Boulder Town - General Fund Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	**Actual FY 25**	**Budget FY 26**	**Tentative FY 27 Budget**
Taxes			
Property Taxes			
General	$ 6,761	$ 9,830	$ 6,860
Proposed Tax Increase (0.000502); Set Aside			**$ 13,000**
Prior Years Delinquent	$ 363	$ -	$ -
Fee In Lieu of Personal Property Taxes	$ 856	$ 900	$ -
Assessing and Collecting	$ -	$ -	$ -
Sales and Use tax			
General Sale and Use Tax	77,024	76,361	83,082
Transient Room and Short Term Lease Tax	16,093	14,045	21,491
Resort Communities Tax	74,556	72,543	85,548
Franchise Tax			
Telecommunications (Telephone Tax)	2,973	2,483	2,707
Energy Tax	$ -	$ -	$ -
Total Taxes	**$ 178,626**	**$ 176,162**	**$ 212,688**
License and Permits			
Business Licenses and Permits	$ 1,140	$ 650	$ 1,250
Non-Business Licenses and Permits	-	1,000	1,000
Total License and Permits	**$ 1,140**	**$ 1,650**	**$ 2,250**
Intergovernmental Revenue			
Federal	$ -	$ -	$ -
State		150	150
Local	$7,229	6,929	6,929
Total Intergovernmental	**$ 7,229**	**$ 7,079**	**$ 7,079**
Charges For Service			
Fees			
Impact	$ -	$ -	$ -
Inspection	$ -	$ -	$ -
Zoning and Subdivision	$ -	$ -	3,000
Sales and Services			
Services (Landfill)	175	500	2,000
Cemetery Lots and Perpetual Care	300	300	300
Rents and Leases (Facilities)	$ -	1,365	1,500
Cemetery			
Total Charges for Service	**$ 475**	**$ 2,165**	**$ 6,800**
Fine and Forfeitures			
Penalties and Interest	$ -	$ -	$ -
Total Fine and Forfeitures Revenues	**$ -**	**$ -**	**$ -**
Miscellaneous	$9,013	$0	$0
Interest Earnings	$ 7,669	$ 5,800	$ 23,000
Donations	335	300	300
Private Grants	-	-	-
Total Miscellaneous Revenues	**$ 17,017**	**$ 6,100**	**$ 23,300**
Other Sources of Funding			
Interfund Transfers (from CIF)	$ -	$ 13,000	$ -
Interfund Transfers (Fund Balance Appropriation)	-	50,883	$ -
Total Other Sources of Funding	**$ -**	**$ 63,883**	**$ -**
Total General Fund Revenues	**$ 204,487**	**$ 257,039**	**$ 252,117**

Boulder Town - General Fund-Continued
Fiscal Year 2027 Budget (July 2026 - June 2027)

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
General Government	$ 128,568	$ 167,924	$ 139,125
Public Safety	15,303	25,400	17,700
Public Works	6,070	14,990	13,853
Health	-	-	-
Community	38,358	40,725	81,054
Total General Fund Expenditures	**$ 188,299**	**$ 249,039**	**$ 251,732**
Surplus/(Deficit)	**$ 16,188**	**$ 8,000**	**$ 385**

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	100000		**General Fund | General Government**			
	100100		**Administration**			
	100101		Governing Body			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$ -	$ -	$ -
		40020400	Advertising and Public Notices	$ -	$ -	$100
		40020600	Postage and Shipping	$ -	$ -	$600
		40020800	Dues and Memberships	$1,497	$1,300	$600
		40020900	Travel, Education, and Training	$282	$500	$1,000
		40021000	Bank Charges	$ -	$ -	$ -
		40050000	Supplies and Materials			
		40050100	Office Supplies	$1,152	$1,500	$1,500
		40050200	Operating Supplies	$ -	$ -	$500
			Miscellaneous	$6,072	$10,000	$ -
		40080000	Capital Outlays	$ -	$13,000	
			American Rescue Plan Act (ARPA)	$17,593	$ -	$ -
	100103		Committees and Special Bodies			
		40020000	General and Contracted Services			
		40020800	Dues and Memberships	$ -	$ -	$ -
		40020900	Travel, Education, and Training	$ -	$1,800	$1,000
		40050000	Supplies and Materials			
		40050200	Operating Supplies	$ -	$600	$600
100	100300		**Attorney**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$15,818	$15,000	$17,000
100	100400		**Auditor**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$4,475	$ -	$ -
100	100500		**Clerks/Recorders**			
		40010000	Personnel Services			
		40010100	Salaries and Wages	$63,673	$82,720	$70,457
		40010101	Regular Employees			
		40010102	Temporary Employees			
		40010200	Employee Benefits	$8,068	$12,629	$10,568
		40020000	General and Contracted Services			
		40020800	Dues and Memberships	$ -	$ -	$200
		40020900	Travel, Education, and Training	$182	$625	$1,000
100	100800		**Treasurer**			
		40010000	Personnel Services	$ -	$ -	$ -
		40010100	Salaries and Wages			
		40010101	Regular Employees			
		40010102	Temporary Employees			
		40010200	Employee Benefits			
		40020000	General and Contracted Services	$ -	$ -	$ -
		40020800	Dues and Memberships			
100		40020900	Travel, Education, and Training			
	100900		**Elections**	$ -	$ -	$ -
100	101000		**Financial**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$ -	$10,800	$7,000
100	101200		**Information Technology**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services			
		40020104	Informational Technology	$9,056	9500	$17,000

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
		40080000	Capital Outlays			
		40080500	Machinery and Equipment	$ -	$ -	$ -
		40080600	Intangible Assests	$ -	$ -	$ -
100	101300		**Planning and Zoning**			
		40010000	Personnel Services			
		40010100	Salaries and Wages	$ -	$5,000	$5,000
		40010101	Regular Employees			
		40010102	Temporary Employees	$ -	$ -	$ -
		40010200	Employee Benefits	$ -	$400	$750
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$ -	$600	$ -
		40020800	Dues and Memberships	$ -	$ -	$ -
		40020900	Travel, Education, and Training	$ -	$1,200	$500
100	101700		**Regulations and Inspections**			
	101701		Building Inspections	$700	$750	$750
100	101800		**Rick Management**			
		40020300	Insurance	$ -	$ -	$3,000
			TOTAL GENERAL GOVERNMENT	**$128,568**	**$167,924**	**$139,125**

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	200000		**General Fund | Public Safety**			
	200900		**Fire**			
	200901		Administration			
		40020000	General and Contracted Services			
		40020300	Insurance	$1,326	$5,000	$3,000
		40030000	Utities and Utility Services			
		40030200	Propane	$3,000	$3,000	$2,500
		40030300	Electricity	$2,218	$2,300	$1,000
		40030400	Telecommunication	$1,566	$2,000	$1,200
		40080000	Capital Outlays			
	200903		Fire Suppression			
		40050000	Supplies and Materials	$1,326	$5,000	$3,000
		40050200	Operating Supplies			
		40050201	Motor Fuels			
		40050204	Uniforms			
		40050600	Repair and Maintenance			
		40050603	Machinery and Equipment			
		40050604	Other Assets			
	200905		Training			
		40020000	General and Contracted Services			
		40020900	Travel, Education, and Training	$5,867	$8,100	$7,000
	201000		**Emergency Medical Services**	$ -	$ -	$ -
	201001		Administration			
		40050000	Supplies and Materials			
	201002		Training			
		40020000	General and Contracted Services			
		40020900	Travel, Educaiton, and Training			
			TOTAL PUBLIC SAFETY	**$15,303**	**$25,400**	**$17,700**

			Expenditures	Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	300000		**General Fund | Public Works**			
	300300		**Engineering and Design**	$ -	$ -	$ -
	300500		**Transportation**			
		40050000	Supplies and Materials	$ -	$1,000	$500
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$75	$6,000	$2,000
		40080000	Capital Outlays	$ -	$ -	$ -
	301000		**Solid Waste and Recycling**			
	301001		Administration			
		40010000	Personnel Services			
		40010100	Salaries and Wages			
		40010101	Regular Employees	$2,280	$3,100	$5,103
		40010102	Temporary Employees	$ -	$ -	$500
		40010200	Employee Benefits	$174	$230	$750
		40020000	General and Contracted Services			
		40020900	Travel, Education, and Training	$ -	$ -	$ -
	301001		Landfill			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$ -	$ -	$ -
		40020200	Property Services	$2,430	$2,600	$2,600
		40080000	Capital Outlays			
	301004		Solid Waste Collection and Disposal	$500	$500	$500
		40020000	General and Contracted Services	$ -	$ -	$ -
		40080000	Capital Outlays	$ -	$ -	$ -
	301005		Other Collection Services			
		40020000	General and Contracted Services	$ -	$ -	$ -
		40080000	Capital Outlays	$ -	$ -	$ -
	301700		**Cemetery**			
	301701		Administration			
		40030000	Utilities and Utility Services			
		40030100	Water	$611	$900	$900
	301702		Operations			
		40050000	Supplies and Materials	$ -	$660	$700
		40020000	General and Contracted Services	$ -	$ -	$300
			TOTAL PUBLIC WORKS	**$6,070**	**$14,990**	**$13,853**

			Expenditures	Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	400000		**General Fund | Health**			
			TOTAL HEALTH	**$ -**	**$ -**	**$ -**

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	500000		**General Fund | Community**			
	500100		**Administration**			
		40010000	Personnel Services			
		40010100	Salaries and Wages	$ -	$ -	$35,834
		40010101	Regular Employees			
		40010102	Temporary Employees			
		40010200	Employee Benefits	$ -	$ -	$5,375
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services			
		40020200	Property Services	$1,600	$2,000	$2,000
		40020300	Insurance	$7,608	$8,400	$3,000
		40050000	Supplies and Materials			
		40050200	Operating Supplies	$748	$200	$ -
		40050201	Motor Fuels	$280	$450	$900
		40050202	Janitorial and Custodial	$888	$1,000	$2,000
		40050500	Material	$ -	$ -	$ -
		40050600	Repair and Maintenance			
		40050601	Property		$5,000	$4,000
		40050602	Buildings	$12,254	$5,000	$8,000
		40050603	Machinery and Equipment	$ -	$ -	$ -
		40050604	Other Assets	$ -	$ -	$ -
		40050800	Small Tools and Minor Equipment	$ -	$ -	$ -
		40050900	Signage	$ -	$ -	$0
		40051000	Decorations	$ -	$ -	$ -
		40080000	Capital Outlays			
	500200		**Human Services**			
	500202		Community Center and Post Office			
		40030000	Utilities and Utility Services			
		40030100	Water	$ -	$ -	$1,800
		40030300	Electricity	$5,337	$5,900	$5,500
		40030400	Telecommunication	$2,760	$2,500	$2,000
		40080000	Capital Outlays			
	500300		**Parks and Recreation**			
	500301		Administration			
	500302		Art Galleries	$125	$125	$125
	500304		Facilities			
		40030000	Utilities and Utility Services			
		40030100	Water	$4,058	$4,000	$3,800
		40030300	Electricity	$ -	$ -	$1,000
		40080000	Capital Outlays			
		40080600	Intangible Assests			
		40080602	Water Rights	$ -	$ -	$60
	500305		Special Events	$746	$3,500	$3,600
	500308		Playgrounds	$ -	$ -	$500
	500313		Trails	$ -	$ -	$ -
	500315		Park Areas	$ -	$ -	$ -
	500400		**Library**			
	500401		Administration			
		40030000	Utilities and Utility Services			
		40030400	Telecommunication	$1,954	$2,650	$1,560
	500500		**Education**	$ -	$ -	$ -
	500600		**Natural Resources**	$ -	$ -	$ -
	500700		**Housing and Economic Development**	$ -	$ -	$ -
	500708		Tourism			

			TOTAL COMMUNITY	**$38,358**	**$40,725**		**$81,054**

Boulder Town - Special Revenue Funds - Class C Roads
Fiscal Year 2027 Budget (July 2026 - June 2027)

Revenues	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Class "B&C" Road allotment	$ 45,708	$ 46,000	$ 46,000
Mass Transit	7,064	-	7,200
Interest	11,904	-	12,000
RTIF	16,661	-	-
Appropriation of fund balance	-	125,000	-
Total Revenues	**$ 81,337**	**$ 171,000**	**$ 65,200**

Expenditures	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Miscellaneous	$ -	$ -	$ -
Class "B&C" road projects	-	171,000	-
Reserves	-	-	-
Total Capital Expenditures	**$ -**	**$ 171,000**	**$ -**
Surplus/(Deficit)	**$ 81,337**	**$ -**	**$ 65,200**

Boulder Town - Debit Services Fund - Building Authortiy
Fiscal Year 2027 Budget (July 2026 - June 2027)

Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest earnings	$ 4	$ -	$ -
Transfer from GF	8,000	8,000	8,000
Appropriation of fund balance	-	-	-
Total Revenues	**$ 8,004**	**$ 8,000**	**$ 8,000**

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Debt service principal	$ 8,000	8,000	$ 8,000
Miscellaneous	-	-	-
Total Capital Expenditures	**$ 8,000**	**$ 8,000**	**$ 8,000**
Surplus/(Deficit)	**$ 4**	**$ -**	**$ -**

Boulder Town - Proposed Property Tax Increase | Set Aside **Fiscal Year 2027 Budget (July 2026 - June 2027)**			
Revenues	**Actual FY 25**	**Budget FY 26**	**Tentative FY 27 Budget**
Taxes			
Property Taxes			
General	$ 6,761	$ 9,830	**$ 6,860**
Proposed Tax Increase (0.000502); Set Aside			**$ 13,000**
Total Revenues	**$ 6,761**	**$ 9,830**	**$ 19,860**

Boulder Town - Capital Improvements Funds
Fiscal Year 2027 Budget (July 2026 - June 2027)

Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest revenue	$ -	$ -	$ -
Transfer from General Fund	-	-	-
Contributions from builders	-	-	-
Miscellaneous	-	-	-
Fund Balance appropriation	13,000	13,000	-
Total Revenues	**$ 13,000**	**$ 13,000**	**$ -**

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Capital outlay other	$ -	-	$ 20,000
Capital outlay buildings	-	-	-
Transfer to GF	13,000	13,000	-
Total Capital Expenditures	**$ 13,000**	**$ 13,000**	**$ 20,000**
Surplus/(Deficit)	**$ -**	**$ -**	**$ (20,000)**