Upgrades</b>	Replace doors, windows and roof at WWTP	80,000	18,167		Completed doors
<b>WWTP Biological Nutrient Removal</b>	Federally mandated project for aeration basins improvements and blower replacements/upgrades.	2,800,000			Substantially complete; working towards final completion
<b>WWTP Process Pumps</b>	Replace both Waste Activated Sludge (WAS) pumps (carryover project from 2024) 2024 budget \$100,000		95,834	111,768	Complete
<b>Sanitary Sewer Manhole &amp; Line Rehabilitation</b>	Multi-year project to rehabilitate manholes and sagging pipelines, which allows for significant ground water infiltration. This increased flow puts a strain on the wastewater plant.	75,000	6,129		Complete for the year. Manhole lining and sewer repairs to be completed as needed.
<b>Vehicles</b>	Replacement of pick-up truck, new combo asphalt roller, and additional Dually trailer	297,500			All equipment procured and delivered waiting on final invoices
<b>Equalization Ponds Sludge Removal</b>	Dredged and sludge removed from equalization ponds	500,000	344,840		Complete

- **Storm:**

<b>STORM CIP</b>					
<b>Project</b>	<b>Additional Description</b>	<b>Budget</b>	<b>Cost</b>	<b>Final Cost (If Project In Multiple Years)</b>	<b>Status</b>
<b>Vehicles</b>	Replacement of pick-up truck, new combo asphalt roller, and additional Dually trailer	140,000			All equipment procured and delivered waiting on final invoices
<b>Reservoir and Ponds Maintenance</b>	Ongoing program of general pond and reservoir maintenance for the Storm Water system.	150,000	177,727		Complete for the year. Working with Mile High Flood District on drainage improvements and pond maintenance. Internal crews cleaning ponds as needed.

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>GENERAL</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$19,440,925	\$20,700,298	6%	\$19,476,583	106%
Licenses & Permits	1,276,701	1,774,732	39%	1,307,000	136%
Charges for Services	1,704,726	1,710,599	0%	1,751,487	98%
Fines	140,857	187,104	33%	150,000	125% (1)
Miscellaneous	672,839	855,547	27%	836,500	102%
Marshall Fire - Reimbursement	-	729,008	N/A	-	N/A
<b>TOTAL REVENUE</b>	<b>\$23,236,047</b>	<b>\$25,957,287</b>	<b>12%</b>	<b>\$23,521,570</b>	<b>110%</b>
<b>EXPENDITURE</b>					
Legislative	\$161,706	\$164,007	1%	\$154,567	106%
Judicial	149,337	126,913	-15%	149,618	85%
Clerk	270,723	247,669	-9%	218,715	113%
Administration	2,460,681	2,636,473	7%	2,680,930	98%
Finance	626,893	639,131	2%	668,645	96%
Communications	659,812	664,103	1%	728,128	91%
Legal Services	771,478	628,330	-19%	920,000	68% (2)
Public Safety	2,785,752	3,077,934	10%	3,086,890	100%
Planning & Building	1,221,808	1,328,497	9%	1,209,143	110%
Parks and Recreation	4,058,436	4,277,182	5%	4,523,614	95%
Public Works	2,698,175	2,700,516	0%	3,060,083	88%
Non-Departmental	6,821,220	5,334,945	-22%	7,546,799	71%
Library	436,673	452,048	4%	452,000	100%
Marshall Fire - FEMA	349,509	-	-100%	-	N/A
Marshall Fire - Out of Pocket	178,179	8,975	-95%	-	N/A
Marshall Fire - Building Rebates	193,987	34,424	-82%	305,000	11%
<b>TOTAL EXPENDITURE</b>	<b>\$23,844,369</b>	<b>\$22,321,147</b>	<b>-6%</b>	<b>\$25,704,132</b>	<b>87%</b>

(1) Higher court fines from extra patrols in late 2024 collected in 2025.

(2) Legal expense lower in 2025.

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>CAPITAL IMPROVEMENT PROGRAM</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$1,584,604	\$1,712,806	8%	\$1,595,298	107%
Miscellaneous	4,617,205	5,120,094	11%	6,419,565	80%
TOTAL REVENUE	<u>\$6,201,809</u>	<u>\$6,832,900</u>	10%	<u>\$8,014,863</u>	85%
<b>EXPENDITURE</b>					
Parks and Recreation	\$3,939,705	\$1,225,149	-69%	\$1,975,000	62%
Public Works	4,313,732	4,779,526	11%	5,835,000	82%
Non-Departmental	525,587	1,959,651	273%	2,245,000	87%
TOTAL EXPENDITURE	<u>\$8,779,024</u>	<u>\$7,964,326</u>	-9%	<u>\$10,055,000</u>	79%

(1) The majority of this budget represents an end of year General Fund transfer and only a portion has been made to date.

(2) Downtown Civic Space construction and finishes in 2025. Carryover project from 2024. Expected to spend \$1.6M in total. Total budget between 2024 and 2025 totals \$1.4M

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>2025 CAPITAL IMPROVEMENT PROGRAM</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$0	\$0	N/A	\$0	N/A
Bond Proceeds	0	17,251,397	N/A	17,200,000	100%
Miscellaneous	0	408,989	N/A	0	N/A
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$17,660,386</b>	<b>N/A</b>	<b>\$17,200,000</b>	<b>N/A</b>
<b>EXPENDITURE</b>					
Parks and Recreation	\$0	\$1,043,443	N/A	\$3,300,000	32%
Public Works	0	450,428	N/A	450,000	100%
<b>TOTAL EXPENDITURE</b>	<b>\$0</b>	<b>\$1,493,871</b>	<b>N/A</b>	<b>\$3,750,000</b>	<b>40%</b>

<b>2025 CAPITAL IMPROVEMENT PROGRAM</b>					
<b>DEBT SERVICE</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$0	\$1,519,674	N/A	\$1,630,000	93%
Bond Proceeds	0	317,003	N/A	330,000	96%
Miscellaneous	0	19,984	N/A	0	N/A
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$1,856,661</b>	<b>N/A</b>	<b>\$1,960,000</b>	<b>95%</b>
<b>EXPENDITURE</b>					
Bank Fees	\$0	\$0	N/A	\$2,000	N/A
Bond Issuance Costs	0	317,003	N/A	330,000	96%
Principal	0	490,000	N/A	490,000	100%
Interest	0	400,401	N/A	400,401	100%
<b>TOTAL EXPENDITURE</b>	<b>\$0</b>	<b>\$1,207,404</b>	<b>N/A</b>	<b>\$1,222,401</b>	<b>99%</b>

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>CONSERVATION TRUST</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Conservation Trust	\$150,380	\$150,782	0%	\$160,000	94%
Miscellaneous	11,226	8,335	-26%	3,500	238%
TOTAL REVENUE	<u>\$161,607</u>	<u>\$159,116</u>	-2%	\$163,500	97%
<b>EXPENDITURE</b>					
Capital	\$294,449	\$160,274	-46%	\$330,000	49%
TOTAL EXPENDITURE	<u>\$294,449</u>	<u>\$160,274</u>	-46%	\$330,000	49%

<b>CLASS ONE LANDSCAPE</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Landscape Maintenance Fee	\$2,012,697	\$2,204,105	10%	\$2,173,771	101%
Miscellaneous	129,158	41,634	-68%	47,000	89%
TOTAL REVENUE	<u>\$2,141,855</u>	<u>\$2,245,739</u>	5%	\$2,220,771	101%
<b>EXPENDITURE</b>					
Maintenance	\$2,125,963	\$2,133,458	0%	\$2,219,891	96%
TOTAL EXPENDITURE	<u>\$2,125,963</u>	<u>\$2,133,458</u>	0%	\$2,219,891	96%

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>OPEN SPACE</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$924,604	\$1,052,806	14%	\$935,298	113%
Miscellaneous	55,066	158,541	188%	23,594	672%
TOTAL REVENUE	<u>\$979,670</u>	<u>\$1,211,347</u>	24%	\$958,892	126%
<b>EXPENDITURE</b>					
Maintenance	\$467,801	\$413,714	-12%	\$585,128	71%
Fuels Mitigation	0	287,666	N/A	650,000	44%
Capital	583,831	34,744	-94%	220,000	16%
Marshal Fire - FEMA	232	0	-100%	-	N/A
TOTAL EXPENDITURE	<u>\$1,051,864</u>	<u>\$736,124</u>	-30%	\$1,455,128	51%

(1)

<b>OPEN SPACE DEBT SERVICE</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$660,000	\$660,000	0%	\$660,000	100%
Miscellaneous	11,847	12,329	4%	5,000	247%
TOTAL REVENUE	<u>\$671,847</u>	<u>\$672,329</u>	0%	\$665,000	101%
<b>EXPENDITURE</b>					
Bank Fees	\$400	\$400	0%	\$1,000	40%
Principal	375,000	380,000	1%	380,000	100%
Interest	286,836	278,720	-3%	278,720	100%
TOTAL EXPENDITURE	<u>\$662,236</u>	<u>\$659,120</u>	0%	\$659,720	100%

(1)

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

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>WASTE COLLECTION</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Charges for Service	\$178,712	\$336,373	88%	\$370,000	91%
TOTAL REVENUE	\$178,712	\$336,373	88%	\$370,000	91%
<b>EXPENSE</b>					
Trash and Recycling	\$170,179	\$355,675	109%	\$370,000	96%
TOTAL EXPENSE	\$170,179	\$355,675	109%	\$370,000	96%

<b>SUPERIOR URBAN RENEWAL AUTHORITY</b>					
<b>DOWNTOWN SUPERIOR</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$6,121,852	\$7,201,642	18%	\$7,446,000	97%
Miscellaneous	712	455	-36%	1,000	45%
TOTAL REVENUE	\$6,122,563	\$7,202,096	18%	\$7,447,000	97%
<b>EXPENDITURE</b>					
Administration	\$90,724	\$105,971	17%	\$102,700	103%
Bank Fees	180	144	-20%	100	144%
Transfer to Developer/Districts	5,507,884	6,212,083	13%	6,769,230	92%
Transfer to BVSD	89,833	111,245	24%	99,812	111%
Transfer to Louisville Fire	53,808	54,963	2%	59,785	92%
Transfer to Superior	152,212	177,829	17%	165,804	107%
Transfer to Mtn View Fire	224,699	282,776	26%	249,569	113%
TOTAL EXPENDITURE	\$6,119,340	\$6,945,011	13%	\$7,447,000	93%

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>SUPERIOR MCCASLIN INTERCHANGE METROPOLITAN DISTRICT</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$446,201	\$704,749	58%	\$688,000	102%
Intergovernmental	36,696	-	N/A	36,696	0%
Miscellaneous	89,973	167,629	86%	573,000	29%
TOTAL REVENUE	<u>\$572,870</u>	<u>\$872,379</u>	52%	\$1,297,696	67%
<b>EXPENDITURE</b>					
Administration	\$186,953	\$201,020	8%	\$200,670	100%
Maintenance	506,323	330,104	-35%	454,650	73%
Capital	-	588,911	N/A	1,900,000	31%
TOTAL EXPENDITURE	<u>\$693,276</u>	<u>\$1,120,035</u>	62%	\$2,555,320	44%

<b>MARSHALL FIRE RECOVERY EFFORTS</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Taxes	\$845,122	\$913,497	8%	\$955,000	96%
Miscellaneous	12,819	15,421	20%	5,000	308%
TOTAL REVENUE	<u>\$857,941</u>	<u>\$928,918</u>	8%	\$960,000	97%
<b>EXPENDITURE</b>					
Transfers Out	\$0	\$0	N/A	\$960,000	N/A (1)
TOTAL EXPENDITURE	<u>\$0</u>	<u>\$0</u>	N/A	\$960,000	N/A

(1) This budget represents an end of year transfer to Capital Improvement Fund that will be made during the year end close

# Town of Superior

## 4th Quarter 2025 Financial Report

<b>WATER</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Charges for Service	\$3,707,395	\$3,693,276	0%	\$ 3,792,500	97%
Miscellaneous	4,442,445	3,588,520	-19%	7,406,250	48%
<b>TOTAL REVENUE</b>	<b>\$8,149,840</b>	<b>\$7,281,796</b>	<b>-11%</b>	<b>\$11,198,750</b>	<b>65%</b>
<b>EXPENSE</b>					
Administration	\$42,184	\$41,506	-2%	\$55,650	75%
Water Supply	906,466	731,554	-19%	1,154,200	63%
Water Treatment	551,831	466,909	-15%	565,700	83%
Water Storage & Distribution	341,902	349,113	2%	466,800	75%
Non-Departmental	2,123,942	6,841,631	222%	6,845,224	100%
Marshall Fire - Out of Pocket	10,757	0	N/A	0	N/A
Capital Projects	2,916,715	2,512,691	-14%	6,537,000	38%
<b>TOTAL EXPENSE</b>	<b>\$6,893,798</b>	<b>\$10,943,403</b>	<b>59%</b>	<b>\$15,624,574</b>	<b>70%</b>

(1) Includes final debt payment 6.25M

<b>SEWER</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Charges for Service	\$2,117,729	\$2,403,696	14%	\$2,206,537	109%
Miscellaneous	974,079	1,920,236	97%	5,122,836	37%
<b>TOTAL REVENUE</b>	<b>\$3,091,808</b>	<b>\$4,323,932</b>	<b>40%</b>	<b>\$7,329,373</b>	<b>59%</b>
<b>EXPENSE</b>					
Administration	\$9,864	\$16,681	69%	\$11,015	151%
Waste Water Collection	71,682	59,700	-17%	86,500	69%
Waste Water Treatment	989,908	932,714	-6%	1,131,900	82%
Non-Departmental	699,355	985,588	41%	1,063,277	93%
Capital Projects	1,314,825	4,369,227	232%	4,922,500	89%
<b>TOTAL EXPENSE</b>	<b>\$3,085,634</b>	<b>\$6,363,909</b>	<b>106%</b>	<b>\$7,215,192</b>	<b>88%</b>

(1) \$3 million of this budget represents American Rescue Plan Act (ARPA) monies for wastewater treatment plant improvement projects.

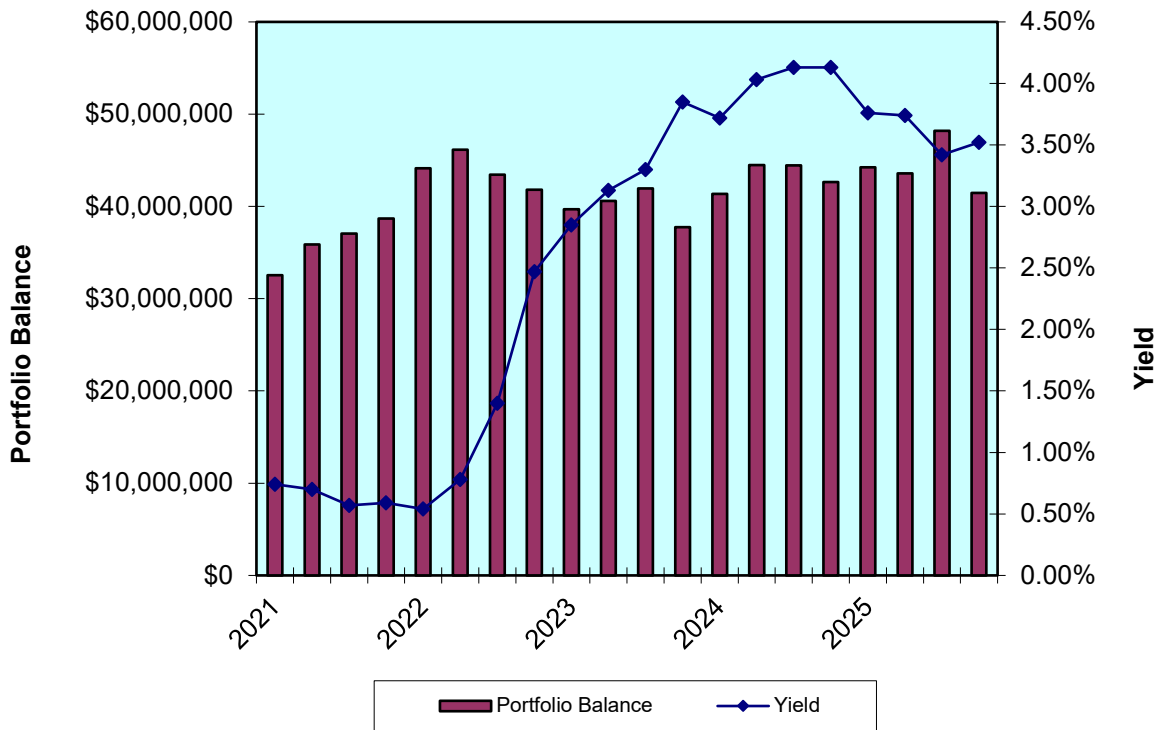
# Town of Superior

## 4th Quarter 2025 Financial Report

<b>STORM DRAINAGE</b>					
	<b>2024 YTD</b>	<b>2025 YTD</b>	<b>% Change</b>	<b>Budget</b>	<b>% of Budget</b>
<b>REVENUE</b>					
Charges for Service	\$391,499	\$408,339	4%	\$408,000	100%
Miscellaneous	405,069	577,585	43%	259,500	223%
TOTAL REVENUE	<u>\$796,568</u>	<u>\$985,924</u>	24%	<u>\$667,500</u>	148%
<b>EXPENSE</b>					
Administration	\$71,162	\$57,570	-19%	\$72,360	80%
Storm Drainage	55,058	70,522	28%	64,000	110%
Non-Departmental	265,050	465,007	75%	461,982	101%
Marshall Fire	19,347	-	N/A	-	N/A
Capital Projects	147,009	279,355	90%	290,000	96%
TOTAL EXPENSE	<u>\$557,626</u>	<u>\$872,454</u>	56%	<u>\$888,342</u>	98%

(1) The 2025 amount includes Rogers Farm Development agreement payment.

## Town of Superior Investment Portfolio Summary



Year - Quarter	Portfolio Balance	Yield
2021 - 1st	32,553,123	0.74%
2021 - 2nd	35,873,344	0.70%
2021 - 3rd	37,044,272	0.57%
2021 - 4th	38,683,638	0.59%
2022 - 1st	44,147,641	0.54%
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 - 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 - 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 - 2nd	43,565,694	3.74%
2025 - 3rd	48,190,301	3.42%
2025 - 4th	41,454,400	3.52%

2021

2022

2023

2024

2025

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1100 REAL & PERSONAL PROPERTY TAXES	( 2,947.45)	3,675,852.98	3,560,804.00	( 115,048.98)	103.2
10-31-1110 LIBRARY PROPERTY TAX	( 364.78)	454,125.89	417,000.00	( 37,125.89)	108.9
10-31-1200 SPECIFIC OWNERSHIP TAXES	17,975.39	189,715.24	187,000.00	( 2,715.24)	101.5
10-31-1210 SPECIFIC OWNER TAXES-LIBRARY	2,223.39	23,466.06	23,000.00	( 466.06)	102.0
10-31-1300 GENERAL SALES TAX	1,020,715.84	12,306,628.54	11,948,779.00	( 357,849.54)	103.0
10-31-1302 LOUISVILLE REV SHARE-SALES TAX	12,397.16	147,021.21	130,000.00	( 17,021.21)	113.1
10-31-1310 USE TAX--VEHICLE	100,060.18	1,143,300.61	1,100,000.00	( 43,300.61)	103.9
10-31-1320 USE TAX--BUILDING	80,471.54	1,818,311.46	1,250,000.00	( 568,311.46)	145.5
10-31-1400 CIGARETTE TAX	1,246.14	17,980.32	20,000.00	2,019.68	89.9
10-31-1610 PUBLIC SERVICE CO FRANCHISE TX	15,609.15	420,788.31	400,000.00	( 20,788.31)	105.2
10-31-1620 CABLE TELEVISION FRANCHISE TAX	.00	116,087.26	115,000.00	( 1,087.26)	101.0
10-31-1710 HIGHWAY USERS TAX	29,570.55	362,041.43	305,000.00	( 57,041.43)	118.7
10-31-1720 ROAD & BRIDGE TAX	.00	24,978.89	20,000.00	( 4,978.89)	124.9
<b>TOTAL TAXES</b>	<b>1,276,957.11</b>	<b>20,700,298.20</b>	<b>19,476,583.00</b>	<b>( 1,223,715.20)</b>	<b>106.3</b>
<u>LICENSES AND PERMITS</u>					
10-32-2110 BUSINESS LICENSES	3,225.00	11,251.00	4,000.00	( 7,251.00)	281.3
10-32-2120 LIQUOR LICENSES	900.00	5,372.50	2,500.00	( 2,872.50)	214.9
10-32-2190 OTHER LICENSES & PERMITS	6,725.00	28,180.65	2,500.00	( 25,680.65)	1127.2
10-32-2210 BUILDING PERMIT & PLAN CK FEES	93,824.90	1,631,931.35	1,250,000.00	( 381,931.35)	130.6
10-32-2211 PUBLIC WORKS PERMITS	4,467.00	60,969.08	10,000.00	( 50,969.08)	609.7
10-32-2230 SIGN PLAN REVIEW FEES	.00	1,000.00	2,000.00	1,000.00	50.0
10-32-2310 AUTOMOBILE REGISTRATIONS	3,680.23	36,027.37	36,000.00	( 27.37)	100.1
<b>TOTAL LICENSES AND PERMITS</b>	<b>112,822.13</b>	<b>1,774,731.95</b>	<b>1,307,000.00</b>	<b>( 467,731.95)</b>	<b>135.8</b>

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-4110	50.00	7,640.50	2,500.00	( 5,140.50)	305.6
10-34-4121	20.00	40.00	.00	( 40.00)	.0
10-34-4135	119,485.09	1,433,829.00	1,433,829.00	.00	100.0
10-34-4200	1,400.00	1,400.00	.00	( 1,400.00)	.0
10-34-4210	2,035.83	45,393.56	7,500.00	( 37,893.56)	605.3
10-34-4320	21,450.00	67,790.40	85,000.00	17,209.60	79.8
10-34-4410	1,114.32	16,006.31	10,000.00	( 6,006.31)	160.1
10-34-4530	.00	3,600.00	1,000.00	( 2,600.00)	360.0
10-34-4810	2,071.00	50,178.00	100,000.00	49,822.00	50.2
10-34-4811	1,937.00	51,477.00	65,000.00	13,523.00	79.2
10-34-4812	.00	20,375.00	35,000.00	14,625.00	58.2
10-34-4816	.00	25.00	.00	( 25.00)	.0
10-34-4818	.00	4,155.00	5,000.00	845.00	83.1
10-34-4819	145.29	1,528.84	500.00	( 1,028.84)	305.8
10-34-4820	.00	830.00	2,500.00	1,670.00	33.2
10-34-4850	732.65	6,329.89	3,500.00	( 2,829.89)	180.9
10-34-4900	.00	.00	158.00	158.00	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>150,441.18</b>	<b>1,710,598.50</b>	<b>1,751,487.00</b>	<b>40,888.50</b>	<b>97.7</b>
<u>FINES AND FORFEITURES</u>					
10-35-5000	16,479.68	187,103.70	150,000.00	( 37,103.70)	124.7
<b>TOTAL FINES AND FORFEITURES</b>	<b>16,479.68</b>	<b>187,103.70</b>	<b>150,000.00</b>	<b>( 37,103.70)</b>	<b>124.7</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-6100	42,832.06	406,920.20	352,000.00	( 54,920.20)	115.6
10-36-6200	.00	1.19	.00	( 1.19)	.0
10-36-6210	2,501.40	30,016.80	30,000.00	( 16.80)	100.1
10-36-6220	.00	1,209.33	5,000.00	3,790.67	24.2
10-36-6300	.00	35,843.49	25,000.00	( 10,843.49)	143.4
10-36-6500	117.30	1,802.76	2,000.00	197.24	90.1
10-36-6600	25,162.92	345,375.68	392,500.00	47,124.32	88.0
10-36-6610	.00	34,377.29	30,000.00	( 4,377.29)	114.6
10-36-6651	.00	729,007.88	.00	( 729,007.88)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>70,613.68</b>	<b>1,584,554.62</b>	<b>836,500.00</b>	<b>( 748,054.62)</b>	<b>189.4</b>
<b>TOTAL FUND REVENUE</b>	<b>1,627,313.78</b>	<b>25,957,286.97</b>	<b>23,521,570.00</b>	<b>( 2,435,716.97)</b>	<b>110.4</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-411-1030 COUNCIL COMPENSATION	6,500.00	78,000.00	78,000.00	.00	100.0
10-411-1400 EMPLOYER CONTRIBUTION - FICA	497.25	5,966.96	5,967.00	.04	100.0
10-411-2150 LOBBYING	2,000.00	19,019.55	21,000.00	1,980.45	90.6
10-411-3100 TELEPHONE	240.06	2,731.01	2,500.00	( 231.01)	109.2
10-411-4300 TRAINING	.00	1,080.00	1,400.00	320.00	77.1
10-411-4310 TRAVEL & EXPENSES	.00	13,441.23	5,200.00	( 8,241.23)	258.5
10-411-4900 OTHER FEES & SERVICES	216.86	9,584.84	6,000.00	( 3,584.84)	159.8
10-411-5100 OFFICE SUPPLIES	.00	4,183.58	2,000.00	( 2,183.58)	209.2
10-411-8180 POLICY & GOAL SETTING	.00	.00	2,500.00	2,500.00	.0
10-411-8880 COUNCIL SPECIAL FUNDS	.00	30,000.00	30,000.00	.00	100.0
TOTAL LEGISLATIVE	9,454.17	164,007.17	154,567.00	( 9,440.17)	106.1
<u>JUDICIAL</u>					
10-412-1010 REGULAR SALARIES	2,400.00	30,228.34	47,140.00	16,911.66	64.1
10-412-1060 OVERTIME	.00	90.00	.00	( 90.00)	.0
10-412-1300 PAYROLL COSTS (BENEFITS)	1,011.65	12,377.00	22,244.00	9,867.00	55.6
10-412-1400 EMPLOYER CONTRIBUTION - FICA	36.34	444.55	684.00	239.45	65.0
10-412-2460 BANK FEES	317.25	3,920.01	3,000.00	( 920.01)	130.7
10-412-2700 LAW ENFORCEMENT SERVICES	.00	7,733.15	11,000.00	3,266.85	70.3
10-412-2800 MUNICIPAL COURT JUDGE	3,000.00	36,795.00	36,000.00	( 795.00)	102.2
10-412-2810 PROSECUTING ATTORNEY	1,500.00	16,350.00	16,800.00	450.00	97.3
10-412-3210 SOFTWARE MAINTENANCE	.00	13,200.00	6,700.00	( 6,500.00)	197.0
10-412-4200 MEMBERSHIPS	.00	100.00	50.00	( 50.00)	200.0
10-412-4300 TRAINING	.00	77.00	400.00	323.00	19.3
10-412-4310 TRAVEL & EXPENSES	.00	205.00	100.00	( 105.00)	205.0
10-412-4400 PRINTING & BINDING	.00	229.00	2,000.00	1,771.00	11.5
10-412-4900 OTHER FEES & SERVICES	.00	2,493.18	3,000.00	506.82	83.1
10-412-5100 OFFICE SUPPLIES	.00	171.68	500.00	328.32	34.3
10-412-6100 OFFICE EQUIPMENT	.00	2,499.00	.00	( 2,499.00)	.0
TOTAL JUDICIAL	8,265.24	126,912.91	149,618.00	22,705.09	84.8

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLERK</u>					
10-414-1010 REGULAR SALARIES	11,630.76	145,586.51	151,673.00	6,086.49	96.0
10-414-1060 OVERTIME	.00	90.00	.00	( 90.00)	.0
10-414-1300 PAYROLL COSTS (BENEFITS)	4,197.77	53,941.78	52,205.00	( 1,736.78)	103.3
10-414-1400 EMPLOYER CONTRIBUTION - FICA	166.90	2,058.37	1,837.00	( 221.37)	112.1
10-414-2500 CODIFICATION SERVICES	.00	3,847.10	4,100.00	252.90	93.8
10-414-4200 MEMBERSHIPS	.00	565.70	400.00	( 165.70)	141.4
10-414-4300 TRAINING	.00	1,871.25	1,000.00	( 871.25)	187.1
10-414-4310 TRAVEL & EXPENSES	.00	2,641.20	2,200.00	( 441.20)	120.1
10-414-4400 PRINTING & BINDING	.00	.00	100.00	100.00	.0
10-414-4410 PUBLICATION OF LEGAL NOTICES	30.80	3,138.96	1,000.00	( 2,138.96)	313.9
10-414-4420 RECORDING FEES	1,086.00	3,110.75	1,000.00	( 2,110.75)	311.1
10-414-4900 OTHER FEES & SERVICES	25.00	156.17	500.00	343.83	31.2
10-414-5100 OFFICE SUPPLIES	.00	2,397.71	200.00	( 2,197.71)	1198.9
10-414-5200 COMPUTER SOFTWARE	4,039.45	28,263.45	2,500.00	( 25,763.45)	1130.5
<b>TOTAL CLERK</b>	<b>21,176.68</b>	<b>247,668.95</b>	<b>218,715.00</b>	<b>( 28,953.95)</b>	<b>113.2</b>
<u>ADMINISTRATION</u>					
10-415-1010 REGULAR SALARIES	105,892.11	1,341,736.13	1,454,377.00	112,640.87	92.3
10-415-1040 PART-TIME SALARIES	7,578.75	116,671.62	72,478.00	( 44,193.62)	161.0
10-415-1060 OVERTIME	.00	313.47	500.00	186.53	62.7
10-415-1300 PAYROLL COSTS (BENEFITS)	38,551.99	478,144.09	497,185.00	19,040.91	96.2
10-415-1400 EMPLOYER CONTRIBUTION - FICA	2,099.79	28,932.53	26,640.00	( 2,292.53)	108.6
10-415-2210 ENGINEERING SERVICES	.00	400.00	2,500.00	2,100.00	16.0
10-415-2470 ARCHIVING SERVICES	.00	31,543.21	10,000.00	( 21,543.21)	315.4
10-415-2600 PERSONNEL SERVICES	11,475.91	61,055.14	73,500.00	12,444.86	83.1
10-415-2920 PUBLIC WEB PAGE	10,892.98	132,759.16	123,800.00	( 8,959.16)	107.2
10-415-2930 CHANNEL 8 - CABLE CASTING	6,560.00	29,500.25	21,500.00	( 8,000.25)	137.2
10-415-2980 ECONOMIC DEVELOPMENT PROGRAM	8,093.84	117,805.59	175,000.00	57,194.41	67.3
10-415-3100 TELEPHONE	641.60	8,200.00	8,000.00	( 200.00)	102.5
10-415-3210 SOFTWARE MAINTENANCE	4,105.53	4,105.53	.00	( 4,105.53)	.0
10-415-4200 MEMBERSHIPS	1,725.00	4,786.00	4,500.00	( 286.00)	106.4
10-415-4210 SUBSCRIPTIONS	43.31	1,120.52	500.00	( 620.52)	224.1
10-415-4300 TRAINING	.00	6,703.06	9,600.00	2,896.94	69.8
10-415-4310 TRAVEL & EXPENSES	266.24	10,034.01	15,650.00	5,615.99	64.1
10-415-4400 PRINTING & BINDING	.00	.00	2,500.00	2,500.00	.0
10-415-4900 OTHER FEES & SERVICES	3,134.80	28,029.74	5,000.00	( 23,029.74)	560.6
10-415-5100 OFFICE SUPPLIES	894.13	21,725.63	6,500.00	( 15,225.63)	334.2
10-415-5200 COMPUTER SOFTWARE	13.13	1,868.49	2,500.00	631.51	74.7
10-415-8140 CONTRIBUTION TO HUMANE SOCIETY	.00	.00	700.00	700.00	.0
10-415-8190 CHAMBER OF COMMERCE SUPPORT	15,000.00	65,000.00	50,000.00	( 15,000.00)	130.0
10-415-8191 CHAMBER OF COMMERCE - ECO DEVO	60,000.00	60,000.00	.00	( 60,000.00)	.0
10-415-8200 SUSTAINABILITY PROGRAMMING	6,002.28	86,039.28	118,000.00	31,960.72	72.9
<b>TOTAL ADMINISTRATION</b>	<b>282,971.39</b>	<b>2,636,473.45</b>	<b>2,680,930.00</b>	<b>44,456.55</b>	<b>98.3</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-416-1010	REGULAR SALARIES	25,096.84	319,796.82	312,886.00 ( 6,910.82)	102.2
10-416-1040	PART-TIME SALARIES	5,556.86	72,281.78	108,191.00	35,909.22 66.8
10-416-1060	OVERTIME	.00	316.95	500.00	183.05 63.4
10-416-1300	PAYROLL COSTS (BENEFITS)	9,853.41	110,449.24	111,197.00	747.76 99.3
10-416-1400	EMPLOYER CONTRIBUTION - FICA	790.86	10,188.82	12,821.00	2,632.18 79.5
10-416-2400	AUDITING SERVICES	.00	35,568.75	45,000.00	9,431.25 79.0
10-416-2490	INVESTMENT FEES	818.63	9,554.71	11,000.00	1,445.29 86.9
10-416-2650	PROFESSIONAL SERVICES	1,912.50	17,775.00	15,000.00 ( 2,775.00)	118.5
10-416-3100	TELEPHONE	70.20	823.60	3,000.00	2,176.40 27.5
10-416-3210	SOFTWARE MAINTENANCE	26,744.40	50,740.28	29,750.00 ( 20,990.28)	170.6
10-416-4200	MEMBERSHIPS	10.00	1,446.00	2,000.00	554.00 72.3
10-416-4210	SUBSCRIPTIONS	.00	969.88	1,000.00	30.12 97.0
10-416-4300	TRAINING	.00	350.00	3,000.00	2,650.00 11.7
10-416-4310	TRAVEL & EXPENSES	1,372.99	1,662.44	4,300.00	2,637.56 38.7
10-416-4900	OTHER FEES & SERVICES	.00	273.95	1,000.00	726.05 27.4
10-416-5100	OFFICE SUPPLIES	2,402.53	6,932.54	8,000.00	1,067.46 86.7
	TOTAL FINANCE	74,629.22	639,130.76	668,645.00	29,514.24 95.6
<u>COMMUNICATIONS</u>					
10-418-1010	REGULAR SALARIES	28,941.22	349,001.20	320,604.00 ( 28,397.20)	108.9
10-418-1040	PART-TIME SALARIES	.00	22,714.33	37,000.00	14,285.67 61.4
10-418-1060	OVERTIME	.00	170.68	500.00	329.32 34.1
10-418-1300	PAYROLL COSTS (BENEFITS)	11,605.75	150,698.39	150,187.00 ( 511.39)	100.3
10-418-1400	EMPLOYER CONTRIBUTION - FICA	585.39	6,932.03	7,487.00	554.97 92.6
10-418-2650	PROFESSIONAL SERVICES	11,000.00	48,565.60	86,000.00	37,434.40 56.5
10-418-2920	WEBSITE & DIGITAL APPLICATIONS	.00	23,272.43	28,050.00	4,777.57 83.0
10-418-4200	MEMBERSHIPS	.00	.00	200.00	200.00 .0
10-418-4210	SUBSCRIPTIONS	.00	132.99	200.00	67.01 66.5
10-418-4300	TRAINING	70.50	292.50	2,400.00	2,107.50 12.2
10-418-4310	TRAVEL & EXPENSES	.00	26.63	3,500.00	3,473.37 .8
10-418-4400	PRINTING & BINDING	103.51	48,535.77	69,000.00	20,464.23 70.3
10-418-4500	POSTAGE	1,430.22	5,631.57	10,000.00	4,368.43 56.3
10-418-4900	OTHER FEES & SERVICES	.00	380.30	3,000.00	2,619.70 12.7
10-418-5100	OFFICE SUPPLIES	.00	7,748.35	10,000.00	2,251.65 77.5
	TOTAL COMMUNICATIONS	53,736.59	664,102.77	728,128.00	64,025.23 91.2
<u>LEGAL SERVICES</u>					
10-419-2100	LEGAL SERVICES - GENERAL	53,093.61	280,302.17	170,000.00 ( 110,302.17)	164.9
10-419-2140	LEGAL - SPECIAL COUNSEL	62,402.53	348,027.73	750,000.00	401,972.27 46.4
	TOTAL LEGAL SERVICES	115,496.14	628,329.90	920,000.00	291,670.10 68.3

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-421-2700	225,585.63	2,758,548.75	2,767,881.00	9,332.25	99.7
10-421-2705	9,857.25	108,265.27	105,751.00	( 2,514.27)	102.4
10-421-2710	.00	195,157.78	195,158.00	.22	100.0
10-421-3105	500.00	6,000.00	6,500.00	500.00	92.3
10-421-3110	216.24	2,678.81	3,600.00	921.19	74.4
10-421-3220	238.00	4,193.43	5,000.00	806.57	83.9
10-421-5100	223.95	3,089.76	2,000.00	( 1,089.76)	154.5
10-421-6100	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PUBLIC SAFETY</b>	<b>236,621.07</b>	<b>3,077,933.80</b>	<b>3,086,890.00</b>	<b>8,956.20</b>	<b>99.7</b>
<u>PLANNING &amp; BUILDING</u>					
10-424-1010	25,846.14	331,498.30	362,392.00	30,893.70	91.5
10-424-1060	.00	.00	250.00	250.00	.0
10-424-1300	8,466.32	113,582.91	121,743.00	8,160.09	93.3
10-424-1400	379.74	5,091.90	5,258.00	166.10	96.8
10-424-2300	270.00	5,820.00	20,000.00	14,180.00	29.1
10-424-2340	84,389.16	839,879.52	662,500.00	( 177,379.52)	126.8
10-424-2760	1,380.00	27,772.45	22,000.00	( 5,772.45)	126.2
10-424-4200	.00	828.00	1,750.00	922.00	47.3
10-424-4210	.00	.00	1,500.00	1,500.00	.0
10-424-4300	37.49	1,900.49	3,000.00	1,099.51	63.4
10-424-4310	.00	89.00	5,500.00	5,411.00	1.6
10-424-5100	58.59	1,807.31	2,750.00	942.69	65.7
10-424-5200	.00	227.25	500.00	272.75	45.5
<b>TOTAL PLANNING &amp; BUILDING</b>	<b>120,827.44</b>	<b>1,328,497.13</b>	<b>1,209,143.00</b>	<b>( 119,354.13)</b>	<b>109.9</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
10-426-1010	REGULAR SALARIES	87,264.76	1,284,671.08	1,403,846.00	119,174.92 91.5
10-426-1040	PART-TIME SALARIES	33,740.02	485,954.11	451,000.00 ( 34,954.11)	107.8
10-426-1050	ON-CALL WAGES	560.00	7,200.00	7,300.00	100.00 98.6
10-426-1060	OVERTIME	353.36	19,817.04	10,000.00 ( 9,817.04)	198.2
10-426-1300	PAYROLL COSTS (BENEFITS)	43,293.12	561,216.99	563,905.00	2,688.01 99.5
10-426-1400	EMPLOYER CONTRIBUTION - FICA	3,089.15	56,725.75	63,063.00	6,337.25 90.0
10-426-2210	ENGINEERING SERVICES	.00	5,220.00	10,000.00	4,780.00 52.2
10-426-2270	COURT MANAGEMENT	.00	7,175.77	8,000.00	824.23 89.7
10-426-2290	AQUATICS PROGRAMMING	.00	7,503.14	5,000.00 ( 2,503.14)	150.1
10-426-2650	PROFESSIONAL SERVICES	1,398.00	20,296.30	11,000.00 ( 9,296.30)	184.5
10-426-2890	MEDIA SERVICES	.00	21,269.64	30,000.00	8,730.36 70.9
10-426-2940	COMMUNITY PROJECTS/PROGRAMS	6,523.79	311,852.11	360,000.00	48,147.89 86.6
10-426-2941	COMMUNITY VOLUNTEER PROJECTS	.00	13,646.73	20,000.00	6,353.27 68.2
10-426-2942	YOUTH LEADERSHIP COUNCIL	( 25.00)	5,063.86	5,000.00 ( 63.86)	101.3
10-426-2943	PARC	.00	2,538.35	5,000.00	2,461.65 50.8
10-426-2944	CAPS	.00	3,396.46	5,000.00	1,603.54 67.9
10-426-2945	OSAC	.00	606.41	5,000.00	4,393.59 12.1
10-426-2946	ACES	.00	4,925.52	5,000.00	74.48 98.5
10-426-3100	TELEPHONE	1,068.51	12,620.97	14,500.00	1,879.03 87.0
10-426-3110	UTILITIES	11,204.56	71,465.19	67,000.00 ( 4,465.19)	106.7
10-426-3140	WATER	369.17	31,834.47	48,500.00	16,665.53 65.6
10-426-3150	ELECTRICITY	6,269.92	78,227.96	105,000.00	26,772.04 74.5
10-426-3151	EV CHARGING STATION ELECTRIC	.00	.00	1,000.00	1,000.00 .0
10-426-3210	SOFTWARE MAINTENANCE	350.12	32,914.97	54,500.00	21,585.03 60.4
10-426-3220	MAINTENANCE - BUILDING	79,167.23	323,578.08	255,500.00 ( 68,078.08)	126.7
10-426-3221	EV CHARGING STATION - MAINT	.00	.00	4,300.00	4,300.00 .0
10-426-3222	ART & HISTORY PROJECTS	13,914.96	48,365.66	50,000.00	1,634.34 96.7
10-426-3330	MAINTENANCE - PARKS & MEDIANS	16,541.24	451,907.55	540,000.00	88,092.45 83.7
10-426-3480	MAINTENANCE - SWIMMING POOL	.00	70,934.33	45,000.00 ( 25,934.33)	157.6
10-426-3485	DOWNTOWN PLAZA FOUNTAIN	8,896.05	11,149.85	.00 ( 11,149.85)	.0
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	3,345.00	5,051.20	5,000.00 ( 51.20)	101.0
10-426-4200	MEMBERSHIPS	.00	7,150.66	5,500.00 ( 1,650.66)	130.0
10-426-4300	TRAINING	1,300.00	9,976.75	10,600.00	623.25 94.1
10-426-4310	TRAVEL & EXPENSES	.00	6,006.17	14,600.00	8,593.83 41.1
10-426-4700	RECREATION PROGRAMMING	6,379.91	115,769.63	165,000.00	49,230.37 70.2
10-426-4900	OTHER FEES & SERVICES	188.58	10,219.85	7,500.00 ( 2,719.85)	136.3
10-426-5100	OFFICE SUPPLIES	3,241.98	46,208.05	12,500.00 ( 33,708.05)	369.7
10-426-5120	FUEL & MAINTENANCE	2,387.16	19,506.21	24,500.00	4,993.79 79.6
10-426-5160	UNIFORMS & SUPPLIES	1,060.00	7,956.81	8,000.00	43.19 99.5
10-426-5220	TOOLS & SMALL EQUIPMENT	83.12	3,047.34	4,000.00	952.66 76.2
10-426-8262	YARD WASTE SITE	15,207.24	94,210.59	110,000.00	15,789.41 85.7
	TOTAL PARKS & RECREATION	347,171.95	4,277,181.55	4,523,614.00	246,432.45 94.6

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-430-1010	92,385.94	1,189,629.43	1,170,277.00	( 19,352.43)	101.7
10-430-1040	.00	.00	36,050.00	36,050.00	.0
10-430-1050	560.00	7,220.00	7,300.00	80.00	98.9
10-430-1060	4,175.05	82,125.35	57,475.00	( 24,650.35)	142.9
10-430-1300	37,270.82	491,184.07	498,115.00	6,930.93	98.6
10-430-1400	1,389.01	18,307.00	20,666.00	2,359.00	88.6
10-430-2210	1,725.00	27,125.00	40,000.00	12,875.00	67.8
10-430-2240	7,025.92	27,613.67	31,000.00	3,386.33	89.1
10-430-2760	3,990.01	7,850.12	20,000.00	12,149.88	39.3
10-430-3100	134.13	2,753.42	2,250.00	( 503.42)	122.4
10-430-3150	15,129.98	147,441.48	150,000.00	2,558.52	98.3
10-430-3180	12,788.63	45,138.72	82,500.00	37,361.28	54.7
10-430-3181	5,325.00	32,950.57	45,000.00	12,049.43	73.2
10-430-3210	.00	1,069.88	2,500.00	1,430.12	42.8
10-430-3420	42,412.65	394,473.91	415,000.00	20,526.09	95.1
10-430-3440	.00	35,055.76	45,000.00	9,944.24	77.9
10-430-4200	75.00	818.00	1,500.00	682.00	54.5
10-430-4300	58.76	4,060.31	3,900.00	( 160.31)	104.1
10-430-4310	371.27	1,011.87	5,150.00	4,138.13	19.7
10-430-4400	.00	.00	500.00	500.00	.0
10-430-4900	236.91	3,680.02	6,400.00	2,719.98	57.5
10-430-5100	87.08	7,468.28	10,500.00	3,031.72	71.1
10-430-5120	1,325.62	21,696.10	36,000.00	14,303.90	60.3
10-430-5130	615.08	23,243.78	175,000.00	151,756.22	13.3
10-430-5160	369.08	5,829.88	10,000.00	4,170.12	58.3
10-430-5220	411.39	36,079.89	8,000.00	( 28,079.89)	451.0
10-430-5620	.00	86,689.67	180,000.00	93,310.33	48.2
<b>TOTAL PUBLIC WORKS</b>	<b>227,862.33</b>	<b>2,700,516.18</b>	<b>3,060,083.00</b>	<b>359,566.82</b>	<b>88.3</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
10-490-1420	WORKER'S COMP INSURANCE	50,006.88	93,232.61	42,000.00 (	51,232.61) 222.0
10-490-2250	DTS PARKING AND COMMON AREAS	4,489.68	43,232.16	65,000.00	21,767.84 66.5
10-490-2420	TREASURER'S COLLECTION FEES	6,969.52	120,777.81	115,000.00 (	5,777.81) 105.0
10-490-2510	PAYING AGENT FEE - COPS	.00	5,000.00	5,000.00	.00 100.0
10-490-2650	PROFESSIONAL SERVICES	2,718.95	31,764.95	120,000.00	88,235.05 26.5
10-490-3100	TELEPHONE	2,672.22	26,848.25	23,000.00 (	3,848.25) 116.7
10-490-3105	OFFICE LEASE	.00	279,871.43	267,500.00 (	12,371.43) 104.6
10-490-3110	UTILITIES	11,539.96	113,186.41	184,500.00	71,313.59 61.4
10-490-3130	HOLIDAY LIGHTING	82,990.00	82,990.00	100,000.00	17,010.00 83.0
10-490-3151	ELECTRICITY - EV CHARGING STAT	.00	549.22	250.00 (	299.22) 219.7
10-490-3210	SOFTWARE MAINTENANCE	534.48	20,895.43	40,000.00	19,104.57 52.2
10-490-3220	MAINTENANCE - BUILDING	5,347.96	93,660.64	74,250.00 (	19,410.64) 126.1
10-490-3221	EV CHARGING STATION - MAINT	6,317.50	8,967.50	14,000.00	5,032.50 64.1
10-490-4200	MEMBERSHIPS	10,878.96	46,347.92	41,000.00 (	5,347.92) 113.0
10-490-4400	PRINTING & BINDING	.00	.00	1,000.00	1,000.00 .0
10-490-4500	POSTAGE & METER	182.58	6,317.19	8,000.00	1,682.81 79.0
10-490-4600	INSURANCE	14,455.98	219,812.33	179,400.00 (	40,412.33) 122.5
10-490-4900	OTHER FEES & SERVICES	3,670.00	81,251.49	50,000.00 (	31,251.49) 162.5
10-490-5100	SUPPLIES	1,789.08	18,462.78	16,500.00 (	1,962.78) 111.9
10-490-5120	FUEL & MAINTENANCE	714.25	4,817.74	6,000.00	1,182.26 80.3
10-490-5200	COMPUTER SOFTWARE	995.69	32,259.22	24,000.00 (	8,259.22) 134.4
10-490-6100	OFFICE EQUIPMENT	2,987.71	18,075.08	21,000.00	2,924.92 86.1
10-490-7750	COPS PAYMENT - 2019 COPS	.00	295,000.00	295,000.00	.00 100.0
10-490-7760	COPS INTEREST - 2019 COPS	.00	83,566.00	83,566.00	.00 100.0
10-490-7770	COPS PAYMENT - 2020 COPS	.00	215,000.00	215,000.00	.00 100.0
10-490-7780	COPS INTEREST - 2020 COPS	.00	60,833.00	60,833.00	.00 100.0
10-490-8002	STC PUBLIC IMP REIMB-BUILD TAX	.00	918,733.24	875,000.00 (	43,733.24) 105.0
10-490-8003	STC PUBLIC IMP-PERMIT&PLAN CHK	.00	337,438.53	745,000.00	407,561.47 45.3
10-490-8004	STC SALES TAX REV SHARE-LOUISV	.00	76,053.80	65,000.00 (	11,053.80) 117.0
10-490-8112	SYSTEM DEVELOPMENT FEE REBATE	.00	.00	460,000.00	460,000.00 .0
10-490-8521	MARSH FIRE - OUT OF POCKET EXP	.00	8,975.00	.00 (	8,975.00) .0
10-490-8530	MARSHALL FIRE - USE TAX REBATE	.00	24,229.67	205,000.00	180,770.33 11.8
10-490-8531	MARSH FIRE-PERMIT&PLAN CK REBT	.00	10,194.73	100,000.00	89,805.27 10.2
10-490-9420	TRANSFER TO CAPITAL IMPRV FUND	.00	2,000,000.00	3,350,000.00	1,350,000.00 59.7
	<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>209,261.40</b>	<b>5,378,344.13</b>	<b>7,851,799.00</b>	<b>2,473,454.87 68.5</b>
<u>LIBRARY</u>					
10-491-4140	LIBRARY CONTRIBUTION	.00	452,048.29	452,000.00 (	48.29) 100.0
	<b>TOTAL LIBRARY</b>	<b>.00</b>	<b>452,048.29</b>	<b>452,000.00 (</b>	<b>48.29) 100.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>1,707,473.62</b>	<b>22,321,146.99</b>	<b>25,704,132.00</b>	<b>3,382,985.01 86.8</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 80,159.84)</b>	<b>3,636,139.98</b>	<b>( 2,182,562.00)</b>	<b>( 5,818,701.98) 166.6</b>

TOWN OF SUPERIOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SURA STC PROPERTY TAX REV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>TAXES</u>						
22-31-1120	PROPERTY TAXES FOR DEBT SVC	2,774.89	7,119,154.68	7,365,000.00	245,845.32	96.7
22-31-1200	SPECIFIC OWNERSHIP TAXES	7,658.36	82,487.04	81,000.00	( 1,487.04)	101.8
	TOTAL TAXES	10,433.25	7,201,641.72	7,446,000.00	244,358.28	96.7
<u>MISCELLANEOUS REVENUE</u>						
22-36-6100	INTEREST EARNINGS	.00	454.57	1,000.00	545.43	45.5
	TOTAL MISCELLANEOUS REVENUE	.00	454.57	1,000.00	545.43	45.5
	TOTAL FUND REVENUE	10,433.25	7,202,096.29	7,447,000.00	244,903.71	96.7

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SURA STC PROPERTY TAX REV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
22-415-2420	16.14	105,970.51	102,700.00	( 3,270.51)	103.2
22-415-2460	9.00	144.00	100.00	( 44.00)	144.0
22-415-7980	( 588.80)	3,671,700.24	4,479,587.00	807,886.76	82.0
22-415-7981	6,693.93	1,482,104.55	1,418,437.00	( 63,667.55)	104.5
22-415-7982	1,655.82	352,645.42	422,188.00	69,542.58	83.5
22-415-7983	703.88	166,346.46	54,056.00	( 112,290.46)	307.7
22-415-7984	( 45.43)	282,775.96	249,659.00	( 33,116.96)	113.3
22-415-7985	( 28.53)	177,829.46	165,804.00	( 12,025.46)	107.3
22-415-7987	( 17.87)	111,245.00	99,812.00	( 11,433.00)	111.5
22-415-7988	( 8.80)	54,962.74	59,785.00	4,822.26	91.9
22-415-7991	.00	374,657.50	256,043.00	( 118,614.50)	146.3
22-415-7992	.00	89,562.82	113,348.00	23,785.18	79.0
22-415-7993	.00	75,066.31	25,481.00	( 49,585.31)	294.6
TOTAL ADMINISTRATION	8,389.34	6,945,010.97	7,447,000.00	501,989.03	93.3
TOTAL FUND EXPENDITURES	8,389.34	6,945,010.97	7,447,000.00	501,989.03	93.3
NET REVENUE OVER EXPENDITURES	2,043.91	257,085.32	.00	( 257,085.32)	.0

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

OPEN SPACE 2006 DEBT SVC FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
31-31-1300 GENERAL SALES TAX	.00	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
<b>TOTAL TAXES</b>	<b>.00</b>	<b>660,000.00</b>	<b>660,000.00</b>	<b>.00</b>	<b>100.0</b>
<u>MISCELLANEOUS REVENUE</u>					
31-36-6100 INTEREST EARNINGS	590.07	12,328.83	5,000.00	( 7,328.83)	246.6
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>590.07</b>	<b>12,328.83</b>	<b>5,000.00</b>	<b>( 7,328.83)</b>	<b>246.6</b>
<b>TOTAL FUND REVENUE</b>	<b>590.07</b>	<b>672,328.83</b>	<b>665,000.00</b>	<b>( 7,328.83)</b>	<b>101.1</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

OPEN SPACE 2006 DEBT SVC FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPEN SPACE</u>					
31-471-2460 BANK FEES	.00	400.00	1,000.00	600.00	40.0
31-471-7610 NOTE PRINCIPAL - SERIES 2015	.00	380,000.00	380,000.00	.00	100.0
31-471-7620 NOTE INTEREST - SERIES 2015	.00	12,470.00	12,470.00	.00	100.0
31-471-7820 BOND INTEREST - 2020 BONDS	.00	266,250.00	266,250.00	.00	100.0
TOTAL OPEN SPACE	.00	659,120.00	659,720.00	600.00	99.9
TOTAL FUND EXPENDITURES	.00	659,120.00	659,720.00	600.00	99.9
NET REVENUE OVER EXPENDITURES	590.07	13,208.83	5,280.00	( 7,928.83)	250.2

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

2025 CIP DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
36-31-1300 GENERAL SALES TAX	120,529.85	1,183,449.97	1,400,000.00	216,550.03	84.5
36-31-1310 USE TAX--VEHICLE	11,673.69	124,088.17	130,000.00	5,911.83	95.5
36-31-1320 USE TAX--BUILDING	9,388.35	212,136.35	100,000.00	( 112,136.35)	212.1
<b>TOTAL TAXES</b>	<b>141,591.89</b>	<b>1,519,674.49</b>	<b>1,630,000.00</b>	<b>110,325.51</b>	<b>93.2</b>
<u>MISCELLANEOUS REVENUE</u>					
36-36-6100 INTEREST EARNINGS	2,167.80	19,983.53	.00	( 19,983.53)	.0
36-36-6810 BOND PROCEEDS	( 6,250.00)	317,003.10	330,000.00	12,996.90	96.1
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>( 4,082.20)</b>	<b>336,986.63</b>	<b>330,000.00</b>	<b>( 6,986.63)</b>	<b>102.1</b>
<b>TOTAL FUND REVENUE</b>	<b>137,509.69</b>	<b>1,856,661.12</b>	<b>1,960,000.00</b>	<b>103,338.88</b>	<b>94.7</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

2025 CIP DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>NON-DEPARTMENTAL EXPENDITURES</u>						
36-490-2430	PAYING AGENT FEES	.00	.00	1,000.00	1,000.00	.0
36-490-2450	BOND ISSUANCE COSTS	.00	317,003.10	330,000.00	12,996.90	96.1
36-490-2460	BANK FEES	.00	.00	1,000.00	1,000.00	.0
36-490-7790	BOND PRINCIPAL - 2025 BONDS	.00	490,000.00	490,000.00	.00	100.0
36-490-7800	BOND INTEREST - 2025 BONDS	.00	400,400.90	400,401.00	.10	100.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	1,207,404.00	1,222,401.00	14,997.00	98.8
	TOTAL FUND EXPENDITURES	.00	1,207,404.00	1,222,401.00	14,997.00	98.8
	NET REVENUE OVER EXPENDITURES	137,509.69	649,257.12	737,599.00	88,341.88	88.0

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CAPITAL IMPROVEMENTS PRGM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
42-31-1300 GENERAL SALES TAX	114,790.34	1,383,738.11	1,358,298.00	( 25,440.11)	101.9
42-31-1310 USE TAX--VEHICLE	11,117.80	127,033.43	122,000.00	( 5,033.43)	104.1
42-31-1320 USE TAX--BUILDING	8,941.28	202,034.60	115,000.00	( 87,034.60)	175.7
<b>TOTAL TAXES</b>	<b>134,849.42</b>	<b>1,712,806.14</b>	<b>1,595,298.00</b>	<b>( 117,508.14)</b>	<b>107.4</b>
<u>MISCELLANEOUS REVENUE</u>					
42-36-6100 INTEREST EARNINGS	6,195.02	41,833.37	9,000.00	( 32,833.37)	464.8
42-36-6300 GRANTS	4,038.44	1,592,849.89	2,019,565.00	426,715.11	78.9
42-36-6651 MARSHALL FIRE-FEMA REIMBURSE	.00	1,458,963.43	.00	( 1,458,963.43)	.0
42-36-6700 SALE OF ASSETS	.00	8,567.21	5,000.00	( 3,567.21)	171.3
42-36-6840 PARK FEE	.00	12,000.00	51,000.00	39,000.00	23.5
42-36-6841 SCHOOL IMPACT FEE	.00	5,880.00	25,000.00	19,120.00	23.5
42-36-6910 TRANSFER FROM GENERAL FUND	.00	2,000,000.00	3,350,000.00	1,350,000.00	59.7
42-36-6973 TRANS FROM MARSHALL FIRE RECOV	.00	.00	960,000.00	960,000.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>10,233.46</b>	<b>5,120,093.90</b>	<b>6,419,565.00</b>	<b>1,299,471.10</b>	<b>79.8</b>
<b>TOTAL FUND REVENUE</b>	<b>145,082.88</b>	<b>6,832,900.04</b>	<b>8,014,863.00</b>	<b>1,181,962.96</b>	<b>85.3</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CAPITAL IMPROVEMENTS PRGM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
42-426-3470	.00	15,385.92	50,000.00	34,614.08	30.8
42-426-6040	56,875.97	60,039.85	65,000.00	4,960.15	92.4
42-426-6290	25,648.08	191,644.01	230,000.00	38,355.99	83.3
42-426-6300	.00	85,139.20	60,000.00	( 25,139.20)	141.9
42-426-6416	1,078.00	16,065.47	50,000.00	33,934.53	32.1
42-426-6421	18,148.44	315,568.63	625,000.00	309,431.37	50.5
42-426-6423	6,359.64	8,519.64	15,000.00	6,480.36	56.8
42-426-6492	.00	94,589.25	100,000.00	5,410.75	94.6
42-426-6493	.00	.00	100,000.00	100,000.00	.0
42-426-6494	23,738.35	198,714.50	295,000.00	96,285.50	67.4
42-426-6520	.00	39,825.52	75,000.00	35,174.48	53.1
42-426-6521	.00	.00	75,000.00	75,000.00	.0
42-426-6522	.00	386.16	25,000.00	24,613.84	1.5
42-426-6530	.00	78,126.90	75,000.00	( 3,126.90)	104.2
42-426-6533	.00	18,024.87	30,000.00	11,975.13	60.1
42-426-6560	35,000.00	35,857.06	35,000.00	( 857.06)	102.5
42-426-6989	840.00	67,261.96	70,000.00	2,738.04	96.1
<b>TOTAL PARKS &amp; RECREATION</b>	<b>167,688.48</b>	<b>1,225,148.94</b>	<b>1,975,000.00</b>	<b>749,851.06</b>	<b>62.0</b>
<u>PUBLIC WORKS AND UTILITIES</u>					
42-430-6244	.00	90,998.00	60,000.00	( 30,998.00)	151.7
42-430-6300	30,701.50	46,103.00	75,000.00	28,897.00	61.5
42-430-6421	18,148.44	315,568.62	625,000.00	309,431.38	50.5
42-430-6599	8,012.67	160,233.19	300,000.00	139,766.81	53.4
42-430-6605	360,272.72	2,888,108.51	3,150,000.00	261,891.49	91.7
42-430-6613	71,953.11	1,252,404.60	1,400,000.00	147,595.40	89.5
42-430-6642	11,345.32	11,345.32	.00	( 11,345.32)	.0
42-430-6645	.00	.00	200,000.00	200,000.00	.0
42-430-6650	14,765.00	14,765.00	25,000.00	10,235.00	59.1
<b>TOTAL PUBLIC WORKS AND UTILITIES</b>	<b>515,198.76</b>	<b>4,779,526.24</b>	<b>5,835,000.00</b>	<b>1,055,473.76</b>	<b>81.9</b>
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
42-490-6010	.00	.00	50,000.00	50,000.00	.0
42-490-6021	14,201.56	14,201.56	20,000.00	5,798.44	71.0
42-490-6100	907.50	10,270.95	50,000.00	39,729.05	20.5
42-490-6140	200.00	7,033.41	20,000.00	12,966.59	35.2
42-490-6402	8,255.40	13,781.95	30,000.00	16,218.05	45.9
42-490-6546	.00	1,221,888.97	1,300,000.00	78,111.03	94.0
42-490-6900	.00	549,971.46	550,000.00	28.54	100.0
42-490-6991	19,430.83	142,502.81	225,000.00	82,497.19	63.3
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>42,995.29</b>	<b>1,959,651.11</b>	<b>2,245,000.00</b>	<b>285,348.89</b>	<b>87.3</b>

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CAPITAL IMPROVEMENTS PRGM FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	725,882.53	7,964,326.29	10,055,000.00	2,090,673.71	79.2
NET REVENUE OVER EXPENDITURES	( 580,799.65)	( 1,131,426.25)	( 2,040,137.00)	( 908,710.75)	( 55.5)

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SMID PUBLIC IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
45-31-1130	PROPERTY TAXES FOR ADMIN EXP	( 1,973.98)	123,381.81	120,000.00	( 3,381.81) 102.8
45-31-1140	PROPERTY TAXES FOR MAINT	( 970.13)	550,364.56	534,000.00	( 16,364.56) 103.1
45-31-1200	SPECIFIC OWNERSHIP TAXES	2,846.95	31,003.10	34,000.00	2,996.90 91.2
	<b>TOTAL TAXES</b>	<b>( 97.16)</b>	<b>704,749.47</b>	<b>688,000.00</b>	<b>( 16,749.47) 102.4</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
45-33-3710	HIGHWAY SIGNAL MAINTENANCE FEE	.00	.00	36,696.00	36,696.00 .0
	<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>.00</b>	<b>.00</b>	<b>36,696.00</b>	<b>36,696.00 .0</b>
<u>MISCELLANEOUS REVENUE</u>					
45-36-6100	INTEREST EARNINGS	7,564.35	79,824.12	73,000.00	( 6,824.12) 109.4
45-36-6300	GRANT REVENUE	.00	.00	500,000.00	500,000.00 .0
45-36-6651	MARSHALL FIRE - FEMA REIMBURSE	.00	87,805.18	.00	( 87,805.18) .0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,564.35</b>	<b>167,629.30</b>	<b>573,000.00</b>	<b>405,370.70 29.3</b>
	<b>TOTAL FUND REVENUE</b>	<b>7,467.19</b>	<b>872,378.77</b>	<b>1,297,696.00</b>	<b>425,317.23 67.2</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SMID PUBLIC IMPROVEMENTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
45-415-2420	( 39.30)	10,100.09	10,000.00	( 100.09)	101.0
45-415-2650	15,889.13	190,670.00	190,670.00	.00	100.0
45-415-4600	.00	250.00	.00	( 250.00)	.0
TOTAL ADMINISTRATION	15,849.83	201,020.09	200,670.00	( 350.09)	100.2
<u>PARKS, RECREATION &amp; OPEN SPACE</u>					
45-426-3140	124.93	24,898.12	34,750.00	9,851.88	71.7
45-426-3450	17,017.67	208,130.11	226,500.00	18,369.89	91.9
TOTAL PARKS, RECREATION & OPEN SPACE	17,142.60	233,028.23	261,250.00	28,221.77	89.2
<u>TRANSPORTATION</u>					
45-430-2240	.00	6,397.15	7,500.00	1,102.85	85.3
45-430-3100	213.32	2,236.88	2,000.00	( 236.88)	111.8
45-430-3150	1,647.54	16,736.16	22,500.00	5,763.84	74.4
45-430-3310	.00	.00	4,000.00	4,000.00	.0
45-430-3370	.00	.00	50,000.00	50,000.00	.0
45-430-3420	3,192.35	29,691.59	31,500.00	1,808.41	94.3
45-430-3440	.00	28,095.38	35,000.00	6,904.62	80.3
45-430-3460	.00	4,173.09	6,000.00	1,826.91	69.6
45-430-3461	.00	.00	10,000.00	10,000.00	.0
45-430-3510	.00	910.86	1,400.00	489.14	65.1
45-430-5130	.00	2,309.30	10,000.00	7,690.70	23.1
45-430-5620	.00	6,525.04	13,500.00	6,974.96	48.3
45-430-6600	.00	555,064.81	900,000.00	344,935.19	61.7
45-430-6627	27,570.00	33,846.25	1,000,000.00	966,153.75	3.4
TOTAL TRANSPORTATION	32,623.21	685,986.51	2,093,400.00	1,407,413.49	32.8
TOTAL FUND EXPENDITURES	65,615.64	1,120,034.83	2,555,320.00	1,435,285.17	43.8
NET REVENUE OVER EXPENDITURES	( 58,148.45)	( 247,656.06)	( 1,257,624.00)	( 1,009,967.94)	( 19.7)

TOWN OF SUPERIOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

2025 CAPITAL IMPRV PROJECT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
46-36-6100 INTEREST EARNINGS	56,991.26	408,988.88	.00	( 408,988.88)	.0
46-36-6810 BOND PROCEEDS	6,250.00	17,251,396.70	17,200,000.00	( 51,396.70)	100.3
TOTAL MISCELLANEOUS REVENUE	63,241.26	17,660,385.58	17,200,000.00	( 460,385.58)	102.7
TOTAL FUND REVENUE	63,241.26	17,660,385.58	17,200,000.00	( 460,385.58)	102.7

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

2025 CAPITAL IMPRV PROJECT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
46-426-6843	6,260.20	343,017.20	2,330,000.00	1,986,982.80	14.7
46-426-6844	26,984.00	75,426.00	270,000.00	194,574.00	27.9
46-426-6845	.00	625,000.00	700,000.00	75,000.00	89.3
TOTAL PARKS & RECREATION	33,244.20	1,043,443.20	3,300,000.00	2,256,556.80	31.6
<u>PUBLIC WORKS AND UTILITIES</u>					
46-430-6614	18,630.00	402,753.25	350,000.00	( 52,753.25)	115.1
46-430-6615	.00	.00	100,000.00	100,000.00	.0
46-430-6616	47,675.00	47,675.00	.00	( 47,675.00)	.0
TOTAL PUBLIC WORKS AND UTILITIES	66,305.00	450,428.25	450,000.00	( 428.25)	100.1
TOTAL FUND EXPENDITURES	99,549.20	1,493,871.45	3,750,000.00	2,256,128.55	39.8
NET REVENUE OVER EXPENDITURES	( 36,307.94)	16,166,514.13	13,450,000.00	( 2,716,514.13)	120.2

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CHARGES FOR SERVICES</u>					
50-34-4510	177,206.15	3,041,996.84	2,985,000.00	( 56,996.84)	101.9
50-34-4511	.00	567,111.58	752,500.00	185,388.42	75.4
50-34-4512	1,000.00	6,350.00	4,000.00	( 2,350.00)	158.8
50-34-4513	1,745.00	22,530.00	20,000.00	( 2,530.00)	112.7
50-34-4516	550.00	3,150.00	3,000.00	( 150.00)	105.0
50-34-4517	100.00	6,460.00	1,000.00	( 5,460.00)	646.0
50-34-4518	838.47	12,027.15	5,000.00	( 7,027.15)	240.5
50-34-4519	4,500.00	33,565.00	20,000.00	( 13,565.00)	167.8
50-34-4521	.00	85.00	2,000.00	1,915.00	4.3
<b>TOTAL CHARGES FOR SERVICES</b>	<b>185,939.62</b>	<b>3,693,275.57</b>	<b>3,792,500.00</b>	<b>99,224.43</b>	<b>97.4</b>
<u>MISCELLANEOUS REVENUE</u>					
50-36-6100	51,488.00	753,390.29	689,000.00	( 64,390.29)	109.4
50-36-6300	.00	9,290.00	4,141,250.00	4,131,960.00	.2
50-36-6341	363,930.00	2,711,809.00	2,500,000.00	( 211,809.00)	108.5
50-36-6344	.00	43,031.00	25,000.00	( 18,031.00)	172.1
50-36-6348	.00	41,626.60	20,000.00	( 21,626.60)	208.1
50-36-6500	805.60	21,534.98	25,000.00	3,465.02	86.1
50-36-6600	225.00	1,815.00	5,000.00	3,185.00	36.3
50-36-6651	.00	6,023.45	.00	( 6,023.45)	.0
50-36-6700	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>416,448.60</b>	<b>3,588,520.32</b>	<b>7,406,250.00</b>	<b>3,817,729.68</b>	<b>48.5</b>
<b>TOTAL FUND REVENUE</b>	<b>602,388.22</b>	<b>7,281,795.89</b>	<b>11,198,750.00</b>	<b>3,916,954.11</b>	<b>65.0</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
50-415-2100	.00	236.83	1,000.00	763.17	23.7
50-415-3100	69.56	1,004.91	1,600.00	595.09	62.8
50-415-4200	.00	431.00	1,100.00	669.00	39.2
50-415-4300	29.38	740.85	1,950.00	1,209.15	38.0
50-415-4310	173.25	321.49	1,500.00	1,178.51	21.4
50-415-4400	.00	8,070.50	6,000.00	( 2,070.50)	134.5
50-415-4900	1,665.14	3,238.45	3,000.00	( 238.45)	108.0
50-415-5100	1,548.86	1,945.53	2,500.00	554.47	77.8
50-415-5160	33.88	2,345.71	4,000.00	1,654.29	58.6
50-415-8220	250.00	23,170.72	33,000.00	9,829.28	70.2
TOTAL ADMINISTRATION	3,770.07	41,505.99	55,650.00	14,144.01	74.6
<u>WATER SUPPLY</u>					
50-450-5510	.00	.00	34,500.00	34,500.00	.0
50-450-5520	.00	169,290.79	325,000.00	155,709.21	52.1
50-450-5530	.00	116,833.60	124,700.00	7,866.40	93.7
50-450-5541	.00	470.00	2,000.00	1,530.00	23.5
50-450-5560	23,366.72	23,366.72	24,000.00	633.28	97.4
50-450-5570	.00	54,000.00	54,000.00	.00	100.0
50-450-6710	5,651.50	24,262.68	33,000.00	8,737.32	73.5
50-450-6750	.00	343,330.11	557,000.00	213,669.89	61.6
TOTAL WATER SUPPLY	29,018.22	731,553.90	1,154,200.00	422,646.10	63.4
<u>WATER TREATMENT</u>					
50-451-2370	14,530.17	159,831.87	179,000.00	19,168.13	89.3
50-451-2371	1,906.73	12,229.50	26,000.00	13,770.50	47.0
50-451-2372	42.74	618.64	13,800.00	13,181.36	4.5
50-451-2373	.00	28,933.75	28,500.00	( 433.75)	101.5
50-451-3100	373.51	4,316.36	4,700.00	383.64	91.8
50-451-3110	450.58	5,021.44	8,200.00	3,178.56	61.2
50-451-3150	3,028.88	39,589.26	31,000.00	( 8,589.26)	127.7
50-451-3160	460.78	3,512.79	5,400.00	1,887.21	65.1
50-451-3340	5,247.70	32,678.06	50,000.00	17,321.94	65.4
50-451-3341	.00	10,982.25	17,500.00	6,517.75	62.8
50-451-3342	.00	1,618.50	26,500.00	24,881.50	6.1
50-451-3390	50,000.00	50,000.00	50,000.00	.00	100.0
50-451-3491	.00	10,304.67	5,400.00	( 4,904.67)	190.8
50-451-5140	6,699.00	83,001.40	94,000.00	10,998.60	88.3
50-451-5220	194.71	4,544.21	5,200.00	655.79	87.4
50-451-5510	.00	19,726.00	20,500.00	774.00	96.2
TOTAL WATER TREATMENT	82,934.80	466,908.70	565,700.00	98,791.30	82.5

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER STORAGE &amp; DISTRIBUTION</u>					
50-452-2210	ENGINEERING SERVICES	450.00	22,704.00	50,000.00	27,296.00 45.4
50-452-2390	UTILITY LOCATION SERVICES	282.37	2,898.02	1,600.00 ( 1,298.02)	181.1
50-452-3150	ELECTRICITY	4,090.41	67,723.90	79,800.00	12,076.10 84.9
50-452-3350	REPAIR & MAINT - POTABLE LINES	409.81	50,308.70	173,000.00	122,691.30 29.1
50-452-3360	MAINTENANCE - IRRIGATION	7,262.98	81,886.80	68,400.00 ( 13,486.80)	119.7
50-452-3370	MAINTENANCE - RESERVOIR/PONDS	.00	18,881.86	19,000.00	118.14 99.4
50-452-5610	WATER METERS	39,583.06	104,710.01	75,000.00 ( 29,710.01)	139.6
	TOTAL WATER STORAGE & DISTRIBUTION	52,078.63	349,113.29	466,800.00	117,686.71 74.8
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
50-490-2400	AUDITING SERVICES	.00	17,784.39	22,500.00	4,715.61 79.0
50-490-2440	UTILITY BILLING FEES	1,322.40	20,296.84	17,000.00 ( 3,296.84)	119.4
50-490-2490	INVESTMENT FEES	1,261.14	14,719.44	15,000.00	280.56 98.1
50-490-2650	MANAGEMENT SERVICES	38,120.92	457,455.00	457,455.00	.00 100.0
50-490-3220	MAINTENANCE - BUILDING	42.77	492.06	5,000.00	4,507.94 9.8
50-490-4600	INSURANCE	4,419.95	65,231.97	50,500.00 ( 14,731.97)	129.2
50-490-4800	STUDIES	.00	.00	2,500.00	2,500.00 .0
50-490-5120	FUEL & MAINTENANCE	660.33	10,382.46	20,000.00	9,617.54 51.9
50-490-7730	NOTE PRINCIPAL - 2015 NOTE	.00	6,135,624.00	6,135,624.00	.00 100.0
50-490-7740	NOTE INTEREST - 2015 NOTE	.00	119,644.66	119,645.00	.34 100.0
	TOTAL NON-DEPARTMENTAL EXPENDITURES	45,827.51	6,841,630.82	6,845,224.00	3,593.18 100.0
<u>UTILITY PROJECTS</u>					
50-499-3340	FILTER MEDIA CLEANING & REPLAC	.00	22,600.62	40,000.00	17,399.38 56.5
50-499-6071	GAC SYSTEM	.00	8,975.00	154,500.00	145,525.00 5.8
50-499-6132	WTP CLARIFLOCCULATOR REBUILD	.00	9,730.00	260,000.00	250,270.00 3.7
50-499-6135	REUSE SYSTEM UPGRADES	49,995.95	49,995.95	150,000.00	100,004.05 33.3
50-499-6137	SMART METERS	.00	.00	2,250,000.00	2,250,000.00 .0
50-499-6138	WATER MAIN TRANSMISSION LINE	.00	268,443.85	250,000.00 ( 18,443.85)	107.4
50-499-6142	WATER PUMPS STATION UPGRADES	.00	14,445.00	300,000.00	285,555.00 4.8
50-499-6146	WTP BUILDING MAINTENANCE	.00	22,994.00	60,000.00	37,006.00 38.3
50-499-6148	WTP SLUDGE DRYING BEDS	.00	960.00	230,000.00	229,040.00 .4
50-499-6157	POTABLE & IRRIGATION VALVE	1,180.79	5,755.56	70,000.00	64,244.44 8.2
50-499-6159	FIRE HYDRANT REPLACEMENT	.00	20,544.14	25,000.00	4,455.86 82.2
50-499-6271	FRICO PIPELINE MAINTENANCE	.00	2,415.00	.00 ( 2,415.00)	.0
50-499-6300	VEHICLES	15,350.75	19,326.50	37,500.00	18,173.50 51.5
50-499-6421	BUILDING-PW/PARKS MAINT & OPER	36,296.87	631,137.23	1,250,000.00	618,862.77 50.5
50-499-6781	WINDY GAP LOAN REPAYMENT	.00	1,435,367.89	1,460,000.00	24,632.11 98.3
	TOTAL UTILITY PROJECTS	102,824.36	2,512,690.74	6,537,000.00	4,024,309.26 38.4
	TOTAL FUND EXPENDITURES	316,453.59	10,943,403.44	15,624,574.00	4,681,170.56 70.0

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	285,934.63	( 3,661,607.55)	( 4,425,824.00)	( 764,216.45)	( 82.7)

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CHARGES FOR SERVICES</u>					
51-34-4512 TAPPING FEES	750.00	4,475.00	4,000.00	( 475.00)	111.9
51-34-4514 SEWER USER FEES	200,318.09	2,399,220.62	2,202,537.00	( 196,683.62)	108.9
<b>TOTAL CHARGES FOR SERVICES</b>	<b>201,068.09</b>	<b>2,403,695.62</b>	<b>2,206,537.00</b>	<b>( 197,158.62)</b>	<b>108.9</b>
<u>MISCELLANEOUS REVENUE</u>					
51-36-6100 INTEREST EARNINGS	5,284.22	97,459.46	74,000.00	( 23,459.46)	131.7
51-36-6300 GRANTS	.00	.00	3,039,414.00	3,039,414.00	.0
51-36-6341 SYSTEM DEVEL FEES (TAP FEES)	74,880.00	1,759,500.60	1,900,000.00	140,499.40	92.6
51-36-6500 RENEWABLE ENERGY CREDIT PYMTS	1,311.44	25,252.38	26,155.00	902.62	96.6
51-36-6600 OTHER REVENUE	.00	11,040.00	1,000.00	( 10,040.00)	1104.0
51-36-6651 MARSHALL FIRE - FEMA REIMBURSE	.00	946.06	.00	( 946.06)	.0
51-36-6700 SALE OF ASSETS	.00	26,037.62	500.00	( 25,537.62)	5207.5
51-36-6953 TRANSFER FROM OPERATIONS	.00	.00	81,767.00	81,767.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>81,475.66</b>	<b>1,920,236.12</b>	<b>5,122,836.00</b>	<b>3,202,599.88</b>	<b>37.5</b>
<b>TOTAL FUND REVENUE</b>	<b>282,543.75</b>	<b>4,323,931.74</b>	<b>7,329,373.00</b>	<b>3,005,441.26</b>	<b>59.0</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
51-415-2100	.00	236.83	500.00	263.17	47.4
51-415-3100	41.74	602.94	1,100.00	497.06	54.8
51-415-4200	.00	.00	500.00	500.00	.0
51-415-4300	17.63	444.52	1,170.00	725.48	38.0
51-415-4310	103.95	192.89	1,545.00	1,352.11	12.5
51-415-4900	740.10	1,686.47	1,700.00	13.53	99.2
51-415-5100	1,314.72	12,107.08	1,500.00	( 10,607.08)	807.1
51-415-5160	20.33	1,410.70	3,000.00	1,589.30	47.0
TOTAL ADMINISTRATION	2,238.47	16,681.43	11,015.00	( 5,666.43)	151.4
<u>WASTE WATER COLLECTION</u>					
51-460-2210	.00	2,890.00	25,000.00	22,110.00	11.6
51-460-2390	274.06	2,812.75	2,000.00	( 812.75)	140.6
51-460-3110	27.12	325.14	500.00	174.86	65.0
51-460-3150	1,939.69	13,002.33	11,500.00	( 1,502.33)	113.1
51-460-3160	56.75	760.05	1,000.00	239.95	76.0
51-460-3350	7,553.64	30,685.92	34,500.00	3,814.08	88.9
51-460-3430	1,899.60	9,223.39	12,000.00	2,776.61	76.9
TOTAL WASTE WATER COLLECTION	11,750.86	59,699.58	86,500.00	26,800.42	69.0
<u>WASTE WATER TREATMENT PLANT</u>					
51-461-2210	.00	.00	25,000.00	25,000.00	.0
51-461-2370	33,405.77	367,463.47	411,000.00	43,536.53	89.4
51-461-2371	4,987.20	46,266.91	54,000.00	7,733.09	85.7
51-461-2372	105.91	2,181.34	12,800.00	10,618.66	17.0
51-461-2373	3,802.98	18,531.58	26,000.00	7,468.42	71.3
51-461-3100	301.60	3,308.84	3,200.00	( 108.84)	103.4
51-461-3110	348.51	19,877.90	16,000.00	( 3,877.90)	124.2
51-461-3150	10,958.22	137,834.06	175,000.00	37,165.94	78.8
51-461-3160	.00	5,438.82	19,000.00	13,561.18	28.6
51-461-3340	6,787.91	93,233.04	94,100.00	866.96	99.1
51-461-3341	.00	11,364.10	13,900.00	2,535.90	81.8
51-461-3355	12,440.97	14,272.87	.00	( 14,272.87)	.0
51-461-3390	2,425.16	22,104.25	52,300.00	30,195.75	42.3
51-461-3491	451.50	13,803.61	5,400.00	( 8,403.61)	255.6
51-461-5140	19,603.96	157,770.86	200,000.00	42,229.14	78.9
51-461-5220	116.83	1,743.26	3,200.00	1,456.74	54.5
51-461-5510	.00	17,519.00	21,000.00	3,481.00	83.4
TOTAL WASTE WATER TREATMENT PLANT	95,736.52	932,713.91	1,131,900.00	199,186.09	82.4

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
51-490-2400	.00	10,670.61	13,500.00	2,829.39	79.0
51-490-2440	534.59	5,749.91	5,000.00	( 749.91)	115.0
51-490-2490	132.75	1,549.40	1,600.00	50.60	96.8
51-490-2650	22,872.53	274,473.00	274,473.00	.00	100.0
51-490-3220	55.84	3,392.09	2,500.00	( 892.09)	135.7
51-490-4600	2,651.97	39,139.18	28,550.00	( 10,589.18)	137.1
51-490-5120	395.64	6,226.55	11,500.00	5,273.45	54.1
51-490-7630	.00	200,960.00	200,960.00	.00	100.0
51-490-7640	.00	100,700.60	100,701.00	.40	100.0
51-490-7730	.00	336,171.00	336,171.00	.00	100.0
51-490-7740	.00	6,555.34	6,555.00	( .34)	100.0
51-490-9530	.00	.00	81,767.00	81,767.00	.0
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>26,643.32</b>	<b>985,587.68</b>	<b>1,063,277.00</b>	<b>77,689.32</b>	<b>92.7</b>
<u>UTILITY PROJECTS</u>					
51-499-6081	22,660.90	22,660.90	40,000.00	17,339.10	56.7
51-499-6179	.00	.00	80,000.00	80,000.00	.0
51-499-6195	.00	687,516.47	750,000.00	62,483.53	91.7
51-499-6236	28,185.00	53,015.00	50,000.00	( 3,015.00)	106.0
51-499-6237	8,389.00	18,166.70	80,000.00	61,833.30	22.7
51-499-6239	320,449.50	2,817,259.70	2,950,000.00	132,740.30	95.5
51-499-6279	.00	95,834.82	100,000.00	4,165.18	95.8
51-499-6281	.00	29,315.00	.00	( 29,315.00)	.0
51-499-6284	.00	6,129.75	75,000.00	68,870.25	8.2
51-499-6300	9,210.45	294,488.40	297,500.00	3,011.60	99.0
51-499-6940	.00	344,839.92	500,000.00	155,160.08	69.0
<b>TOTAL UTILITY PROJECTS</b>	<b>388,894.85</b>	<b>4,369,226.66</b>	<b>4,922,500.00</b>	<b>553,273.34</b>	<b>88.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>525,264.02</b>	<b>6,363,909.26</b>	<b>7,215,192.00</b>	<b>851,282.74</b>	<b>88.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 242,720.27)</b>	<b>( 2,039,977.52)</b>	<b>114,181.00</b>	<b>2,154,158.52</b>	<b>(1786.</b>

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CHARGES FOR SERVICES</u>					
52-34-4515 STORM DRAINAGE FEES	34,262.48	408,338.79	408,000.00	( 338.79)	100.1
TOTAL CHARGES FOR SERVICES	34,262.48	408,338.79	408,000.00	( 338.79)	100.1
<u>MISCELLANEOUS REVENUE</u>					
52-36-6100 INTEREST EARNINGS	2,430.18	31,497.68	19,000.00	( 12,497.68)	165.8
52-36-6341 SYSTEM DEVEL FEES (TAP FEES)	29,760.00	382,604.03	240,000.00	( 142,604.03)	159.4
52-36-6600 OTHER REVENUE	.00	159,172.50	.00	( 159,172.50)	.0
52-36-6651 MARSHALL FIRE - FEMA REIMBURSE	.00	4,310.61	.00	( 4,310.61)	.0
52-36-6700 SALE OF ASSETS	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	32,190.18	577,584.82	259,500.00	( 318,084.82)	222.6
TOTAL FUND REVENUE	66,452.66	985,923.61	667,500.00	( 318,423.61)	147.7

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
52-415-2100	.00	236.84	500.00	263.16	47.4
52-415-2300	.00	14,840.00	18,000.00	3,160.00	82.4
52-415-2373	.00	39,355.33	45,000.00	5,644.67	87.5
52-415-3100	27.83	401.96	1,000.00	598.04	40.2
52-415-4200	.00	544.49	1,200.00	655.51	45.4
52-415-4300	11.75	296.27	780.00	483.73	38.0
52-415-4310	69.29	128.59	1,030.00	901.41	12.5
52-415-4900	44.25	671.07	1,250.00	578.93	53.7
52-415-5100	1.98	168.10	2,100.00	1,931.90	8.0
52-415-5160	13.54	927.08	1,500.00	572.92	61.8
TOTAL ADMINISTRATION	168.64	57,569.73	72,360.00	14,790.27	79.6
<u>STORM DRAINAGE</u>					
52-480-2210	1,885.00	1,885.00	10,000.00	8,115.00	18.9
52-480-2390	274.06	2,812.75	2,000.00	( 812.75)	140.6
52-480-3350	4,250.00	4,404.84	3,000.00	( 1,404.84)	146.8
52-480-3370	3,027.63	48,151.22	29,000.00	( 19,151.22)	166.0
52-480-3510	.00	12,107.14	18,000.00	5,892.86	67.3
52-480-5220	77.86	1,161.45	2,000.00	838.55	58.1
TOTAL STORM DRAINAGE	9,514.55	70,522.40	64,000.00	( 6,522.40)	110.2
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
52-490-2400	.00	7,113.75	9,000.00	1,886.25	79.0
52-490-2440	168.81	1,815.88	2,000.00	184.12	90.8
52-490-2650	15,248.39	182,982.00	182,982.00	.00	100.0
52-490-4600	1,767.97	26,092.78	18,950.00	( 7,142.78)	137.7
52-490-5120	263.89	4,152.63	6,200.00	2,047.37	67.0
52-490-7730	.00	238,205.00	238,205.00	.00	100.0
52-490-7740	.00	4,645.00	4,645.00	.00	100.0
TOTAL NON-DEPARTMENTAL EXPENDITURES	17,449.06	465,007.04	461,982.00	( 3,025.04)	100.7
<u>UTILITY PROJECTS</u>					
52-499-6300	6,140.30	102,028.10	140,000.00	37,971.90	72.9
52-499-6992	.00	177,326.73	150,000.00	( 27,326.73)	118.2
TOTAL UTILITY PROJECTS	6,140.30	279,354.83	290,000.00	10,645.17	96.3
TOTAL FUND EXPENDITURES	33,272.55	872,454.00	888,342.00	15,888.00	98.2

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

STORM DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	33,180.11	113,469.61	( 220,842.00)	( 334,311.61)	51.4

TOWN OF SUPERIOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WASTE COLLECTION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CHARGES FOR SERVICES</u>					
53-34-4520 TRASH AND RECYCLING USER FEES	33,272.29	336,373.18	370,000.00	33,626.82	90.9
TOTAL CHARGES FOR SERVICES	33,272.29	336,373.18	370,000.00	33,626.82	90.9
TOTAL FUND REVENUE	33,272.29	336,373.18	370,000.00	33,626.82	90.9

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WASTE COLLECTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
53-481-3630 TRASH AND RECYCLING	66,552.10	355,675.29	370,000.00	14,324.71	96.1
TOTAL WASTE COLLECTION	66,552.10	355,675.29	370,000.00	14,324.71	96.1
TOTAL FUND EXPENDITURES	66,552.10	355,675.29	370,000.00	14,324.71	96.1
NET REVENUE OVER EXPENDITURES	( 33,279.81)	( 19,302.11)	.00	19,302.11	.0

TOWN OF SUPERIOR  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ORIGINAL TOWN SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
54-36-6100	INTEREST EARNINGS	117.20	1,112.07	.00	( 1,112.07)	.0
	TOTAL MISCELLANEOUS REVENUE	117.20	1,112.07	.00	( 1,112.07)	.0
	TOTAL FUND REVENUE	117.20	1,112.07	.00	( 1,112.07)	.0
	NET REVENUE OVER EXPENDITURES	117.20	1,112.07	.00	( 1,112.07)	.0

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
70-36-6100 INTEREST EARNINGS	749.83	8,334.81	3,500.00	( 4,834.81)	238.1
70-36-6310 CONSERVATION TRUST FUNDS	43,781.24	150,781.68	160,000.00	9,218.32	94.2
TOTAL MISCELLANEOUS REVENUE	44,531.07	159,116.49	163,500.00	4,383.51	97.3
TOTAL FUND REVENUE	44,531.07	159,116.49	163,500.00	4,383.51	97.3

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
70-426-3480 POOLS REPAIRS AND IMPROVEMENTS	447.00	80,321.71	250,000.00	169,678.29	32.1
70-426-6290 TREE, PLANT AND SHRUB ENHANCE	.00	79,952.09	80,000.00	47.91	99.9
TOTAL PARKS & RECREATION	447.00	160,273.80	330,000.00	169,726.20	48.6
TOTAL FUND EXPENDITURES	447.00	160,273.80	330,000.00	169,726.20	48.6
NET REVENUE OVER EXPENDITURES	44,084.07	( 1,157.31)	( 166,500.00)	( 165,342.69)	( .7)

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

OPEN SPACE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
71-31-1300 GENERAL SALES TAX	114,790.34	758,738.10	733,298.00	( 25,440.10)	103.5
71-31-1310 USE TAX--VEHICLE	11,117.80	97,033.42	92,000.00	( 5,033.42)	105.5
71-31-1320 USE TAX--BUILDING	8,941.28	197,034.60	110,000.00	( 87,034.60)	179.1
<b>TOTAL TAXES</b>	<b>134,849.42</b>	<b>1,052,806.12</b>	<b>935,298.00</b>	<b>( 117,508.12)</b>	<b>112.6</b>
<u>MISCELLANEOUS REVENUE</u>					
71-36-6100 INTEREST EARNINGS	2,858.75	9,817.99	2,000.00	( 7,817.99)	490.9
71-36-6210 LEASE REVENUE	1,818.13	21,235.11	21,594.00	358.89	98.3
71-36-6300 GRANTS	.00	56,182.78	.00	( 56,182.78)	.0
71-36-6651 MARSHALL FIRE - FEMA REIMBURSE	.00	71,305.04	.00	( 71,305.04)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,676.88</b>	<b>158,540.92</b>	<b>23,594.00</b>	<b>( 134,946.92)</b>	<b>672.0</b>
<b>TOTAL FUND REVENUE</b>	<b>139,526.30</b>	<b>1,211,347.04</b>	<b>958,892.00</b>	<b>( 252,455.04)</b>	<b>126.3</b>

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

OPEN SPACE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPEN SPACE</u>					
71-471-1010 REGULAR SALARIES	4,674.62	62,436.82	60,770.00	( 1,666.82)	102.7
71-471-1040 PART-TIME SALARIES	.00	20,352.01	.00	( 20,352.01)	.0
71-471-1060 OVERTIME	.00	.00	500.00	500.00	.0
71-471-1300 PAYROLL COSTS (BENEFITS)	1,759.39	24,833.34	27,524.00	2,690.66	90.2
71-471-1400 EMPLOYER CONTRIBUTION - FICA	66.81	2,604.31	888.00	( 1,716.31)	293.3
71-471-2650 MANAGEMENT SERVICES	1,953.54	23,446.00	23,446.00	.00	100.0
71-471-3140 WATER	.00	13,903.00	27,000.00	13,097.00	51.5
71-471-3450 MAINTENANCE - LANDSCAPE	20,201.79	254,903.00	375,000.00	120,097.00	68.0
71-471-3470 MAINTENANCE - FENCE	.00	.00	50,000.00	50,000.00	.0
71-471-4122 OPEN SPACE COORDINATION	600.00	11,235.40	20,000.00	8,764.60	56.2
71-471-6581 PARKING LOT IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
71-471-6907 COYOTE RIDGE TRAILHEAD&WAYFIND	264.00	14,884.50	150,000.00	135,115.50	9.9
71-471-6912 MASTER PLAN IMPLEMENTATION	.00	19,859.20	50,000.00	30,140.80	39.7
71-471-6913 OPEN SPACE FUELS MITIGATION	118,998.60	287,666.49	650,000.00	362,333.51	44.3
 TOTAL OPEN SPACE	 148,518.75	 736,124.07	 1,455,128.00	 719,003.93	 50.6
 TOTAL FUND EXPENDITURES	 148,518.75	 736,124.07	 1,455,128.00	 719,003.93	 50.6
 NET REVENUE OVER EXPENDITURES	 ( 8,992.45)	 475,222.97	 ( 496,236.00)	 ( 971,458.97)	 95.8

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CLASS ONE LANDSCAPE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CHARGES FOR SERVICES</u>					
72-34-4710 LANDSCAPE MAINTENANCE FEES	185,878.92	2,204,105.03	2,173,771.00	( 30,334.03)	101.4
TOTAL CHARGES FOR SERVICES	185,878.92	2,204,105.03	2,173,771.00	( 30,334.03)	101.4
<u>MISCELLANEOUS REVENUE</u>					
72-36-6100 INTEREST EARNINGS	654.25	10,340.30	17,000.00	6,659.70	60.8
72-36-6600 OTHER REVENUE	.00	10,834.00	10,000.00	( 834.00)	108.3
72-36-6651 MARSHALL FIRE - FEMA REIMBURSE	.00	469.41	.00	( 469.41)	.0
72-36-6700 SALE OF ASSETS	.00	19,990.17	20,000.00	9.83	100.0
TOTAL MISCELLANEOUS REVENUE	654.25	41,633.88	47,000.00	5,366.12	88.6
TOTAL FUND REVENUE	186,533.17	2,245,738.91	2,220,771.00	( 24,967.91)	101.1

TOWN OF SUPERIOR  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

CLASS ONE LANDSCAPE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
72-426-2440 UTILITY BILLING FEES	787.82	8,473.42	7,000.00	( 1,473.42)	121.1
72-426-2630 MOSQUITO CONTROL	.00	29,998.00	30,900.00	902.00	97.1
72-426-2650 MANAGEMENT SERVICES	25,400.58	304,803.00	304,803.00	.00	100.0
72-426-3140 WATER	223.37	254,386.73	404,188.00	149,801.27	62.9
72-426-3150 ELECTRICITY	3,667.47	43,391.03	45,750.00	2,358.97	94.8
72-426-3290 MAINTENANCE - TRAILS	.00	52,963.84	49,500.00	( 3,463.84)	107.0
72-426-3320 MAINTENANCE - PLAYGROUND	.00	14,904.81	16,500.00	1,595.19	90.3
72-426-3370 MAINTENANCE - RESERVOIR/PONDS	1,355.00	34,631.18	55,500.00	20,868.82	62.4
72-426-3450 MAINTENANCE - LANDSCAPE	105,262.42	1,358,485.50	1,276,000.00	( 82,485.50)	106.5
72-426-4800 STUDIES (RATE STUDY)	.00	12,000.00	15,000.00	3,000.00	80.0
72-426-4900 OTHER FEES & SERVICES	3,120.00	3,183.17	2,000.00	( 1,183.17)	159.2
72-426-6080 DRAINAGE IMPROVEMENTS	.00	9,100.00	5,000.00	( 4,100.00)	182.0
72-426-8230 WILDLIFE & VEGETATION MGMT	.00	7,136.94	7,750.00	613.06	92.1
TOTAL PARKS & RECREATION	139,816.66	2,133,457.62	2,219,891.00	86,433.38	96.1
TOTAL FUND EXPENDITURES	139,816.66	2,133,457.62	2,219,891.00	86,433.38	96.1
NET REVENUE OVER EXPENDITURES	46,716.51	112,281.29	880.00	( 111,401.29)	12759.

TOWN OF SUPERIOR  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

MARSHALL FIRE RECOVERY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>						
73-31-1300	GENERAL SALES TAX	61,221.51	737,993.64	780,000.00	42,006.36	94.6
73-31-1310	USE TAX--VEHICLE	5,929.49	67,751.12	75,000.00	7,248.88	90.3
73-31-1320	USE TAX--BUILDING	4,768.68	107,751.78	100,000.00	( 7,751.78)	107.8
	<b>TOTAL TAXES</b>	<b>71,919.68</b>	<b>913,496.54</b>	<b>955,000.00</b>	<b>41,503.46</b>	<b>95.7</b>
<u>MISCELLANEOUS REVENUE</u>						
73-36-6100	INTEREST EARNINGS	3,000.82	15,421.16	5,000.00	( 10,421.16)	308.4
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,000.82</b>	<b>15,421.16</b>	<b>5,000.00</b>	<b>( 10,421.16)</b>	<b>308.4</b>
	<b>TOTAL FUND REVENUE</b>	<b>74,920.50</b>	<b>928,917.70</b>	<b>960,000.00</b>	<b>31,082.30</b>	<b>96.8</b>

TOWN OF SUPERIOR  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

MARSHALL FIRE RECOVERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL EXPENDITURES</u>					
73-490-9420 TRANSFER TO CAPITAL IMPRV FUND	.00	.00	960,000.00	960,000.00	.0
TOTAL NON-DEPARTMENTAL EXPENDITURES	.00	.00	960,000.00	960,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	960,000.00	960,000.00	.0
NET REVENUE OVER EXPENDITURES	74,920.50	928,917.70	.00	( 928,917.70)	.0

## TOWN OF SUPERIOR PURCHASING POLICY

### 1. PURPOSE:

To provide guidance to the Town ~~Council Board~~ and staff in an effort to set forth a standard of integrity when purchasing goods and services on behalf of the Town, provide for the most efficient use of taxpayer's dollars, provide for timely purchases, and follow common sense and good business practices. This policy applies to purchases for the Town of Superior, Superior Metropolitan District No. 1 and the Superior/McCaslin Interchange Metropolitan District (collectively, the "Town").

### 2. PRIORITIES:

In selecting products and service providers, the Town considers and weighs all of the following criteria:

**A. Pricing:** Ensure that the Town receives the required product or service at the lowest possible cost and highest value. Additionally, for a product and/or service procured through a competitive bidding process, ensure the Town awards lowest cost from the most responsible and responsive bidder.

~~B.~~ **B. Competition:** Provide vendors an equal opportunity to sell to the Town.

~~C.B.~~ **Quality:** Using the purchasing and bidding parameters identified within this policy document, it will be the intent to acquire the highest quality product and service for the Town.

**D. Environmentally preferable purchasing (EPP):** This policy ~~will~~ gives preference to products that minimize environmental impacts over the lifetime of the product. EPP prioritizes purchasing products and services that have a lesser or reduced effect on human health and the environment when compared to competing products and services that serve the same purpose. It also takes into consideration the "life cycle costs" of the product, such as raw materials acquisition, production, manufacturing, packaging, distribution, reuse, operation, maintenance, disposal, energy efficiency, product performance, durability, safety, the needs of the purchaser, and cost.

At a minimum, the Town will consider a product's energy profile and recycled material content, toxicity, and impact on air and water resources, and the purchase of Energy-Star® certified products (or equivalent) when available.

~~EPP is the purchase of products and services that have a lesser or reduced effect on human health and the environment when compared to competing products and services that serve the same purpose. This comparison will take into consideration the "life cycle costs" of the product, such as raw materials acquisition, production, manufacturing, packaging, distribution, reuse, operation, maintenance, disposal, energy efficiency, product performance, durability, safety, the needs of the purchaser, and cost.~~

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The Town will use the following action steps to move toward sustainable purchasing practices:

- Prioritize products made with recycled content (post-consumer and pre-consumer recycled content). When feasible, select 100% recycled-content paper.
- Conserve energy and reduce electricity costs.
- Purchase electric vehicles and equipment when financially viable.
- Purchase locally-made when possible.
- Assess the plastic content of products and prioritize non-plastic or low plastic alternatives.
- Purchase durable products that do not have to be replaced as often.
- Purchase products in bulk to reduce costs, packaging, and transportation impacts.
- Prefer rechargeable batteries over disposable ones.
- Avoid neon, fluorescent, Astrobright, and dark-colored paper that is not recyclable.
- Source food and beverages locally when feasible to reduce emissions and support the local economy.
- Choose products that can be reused for future needs.
- Seek third-party verified sustainability certifications when purchasing products or services where feasible, such as Energy-Star® or EPEAT for electronics, Forest Stewardship Council for paper products and B-Corporation for general products.
- Ask all bidders to submit proposals on recycled paper, double-sided copies, and without extra materials not requested. Where electronic submittals are possible, request bids in this format.
- Purchase products that are made from recycled content.
- Conserve energy and reduce electricity costs.
- Conserve energy and reduce electricity costs
- Purchase durable products that do not have to be replaced as often as their competition.
- Ask all bidders to submit proposals on recycled paper, double-sided copies, and without extra materials not requested. Where electronic submittals are possible, request bids in this format.
- Purchase products in bulk to reduce costs, packaging, and transportation impacts.
- Purchase electric vehicles and equipment when financially viable.

**E. Digital Accessibility:** As of July 1, 2024, all Colorado governmental entities must ensure that their digital assets are accessible to individuals with disabilities. This policy aligns with the statutory requirements by requiring the procurement of digital products and services that meet the Accessibility Standards set forth by the Colorado Office of Information Technology (OIT).

This policy applies to all information and communications technology (ICT) assets purchased by or contracted for by the Town of Superior, including, but not limited to: websites, documents posted to websites, web applications, mobile applications, software as a service, and software.

The Town will procure ICT assets that meet the Accessibility Standards set forth by OIT to ensure that all users, including those with disabilities, have equal access to digital products and services unless conformance would present an undue financial, administrative, or technical burden.

The Town will use the following action steps to ensure compliance with digital accessibility requirements:

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- **Procurement Documents:** All procurement documents for ICT must include requirements for the Accessibility Standards. This includes specifying the level of compliance required and referencing the relevant Accessibility Standards that have been adopted by OIT.
- **Evaluation of Vendors:** The Town will evaluate potential vendors for their expertise in accessibility, including reviewing their accessibility policies, practices, and experience working on accessible projects.
- **Accessibility Testing:** Potential vendors will be required to conduct accessibility testing on their ICT assets to ensure that they meet the Accessibility Standards. When necessary, the Town may also use the expertise of external entities to help evaluate the accessibility of products and services. The Town may require a completed Voluntary Product Accessibility Template (VPAT), also known as an Accessibility Compliance Report (ACR). The Information Technology Industry Council offers a free VPAT download on their website.
- **Solicitation and Contract Language:** The solicitation documents and the contract with the vendor will include specific language for Accessibility Standard compliance, including a statement that the vendor is responsible for ensuring the digital assets meet those requirements during the term of the contract and any renewals.
- **Enforcement:** The Town will enforce this policy through regular monitoring of compliance and by taking appropriate action, such as withholding payment or terminating the contract, in the event of non-compliance.

### 3. PROCESS:

In an attempt to acquire the highest quality products and services at the lowest cost, the following purchasing processes will be used:

A. **Quotes:** For purchases between \$102,000 and \$345,000, a minimum of three (3) quotes will be solicited/received from qualified vendors. If, despite solicitation for quotes, less than three (3) quotes are received, the Town Manager may choose a vendor from the quotes that were received.

B. **Request for Bids and Proposals:** For purchases greater than \$345,000, a bidding process soliciting formal bids or a request for proposals ("RFP") will be used. Specifications or a scope of services will be developed and included in the ~~solicitation-bid or RFP~~.

C. **Advertising:** At a minimum, all formal bids and RFPs will be advertised in at least one of the following locations:

- A newspaper of general circulation in the ~~region~~Town
- Other ~~industry-specific~~ publications of limited circulation or trade journals
- ~~Electronic purchasing~~Procurement web sites

In addition, all formal bids and RFPs will be posted on the Town's website. Also, any vendor who

requests to be included on the Town's bid list will receive copies of or a link to relevant solicitations.

**D. Term/Duration:** For non-recurring and one-time acquisitions, depending on the monetary level of the purchases (see table in Section 4.A.), a competitive procurement process will be used. For the purchase of recurring products and services, formal bids will be solicited at least every ~~five~~<sup>four</sup> (54) years, if not more frequently, as determined by the Town Manager. For critical Town services, formal bids will be solicited at least every 10 years, if not more frequently, as determined by the Town Manager.

Critical Town Services Include:

- Waste Collection
- Snow Removal
- Landscape
- Water and Wastewater Treatment Plant Operator
- Banking
- Building Review and Inspection Services

**4. POLICIES:**

**A. Purchasing Levels/Approval Requirements:** Find below a table which establishes purchasing/bidding levels and approval requirements for all budgeted acquisitions:

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## THRESHOLDS FOR PROCUREMENTS

~~Dollar Limit~~                      ~~Bids/Proposal~~                      ~~Approvals~~

<u>Dollar Limit</u>	<u>Bids/Proposal</u>	<u>Approvals</u>
Up to <del>\$10,000</del> <del>2,000</del>	None Required	- Department Head
<del>\$2</del> <del>10,001</del> - <del>\$35</del> <del>15,000</del>	A Minimum of Three (3) Required Quotes	- Department Head
<del>\$35</del> <del>15,001</del> - <del>\$50</del> <del>25,000</del>	Formal Bid or Proposal Required	- Department Head
<del>\$50</del> <del>25,001</del> - <del>\$10</del> <del>50,000</del>	Formal Bid or Proposal Required	- Department Head - Town Manager
Over <del>\$10</del> <del>50,000</del>	Formal Bid or Proposal Required	- Department Head - Town Manager - Town <del>Council</del> <del>Board</del>

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Splitting purchases to circumvent this Policy is prohibited.

**B. Change Orders:** Any change order which in total increases the aggregate acquisition cost by more than 15%, will require approval by the party who originally approved the purchase. Additionally, any change order which increases the cost to the next dollar limit threshold, will require approvals of the appropriate ~~party~~~~individual/entity~~ at that threshold.

**C. Contracts/Record Maintenance:** All original agreements/contracts shall be provided to the Town Clerk for maintenance with ~~the~~ Town records.

### 5. EXCEPTIONS:

**A. Cooperative Purchasing:** Products or services for which other public agencies have gone through a competitive bidding process and are able to have their bid prices extended to the Town are exempt from the competitive bidding ~~policy~~~~guidelines~~. The Town may also participate in joint bidding with other agencies if it is in the best interest of Superior to do so.

**B. Sole Source Purchases:** Purchase of products or services which can be provided by only one (1) supplier or only from one (1) source due to patent, copyright or other issues are exempt from the competitive bidding ~~policy~~~~guidelines~~. Examples would include utility providers, upgrade to existing software, water share/ditch assessments, travel and education expenses.

**C. Emergencies:** The provisions of the Purchasing Policy may be suspended by the Town Manager for emergency needs. Emergency needs are those unforeseeable purchases necessary to be made ~~at the time~~~~on the day~~ of the need to continue uninterrupted service to the ~~resident~~~~citizens~~ of Superior. In the event of an emergency need, the ~~Town Council~~~~Board of Trustees~~ will be notified as soon as feasible if the purchase exceeds \$100,000.

**D. Non-Budgeted Purchases:** Any non-budgeted purchases in excess of \$100,000 will require Town Council ~~Board of Trustees~~ approval. For purposes of this subsection, “non-budgeted” means operating or capital expenses not included in the Town’s annual budget.

**E. Severance and Settlement Payments:** All settlement and severance payments, regardless of the amount, require Town Council ~~Board of Trustees~~ review prior to execution.

## TOWN OF SUPERIOR PURCHASING POLICY

### 1. PURPOSE:

To provide guidance to the Town Council and staff in an effort to set forth a standard of integrity when purchasing goods and services on behalf of the Town, provide for the most efficient use of taxpayer's dollars, provide for timely purchases, and follow common sense and good business practices. This policy applies to purchases for the Town of Superior, Superior Metropolitan District No. 1 and the Superior/McCaslin Interchange Metropolitan District (collectively, the "Town").

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digital assets meet those requirements during the term of the contract and any renewals.

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### 3. PROCESS:

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**B. Request for Bids and Proposals:** For purchases greater than \$35,000, a bidding process soliciting formal bids or a request for proposals ("RFP") will be used. Specifications or a scope of services will be developed and included in the solicitation.

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Critical Town Services Include:

- Waste Collection
- Snow Removal
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**4. POLICIES:**

**A. Purchasing Levels/Approval Requirements:** Find below a table which establishes purchasing/bidding levels and approval requirements for all budgeted acquisitions:

**THRESHOLDS FOR PROCUREMENTS**

Dollar Limit	Bids/Proposal	Approvals
Up to \$10,000	None Required	- Department Head
\$10,001 - \$35,000	A Minimum of Three (3) Required Quotes	- Department Head
\$35,001 - \$50,000	Formal Bid or Proposal Required	- Department Head
\$50,001 - \$100,000	Formal Bid or Proposal Required	- Department Head - Town Manager
Over \$100,000	Formal Bid or Proposal Required	- Department Head - Town Manager - Town Council

Splitting purchases to circumvent this policy is prohibited.

**B. Change Orders:** Any change order which in total increases the aggregate acquisition cost by more than 15%, will require approval by the party who originally approved the purchase. Additionally, any change order which increases the cost to the next dollar limit threshold, will require approvals of the appropriate party at that threshold.

**C. Contracts/Record Maintenance:** All original agreements/contracts shall be provided to the Town Clerk for maintenance with Town records.

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**C. Emergencies:** The provisions of the Purchasing Policy may be suspended by the Town Manager for emergency needs. Emergency needs are those unforeseeable purchases necessary to be made at the time of the need to continue uninterrupted service to the residents of Superior. In the event of an emergency need, the Town Council will be notified as soon as feasible if the purchase exceeds \$100,000.

**D. Non-Budgeted Purchases:** Any non-budgeted purchases in excess of \$100,000 will require Town Council approval. For purposes of this subsection, “non-budgeted” means operating or capital expenses not included in the Town’s annual budget.

**E. Severance and Settlement Payments:** All settlement and severance payments, regardless of the amount, require Town Council review prior to execution.