

Budget Message

Town of Marble

Fiscal Year 2025

The attached 2025 budget for the Town of Marble includes these important features:

The Town maintains 3 separate governmental funds:

- General Fund
- Water Fund
- Park Fund

The Town maintains a separate Water Fund for the administration of a fee-for-service fund which provides water and fire hydrants and maintenance thereof for fire protection to the Town. In 2025 the Town of Marble will make a \$20,000 payment directly to the Marble Water Company from the Water Fund to satisfy the Marble Water Company's annual debt service payment for improvements made to the water system in 2002.

The budgetary basis of accounting is the modified accrual basis. The Town is in compliance with the Tabor mandated 3 percent reserves.

The Town of Marble mill levy remains at 6.505 mills for general operating expenditures for the fiscal year 2025.

The services provided/offered to the taxpayers of the Town of Marble include:

- Repair and maintenance of town streets, including snow removal.
- Administer and inspect building & OWTS permits in the town in accordance with IBC codes and the Town's OWTS regulations.
- Maintain and improve town parks.
- Provide water and fire hydrants for fire protection;
- Administer Town business licensing in a timely manner.
- Administer a Short-Term Rental program
- Provide a year-round recycle program

Town of Marble
Ordinance Number 4
Series of 2024

AN ORDINANCE ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR
THE TOWN OF MARBLE FOR THE 2025 FISCAL YEAR

WHEREAS:

- A. The Town of Marble is a statutory town organized pursuant to Colorado Law; C.R.S. §31-1-101 *et seq.*;
- B. C.R.S. § 29-1-108(2) requires the Board of Trustees of the Town of Marble to “enact an ordinance or resolution adopting the budget and making appropriations for the budget year;”
- C. In accordance with C.R.S. § 29-1-104, the Board of Trustees of the Town of Marble designated the Town Clerk as the person to prepare the budget and submit the same to the Board of Trustees, and the Town Clerk did submit a proposed budget to the Board of Trustees;
- D. In accordance with C.R.S. § 29-1-106, the Board of Trustees caused notice of the proposed budget to be published in the Glenwood Springs Post Independent;
- E. In accordance with C.R.S. § 29-1-108(1), the Board of Trustees held a public hearing to consider the adoption of the proposed budget on December 5, 2024;
- F. The Board of Trustees finds and determines that the hearing on the proposed budget is now complete;
- G. The amounts appropriated do not exceed the expenditures specified in the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE, COLORADO THAT:

- 1. The proposed budget presented to the Board of Trustees, as amended at the public hearing held on December 5, 2024, is hereby adopted as the budget for the Town of Marble, Colorado, for the 2025 fiscal year. The adopted budget is attached hereto as Exhibit A.
- 2. In accordance with such budget, the estimated expenditures for each fund for the 2025 fiscal year are as follows:

Fund	Expenditures
General Fund	385,000
Park Fund	11,500
Water Fee for Service	21,000
Total	417,500

3. In accordance with such budget, the estimated revenues for each fund for the 2025 fiscal year are as follows:

Fund	Revenue
General Fund	385,000
Park Fund	11,500
Water Fee for Service	21,000
Total	417,500

4. The following appropriations are made for the 2025 fiscal year:

Fund	Amount Appropriated
General Fund	385,000
Park Fund	11,500
Water Fee for Service	21,000
Total	417,500

5. The Clerk shall file with the Colorado Division of Local Government, before January 31, 2025, a certified copy of the budget, including the budget message, and a copy of Form DLG 70.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY TITLE this 5th day of December, 2024 by a vote of ___ in favor and ___ opposed.

TOWN OF MARBLE:

Ryan Vinciguerra, Mayor

ATTEST:

Ron Leach, Clerk

Town of Marble
Ordinance Number 5
Series of 2024

AN ORDINANCE FIXING AND CERTIFYING THE MILL LEVY FOR THE TOWN OF
MARBLE FOR THE 2025 FISCAL YEAR

WHEREAS:

A. The Town of Marble is a statutory town organized pursuant to Colorado Law; C.R.S. §31-1-101 *et seq.*;

B. By Ordinance No. 5, Series of 2024, the Board of Trustees of the Town of Marble, Colorado has adopted the Town of Marble Budget for the 2025 fiscal year, and has made appropriations for the 2025 fiscal year;

C. The Board of Trustees desires to fix and certify a mill levy to be levied upon all taxable property within the Town of Marble, to provide sufficient funds to pay the proposed expenditures for the 2025 fiscal year;

The assessed valuation of taxable property for the year 2025 in the Town of Marble as returned by the County Assessor of Gunnison County, Colorado is \$6,131,880;

D. The mill levy for the Town is presently 6.505 mills, and the Board of Trustees has determined that it is in the public interest to leave the present mill levy unchanged for the 2025 fiscal year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN
OF MARBLE, COLORADO THAT:

1. An Ad Valorem Tax shall be levied against all taxable property in the Town of Marble, Colorado, for the 2025 fiscal year;
2. For the purpose of meeting all general operating expenses of the Town of Marble during the 2025 fiscal year, the Ad Valorem Tax shall be levied at a rate of 6.505 mills.
3. That the Clerk is hereby directed to deliver the Certification of Tax Levies (Form DLG 70), with a copy of this ordinance, to the Board of County Commissioners of Gunnison County, Colorado, as certification, no later than December 15th, 2024.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY TITLE this 5th day of
December, 2024 by a vote of ___ in favor and ___ opposed.

TOWN OF MARBLE:

ATTEST:

Ryan Vinciguerra, Mayor

Ron Leach, Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A
 the _____,
(governing body)^B
 of the _____,
(local government)^C

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

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

Submitted: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

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

Contact person: _____ Daytime phone: () _____
 (print)

Signed: _____ Title: _____

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

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

**TOWN OF MARBLE
GENERAL FUND
2025 Budget
11/27/2024**

	2023 Audit	2024 Estimate	2025 Budget
Beginning Balance	445,985	399,049	404,783
Revenues			
Taxes			
General Property Tax	30,413	39,276	39,888
Specific Ownership Tax	0	1,500	1,500
Additional License Tax	0	695	695
Property Tax Interest	0	100	100
Taxes Other	0	0	0
Total Taxes	30,413	41,571	42,183
Licenses & Permits			
Business Licenses	0	750	1,000
Building Permits	0	7,000	4,000
Septic Permits	0	3,000	2,000
Other Licenses & Permits	0	500	500
Short Term Rental Licenses	0	350	350
Total Licenses & Permits	8,839	11,600	7,850
Intergovernmental			
General Sales Tax	184,427	180,000	180,667
Highway User Taxes (HUTF)	4,975	13,000	13,000
Severance Tax	9,055	2,000	2,000
Mineral Lease Distribution	1,515	8,000	8,000
Cigarette Tax	315	200	200
Other Intergovernmental	0	0	0
Grant Revenue	0	20,000	0
Total Intergovernmental	200,287	223,200	203,867
Other Revenue			
Paid Parking Program Revenue	0	0	0
Campground Revenue	39,290	56,000	55,000

Interest Revenue	20,104	8,000	9,000
SGB Lease Agreement	0	2,900	3,000
CSQ Lease Agreement	18,307	52,410	34,000
CSQ Maintenance Payments	0	3,600	3,600
Holy Cross Electric Rebates	0	500	500
Donations	0	300	0
Lead King Loop Project	0	0	0
Marble Fest	0	20,000	20,000
Non-Specified	32,219	0	0
Grant Revenue			5,000
Transfer Water Fund, Admin Costs	0	1,000	1,000
Total Other	109,920	144,710	131,100
Total Revenue	349,459	421,081	385,000

**TOWN OF MARBLE
GENERAL FUND
2025 Budget**

	2023 Audit	2024 Estimate	2025 Budget
Expenditures			
Total Wages & Benefits	144,106	141,210	148,270
General Government			
Paid Parking Program Expenses	0	804	2,000
Office Improvements & Maintenance	0	1,000	5,000
Campground Improvements & Expenses	21,768	24,000	25,000
Treasurer Fees	0	0	500
Elections	306	1,290	2,000
Vehicle Expenses	0	4,000	3,500
Marble Fest Expenses	25,809	27,584	20,000
Church Rent	0	1,000	720
Civic Engagement Fund	0	0	1,500
Office Supplies/Software	12,548	10,000	10,000
Legal Publications	0	1,000	1,000
Dues & Subscriptions	569	1,727	500
Food	0	3,000	3,000
Workshop/Travel	5,558	1,000	5,000
Recycle Program	0	3,600	4,000
Master Planning	0	10,000	0

Grant Expenditures	18,340	0	11,000
Donation to AVLT Childrens Park	0	2,000	0
Unclassified	16,474	575	0
Bell Tower Maintenance	0	0	5,000
Jailhouse		23,000	0
Marble Charter School Subsidy			5,000
Hub Subsidy	0	10,000	10,000
Total General Government	101,372	125,580	114,720

Roads

Street Maintenance	0	25,000	0
Snow & Ice Removal	0	25,000	30,000
Asphalt Road Repair	0	0	30,000
Total Roads	69,884	50,000	60,000

Purchased Professional Services

Legal - General	15,137	20,000	15,000
Bookkeeping		6,000	7,000
Audit	16,305	11,400	13,000
Municipal Court	0	1,000	1,000
Engineering Services & Inspections	14,781	10,000	10,000
Total Purchased Professional Servi	46,223	48,400	46,000

Other Purchased Services

Liability & Workers Comp. Insurance	6,497	7,500	8,010
Utilities	3,313	4,000	4,000
Grant Writing	0	0	1,000
Earth Day Expenses	0	2,826	3,000
Total Other Purchased Services	9,810	14,326	16,010

Total Expenditures	371,395	379,516	385,000
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Ending Balance	424,049	440,615	404,782
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Transfer out to park fund	-25,000	-35,832	-10,000
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Ending Balance	399,049	404,783	394,782
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Capital Projects Account			5,000
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Total Unrestricted Cash			389,782
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**PARK FUND
2025 Budget
11/27/2024**

	2023 Audit	2024 Estimate	2025 Budget
Beginning Balance	-28,087	-21,332	0
Revenues			
CTF Funds	1,898	1,500	1,500
Interest	0	0	0
Donation	0	0	0
Total Revenue	1,898	1,500	1,500
Expenditures			
Parks Maintenance	17,653	16,000	11,500
Improvements	2,490	0	0
Historical Park Preservation Commission	0	0	0
Grant Writer	0	0	0
Other	0	0	0
Jail Preservation Grant Matching Funds	0	0	0
Total Expenditures	20,143	16,000	11,500
Transfer in from general fund	25,000	35,832	10,000
Ending Balance	-21,332	0	0

**TOWN OF MARBLE
WATER FEE FUND
2025 BUDGET
11/27/2024**

	2023 Audit	2024 Estimate	2025 Budget
Beginning Balance	0	1,615	3,280
Revenues			
Fee for Service	21,615	22,665	21,000
Total Revenue	21,615	22,665	21,000
Expenditures			
Administration Costs	0	1,000	1,000
Fire Protection/Water Tank	20,000	20,000	20,000
Total Expenditures	20,000	21,000	21,000
Other Financing Uses			
Transfer out to General Fund	0	0	0
Total Expenditures and Other Financing Uses	20,000	21,000	21,000
Ending Balance	1,615	3,280	3,280