



To: Mayor Kudron and the Board of Trustees
From: Heike Wilson, Town Treasurer
Re: Approval of supplemental budget for 2022
Date: February 13, 2023

Background

On May 9th, 2022, the Board of Trustees approved to pay off the 2018 John Deere Grader from John Deere Financial and 2015 John Deere Loader from Government Leasing with funds from the General Fund increasing the budget appropriation for debt service to \$313,096 from \$199,741.

On January 10, 2022, the Board of Trustees approved a resolution for supplemental budget and appropriation for the MSOB-G1044 – Grand Lake Open for Business, Revitalizing Main Streets Program which increased the operating budget expenditures from \$3,048,538 to \$3,529,849 and for the Revitalizing Main Street grant which increased the Operating Capital Outlay from \$1,170,221 to \$1,280,221.

To comply with state statute 29-1-109, the Board must approve a resolution for the 2022 Budget Supplemental Appropriation.

Motion

If the Board of Trustees desires to approve the 2022 Supplemental Appropriation, it may do so by approving the following motions:

I move to adopt Resolution 06-2023 A Resolution for supplemental budget & appropriation for the Town of Grand Lake, Colorado, for the Calendar Year 2022.

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION
RESOLUTION NO. Resolution 06-2023**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY FOR MONIES
FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2022 BUDGET YEAR.**

WHEREAS, the Board of Trustees of the Town of Grand Lake, Colorado adopted the budget and appropriated funds for the 2022 fiscal year as follows:

GENERAL FUND:

Current Operating Expenditures	\$3,048,538	
Capital Outlay	\$1,170,221	
Debt Service	\$199,741	
TOTAL GENERAL FUND		\$4,418,500

WHEREAS, the Department of Local Grant MSOB-G1044 – Grand Lake Open for Business grant revenues of \$479,391.05 and expenditures of \$481,310.98 increased the appropriation for the General Fund.

WHEREAS, the Town of Grand Lake Board of Trustees approved paying off the grader and loader equipment leases amounting to \$156,136.42.

WHEREAS, the Town received a grant for Revitalizing Main Street of \$100,000 and incurred expenditures of \$110,000.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF
THE TOWN OF GRAND LAKE, COLORADO hereby adopts a supplemental budget and
appropriation for the 2022 fiscal year as follows:**

GENERAL FUND:

Current Operating Expenditures	\$3,529,849	
Capital Outlay	\$1,280,221	
Debt Service	\$313,096	
TOTAL GENERAL FUND		\$5,123,166

ADOPTED, this 13th day of February 2023.

(S E A L)

Votes Approving:

Votes Opposed:

Absent:

Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Stephan J. Kudron
Mayor

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022		
		Summation - General Fund Revenues and Expenditures						
	General Fund Beginning Balance	\$1,932,884	\$2,193,734	\$2,018,575	\$2,614,054	\$3,539,778		
	Operating Budget							
	General Revenue	\$2,443,885	\$3,039,295	\$2,498,927	\$3,903,443	\$3,727,319		
	Operations	(\$2,205,893)	(\$1,849,676)	(\$2,444,304)	(\$2,781,160)	(\$3,529,849)		
	Debt Service	(\$109,240)	(\$109,239)	(\$162,703)	(\$200,267)	(\$313,096)		
	TABOR Reserve	\$0	\$0	\$0	\$0	\$0	Moved to Liability line item	
	Total Operating Budget	\$128,752	\$1,080,380	(\$108,080)	\$922,016	(\$115,626)		
	Capital Budget							
	Capital Revenue	\$300,962	\$23,579	\$2,030,000	\$1,610,000	\$501,421		
	Capital Outlay	(\$1,160,566)	(\$683,639)	(\$2,414,305)	(\$1,606,293)	(\$1,280,221)		
	Total Capital Budget	(\$859,604)	(\$660,060)	(\$384,305)	\$3,708	(\$778,800)		
	Revenues Over (Under) Expenditures	(\$730,852)	\$420,320	(\$492,385)	\$925,724	(\$894,426)		
	Appropriate From (To) Fund Balance	\$730,852	(\$420,320)	\$492,385	(\$925,724)	\$894,426		
	General Fund Ending Balance	\$1,202,032	\$2,614,054	\$1,526,190	\$3,539,778	\$2,645,352		

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
24	Summation - General Fund Expenditures By Department						
25							
26							
27	Cemetery Committee	\$10,175	\$5,618	\$11,550	\$3,148	\$11,550	
28							
29	Planning Commission/Board of Adjustments	\$65,300	\$57,703	\$20,300	\$50,231	\$90,000	
30							
31	Greenways Committee	\$45,248	\$44,000	\$47,585	\$45,901	\$51,585	
32							
33	Board of Trustees	\$83,036	\$104,274	\$144,209	\$121,342	\$132,600	
34							
35	Administration						
36	Personnel	\$329,392	\$311,875	\$448,850	\$389,892	\$503,428	
37	Operations	\$349,077	\$267,143	\$467,061	\$911,876	\$1,029,534	
38	Administration Subtotal	\$678,469	\$579,018	\$915,911	\$1,301,768	\$1,532,962	
39							
40	Public Safety						
41	Personnel	\$19,877	\$34,252	\$0	\$18,921	\$0	Moved under admin
42	Operations	\$165,858	\$166,808	\$165,858	\$187,665	\$282,000	
43	Public Safety Subtotal	\$185,735	\$201,060	\$165,858	\$206,587	\$282,000	
44							
45	Public Works						
46	Personnel	\$362,803	\$355,738	\$415,439	\$382,151	\$457,865	
47	Operations	\$349,670	\$139,460	\$290,000	\$290,000	\$385,000	
48	Public Works Subtotal	\$712,473	\$495,198	\$705,439	\$672,151	\$842,865	
49							
50	Grand Lake Center						
51	Revenues	\$90,860	\$51,532	\$59,600	\$86,698	\$59,600	
52	Personnel	\$164,278	\$153,707	\$160,139	\$146,595	\$177,299	
53	Operations	\$104,774	\$68,964	\$112,802	\$100,781	\$144,022	
54	Capital	\$0	\$0	\$0	\$0	\$0	
55	Grand Lake Center Expenditures	\$269,052	\$222,672	\$272,941	\$247,376	\$321,321	
56	Grand Lake Center Totals	(\$178,192)	(\$171,140)	(\$213,341)	(\$160,677)	(\$261,721)	

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
57							
58	Parks						
59	Personnel	\$66,605	\$64,421	\$62,760	\$48,304	\$69,717	
60	Operations	\$89,800	\$75,713	\$97,750	\$84,354	\$195,250	
61							
62	Parks Subtotal	\$156,405	\$140,134	\$160,510	\$132,658	\$264,967	
63	Debt Service	\$109,240	\$109,239	\$162,703	\$200,267	\$313,096	
64							
65	Capital Outlay	\$1,160,566	\$683,639	\$2,414,305	\$1,606,293	\$1,280,221	
66							
67	All Department/Committees						
68	Personnel Total*	\$942,955	\$919,993	\$1,087,188	\$985,863	\$1,208,308	
69	Operations Total*	\$1,262,938	\$929,683	\$1,357,115	\$1,795,297	\$2,321,541	
70	Debt Service Total*	\$109,240	\$109,239	\$162,703	\$200,267	\$313,096	
71	Capital Outlay Total	\$1,160,566	\$683,639	\$2,414,305	\$1,606,293	\$1,280,221	
72							
73	Total General Fund Expenditures	\$3,475,699	\$2,642,554	\$5,021,311	\$4,587,720	\$5,123,166	

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
74	Summation - Water Enterprise Fund Revenues and Expenditures						
75							
76							
77	Water Enterprise Fund Beginning Balance	\$1,546,246	\$1,546,246	\$1,571,051	\$1,721,297	\$2,153,767	
78							
79	Revenues						
80	Operations Revenue	\$624,441	\$622,466	\$621,500	\$920,493	\$602,500	
81	Capital Revenue	\$32,500	\$99,047	\$30,000	\$45,500	\$30,000	
82	Total Revenues	\$656,941	\$721,513	\$651,500	\$965,993	\$632,500	
83							
84	Expenditures						
85	Operations	(\$551,350)	(\$425,828)	(\$582,389)	(\$437,737)	(\$663,620)	
86	Debt Service	(\$99,154)	(\$94,778)	(\$94,788)	(\$95,785)	(\$94,788)	
87	Capital Outlay	(\$26,000)	(\$25,857)	(\$1)	\$0	(\$1)	
88	Total Expenditures	(\$676,504)	(\$546,462)	(\$677,178)	(\$533,522)	(\$758,409)	
89							
90	Revenues Over (Under) Expenditures	(\$19,563)	\$175,051	(\$25,678)	\$432,470	(\$125,909)	
91	Appropriate From (To) Fund Balance	\$19,563	(\$175,051)	\$25,678	(\$432,470)	\$125,909	
92							
93	Water Enterprise Fund Ending Balance	\$1,526,683	\$1,721,297	\$1,545,373	\$2,153,767	\$2,027,858	

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022		
94								
95								
96								
97	Marina Enterprise Fund Beginning Balance	\$564,087	\$566,686	\$801,395	\$852,856	\$1,006,824		
98								
99	Revenues	\$353,900	\$526,290	\$425,200	\$410,828	\$472,200		
100								
101								
102	Operations	(\$259,393)	(\$211,017)	(\$350,280)	(\$256,859)	(\$425,159)		
103	Debt Service	\$0	\$0	\$0	\$0	\$0		
104	Capital Outlay	(\$140,000)	(\$29,103)	(\$217,597)	\$0	(\$280,000)		
105	Total Expenditures	(\$399,393)	(\$240,120)	(\$567,877)	(\$256,859)	(\$705,159)		
106								
107	Revenues Over (Under) Expenditures	(\$45,493)	\$286,170	(\$142,677)	\$153,968	(\$232,959)		
108	Appropriate From (To) Fund Balance	\$45,493	(\$286,170)	\$142,677	(\$153,968)	\$232,959		
109								
110	Marina Enterprise Fund Ending Balance	\$518,594	\$852,856	\$658,718	\$1,006,824	\$773,865		

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
111	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures						
112							
113							
114	PAYT Enterprise Fund Beginning Balance	\$85,107	\$88,610	\$91,183	\$123,988	\$140,323	
115							
116	Revenues	\$47,200	\$60,622	\$79,050	\$72,932	\$79,050	
117							
118	Expenditures						
119	Operations	(\$38,829)	(\$25,244)	(\$56,923)	(\$41,597)	(\$64,040)	
120	Capital Outlay	\$0	\$0	(\$15,000)	(\$15,000)	\$0	
121	Total Expenditures	(\$38,829)	(\$25,244)	(\$71,923)	(\$56,597)	(\$64,040)	
122							
123	Revenues Over (Under) Expenditures	\$8,371	\$35,378	\$7,127	\$16,335	\$15,010	
124	Appropriate From (To) Fund Balance	(\$8,371)	(\$35,378)	(\$7,127)	(\$16,335)	(\$15,010)	
125							
126	PAYT Enterprise Fund Ending Balance	\$93,478	\$123,988	\$98,310	\$140,323	\$155,333	

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022		
127								
128								
129								
130	Capital Improvement Fund Beginning Balance	\$1,199,076	\$1,238,534	\$1,221,284	\$1,592,630	\$652,428		
131								
132	Revenues	\$1,017,305	\$640,176	\$1,356,000	\$1,316,543	\$617,252		
133								
134	Expenditures							
135	Operations	(\$1,000)	(\$0)	(\$1,000)	\$0	\$1,000		
136	Debt Service	(\$277,250)	(\$277,250)	(\$278,950)	(\$278,950)	(\$278,950)		
137	TABOR Reserve	\$0	\$0	\$0	\$0	\$0		
138	Capital Outlay	(\$1,657,631)	(\$8,830)	\$0	(\$1,977,795)	(\$165,000)		
139	Total Expenditures	(\$1,935,881)	(\$286,080)	(\$279,950)	(\$2,256,745)	(\$442,950)		
140								
141	Revenues Over (Under) Expenditures	(\$918,576)	\$354,096	\$1,076,050	(\$940,202)	\$174,302		
142	Appropriate From (To) Fund Balance	\$918,576	(\$354,096)	(\$1,076,050)	\$940,202	(\$174,302)		
143								
144	Capital Improvement Fund Ending Balance	\$280,500	\$1,592,630	\$2,297,334	\$652,428	\$826,730	Surplus Fund Requirement	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
3								
4		General Fund - Revenues						
5		Taxes						
6	10-311-100	Property Taxes	\$280,701	\$332,876	\$333,658	\$333,658	\$401,968	2022 Mill Levy = 6.812- Assessed value \$59M see Certification
7								
8	10-311-110	Specific Ownership	\$18,000	\$24,967	\$15,000	\$10,000	\$15,000	Property tax on vehicles
9	10-311-120	Interest & Penalty-Prop Taxes	\$550	\$1,285	\$300	\$300	\$300	
10	10-311-130	Motor Vehicle Use & Sales Tax	\$38,000	\$43,120	\$40,000	\$85,282	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec by check
11	10-311-140	Sales Tax	\$1,659,230	\$1,979,311	\$1,741,825	\$2,461,018	\$2,461,018	4% Actual 1/21-8/21 + 09/20-12/20
12	10-311-150	Building Use Tax	\$30,000	\$196,254	\$45,000	\$18,377	\$45,000	Revenue based on permits closed, not issued (year end adjustment)
13	10-311-160	Cigarettes-Select Sales Tax	\$3,300	\$4,838	\$3,000	\$5,172	\$3,000	
14	10-316-170	Cable Franchise	\$22,000	\$22,412	\$21,000	\$24,114	\$10,000	5% gross revenues, paid quarterly
15	10-316-171	Telephone Franchise	\$3,500	\$5,064	\$5,500	\$4,401	\$10,000	\$1/mo. per account, paid quarterly
16	10-316-172	Electric Franchise	\$30,000	\$32,104	\$30,000	\$33,339	\$30,000	2%, paid quarterly
17	10-316-173	Natural Gas Franchise	\$13,000	\$11,269	\$11,000	\$12,996	\$11,000	3% gross revenues, paid monthly
18			\$2,098,281	\$2,653,501	\$2,246,283	\$2,988,658	\$3,027,286	
19		Licenses & Permits						
20	10-321-100	Liquor License	\$2,500	\$3,986	\$4,500	\$1,464	\$4,500	
21	10-321-120	Sales Tax License \$5	\$400	\$593	\$500	\$500	\$500	\$5 Town Sales Tax Licenses
22	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,221	\$2,000	\$1,000	\$2,000	Road & Bridge registration fees - paid electronically by GC Treasurer with Property Taxes
23	10-321-140	Sign Permit	\$300	\$180	\$300	\$285	\$300	Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$200	\$180	\$200	\$200	\$200	
25	10-321-160	Animal License	\$100	\$125	\$150	\$100	\$150	
26	10-321-170	Rent - Visitors Center	\$300	\$655	\$400	\$2,470	\$400	
27	10-321-175	Business License Commission	\$30,000	\$25,387	\$30,000	\$30,000	\$30,000	
28	10-321-180	Nightly Rental License \$600	\$84,000	\$72,600	\$70,000	\$49,756	\$50,000	\$750 license; STR Helper software renewal \$12,000; Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber (2019 \$30K)
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$150	\$0	\$150	
30			\$119,950	\$105,952	\$108,200	\$85,775	\$88,200	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
31		General Fund - Revenues						
32		Intergovernmental						
33	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$7,880	\$6,492	\$15,772	\$6,492	
34	10-335-200	Highway User Tax Fund	\$31,000	\$29,796	\$30,000	\$30,000	\$30,000	
35	10-335-800	Conservation Trust Fund	\$2,000	\$2,608	\$2,000	\$2,000	\$2,000	
36	10-335-900	Other Intergovernmental	\$1,200	\$175	\$1,000	\$1,672	\$1,000	State Severance Tax & Federal Mineral Funds
37			\$40,692	\$40,458	\$39,492	\$49,444	\$39,492	
38								
39		Charges for Services						
40	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
41	10-341-200	Cemetery	\$5,000	\$6,150	\$3,200	\$8,875	\$3,200	Perpetual Care & Reservation Fees (3 cremations, 1 traditional)
42	10-341-201		\$0	\$0	\$0	\$0	\$1,000	Deposits paid until placement of headstone can be made x 4
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$300	\$2,000	\$4,997	\$2,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$19,186	\$2,000	\$9,862	\$2,000	Based on new construction paid at building permit pick-up
45	10-341-500	EV Charging Station	\$300	\$515	\$300	\$1,865	\$300	
46	10-341-600	Fuel Depot Surcharge	\$1,000	\$10,587	\$1,000	\$2,192	\$1,000	
47	10-341-625	Spec Ev/Material Recovery Fee	\$10,000	\$0	\$0	\$0	\$0	
48	10-341-700	Copies/Faxes/Soda	\$100	\$164	\$100	\$49	\$100	
49	10-341-850	Nightly Rental App Fee \$165	\$1,200	\$3,220	\$1,200	\$1,815	\$1,200	
50	10-350-101	GL Center - Rental Fees	\$17,600	\$19,603	\$17,600	\$25,859	\$17,600	
51	10-350-111	GL Center - (T) Merch Sales	\$1,000	\$0	\$0	\$0	\$0	
52	10-350-115	GL Center - (N) Merch Sales	\$0	\$60	\$0	\$101	\$0	
53	10-350-121	GL Center - Memberships	\$54,660	\$26,485	\$30,000	\$51,251	\$30,000	Incl. Employee GLC Membership Benefit
54	10-350-131	GL Center - Rec Fees	\$17,600	\$5,385	\$12,000	\$7,837	\$12,000	
55	10-350-201	GL Center - Donations	\$0	\$0	\$0	\$1,650	\$0	
56			\$112,460	\$91,653	\$69,400	\$116,352	\$70,400	
57		Fines and Forfeitures						
58	10-351-100	Ordinance/Traffic Fines	\$0	\$0	\$0	\$0	\$0	
59								
60		Fees and Leases						
61	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$3,750	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723.
62								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
63		General Fund - Revenues						
64		Net Investment Income						
65	10-355-100	Interest Revenue	\$18,000	\$11,652	\$18,000	\$8,388	\$5,000	Interest rates will not rebound enough in 2022 for this to be more
66								
67		Other Revenue						
68	10-334-210	Orton - Community Heart & Soul	\$10,000	\$5,000	\$0	\$0	\$0	Exp 10-415-355
69	10-334-900	Grants - Other	\$25,000	\$116,620	\$0	\$63,591	\$0	
70	10-360-130	Municipal Fee	\$0	\$40	\$50	\$0	\$50	Muni fee penalty
71	10-360-140	Rent - Land, Buildings	\$10,000	\$5,955	\$10,000	\$4,470	\$10,000	Pavilion, Comm. House, Lakefront Park, Lakefront to RM SUP, etc.
72	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$2	\$2	\$0	Marina, PAYT
73	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	
74	10-360-200	Misc. Revenues - General	\$7,000	\$5,962	\$5,000	\$103,622	\$5,000	NEED TO RECLASS
75	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
76	10-360-350	MSOB - Grant Funds Revenue				\$ 479,391.05	\$ 479,391.05	
77			\$52,002	\$133,579	\$15,052	\$651,076	\$494,441	
78		Contributions						
79	10-377-200	Capital Contribs (Interfund)	\$100,000	\$0	\$0	\$0	\$0	
80								
81		Capital Specific Revenue						
82	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	2021 sell fleet; one truck and subaru
83	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
84	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
85	10-377-120	Certificate of Participation	\$0	\$0	\$1,565,000	\$1,570,000	\$0	Funds in, expense is 10-952-970
86	10-377-140	Grants - Capital	\$175,962	\$23,579	\$440,000	\$0	\$376,421	2021: Carry over from 2020: Space to creat grants, 225,000 grant and 325,000 grant less the 110K already spent- assuming current balance of 64K out of total
87	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
88	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
89	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
90	10-377-160	Space to Create Revenues	\$0	\$0	\$0	\$40,000	\$0	
91	10-377-165	Revitalizing Main Street Revenue					\$ 100,000	
92			\$200,962	\$23,579	\$2,030,000	\$1,610,000	\$501,421	
93		Total Revenues	\$2,744,847	\$3,062,875	\$4,528,927	\$5,513,443	\$4,228,740	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
94		General Fund - Expenditures						
95		Cemetery Committee						
96	10-410-211	General Supplies/Misc Expenses	\$4,500	\$1,728	\$4,500	\$1,000	\$4,500	\$2,000 Mapping; \$2,500 General Supplies
97	10-410-215	Grave Markers	\$1,675	\$1,325	\$3,050	\$325	\$3,050	1050 for 7 new @150 each, 2000 for refunds
98	10-410-242	General Maintenance	\$4,000	\$2,565	\$4,000	\$1,823	\$4,000	General maintenance (tree removal)
99			\$10,175	\$5,618	\$11,550	\$3,148	\$11,550	
100								
101		Planning Commission/Board of Adjustments						
102	10-412-211	General Office Supplies	\$1,000	\$1,559	\$1,000	\$74	\$1,000	based on overall Admin General Office Supplies expense
103	10-412-311	Postage/Ads/Legal Notices	\$2,200	\$19	\$1,000	\$147	\$1,000	Reimbured by applicant
104	10-412-314	Purchased Services	\$10,000	\$6,520	\$2,000	\$14,510	\$18,000	Reimbursable from developers/owners-\$1500/mo RG assoc
105	10-412-319	Misc.-Planning Commission/BOA	\$100	\$0	\$300	\$0	\$1,000	
106	10-412-320	Computer Hardware	\$0	\$0	\$7,000	\$1,720	\$7,000	software renewals, large format scanner for records
107	10-412-351	Planning Legal Services	\$2,000	\$0	\$3,000	\$8,721	\$6,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
108	10-412-370	Training/Travel	\$0	\$2,051	\$6,000	\$4,804	\$6,000	Planner in Admin, classes, online seminar
109	10-412-380	Comp Plan Update	\$50,000	\$47,554	\$0	\$20,255	\$50,000	Lands Committee requested a planning consultant for the Municipal lands plan.
110			\$65,300	\$57,703	\$20,300	\$50,231	\$90,000	
111								
112		Greenways Committee						
113	10-414-211	General Supplies	\$2,000	\$833	\$2,000	\$409	\$6,000	Hilly Lawn-Fuel (\$1100 for fuel purchases elsewhere-1,700 mile equivalent); GL Hardware; Flowering of Grand Lake supplies
114	10-414-238	Trees/Shrubs/Plantings	\$6,000	\$5,805	\$6,500	\$7,262	\$6,500	Requested a \$500 increase for additional plantings/planters and increase in costs of goods
115	10-414-241	Arbor Day Supplies	\$250	\$0	\$250	\$214	\$250	Arbor Day programs for Tree City USA requirements; Seedlings from CSU Extension
116	10-414-319	Contract Labor	\$36,698	\$37,362	\$38,535	\$38,000	\$38,535	2021: Increase of 5% hourly based on 40 hour week is \$37.05
117	10-414-726	Miscellaneous Services	\$150	\$0	\$150	\$16	\$150	
118	10-414-870	Contingency	\$150	\$0	\$150	\$0	\$150	
119			\$45,248	\$44,000	\$47,585	\$45,901	\$51,585	
120								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
121		General Fund - Expenditures						
122		Board of Trustees						
123	10-413-142	Workers' Compensation	\$309	\$229	\$309	\$399	\$300	
124	10-413-211	Office/meeting supplies	\$0	\$37	\$2,400	\$3,721	\$2,400	New account for meeting supplies for 2021
125	10-413-215	Elections	\$2,000	\$2,442	\$2,000	\$5,715	\$1,200	
126	10-413-316	Dues/Memberships	\$7,700	\$8,896	\$7,700	\$7,000	\$17,700	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
127	10-413-370	Training/Travel	\$7,500	\$1,867	\$7,500	\$2,061	\$7,500	
128	10-413-460	Long Range/Misc	\$1,500	\$818	\$500	\$355	\$500	BOT retreat facilitator and misc. expenses
129	10-413-461	Appreciation Program	\$3,300	\$1,128	\$3,000	\$9,592	\$3,000	Appreciation Dinner; Misc appreciation expenses
130	10-413-462	Computer Equipment	\$1,000	\$476	\$1,000	\$5,049	\$2,400	
131	10-413-463	Water Quality Issues	\$1,000	\$0	\$0	\$0	\$0	GCWIN - Continued toxin monitoring
132	10-413-465	Computer Software	\$425	\$980	\$1,000	\$1,000	\$1,000	Liberty software annual support - was in ADMIN
133	10-413-870	Board Contingency	\$250	\$350	\$250	\$0	\$250	
134	10-413-452	Headwater Trails Alliance	\$4,500	\$4,500	\$5,000	\$0	\$0	
135	10-413-722	Grand Lake Trailgrooming	\$22,500	\$22,500	\$25,000	\$0	\$0	
136	10-413-723	Grand Lake Historical Society	\$347	\$347	\$0	\$0	\$0	
137	10-413-728	Miscellaneous Donations	\$500	\$37,500	\$50,000	\$50,000	\$45,000	2020, 2021 for business support, 2022 \$5,000 for substance abuse counseling, \$25,000 for Community House upgrades, \$10,000 for kiln for GLC, \$5,000 for GCWC
138	10-413-731	Grnd Cnty Council on Aging	\$3,600	\$3,600	\$0	\$0	\$0	
139	10-413-782	Advocates	\$1,350	\$1,350	\$0	\$0	\$0	
140	10-413-793	GL Fireworks Organization	\$10,000	\$3,000	\$0	\$0	\$0	Moved to Marina
141	10-413-796	Mountain Family Center	\$5,400	\$5,400	\$0	\$100	\$0	
142	10-413-797	Grand Arts Council	\$1,980	\$1,980	\$2,200	\$0	\$0	
143	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
144	10-413-845	GC Rural Health Network	\$500	\$500	\$0	\$0	\$0	
145	10-413-850	Grand Lake Yacht Club Sailing	\$225	\$225	\$0	\$0	\$0	
146	10-413-852	Grand Angels	\$0	\$0	\$0	\$0	\$0	
147	10-413-854	GC Search & Rescue	\$0	\$0	\$0	\$0	\$0	
148	10-413-855	GL US Constitution Week	\$4,050	\$4,050	\$0	\$0	\$0	
149	10-413-856	Grand Enterprise Initiative	\$0	\$0	\$0	\$0	\$0	
150	10-413-860	GC Housing Assistance Fund	\$0	\$0	\$0	\$0	\$0	
151	10-413-859	Grand Foundation	\$750	\$750	\$35,000	\$35,000	\$50,000	Increased for 2021
152	10-413-861	GAP - Grand Foundation	\$1,000	\$0	\$0	\$0	\$0	
153			\$83,036	\$104,274	\$144,209	\$121,342	\$132,600	
154		Subtotal Boards and Committees	\$203,759	\$211,594	\$223,644	\$220,621	\$285,735	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
155		General Fund - Expenditures						
156		Administration						
157		Personnel						
158	10-415-100	Gross Wages - Administration	\$212,399	\$214,383	\$310,121	\$275,461	\$348,886	
159	10-415-103	OT/Comp Time Buyout	\$0	\$2,427	\$0	\$1,429	\$0	
160	10-415-105	Bonus	\$1,550	\$5,000	\$4,800	\$0	\$7,000	\$1000 per employee
161	10-415-110	Gross Wages-Admin PT/Seasonal	\$22,065	\$12,175	\$23,476	\$2,617	\$26,411	
162	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,000	\$6,000	\$6,600	
163	10-415-130	GLC Membership Benefit	\$2,130	\$0	\$1,750	\$0	\$1,925	
164	10-415-131	Longevity Benefit	\$0	\$370	\$0	\$0	\$0	
165	10-415-132	ICMA Town Paid Benefit	\$18,758	\$13,108	\$27,072	\$25,235	\$30,456	8% Maximum
166	10-415-133	Health/Dental-Employee	\$35,750	\$29,535	\$32,845	\$43,891	\$34,487	Medical/Dental/Life/Vision
167	10-415-135	Dep Health/Dental	\$6,178	\$4,560	\$6,282	\$0	\$6,596	
168	10-415-136	Medical Benefit Allowance	\$3,348	\$4,271	\$6,588	\$9,451	\$7,412	
169	10-415-141	Unemployment Insurance	\$726	\$460	\$1,015	\$1,470	\$1,142	.3% of wages
170	10-415-142	Workers' Compensation	\$539	\$577	\$943	\$1,610	\$1,061	
171	10-415-143	Social Security Match	\$16,168	\$15,412	\$22,659	\$18,422	\$25,491	6.2% of wages+Town ICMA
172	10-415-144	Medicare Match	\$3,781	\$3,596	\$5,299	\$4,307	\$5,961	1.45% of wages+Town ICMA
173			\$329,392	\$311,875	\$448,850	\$389,892	\$503,428	
174		Supplies						
175	10-415-211	General Office Supplies	\$3,600	\$2,959	\$4,500	\$10,787	\$5,000	
176	10-415-215	Computer Software	\$20,622	\$21,587	\$16,622	\$17,231	\$17,000	Firewall, Malware, Antivirus, Adobe, STR Helper (\$9,350), ESRI (\$700); Caselle Ongoing; O365 (10 lic),
177	10-415-220	Computer Hardware	\$0	\$3,289	\$7,000	\$0	\$7,000	Replacement Server
178	10-415-226	Small Equipment	\$2,100	\$3,226	\$2,100	\$2,100	\$2,100	Copier lease
179	10-415-252	Resale Supplies	\$0	\$0	\$0	\$0	\$0	
180			\$26,322	\$31,062	\$30,222	\$30,118	\$31,100	
181		Repairs and Maintenance						
182	10-415-231	Gas/Fuel	\$1,000	\$1,975	\$1,000	\$1,237	\$1,000	
183	10-415-232	Vehicle Maintenance	\$1,000	\$7	\$1,000	\$1,130	\$1,000	(2) vehicles
184	10-415-233	Office Equipment Maintenance	\$2,500	\$1,451	\$2,500	\$0	\$2,500	Copier Maint agreement
185	10-415-237	Building Maintenance	\$15,500	\$1,634	\$15,500	\$0	\$0	
186	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$0	\$250	
187			\$20,250	\$5,068	\$20,250	\$2,367	\$4,750	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
188		General Fund - Expenditures						
189		Administration						
190		Purchased Services						
191	10-415-311	Postage/Freight	\$2,100	\$1,657	\$2,000	\$4,813	\$5,000	Meter lease + postage meter refills
192	10-415-312	Computer Services	\$14,750	\$13,032	\$62,000	\$50,000	\$62,000	60% IT contract; 1/2 Caselle support (get rid of PR); Paychex, 40K for new town website, time clock system- See Attachment A
193	10-415-314	Ads & Legal Notices	\$750	\$4,676	\$750	\$6,879	\$5,000	Increased usage in 2020 and 2021
194	10-415-316	Dues & Memberships	\$1,650	\$963	\$1,650	\$1,213	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
195	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
196	10-415-319	Miscellaneous Services	\$150	\$140	\$150	\$3,650	\$5,000	
197	10-415-330	Bank Fees	\$675	\$1,165	\$675	\$1,371	\$1,500	Safe deposit box/returned checks/direct deposit fees
198			\$20,075	\$21,632	\$67,225	\$67,926	\$80,150	
199		Utilities						
200	10-415-341	Electric Utility	\$4,100	\$3,175	\$3,500	\$3,500	\$3,500	
201	10-415-342	Sewer Utility	\$1,050	\$1,092	\$1,000	\$1,154	\$1,000	
202	10-415-343	Water Utility	\$1,500	\$870	\$1,200	\$882	\$1,200	
203	10-415-344	Telephone/Internet Utility	\$4,300	\$8,411	\$5,000	\$7,000	\$7,500	Includes internet service, cell phone- increased to reflect higher costs from vendor
204	10-415-345	Natural Gas Utility	\$2,500	\$1,723	\$2,500	\$2,500	\$2,500	
205	10-415-346	Website Hosting Services	\$750	\$888	\$800	\$720	\$800	Website Hosting (Rain Retail-\$588)
206	10-415-347	Recycling - Town Hall	\$1,300	\$936	\$1,300	\$1,031	\$1,300	
207			\$15,500	\$17,095	\$15,300	\$16,787	\$17,800	
208		Professional Services						
209	10-415-351	Legal Services	\$40,000	\$11,867	\$30,000	\$65,000	\$85,000	Reflects increase in 2021 assuming maintained in 2022
210	10-415-352	Audit	\$10,060	\$10,050	\$10,300	\$10,300	\$10,300	60% of audit - (1/2) of \$5,000 single audit
211	10-415-353	Judge-Municipal Court	\$800	\$0	\$500	\$0	\$500	As-needed basis
212	10-415-355	Professional Services-Other	\$52,700	\$7,993	\$11,700	\$12,270	\$15,000	ABC Flex, Background checks
213			\$103,560	\$29,910	\$52,500	\$87,570	\$110,800	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
214		General Fund - Expenditures						
215		Administration						
216		Marketing						
217	10-415-560	Treasurer's Fees	\$5,986	\$6,683	\$6,980	\$6,362	\$8,039	2% of Property Taxes calculated from COV+Interest and Penalties
218	10-415-721	Chamber Service Agreement	\$32,732	\$32,732	\$32,732	\$37,732	\$32,732	\$32,732 for VC services by Chamber
219	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
220	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$15,102	\$15,102	
221	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
222	10-415-800	Attainable Housing Expenses	\$0	\$12,206	\$0	\$15,323	\$15,000	Increased to reflect increased cost
223	10-415-870	Contingency - General Admin	\$5,000	\$0	\$5,000	\$991	\$11,000	for Chamber general expenses
224	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0	\$150	
225	10-415-880	Chamber Public Relations	\$0	\$0	\$10,000	\$10,000	\$10,000	
226	10-415-885	Town Events	\$0	\$0	\$10,000	\$5,000	\$10,000	
227			\$126,970	\$134,723	\$147,964	\$158,510	\$170,023	
228		Other Expenses						
229	10-415-370	Training/Travel	\$9,750	\$2,118	\$10,750	\$2,953	\$10,750	Planner (\$750); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
230	10-415-371	Misc Employee Expenses	\$0	\$0	\$14,000	\$11,322	\$14,000	Employee Enrichment
231	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
232	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$0	\$1,000	
233	10-415-513	Property/Casualty Insurance	\$25,000	\$24,644	\$25,000	\$23,364	\$25,000	
234	10-415-514	Position Bonds	\$400	\$890	\$400	\$1,278	\$400	Employee/Trustee Blanket Bonds
235	10-415-540	Grants to Neighborhoods	\$0	\$0	\$0	\$0	\$0	
236	10-415-886	MSOB - Expenses				\$ 477,481.12	\$ 481,311	
237			\$36,400	\$27,652	\$51,400	\$516,397	\$532,711	
238		Transit						
239	10-415-385	Transit Service	\$0	\$0	\$40,000	\$0	\$40,000	See Attachment A; carry over from 2021
240	10-415-386	Transit Planning	\$0	\$0	\$10,000	\$0	\$10,000	See Attachment A; carry over from 2021
241	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0	\$0	
242			\$0	\$0	\$50,000	\$0	\$50,000	
243								
244		Economic Development Grants						
245	10-416-100	Trail Groomers	\$0	\$0	\$25,000	\$25,000	\$25,000	
246	10-416-150	Heart and Soul	\$0	\$0	\$0	\$0	\$0	
247	10-416-200	Space to Create	\$0	\$0	\$0	\$0	\$0	Using 10-915-950
248	10-416-250	Headwaters Trail Assoc- HTA	\$0	\$0	\$5,000	\$5,000	\$5,000	
249	10-416-260	Grand Art Council	\$0	\$0	\$2,200	\$2,200	\$2,200	
250	10-416-270	Rocky Mtn Rep	\$0	\$0	\$0	\$0	\$0	
251			\$0	\$0	\$32,200	\$32,200	\$32,200	Other grants moved to Grand Foundation line under BoT

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
254		General Fund - Expenditures						
255		Public Safety						
256		Personnel						
257	10-421-100	Gross Wages - Public Safety	\$0	\$0	\$0	\$12,092	\$0	Moved Code Enforcement office to Admin
258	10-421-103	Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
259	10-421-105	Bonus	\$0	\$1,000	\$0	\$1,000	\$0	
260	10-421-110	Gross Wages-Public Safety PT	\$16,640	\$16,469	\$0	\$269	\$0	
261	10-421-130	GLC Membership Benefit	\$355	\$0	\$0	\$0	\$0	
262	10-421-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
263	10-421-132	ICMA Town Paid Benefit	\$1,331	\$0	\$0	\$0	\$0	
264	10-421-133	Health/Dental-Employee	\$0	\$14,495	\$0	\$3,758	\$0	
265	10-421-135	Dep Health/Dental	\$0	\$612	\$0	\$0	\$0	
266	10-421-136	Medical Benefit	\$0	\$26	\$0	\$0	\$0	
267	10-421-141	Unemployment Insurance	\$50	\$39	\$0	\$0	\$0	
268	10-421-142	Workers' Compensation	\$93	\$339	\$0	\$854	\$0	
269	10-421-143	Social Security Match	\$1,114	\$1,031	\$0	\$769	\$0	
270	10-421-144	Medicare Match	\$294	\$241	\$0	\$180	\$0	
271			\$19,877	\$34,252	\$0	\$18,921	\$0	
272		Purchased Services						
273	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,858	\$41,715	\$25,000	Increase from 2021
274	10-421-339	Sheriff's Contract	\$145,000	\$145,950	\$145,000	\$145,950	\$257,000	Increase from 2021, added coverage
275	10-421-340	Special Event Security	\$0	\$0	\$0	\$0	\$0	
276			\$165,858	\$166,808	\$165,858	\$187,665	\$282,000	
277		Subtotal Public Safety	\$185,735	\$201,060	\$165,858	\$206,587	\$282,000	
278								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
279		General Fund - Expenditures						
280		Public Works						
281		Personnel						
282	10-431-100	Gross Wages - Public Works	\$214,082	\$215,579	\$233,034	\$213,541	\$262,163	
283	10-431-103	OT/Comp Time Buyout	\$9,350	\$13,832	\$15,000	\$20,573	\$16,875	
284	10-431-105	Bonus	\$1,500	\$5,000	\$2,400	\$5,500	\$4,000	
285	10-431-111	On Call Pay	\$18,200	\$16,900	\$22,575	\$17,800	\$24,833	
286	10-431-130	GLC Membership Benefit	\$1,420	\$0	\$0	\$15,281	\$0	
287	10-431-131	Longevity	\$0	\$1,050	\$0	\$0	\$0	
288	10-431-317	Uniform Allowance	\$2,400	\$2,572	\$2,400	\$3,000	\$2,640	
289	10-431-132	ICMA Town Paid Benefit	\$17,127	\$13,096	\$21,841	\$26,424	\$24,571	8% Maximum
290	10-431-133	Health/Dental-Employee	\$50,470	\$37,256	\$68,544	\$40,277	\$68,000	Medical/Dental/Life/Vision
291	10-431-135	Dep Health/Dental	\$6,087	\$14,338	\$6,240	\$0	\$6,552	
292	10-431-136	Medical Benefit Allowance	\$4,800	\$3,061	\$4,800	\$2,865	\$4,800	
293	10-431-141	Unemployment Insurance	\$724	\$497	\$819	\$828	\$921	.3% of wages + On Call
294	10-431-142	Workers' Compensation	\$16,896	\$12,820	\$16,900	\$15,918	\$19,013	
295	10-431-143	Social Security Match	\$16,003	\$15,997	\$16,927	\$16,325	\$19,043	6.2% of wages + Town ICMA + On Call
296	10-431-144	Medicare Match	\$3,744	\$3,740	\$3,959	\$3,819	\$4,454	1.45% of wages + Town ICMA + On Call
297			\$362,803	\$355,738	\$415,439	\$382,151	\$457,865	
298		Supplies						
299	10-431-222	General Supplies	\$4,000	\$334	\$5,000	\$5,000	7,000	
300	10-431-224	Safety Supplies	\$5,000	\$680	\$7,000	\$7,000	7,000	Crowd-control fencing, snow fencing, cones
301	10-431-226	Vehicle Supplies	\$2,500	\$0	\$3,000	\$3,000	4,000	Truck tool boxes
302	10-431-227	Small Tools	\$5,000	\$14	\$6,000	\$6,000	8,000	
303			\$16,500	\$1,028	\$21,000	\$21,000	\$26,000	
304		Repairs and Maintenance						
305	10-431-231	Gas/Fuel/Liquids	\$20,000	\$15,254	\$22,000	\$22,000	25,000	
306	10-431-232	Vehicle Maintenance	\$7,500	\$2,351	\$8,500	\$8,500	10,000	
307	10-431-233	Equipment Maintenance	\$25,000	\$17,035	\$25,000	\$25,000	28,000	
308	10-431-235	Tires/Chains	\$12,000	\$1,326	\$12,000	\$12,000	15,000	
309	10-431-236	Misc. Bridge Work	\$17,000	\$16,074	\$5,000	\$5,000	5,000	
310	10-431-237	Building Maintenance	\$5,000	\$211	\$5,000	\$5,000	6,000	
311	10-431-238	Street Light Maintenance	\$2,000	\$212	\$3,000	\$3,000	3,000	
312	10-431-239	Miscellaneous Maintenance	\$500	\$0	\$1,000	\$1,000	3,000	
313	10-431-242	Road Maintenance	\$76,000	\$32,924	\$100,000	\$100,000	150,000	Pot holes/ seal cracks in road/maintaining streets. See attachment A
314	10-431-245	Boardwalk Maintenance	\$100,000	\$0	\$0	\$0	0	
315	10-431-253	Tree Removal	\$1,500	\$0	\$500	\$500	5,000	
316	10-431-254	Tree Spraying	\$0	\$0	\$0	\$0	500	
317	10-431-255	Stormwater Filter Maintenance	\$500	\$0	\$1,500	\$1,500	\$15,000	replace filters
318			\$267,000	\$85,387	\$183,500	\$183,500	\$265,500	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
319		General Fund - Expenditures						2022 Budget Explanatory Notes
320		Public Works						
321		Purchased Services						
322	10-431-312	Computer Services	\$2,070	\$806	\$4,000	\$4,000	4,000	
323	10-431-314	Ads/Bid Notices	\$1,800	\$0	\$2,000	\$2,000	2,000	
324	10-431-319	Misc. Purchased Services	\$1,500	\$2,261	\$2,500	\$2,500	2,500	Required physicals, fuel bond, Hep B shots
325			\$5,370	\$3,066	\$8,500	\$8,500	\$8,500	
326		Utilities						
327	10-431-318	Trash/Recycle Services	\$9,000	\$12,020	\$9,000	\$9,000	11,000	
328	10-431-341	Electric Utility	\$6,000	\$4,429	\$8,000	\$8,000	11,000	
329	10-431-343	Water Utility	\$600	\$530	\$1,000	\$1,000	\$1,000	
330	10-431-344	Telephone/Internet Utility	\$3,200	\$5,202	\$6,000	\$6,000	7,000	
331	10-431-345	Natural Gas Utility	\$4,500	\$3,397	\$4,500	\$4,500	\$4,500	
332	10-431-349	Street Light Electric Utility	\$24,000	\$18,405	\$24,000	\$24,000	\$24,000	
333			\$47,300	\$43,983	\$52,500	\$52,500	\$58,500	
334		Professional Services						
335	10-431-354	Engineering/Surveying Services	\$2,000	\$1,078	\$2,000	\$2,000	\$10,000	
336								
337		Other						
338	10-431-370	Training/Travel	\$3,000	\$117	\$5,000	\$5,000	\$6,000	
339	10-431-399	Equip Rental	\$8,000	\$3,052	\$17,000	\$17,000	\$10,000	
340	10-431-870	Contingency- Public Works	\$500	\$1,750	\$500	\$500	\$500	
341			\$11,500	\$4,918	\$22,500	\$22,500	\$16,500	
342		Subtotal Public Works	\$712,473	\$495,198	\$705,439	\$672,151	\$842,865	
343								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
344		General Fund - Expenditures						
345		Grand Lake Center						
346		Personnel						
347	10-450-100	Gross Wages - GL Center	\$107,553	\$107,597	\$99,376	\$101,274	\$111,798	25% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
348	10-450-103	OT/Comp Time Buyout	\$275	\$1,550	\$0	\$402	\$0	
349	10-450-105	Bonus	\$550	\$2,000	\$1,350	\$0	\$1,485	
350	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$240	\$0	\$400	\$0	
351	10-450-130	GLC Membership Benefit	\$799	\$0	\$700	\$0	\$770	
352	10-450-131	Longevity Benefit	\$0	\$99	\$0	\$0	\$0	
353	10-450-317	Uniform Allowance	\$150	\$109	\$150	\$0	\$150	1 employee @ .25 for allowance
354	10-450-132	ICMA Town Paid Benefit	\$8,604	\$3,813	\$8,058	\$8,724	\$9,065	8% Maximum
355	10-450-133	Health/Dental-Employee	\$30,073	\$28,511	\$35,404	\$23,122	\$37,174	Medical/Dental/Life/Vision
356	10-450-135	Dep. Health/Dental	\$1,765	\$197	\$1,765	\$0	\$1,853	
357	10-450-136	Medical Benefit Allowance	\$2,856	\$1,678	\$2,916	\$2,990	\$3,281	
358	10-450-141	Unemployment Insurance	\$331	\$223	\$298	\$331	\$335	.3% of wages
359	10-450-142	Workers' Compensation	\$2,273	-\$1,019	\$1,800	\$1,240	\$2,025	
360	10-450-143	Social Security Match	\$7,334	\$7,057	\$6,745	\$6,588	\$7,588	6.2% of wages+Town ICMA
361	10-450-144	Medicare Match	\$1,715	\$1,651	\$1,577	\$1,524	\$1,774	1.45% of wages+Town ICMA
362			\$164,278	\$153,707	\$160,139	\$146,595	\$177,299	
363		Supplies						
364	10-450-211	Gen Office Supplies	\$1,500	\$1,819	\$1,500	\$1,265	\$1,500	
365	10-450-220	General Operating Supplies	\$3,000	\$5,365	\$0	\$2,017	\$3,000	Moved to Park Improvements in 2021 will move back in 2022
366	10-450-226	Office Equip Lease	\$1,000	\$988	\$3,000	\$1,152	\$1,200	Copier Lease
367	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$1,000	Items purchased for resale: towels, water bottles, T-shirts, etc.
368			\$6,500	\$8,171	\$5,500	\$4,434	\$6,700	
369		Repairs and Maintenance						
370	10-450-233	Office Equip Maint	\$600	\$204	\$600	\$289	\$600	Copier maintenance
371	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$0	\$1,500	
372	10-450-237	Building Maintenance	\$25,000	\$4,678	\$21,000	\$492	\$21,000	
373	10-450-239	Minor Infrastructure Maint	\$0	\$0	\$10,000	\$0	\$10,000	
374	10-450-250	Backflow Maintenance	\$400	\$225	\$400	\$0	\$400	
375	10-450-350	Maintenance Agreement	\$4,200	\$3,425	\$4,200	\$1,411	\$4,200	Honeywell heating system
376			\$31,700	\$8,533	\$37,700	\$2,191	\$37,700	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
377		General Fund - Expenditures						
378		Grand Lake Center						
379		Utilities						
380	10-450-318	Trash/Recycle Services	\$480	\$0	\$480	\$0	\$500	
381	10-450-341	Electric Utility	\$14,000	\$12,149	\$14,000	\$13,127	\$14,000	
382	10-450-342	Sewer Utility	\$4,500	\$3,696	\$4,500	\$3,907	\$4,500	
383	10-450-343	Water Utility	\$2,500	\$1,774	\$2,500	\$1,176	\$2,500	
384	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$6,191	\$4,000	\$4,000	\$4,000	
385	10-450-345	Natural Gas Utility	\$7,500	\$4,684	\$7,500	\$7,500	\$7,500	
386			\$32,980	\$28,495	\$32,980	\$29,711	\$33,000	
387		Professional Services						
388	10-450-312	Computer Services	\$2,820	\$2,330	\$2,820	\$2,236	\$2,820	7% of IT contract + 1.5 hr/mo @ \$115/hr
389	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$1,000	
390	10-450-352	Audit	\$882	\$910	\$910	\$0	\$910	7% of audit
391	10-450-355	Purchased Professional Serv.	\$2,000	\$1,130	\$2,000	\$1,530	\$2,000	
392			\$6,702	\$4,370	\$6,730	\$3,766	\$6,730	
393		Other						
394	10-450-234	Signage	\$1,000	\$0	\$0	\$6	\$0	
395	10-450-236	Minor/Misc Equipment	\$2,500	\$2,614	\$4,500	\$2,613	\$4,500	
396	10-450-238	Minor/Misc Furnishings	\$2,000	\$2,077	\$4,000	\$2,985	\$4,000	
397	10-450-320	Marketing	\$10,000	\$3,385	\$10,000	\$3,803	\$10,000	website, brochures/booklets
398	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$92	
399	10-450-370	Training/Travel	\$300	\$419	\$300	\$0	\$300	
400	10-450-513	Property/Casualty Insurance	\$8,000	\$7,564	\$8,000	\$6,679	\$8,000	
401	10-450-755	Exercise Equipment	\$2,000	\$1,063	\$2,000	\$44,216	\$2,000	Purchase golf sim in 2021
402	10-450-870	Contingency - GL Center	\$1,000	\$2,275	\$1,000	\$378	\$31,000	\$30,000 for summer day camp
403			\$26,892	\$19,396	\$29,892	\$60,679	\$59,892	
404		Subtotal Grand Lake Center	\$269,052	\$222,672	\$272,941	\$247,376	\$321,321	
405								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
406		General Fund - Expenditures						
407		Parks						
408		Personnel						
409	10-452-100	Gross Wages - Parks	\$38,347	\$39,786	\$40,509	\$36,853	\$45,573	
410	10-452-103	OT/Comp Time Buyout	\$1,575	\$1,523	\$0	\$0	\$0	
411	10-452-105	Bonus	\$300	\$0	\$0	\$0	\$0	
412	10-452-130	GLC Membership Benefit	\$266	\$0	\$0	\$0	\$0	
413	10-452-131	Longevity	\$0	\$765	\$0	\$0	\$0	
414	10-452-317	Uniform Allowance	\$450	\$319	\$600	\$0	\$660	
415	10-452-132	ICMA Town Paid Benefit	\$3,068	\$1,208	\$3,241	\$1,640	\$3,646	8% Maximum
416	10-452-133	Health/Dental-Employee	\$9,458	\$8,458	\$7,454	\$2,729	\$7,827	Medical/Dental/Life/Vision
417	10-452-135	Dep. Health/Dental	\$6,087	\$6,252	\$4,188	\$0	\$4,397	
418	10-452-136	Medical Benefit Allowance	\$900	\$655	\$900	\$338	\$1,013	
419	10-452-141	Unemployment Insurance	\$133	\$88	\$122	\$0	\$137	.3% of wages
420	10-452-142	Workers' Compensation	\$2,413	\$2,481	\$2,400	\$3,734	\$2,700	
421	10-452-143	Social Security Match	\$2,924	\$2,290	\$2,712	\$2,427	\$3,051	6.2% of wages+Town ICMA
422	10-452-144	Medicare Match	\$684	\$596	\$634	\$583	\$713	1.45% of wages+Town ICMA
423			\$66,605	\$64,421	\$62,760	\$48,304	\$69,717	
424		Supplies						
425	10-452-220	Operating Supplies	\$13,500	\$23,902	\$15,000	\$17,807	\$18,000	Includes supplies for Public Restrooms; Christmas Lights
426	10-452-226	Small Equipment	\$2,550	\$0	\$3,000	\$9,000	\$5,000	2021: overage, Walk-behind weedeater replacement (\$550)
427	10-452-227	Small Tools	\$1,000	\$944	\$1,000	\$1,440	\$2,500	2021: overage Incl. electric conduit for new dryers in Pavilion RR
428			\$17,050	\$24,846	\$19,000	\$28,247	\$25,500	
429		Repairs and Maintenance						
430	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$4,950	\$3,000	\$34	\$4,000	
431	10-452-233	Equipment Maintenance	\$2,500	\$32	\$2,500	\$0	\$5,000	
432	10-452-234	Information Signs	\$2,000	\$129	\$2,000	\$609	\$2,500	
433	10-452-235	Greenbelt Maintenance	\$7,500	\$2,297	\$7,500	\$0	\$7,500	
434	10-452-236	Sand & Dredge	\$1,000	\$0	\$1,000	\$0	\$8,000	
435	10-452-237	Building Maintenance	\$3,000	\$3,951	\$3,000	\$1,214	\$55,000	includes \$45,000 to replace steps and paint Community House
436	10-452-238	Dock Maintenance	\$5,000	\$284	\$5,000	\$0	\$20,000	
437	10-452-239	Miscellaneous Maintenance	\$8,000	\$2,133	\$8,000	\$1,205	\$5,000	
438	10-452-243	Benches/Planters/Fences	\$1,000	\$0	\$2,000	\$0	\$5,000	
439	10-452-244	Thomasson Park Maintenance	\$1,000	\$248	\$2,000	\$0	\$4,000	
440	10-452-248	Irrigation System Maintenance	\$3,000	\$659	\$3,000	\$444	\$4,000	
441	10-452-250	Backflow Maintenance	\$3,000	\$1,118	\$3,000	\$0	\$4,000	
442	10-452-319	Miscellaneous Services	\$2,000	\$1,737	\$2,000	\$1,716	\$3,000	
443	10-452-399	Equipment Rental	\$3,500	\$1,575	\$3,500	\$23,803	\$5,000	
444			\$45,500	\$19,112	\$47,500	\$29,025	\$132,000	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
445		General Fund - Expenditures						2022 Budget Explanatory Notes
446		Parks						
447		Utilities						
448	10-452-341	Electric Utility	\$6,500	\$5,171	\$6,500	\$6,064	\$6,500	
449	10-452-342	Sewer Utility	\$1,000	\$483	\$1,000	\$511	\$1,000	
450	10-452-343	Water Utility	\$8,500	\$20,762	\$13,000	\$12,978	\$13,000	
451	10-452-345	Natural Gas Utility	\$4,000	\$3,066	\$4,000	\$3,986	\$4,000	
452			\$20,000	\$29,483	\$24,500	\$23,539	\$24,500	
453		Other						
454	10-452-400	Grand Avenue Gardens	\$2,500	\$0	\$0	\$0	\$2,500	
455	10-452-450	Park Improvements	\$1,000	\$2,169	\$6,000	\$3,544	\$10,000	
456	10-452-870	Contingency - Parks	\$250	\$104	\$250	\$0	\$250	
457	10-452-961	Memorial Benches	\$3,500	\$0	\$500	\$0	\$500	
458			\$7,250	\$2,273	\$6,750	\$3,544	\$13,250	
459		Subtotal Parks	\$156,405	\$140,134	\$160,510	\$132,658	\$264,967	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
460		General Fund - Expenditures						
461		Debt Service						
462	10-815-982	Land Acquisition - Principal	\$14,488	\$14,488	\$80,000	\$95,000	\$85,000	Principal for COP
463	10-815-983	Land Acquisition-Interest	\$11,387	\$11,387	\$10,000	\$32,564	\$42,038	Interest for COP
464	10-831-500	Capital Equip Lease Principal	\$70,803	\$70,803	\$68,645	\$68,645	\$182,000	2019 Mower; 2018 grader; 2015 Loader- Gov Leasing endor 173 JD Tractor end of lease balloon
465	10-831-510	Capital Equip Lease Interest	\$12,562	\$12,562	\$4,058	\$4,058	\$4,058	2019 Mower; 2018 grader; 2015 Loader- Gov Leasing endor 173
466			\$109,240	\$109,239	\$162,703	\$200,267	\$313,096	
467								
468	10-413-999	TABOR Reserves	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
469								
470		Capital Outlay						
471	10-915-922	Admin Capital Expenditures	\$0	\$50,000	\$0	\$0	\$0	
472	10-915-923	Town Hall Capital Outlay	\$25,000	\$6,718	\$25,000	\$0	\$25,000	
473	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
474	10-915-950	Space to Create Expenditures	\$150,000	\$160,000	\$440,000	\$0	\$376,421	Offset- See 10-377-140
475	10-931-910	Capital Equipment Purchase	\$313,066	\$269,083	\$131,627	\$131,627	\$368,800	Sweeper 275,000, Titl deck trailer 10,500,Skid Sprayer 2,300 plus 1,000 freight, est. high end range aerator \$20,000, 1-ton pick-up truck \$60000
476	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
477	10-931-921	Paving	\$325,000	\$151,812	\$200,000	\$200,000	\$200,000	Center and Rainbow Bridge, Chip seal numerous
478	10-931-922	Drainage	\$0	\$0	\$100,000	\$5,160	\$100,000	
479	10-952-970	Land Purchase	\$0	\$0	\$1,417,678	\$1,268,806	\$0	
480	10-931-974	Streetscape Project Funding	\$165,000	\$0	\$0	\$0	\$0	
481	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
482	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$0	
483	10-931-923	Town Shop Capital Outlay	\$0	\$18,985	\$0	\$0	\$0	
484	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
485	10-952-500	Dock Improvements	\$0	\$0	\$0	\$0	\$0	
486	10-952-971	Park Improvements	\$182,500	\$27,042	\$100,000	\$700	\$100,000	Town Park Marquee rebuild (\$30,000), Asphalt at E. Inlet (\$20,000), Gazebo and other park improvements (\$50,000)
487	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
488	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
489	90-444-330	Revitalizing Main Street Expenses					\$ 110,000.00	
490			\$1,160,566	\$683,639	\$2,414,305	\$1,606,293	\$1,280,221	
491		Total General Fund Expenditures	\$3,475,699	\$2,642,554	\$5,021,311	\$4,587,720	\$5,123,166	
492								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
493		Water Fund - Revenues						2022 Budget Explanatory Notes
494	20-344-100	Water Sales	\$610,441	\$609,792	\$600,000	\$918,785	\$600,000	Current rate is top of 10 year schedule
495	20-344-105	HP Net Meter Revenue	\$1,500	\$97	\$500	\$0	\$500	
496	20-344-120	Resale Meters Income	\$2,000	\$0	\$500	\$271	\$500	
497	20-344-140	Interest Revenue	\$10,000	\$11,447	\$20,000	\$799	\$1,000	Interest in 2022 will not be that high
498	20-344-160	Misc. Revenues	\$0	\$605	\$0	\$113	\$0	
499	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$525	\$500	Includes Public Works/Parks and overage
500	20-344-110	Tap Fees - Capital	\$32,500	\$97,500	\$30,000	\$45,500	\$30,000	
501	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0	\$0	
502	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
503	20-344-260	Reimbursement Income	\$0	\$1,547	\$0	\$0	\$0	
504		Total Revenues	\$656,941	\$721,513	\$651,500	\$965,993	\$632,500	
505								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
506		Water Fund - Expenditures						
507		Personnel						
508	20-430-100	Gross Wages - Water	\$190,307	\$183,319	\$196,426	\$208,975	\$220,979	2021:Gerry cash out PTO, Vaca
509	20-430-103	OT/Comp Time Buyout	\$5,900	\$747	\$15,000	\$292	\$16,875	
510	20-430-105	Bonus	\$1,000	\$3,600	\$1,800	\$2,000	\$1,980	
511	20-430-110	Gross Wages-Water PT/Seasonal	\$49,863	\$34,444	\$81,524	\$780	\$91,715	Move Kyle to FT
512	20-430-111	On Call Pay	\$18,200	\$18,150	\$20,500	\$17,500	\$22,550	
513	20-430-119	Year End Leave Expense	\$1,000	\$1,170	\$0	\$0	\$0	Year end financial reporting requirement
514	20-430-130	GLC Membership Benefit	\$710	\$0	\$0	\$0	\$0	
515	20-430-131	Longevity	\$0	\$1,742	\$0	\$0	\$0	
516	20-430-317	Uniform Allowance	\$1,200	\$1,200	\$1,800	\$1,200	\$1,980	
517	20-430-132	ICMA Town Paid Benefit	\$19,213	\$13,180	\$24,020	\$21,254	\$27,023	8% Maximum
518	20-430-133	Health/Dental-Employee	\$37,118	\$30,368	\$39,424	\$27,511	\$41,395	Medical/Dental/Life/Vision
519	20-430-135	Dep Health/Dental	\$7,942	\$1,213	\$8,000	\$0	\$8,400	
520	20-430-136	Medical Benefit Allowance	\$3,516	-\$534	\$4,956	\$2,071	\$5,576	
521	20-430-141	Unemployment Insurance	\$799	\$512	\$901	\$444	\$1,014	.3% of wages + On Call
522	20-430-142	Workers' Compensation	\$13,253	\$7,819	\$13,176	\$12,804	\$14,823	
523	20-430-143	Social Security Match	\$17,712	\$15,760	\$20,105	\$16,569	\$22,618	6.2% of wages + Town ICMA + On Call
524	20-430-144	Medicare Match	\$4,142	\$3,692	\$4,702	\$4,143	\$5,290	1.45% of wages + Town ICMA + On Call
525			\$371,875	\$316,381	\$432,334	\$315,543	\$482,216	
526		Office Supplies						
527	20-430-210	Office Supplies	\$2,200	\$2,499	\$1,285	\$1,285	\$1,285	Based on overall Admin General Office Supplies expense; water billing forms
528	20-430-211	Computer Supplies	\$1,000	\$0	\$600	\$0	\$21,845	New Itron product
529	20-430-215	Computer Software	\$6,500	\$4,314	\$6,500	\$692	\$6,500	Telemetry; Caselle Budgeting (\$4,000)
530	20-430-220	Computer Hardware	\$2,500	\$288	\$2,500	\$0	\$2,500	Telemetry upgrade
531			\$12,200	\$7,100	\$10,885	\$1,977	\$32,130	
532		Operational Supplies						
533	20-430-221	Chemicals	\$15,000	\$15,050	\$10,000	\$11,651	\$10,000	
534	20-430-222	Lab Supplies/Equipment	\$2,500	\$655	\$1,500	\$1,275	\$1,500	
535	20-430-223	Well/Plant Supplies	\$1,000	\$382	\$600	\$75	\$600	
536	20-430-225	Meter Parts	\$500	\$459	\$300	\$0	\$300	
537	20-430-227	Small Equipment/Tools	\$1,000	\$129	\$600	\$22	\$600	
538	20-430-228	Safety Equipment	\$500	\$1,075	\$1,000	\$0	\$1,000	
539	20-430-229	Misc Operating Supplies	\$100	\$0	\$100	\$0	\$100	
540			\$20,600	\$17,751	\$14,100	\$13,024	\$14,100	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
541		Water Fund - Expenditures						
542		Repairs and Maintenance						
543	20-430-231	Gas/Fuel/Fluids	\$4,000	\$2,420	\$2,500	\$3,620	\$2,500	
544	20-430-232	Vehicle Maintenance	\$1,000	\$80	\$600	\$0	\$600	
545	20-430-233	Equipment Maintenance	\$1,000	\$0	\$600	\$0	\$10,704	Monthly software support for new itron
546	20-430-234	Well/Plant Maintenance	\$5,000	\$3,148	\$3,000	\$985	\$3,000	Plant - pretreatment/treatment
547	20-430-235	Tires & Chains	\$1,000	\$0	\$600	\$0	\$600	
548	20-430-237	Building Maintenance	\$1,000	\$31	\$1,000	\$9	\$1,000	
549	20-430-238	Distribution Line Maintenance	\$25,000	\$2,986	\$25,000	\$23,768	\$25,000	
550	20-430-239	Misc. Maintenance	\$250	\$75	\$150	\$0	\$150	
551	20-430-240	Road Materials	\$5,000	\$0	\$3,000	\$0	\$3,000	Road base for use in winter - stored at Public Works yard.
552	20-430-241	Motors & Pumps	\$2,500	\$2,368	\$2,500	\$914	\$2,500	
553			\$45,750	\$11,107	\$38,950	\$29,297	\$49,054	
554		Resale Supplies						
555	20-430-251	Resale Parts	\$250	\$0	\$150	\$0	\$150	Parts for new construction meters
556	20-430-252	Resale Meters Expense	\$0	\$0	\$0	\$10,296	\$0	Meters & Setters for new construction - Reported on COGS line
557	20-430-253	COGS-Meter	\$10,000	\$0	\$5,500	\$0	\$5,500	Financial reporting requirement
558			\$10,250	\$0	\$5,650	\$10,296	\$5,650	
559		Purchased Services						
560	20-430-310	Misc Service Fees	\$0	\$239	\$0	\$0	\$0	
561	20-430-311	Postage/Freight	\$2,100	\$2,035	\$1,200	\$1,200	\$1,200	
562	20-430-314	Legal Notices/Ads	\$500	\$233	\$200	\$0	\$200	Publication of CCR
563	20-430-316	Memberships	\$700	\$694	\$600	\$550	\$600	CRWA; American Water Works Association
564	20-430-318	Testing Services	\$5,000	\$2,299	\$3,000	\$200	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
565	20-430-319	Miscellaneous Services	\$200	\$0	\$100	\$0	\$100	2019=water tank demo; Includes document recording
566	20-430-320	Telemetry Maintenance	\$5,000	\$1,020	\$2,000	\$1,020	\$2,000	
567	20-430-330	Bank Fees	\$300	\$492	\$300	\$743	\$300	Water customer Auto debit fees
568	20-430-321	Computer System Support	\$9,920	\$6,146	\$9,920	\$9,900	\$9,920	20% IT contract; 1/2 Caselle; Itron
569			\$23,720	\$13,158	\$17,320	\$13,613	\$17,320	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
570		Water Fund - Expenditures						
571		Utilities						
572	20-430-341	Electric Utility	\$32,000	\$31,084	\$30,000	\$32,283	\$30,000	
573	20-430-344	Telephone Utility	\$2,885	\$2,336	\$2,000	\$2,462	\$2,000	
574	20-430-345	Natural Gas Utility	\$4,500	\$3,800	\$4,000	\$5,318	\$4,000	
575	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
576			\$39,385	\$37,219	\$36,000	\$40,063	\$36,000	
577		Professional Services						
578	20-430-351	Legal Services	\$1,000	\$0	\$600	\$0	\$600	
579	20-430-352	Audit	\$5,020	\$4,850	\$5,100	\$0	\$5,100	20% Water; 1/2 of single audit
580	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,500	\$5,000	\$0	\$5,000	
581	20-430-355	State Fees	\$400	\$310	\$300	\$0	\$300	Legislature has not been funding - will catch up soon
582			\$11,420	\$9,660	\$11,000	\$0	\$11,000	
583		Other Expenses						
584	20-430-370	Training/Travel	\$2,000	\$110	\$2,000	\$2,000	\$2,000	
585	20-430-513	Property/Casualty Insurance	\$13,000	\$13,196	\$13,000	\$11,547	\$13,000	
586	20-430-514	Position Bonds	\$150	\$146	\$150	\$378	\$150	Position Bond
587	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
588			\$16,150	\$13,452	\$16,150	\$13,924	\$16,150	
589		Water Fund - Expenditures						
590		Debt Service						
591	20-830-640	DWRF Loan - Principal	\$68,958	\$65,607	\$67,247	\$67,247	\$67,247	
592	20-830-645	DWRF Loan - Interest	\$30,196	\$29,171	\$27,541	\$28,538	\$27,541	
593			\$99,154	\$94,778	\$94,788	\$95,785	\$94,788	
594		Capital Outlay						
595	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
596	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
597	20-930-995	Capital Contingency	\$26,000	\$25,857	\$1	\$0	\$1	
598	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
599	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$0	
600	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
601			\$26,000	\$25,857	\$1	\$0	\$1	
602		Total Water Fund Expenditures	\$676,504	\$546,462	\$677,178	\$533,522	\$758,409	
603								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
604		Marina Fund - Revenues						
605	40-344-113	Rentals (Non-Taxable)	\$250,000	\$459,989	\$325,000	\$323,999	\$375,000	
606	40-344-115	Tours	\$65,000	\$46,291	\$65,000	\$67,502	\$65,000	
607	40-344-120	Building Space Rental	\$3,300	\$1,100	\$3,300	\$5,500	\$3,300	Kayak Shak agreement ends 9/2020
608	40-344-140	Seasonal Slip Rentals	\$0	\$137	\$0	\$0	\$0	
609	40-344-145	Kayak Slip Rental	\$4,200	\$3,300	\$4,000	\$4,000	\$4,000	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
610	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	RMSUP agreement ends 9/2021
611	40-344-160	Misc Revenue	\$0	\$1,047	\$0	\$7,676	\$0	
612	40-344-170	Interest Earned	\$7,000	\$3,275	\$4,000	\$500	\$1,000	
613	40-344-180	Boat Damage	\$1,000	\$1,600	\$1,000	\$750	\$1,000	
614	40-344-200	Sale of Assets	\$20,000	\$9,551	\$20,000	\$0	\$20,000	
615	40-344-220	Contributed Services	\$2,500	\$0	\$2,000	\$0	\$2,000	See 40-460-301 in kind
616		Total Revenues	\$353,900	\$526,290	\$425,200	\$410,828	\$472,200	
617								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
618		Marina Fund - Expenditures						
619		Personnel						
620	40-460-100	Gross Wages - Marina	\$12,941	\$26,844	\$57,666	\$100,433	\$64,874	Admin time, Captain full time- See Attachment B
621	40-460-103	OT/Comp Time Buyout	\$0	\$2,534	\$0	\$2,956		
622	40-460-105	Bonus	\$100	\$2,000	\$600	\$5,150	\$1,000	
623	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,471	\$85,646	\$125,622	\$37,732	\$141,325	Seasonal employees, Admin PT
624	40-460-119	Accrued Leave Expense	\$500	-\$473	\$0	\$0	\$0	
625	40-460-130	GLC Membership Benefit	\$2,663	\$0	\$0	\$0	\$0	
626	40-460-131	Longevity	\$0	\$54	\$0	\$0	\$0	
627	40-460-132	ICMA Town Paid Benefit	\$1,153	\$1,150	\$4,661	\$474	\$5,244	8% Maximum
628	40-460-133	Health/Dental - Employee	\$1,932	\$3,581	\$16,190	\$7,756	\$15,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
629	40-460-135	Dep Health/Dental	\$1,765	\$182	\$0	\$0	\$0	
630	40-460-136	Medical Benefit Allowance	\$180	\$463	\$1,380	\$234	\$1,449	
631	40-460-141	Unemployment Insurance	\$415	\$301	\$552	\$1,000	\$621	.3% of wages
632	40-460-142	Workers' Compensation	\$9,813	\$6,771	\$9,809	\$4,617	\$11,035	
633	40-460-143	Social Security Match	\$8,660	\$7,174	\$11,690	\$7,142	\$13,151	6.2% of wages + Town ICMA
634	40-460-144	Medicare Match	\$2,024	\$1,679	\$2,734	\$1,701	\$3,076	1.45% of wages + Town ICMA
635			\$167,617	\$137,907	\$230,904	\$169,195	\$256,775	
636		Office Supplies						
637	40-460-211	General Office Supplies	\$1,500	\$1,569	\$875	\$875	\$893	
638	40-460-214	Small Equip/Comp Hrdware	\$2,000	\$2,144	\$500	\$500	\$510	
639			\$3,500	\$3,713	\$1,375	\$1,375	\$1,403	
640		Operational Supplies						
641	40-460-222	Shop Supplies	\$1,000	\$1,523	\$2,500	\$2,000	\$2,550	
642	40-460-223	Boat Supplies	\$2,000	\$312	\$2,500	\$2,000	\$2,550	
643	40-460-227	Tools	\$500	\$282	\$500	\$500	\$510	
644	40-460-231	Fuel	\$10,000	\$5,912	\$10,000	\$2,500	\$10,200	Marina vehicle & For refueling rentals, not for resale
645			\$13,500	\$8,028	\$15,500	\$7,000	\$15,810	
646		Repairs and Maintenance						
647	40-460-232	Vehicle Maintenance	\$1,000	\$6,779	\$600	\$0	\$612	
648	40-460-233	Equipment (Boat) Maintenance	\$17,000	\$13,142	\$15,000	\$15,000	\$15,300	
649	40-460-237	Building/Facility Maintenance	\$2,000	\$1,945	\$1,200	\$1,200	\$1,224	
650			\$20,000	\$21,866	\$16,800	\$16,200	\$17,136	

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
651		Marina Fund - Expenditures						
652		Purchased Services						
653	40-460-312	Computer Services	\$1,500	\$1,710	\$1,500	\$1,000	\$1,530	10% IT contract
654	40-460-314	Ads and Legal Notices	\$100	\$4,351	\$2,000	\$3,220	\$2,040	
655	40-460-316	Dues/Memberships	\$500	\$275	\$275	\$275	\$281	
656	40-460-317	Uniforms	\$1,000	\$1,288	\$2,500	\$224	\$2,550	
657	40-460-318	Miscellaneous Services	\$500	\$239	\$300	\$0	\$306	
658	40-460-320	Marketing	\$2,000	\$578	\$1,000	\$250	\$1,020	
659	40-460-330	Bank/Credit Card Fees	\$8,000	\$13,710	\$13,000	\$13,000	\$13,260	Heartland service fees
660			\$13,600	\$22,151	\$20,575	\$17,969	\$20,987	
661		Permits and Fees						
662	40-460-350	Boat Registration	\$1,500	\$904	\$875	\$983	\$893	
663	40-460-351	Licenses	\$165	\$0	\$100	\$0	\$102	
664			\$1,665	\$904	\$975	\$983	\$995	
665		Utilities						
666	40-460-341	Electric Utility	\$750	\$549	\$500	\$788	\$510	
667	40-460-342	Sewer Utility	\$400	\$420	\$400	\$333	\$408	
668	40-460-343	Water Utility	\$600	\$530	\$500	\$735	\$510	
669	40-460-344	Telephone/Internet Utility	\$2,500	\$1,775	\$1,400	\$1,426	\$1,428	Includes Cell Phone
670			\$4,250	\$3,274	\$2,800	\$3,282	\$2,856	
671		Professional Services						
672	40-460-355	Purchased Professional Serv.	\$1,000	\$911	\$1,000	\$970	\$1,020	Background checks
673	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
674	40-460-512	Audit	\$1,260	\$1,300	\$1,300	\$1,300	\$1,326	10% Marina
675	40-460-515	Engineering/Survey	\$0	\$2,600	\$0	\$0	\$40,000	Engineering for a new seawall and dock system
676			\$2,260	\$4,811	\$2,300	\$2,270	\$42,346	
677		Other Expenses						
678	40-460-301	Contributions	\$2,500	\$0	\$0	\$0	\$0	
679	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$0	\$25,300	Sales tax on the boat that was purchased in 2019 and will be in use 2021. See Attachment B
680	40-460-370	Training/Travel	\$1,000	\$999	\$600	\$643	\$612	
681	40-460-513	Property/Casualty Insurance	\$3,000	\$2,701	\$2,000	\$2,679	\$2,040	
682	40-460-514	Position Bonds	\$200	\$142	\$150	\$235	\$300	Cash-handling Marina employees on blanket public employee bond
683	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
684	40-460-750	Fireworks	\$0	\$0	\$26,000	\$34,150	\$33,500	fireworks and barge repair
685	40-460-870	Contingency	\$1,000	\$4,521	\$5,000	\$877	\$5,100	
686			\$33,001	\$8,364	\$59,051	\$38,584	\$66,853	

	A	B	C	D	E	F	H	I
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2	40-460-100							2022 Budget Explanatory Notes
687		Marina Fund - Expenditures						
688		Capital Outlay						
689	40-960-610	Capital Equipment	\$40,000	\$29,103	\$92,597	\$0	\$130,000	4 new Crestliner boats
690	40-960-750	Capital Contribs (Interfund)	\$100,000	\$0	\$0	\$0	\$0	
691	40-960-995	Facilities Improvements	\$0	\$0	\$125,000	\$0	\$150,000	2021: Doors for Dock (\$25,000), New Roof at Marina (\$100,000)
692			\$140,000	\$29,103	\$217,597	\$0	\$280,000	
693		Total Marina Fund Expenditures	\$399,393	\$240,120	\$567,877	\$256,859	\$705,159	
694								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
695		Pay-As-You-Throw Fund - Revenues						
696	50-344-110	Bags: Direct Sales (T)	\$2,000	\$1,827	\$4,150	\$2,780	\$4,150	
697	50-344-115	Bags: Vendor Purchase (NT)	\$45,000	\$58,544	\$74,700	\$70,000	\$74,700	
698	50-344-140	Interest Revenue	\$200	\$251	\$200	\$152	\$200	
699		Total Revenues	\$47,200	\$60,622	\$79,050	\$72,932	\$79,050	
700								
701		Pay-As-You-Throw Fund - Expenditures						
702		Operations Supplies						
703	50-470-200	Bags for Resale	\$0	\$0	\$0	\$0	\$0	WasteZero
704	50-470-250	COGS - Bags	\$4,000	\$4,785	\$6,000	\$6,000	\$6,000	Financial reporting requirement; COGS=Cost of Goods Sold
705			\$4,000	\$4,785	\$6,000	\$6,000	\$6,000	
706		Repairs and Maintenance						
707	50-470-315	Site Maintenance	\$2,000	\$355	\$13,000	\$13,000	\$20,000	PW/Admin staff time
708								
709		Purchased Services						
710	50-470-300	Dumpster Service	\$30,000	\$14,005	\$30,000	\$30,000	\$30,000	
711	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
712	50-470-305	Recycling Program	\$0	\$0	\$5,000	\$5,000	\$5,000	
713	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
714			\$31,950	\$15,380	\$36,950	\$36,950	\$36,950	
715								
716		Professional Services						
717	50-470-512	Audit	\$378	\$390	\$390	\$390	\$390	3% of audit
718								
719		Other Expenses						
720	50-470-310	Site Lease	\$1	\$1	\$1	\$1	\$0	
721	50-470-320	Business License	\$200	\$0	\$200	\$0	\$0	
722	50-470-350	Sales Tax	\$300	\$298	\$382	\$256	\$700	Direct Sales times 9.2%
723	50-470-870	Contingency	\$0	\$4,035	\$0	\$0	\$0	
724			\$501	\$4,334	\$583	\$257	\$700	
725		Capital Outlay						
726	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
727	50-970-751	Site Improvements	\$0	\$0	\$15,000	\$15,000	\$0	
728		Total Expenditures	\$38,829	\$25,244	\$71,923	\$56,597	\$64,040	
729								

	A	B	C	D	E	F	H	I
2	40-460-100		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
730		Capital Improvement Fund - Streetscape Project ONLY						
731		Revenues						
732	90-344-110	1% Sales & use tax	\$445,635	\$554,671	\$435,000	\$615,252	\$615,252	1% Sales & MV Use Tax actual 1/21-8/2021 + actual 9/20-12/20
733	90-344-140	Interest revenues	\$18,000	\$6,650	\$15,000	\$1,291	\$2,000	
734	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
735	90-344-920	DOLA 2017 Tier II Phase 2	\$553,670	\$78,855	\$700,000	\$700,000	\$0	
736	90-391-360	Transfer in	\$0	\$0	\$206,000	\$206,000	\$0	
737		Total Revenues	\$1,017,305	\$640,176	\$1,356,000	\$1,316,543	\$617,252	
738								
739		Expenditures						
740		Other Expenses						
741	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
742	90-431-870	Contingency	\$1,000	\$0	\$1,000	\$250	\$0	US Bank fee
743			\$1,000	\$0	\$1,000	\$250	\$0	
744		Debt Service						
745	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
746	90-831-471	Sales tax bonds - principal	\$110,000	\$110,000	\$115,000	\$115,000	\$115,000	
747	90-831-472	Sales tax bonds - interest	\$167,250	\$167,250	\$163,950	\$163,950	\$163,950	
748			\$277,250	\$277,250	\$278,950	\$278,950	\$278,950	
749								
750	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required.
751								
752		Capital Outlay						
753	90-931-910	Streetscape	\$1,657,631	\$8,830	\$0	\$1,977,795	\$165,000	planning for Phase IV, 45,000 sq. ft. of boardwalks in Town Sealing
760		Total Expenditures	\$1,935,881	\$286,080	\$279,950	\$2,256,745	\$443,950	
761								