



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

Background

The Board of Trustees approved some expenses for the 2023 budget year after the 2023 Budget was approved and in order to comply with state statute 29-1-109, the Board must approve a resolution for the 2023 Budget Supplemental Appropriation. These items include covering 90% of dependent healthcare coverage, upgrading board room sound which was budgeted in 2022 for \$25,000 and to replace the docks for \$160,516 which the Town received insurance proceeds of \$202,241 to cover the cost. Christmas light expense of \$50,000 was also added to the 2023 Budget.

Motion

If the Board of Trustees desires to approve the 2023 Supplemental Appropriation, it may do so by approving the following motions:

I move to adopt Resolution 07-2023 A Resolution for supplemental budget & appropriation for the Town of Grand Lake, Colorado, for the Calendar Year 2023.

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION
RESOLUTION NO. Resolution 07-2023**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY FOR MONIES
FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2023 BUDGET YEAR.**

WHEREAS, the Board of Trustees of the Town of Grand Lake, Colorado adopted the budget and appropriated funds for the 2023 fiscal year as follows:

GENERAL FUND:

Current Operating Expenditures	\$3,197,709	
Capital Outlay	\$ 527,500	
Debt Service	\$ 129,615	
TOTAL GENERAL FUND		\$3,854,824

WATER ENTERPRISE FUND:

Current Operating Expenditures	\$ 577,189	
Capital Overlay	\$ 48,000	
Debt Service	\$ 94,788	
TOTAL WATER ENTERPRISE FUND		\$ 719,977

WHEREAS, the Town of Grand Lake Board of Trustees approved additional expenses for the 2023 fiscal budget year which includes covering 90% of the dependent healthcare coverage,

WHEREAS, the Town of Grand Lake Board of Trustees approved upgrading board room A/V equipment in the amount of \$23,213.85.

WHEREAS, the Town received a insurance proceeds in the amount of \$202,241 to replace the docks and approved a contract in the amount of \$160,516.

WHEREAS, the Town of Grand Lake Board of Trustees approved a contract with PR Painting for annual Christmas Lights for approximately \$50,000.

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 2023 fiscal year as follows:

GENERAL FUND:

Current Operating Expenditures	\$3,416,817	
Capital Outlay	\$710,516	
Debt Service	\$129,615	
TOTAL GENERAL FUND		\$4,256,948

WATER ENTERPRISE FUND:

Current Operating Expenditures	\$ 582,589	
Capital Overlay	\$ 48,000	
Debt Service	\$ 94,788	
TOTAL WATER ENTERPRISE FUND		\$ 725,377

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 FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
		Summation - General Fund Revenues and Expenditures						
	General Fund Beginning Balance	\$2,018,575	\$2,723,638	\$3,056,705	\$2,681,222	\$2,237,132		
	Operating Budget							
	General Revenue	\$2,498,927	\$3,487,204	\$3,246,928	\$3,391,097	\$3,393,339		
	Operations	(\$2,839,584)	(\$2,774,381)	(\$3,529,850)	(\$2,917,969)	(\$3,416,817)		
	Debt Service	(\$162,703)	(\$428,951)	(\$199,741)	(\$311,749)	(\$129,615)		
	Total Operating Budget	(\$503,360)	\$283,872	(\$482,663)	\$161,379	(\$153,093)		
	Capital Budget							
	Capital Revenue	\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$227,241		
	Capital Outlay	(\$2,539,305)	(\$1,896,287)	(\$1,170,221)	(\$840,469)	(\$710,516)		
	Total Capital Budget	(\$509,305)	(\$326,287)	(\$768,800)	(\$605,469)	(\$483,274)		
	Revenues Over (Under) Expenditures	(\$1,012,665)	(\$42,416)	(\$1,251,463)	(\$444,090)	(\$636,367)		
	Appropriate From (To) Fund Balance	\$1,012,665	\$42,416	\$1,251,463	\$444,090	\$636,367		
	General Fund Ending Balance	\$1,005,910	\$2,681,222	\$1,805,242	\$2,237,132	\$1,600,765		

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
Summation - General Fund Expenditures By Department					
Cemetery Committee	\$11,550	\$9,849	\$11,550	\$4,500	\$8,000
Planning Commission/Board of Adjustments	\$20,300	\$50,231	\$90,000	\$99,537	\$41,600
Greenways Committee	\$47,585	\$47,536	\$51,585	\$53,102	\$68,918
Board of Trustees	\$112,009	\$123,410	\$132,600	\$245,084	\$161,950
Administration					
Personnel	\$448,850	\$416,230	\$503,428	\$516,617	\$613,838
Operations	\$894,542	\$911,177	\$1,029,534	\$466,597	\$546,432
Administration Subtotal	\$1,343,392	\$1,327,407	\$1,532,962	\$983,214	\$1,160,270
Public Safety					
Personnel					Moved under admin
Operations	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
Public Safety Subtotal	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
Public Works					
Personnel	\$415,439	\$424,794	\$457,865	\$496,278	\$613,338
Operations	\$290,000	\$203,885	\$385,000	\$300,200	\$376,700
Public Works Subtotal	\$705,439	\$628,679	\$842,865	\$796,478	\$990,038
Grand Lake Center					
Revenues	\$59,600	\$86,698	\$59,600	\$61,474	\$67,000
Personnel	\$160,139	\$145,151	\$177,298	\$178,165	\$218,060
Operations	\$112,802	\$91,351	\$144,022	\$100,644	\$154,358
Capital	\$0	\$0	\$0	\$0	\$0
Grand Lake Center Expenditures	\$272,941	\$236,502	\$321,320	\$278,809	\$372,419
Grand Lake Center Totals	(\$213,341)	(\$149,804)	(\$261,720)	(\$217,335)	(\$305,419)

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	
56							
57	Parks						
58	Personnel	\$62,760	\$32,271	\$69,717	\$69,748	\$80,125	
59	Operations	\$97,750	\$95,448	\$195,250	\$109,640	\$205,640	
60	Parks Subtotal	\$160,510	\$127,719	\$264,967	\$179,388	\$285,765	
61							
62	Debt Service	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
63							
64	Capital Outlay	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$710,516	
65							
66	All Department/Committees						
67	Personnel Total*	\$1,087,188	\$1,018,446	\$1,208,308	\$1,260,808	\$1,525,361	
68	Operations Total*	\$1,752,396	\$1,755,935	\$2,321,541	\$1,657,161	\$1,891,456	
69	Debt Service Total*	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
70	Capital Outlay Total	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$710,516	
71							
72	Total General Fund Expenditures	\$5,541,592	\$5,099,620	\$4,899,811	\$4,070,187	\$4,256,948	36%

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
73	Summation - Water Enterprise Fund Revenues and Expenditures							
74								
75								
76	Water Enterprise Fund Beginning Balance	\$1,571,051	\$1,731,382	\$1,805,981	\$1,889,131	\$2,099,971		
77								
78	Revenues							
79	Operations Revenue	\$621,500	\$658,618	\$602,500	\$691,500	\$688,500		
80	Capital Revenue	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500		
81	Total Revenues	\$651,500	\$704,118	\$632,500	\$721,500	\$721,000		
82								
83	Expenditures							
84	Operations	(\$582,389)	(\$447,959)	(\$663,622)	(\$415,872)	(\$582,589)		
85	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)		
86	Capital Outlay	(\$1)	(\$3,621)	(\$1)	\$0	(\$48,000)		
87	Total Expenditures	(\$677,178)	(\$546,368)	(\$758,411)	(\$510,660)	(\$725,377)		
88								
89	Revenues Over (Under) Expenditures	(\$25,678)	\$157,749	(\$125,911)	\$210,840	(\$4,377)		
90	Appropriate From (To) Fund Balance	\$25,678	(\$157,749)	\$125,911	(\$210,840)	\$4,377		
91								
92	Water Enterprise Fund Ending Balance	\$1,545,373	\$1,889,131	\$1,680,070	\$2,099,971	\$2,095,595		

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
93								
94								
95								
96	Marina Enterprise Fund Beginning Balance	\$801,395	\$854,669	\$1,016,255	\$988,228	\$868,043		
97								
98	Revenues	\$423,200	\$388,237	\$470,200	\$384,444	\$368,084		
99								
100								
101	Operations	(\$350,280)	(\$254,678)	(\$425,161)	(\$318,922)	(\$373,698)		
102	Debt Service	\$0	\$0	\$0	\$0	\$0		
103	Capital Outlay	(\$217,597)	\$0	(\$280,000)	(\$185,708)	(\$80,000)		
104	Total Expenditures	(\$567,877)	(\$254,678)	(\$705,161)	(\$504,630)	(\$453,698)		
105								
106	Revenues Over (Under) Expenditures	(\$144,677)	\$133,559	(\$234,961)	(\$120,186)	(\$85,614)		
107	Appropriate From (To) Fund Balance	\$144,677	(\$133,559)	\$234,961	\$120,186	\$85,614		
108								
109	Marina Enterprise Fund Ending Balance	\$656,718	\$988,228	\$781,294	\$868,043	\$782,429		

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	
110	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures						
111							
112							
113	PAYT Enterprise Fund Beginning Balance	\$91,183	\$117,747	\$146,333	\$153,995	\$170,659	
114							
115	Revenues	\$79,050	\$78,715	\$79,050	\$78,200	\$79,300	
116							
117	Expenditures						
118	Operations	(\$56,923)	(\$42,468)	(\$64,040)	(\$61,536)	(\$72,066)	
119	Capital Outlay	\$0	\$0	\$0	\$0	(\$20,000)	
120	Total Expenditures	(\$56,923)	(\$42,468)	(\$64,040)	(\$61,536)	(\$92,066)	
121							
122	Revenues Over (Under) Expenditures	\$22,127	\$36,247	\$15,010	\$16,664	(\$12,766)	
123	Appropriate From (To) Fund Balance	(\$22,127)	(\$36,247)	(\$15,010)	(\$16,664)	\$12,766	
124							
125	PAYT Enterprise Fund Ending Balance	\$113,310	\$153,995	\$161,343	\$170,659	\$157,893	

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
126								
127	Summation - Capital Improvement Fund Revenues and Expenditures							
128								
129	Capital Improvement Fund Beginning Balance	\$1,221,284	\$1,247,140	\$522,253	\$208,305	\$365,769		
130								
131	Revenues	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250		
132								
133	Expenditures							
134	Operations	(\$2,186,164)	(\$250)	\$0	(\$275)	(\$300)		
135	Debt Service	(\$278,950)	(\$278,950)	(\$278,950)	(\$275,500)	(\$277,050)		
136	TABOR Reserve	\$0	\$0	\$0	\$0	\$0		
137	Capital Outlay	\$0	(\$2,253,190)	(\$2,144,295)	(\$185,761)	(\$313,000)		
138	Total Expenditures	(\$2,465,114)	(\$2,532,390)	(\$2,423,245)	(\$461,536)	(\$590,350)		
139								
140	Revenues Over (Under) Expenditures	(\$920,754)	(\$1,038,835)	(\$1,804,493)	\$157,464	(\$100)		
141	Appropriate From (To) Fund Balance	\$920,754	\$1,038,835	\$1,804,493	(\$157,464)	\$100		
142								
143	Capital Improvement Fund Ending Balance	\$300,530	\$208,305	(\$1,282,240)	\$365,769	\$365,669		
144	Surplus Fund Requirement	280500	280500	280500	280500	280500		
145	Availible funds	\$20,030	(\$72,195)	(\$1,562,740)	\$85,269	\$85,169		
146								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
2								
3		General Fund - Revenues						
4		Taxes						
5	10-311-100	Property Taxes	\$333,658	\$331,128	\$401,968	\$401,968	\$396,673	2023 Mill Levy = 6.812- Assessed value \$58M see Certification
6								
7	10-311-110	Specific Ownership	\$15,000	\$25,803	\$15,000	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$697	\$300	\$300	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$85,282	\$40,000	\$50,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax	\$1,741,825	\$2,523,456	\$2,461,018	\$2,461,018	\$2,337,968	4% - assume 5% reduction
11	10-311-150	Building Use Tax	\$45,000	\$18,377	\$45,000	\$30,000	\$25,000	Revenue based on permits closed, not issued (year end adjustment) - assuming less commercial building for 2023
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$5,172	\$3,000	\$3,000	\$3,000	
13	10-316-170	Cable Franchise	\$21,000	\$24,114	\$10,000	\$20,000	\$20,000	5% gross revenues, paid quarterly
14	10-316-171	Telephone Franchise	\$5,500	\$4,401	\$10,000	\$5,000	\$5,000	\$1/mo. per account, paid monthly
15	10-316-172	Electric Franchise	\$30,000	\$33,339	\$30,000	\$35,000	\$35,000	2%, paid quarterly
16	10-316-173	Natural Gas Franchise	\$11,000	\$12,996	\$11,000	\$15,000	\$15,000	3% gross revenues, paid monthly
17			\$2,246,283	\$3,064,767	\$3,027,286	\$3,036,286	\$2,892,940	5% expected decrease in tax revenues
18		Licenses & Permits						
19	10-321-100	Liquor License	\$4,500	\$1,464	\$4,500	\$9,408	\$3,750	based on current liquor licenses without penalty
20	10-321-120	Sales Tax License \$5	\$500	\$320	\$500	425	\$425	\$5 Town Sales Tax Licenses
21	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,544	\$2,000	\$2,000	\$2,000	Road & Bridge registration fees - paid electronically by GC Treasurer with Property Taxes
22	10-321-140	Sign Permit	\$300	\$285	\$300	\$125	\$100	Includes Town Off Premise Sign Fees
23	10-321-150	Grading Permit	\$200	\$110	\$200	\$70	\$50	
24	10-321-160	Animal License	\$150	\$35	\$150	\$55	\$50	
25	10-321-170	Enchrochment Fees	\$400	\$2,470	\$400	\$1,000	\$400	
26	10-321-175	Business License Commission	\$30,000	\$23,446	\$30,000	\$30,000	\$30,000	
27	10-321-180	Nightly Rental License \$600	\$70,000	\$49,756	\$50,000	\$66,922	\$50,000	\$600 license; STR software \$150 per license. Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber approx. 80 active
28	10-321-190	Boardwalk Sales Permit	\$150	\$0	\$150	\$0	\$150	
29			\$108,200	\$80,430	\$88,200	\$109,580	\$86,925	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
30		General Fund - Revenues						
31		Intergovernmental						
32	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$7,886	\$6,492	\$9,520	\$9,520	2022 quarterly payment \$2380
33	10-335-200	Highway User Tax Fund	\$30,000	\$35,222	\$30,000	\$30,000	\$31,952	
34	10-335-800	Conservation Trust Fund	\$2,000	\$3,121	\$2,000	\$3,000	\$3,000	
35	10-335-900	Other Intergovernmental	\$1,000	\$1,672	\$1,000	\$1,000	\$1,000	State Severance Tax & Federal Mineral Funds
36			\$39,492	\$47,901	\$39,492	\$43,520	\$45,472	
37								
38		Charges for Services						
39	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
40	10-341-200	Cemetery	\$3,200	\$8,875	\$3,200	\$11,775	\$12,000	Perpetual Care & Reservation Fees
41	10-341-201	Cemetery Grants & Donations	\$0	\$0	\$0	\$1,200	\$0	
42	10-341-900	Cemetery Excavation Fees				\$11,775	\$6,000	Not included in Cemetery fund goes to PW GF
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$4,997	\$2,000	\$3,000	\$2,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$9,862	\$2,000	\$3,065	\$2,000	Based on new construction paid at building permit pick-up
45	10-341-500	EV Charging Station	\$300	\$1,865	\$300	\$2,000	\$4,000	Charging station fees collected
46	10-341-600	Fuel Depot Surcharge	\$1,000	\$2,192	\$1,000	\$2,000	\$2,000	
47	10-341-625	Spec Ev/Material Recovery Fee	\$0	\$0	\$0	\$0	\$0	
48	10-341-700	Copies/Faxes/Soda	\$100	\$49	\$100	\$0	\$0	
49	10-341-850	Nightly Rental App Fee \$165	\$1,200	\$1,815	\$1,200	\$5,035	\$5,000	based on new STR's. Anticipation of new software helping getting more in compliance
50	10-350-101	GL Center - Rental Fees	\$17,600	\$25,859	\$17,600	\$9,474	\$15,000	
51	10-350-111	GL Center - (T) Merch Sales	\$0	\$0	\$0	\$0	\$0	
52	10-350-115	GL Center - (N) Merch Sales	\$0	\$101	\$0	\$0	\$0	
53	10-350-121	GL Center - Memberships	\$30,000	\$51,251	\$30,000	\$40,000	\$40,000	Incl. Employee GLC Membership Benefit
54	10-350-131	GL Center - Rec Fees	\$12,000	\$7,837	\$12,000	\$12,000	\$12,000	
55	10-350-201	GL Center - Donations	\$0	\$1,650	\$0	\$0	\$0	
56			\$69,400	\$116,352	\$69,400	\$101,324	\$100,000	
57		Fines and Forfeitures						
58	10-351-100	Ordinance/Traffic Fines	\$0	\$0	\$0	\$75	\$1,500	
59								
60		Fees and Leases						
61	10-353-180	Rent - Visitors Center	\$2,500	\$1,875	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
62								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
63		General Fund - Revenues						
64		Net Investment Income						
65	10-355-100	Interest Revenue	\$18,000	\$4,194	\$5,000	\$8,000	\$10,000	interest rates are increasing
66								
67		Other Revenue						
68	10-334-900	Grants - Other	\$0	\$63,591	\$0	\$63,591	\$250,000	This was covid relief funds not anticipate moving forward. \$250K will be from creative district varies grants for Marque. We will approach grants with supplemental budget when awarded
69	10-360-130	Municipal Fee	\$50	\$0	\$50	\$3		Muni fee penalty not collected anymore
70	10-360-140	Rent - Land, Buildings	\$10,000	\$4,470	\$10,000	\$3,890	\$4,000	Pavilion, Comm. House, Lakefront Park, , etc.
71	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$0	\$2	\$2	Marina, PAYT
72	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	
73	10-360-200	Misc. Revenues - General	\$5,000	\$103,622	\$5,000	\$22,325	\$0	
74	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
75			\$15,052	\$171,685	\$15,050	\$89,812	\$254,002	
76		Contributions						
77	10-377-200	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
78								
79		Capital Specific Revenue						
80	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	carry forward to sell fleet; one truck and Subaru
81	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
82	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
83	10-377-120	Certificate of Participation	\$1,565,000	\$1,570,000	\$0	\$0	\$0	
84	10-377-140	Grants - Capital	\$440,000	\$0	\$376,421	\$0		We will approach grants with supplemental budget when awarded
85	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
86	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
87	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
88	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$235,000	\$0	We will approach grants with supplemental budget when awarded
89	10-377-170	Dock insurance money					\$202,241	
90			\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$227,241	
91		Total Revenues	\$4,528,927	\$5,057,204	\$3,648,349	\$3,626,097	\$3,620,581	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
92		General Fund - Expenditures						
93		Cemetery Committee						
94	10-410-211	General Supplies/Misc Expenses	\$4,500	\$7,701	\$4,500	\$4,500	\$2,000	
95	10-410-215	Grave Markers	\$3,050	\$325	\$3,050	\$0	\$1,000	
96	10-410-242	General Maintenance	\$4,000	\$1,823	\$4,000	\$0	\$5,000	General maintenance (tree removal)
97			\$11,550	\$9,849	\$11,550	\$4,500	\$8,000	
98								
99		Planning Commission/Board of Adjustments						
100	10-412-211	General Office Supplies	\$1,000	\$74	\$1,000	\$16	\$300	based on overall Admin General Office Supplies expense
101	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$147	\$1,000	\$0	\$1,000	Reimbursed by applicant
102	10-412-314	Purchased Services	\$2,000	\$14,510	\$18,000	\$9,521	\$18,000	Reimbursable from developers/owners-\$1500/mo. RG assoc
103	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$1,000	\$0	\$300	
104	10-412-320	Computer Hardware	\$7,000	\$1,720	\$7,000	\$7,000	\$1,000	software renewals
105	10-412-351	Planning Legal Services	\$3,000	\$8,721	\$6,000	\$15,000	\$10,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
106	10-412-370	Training/Travel	\$6,000	\$4,804	\$6,000	\$6,000	\$6,000	Planner in Admin, classes, online seminar
107	10-412-380	Comp Plan Update	\$0	\$20,255	\$50,000	\$62,000	\$5,000	Lands Committee requested a planning consultant for the Municipal lands plan.
108			\$20,300	\$50,231	\$90,000	\$99,537	\$41,600	
109								
110		Greenways Committee						
111	10-414-211	General Supplies	\$2,000	\$409	\$6,000	\$7,817	\$10,334	Hilly Lawn-Fuel GL Hardware; Flowering of Grand Lake supplies
112	10-414-238	Trees/Shrubs/Plantings	\$6,500	\$7,262	\$6,500	\$6,500	\$10,334	crease of greenhouse prices and additional planting for Park Ave & lamp posts
113	10-414-241	Arbor Day Supplies	\$250	\$214	\$250	\$250	\$250	Day programs for Tree City USA requirements; Seedlings from CSU Extension
114	10-414-319	Contract Labor	\$38,535	\$39,635	\$38,535	\$38,535	\$48,000	Increased labor to include cost of living and additional workload with Park Ave &
115	10-414-726	Miscellaneous Services	\$150	\$16	\$150	\$0	\$0	
116	10-414-870	Contingency	\$150	\$0	\$150	\$0	\$0	
117			\$47,585	\$47,536	\$51,585	\$53,102	\$68,918	
118								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
119		General Fund - Expenditures						
120		Board of Trustees						
121	10-413-142	Workers' Compensation	\$309	\$399	\$300	\$352	\$400	
122	10-413-211	Office/meeting supplies	\$2,400	\$3,721	\$2,400	\$7,000	\$5,000	
123	10-413-215	Elections	\$2,000	\$5,715	\$1,200	\$2,500	\$2,500	
124	10-413-316	Dues/Memberships	\$7,700	\$9,042	\$17,700	\$18,000	\$18,000	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
125	10-413-370	Training/Travel	\$7,500	\$2,061	\$7,500	\$5,000	\$7,500	
126	10-413-460	Long Range/Misc	\$500	\$355	\$500	\$500	\$500	BOT retreat facilitator and misc. expenses
127	10-413-461	Appreciation Program	\$3,000	\$9,592	\$3,000	\$6,000	\$9,000	Appreciation Dinner; Misc appreciation expenses
128	10-413-462	Computer Equipment	\$1,000	\$5,049	\$2,400	\$2,400	\$2,500	
129	10-413-463	Water Quality Issues	\$0	\$0	\$0	\$0		GCWIN - Continued toxin monitoring
130	10-413-465	Computer Software	\$1,000	\$1,126	\$1,000	\$1,000	\$1,200	Liberty software annual support
131	10-413-870	Board Contingency	\$250	\$0	\$250	\$104,000	\$250	
132	10-413-728	Miscellaneous Donations	\$50,000	\$50,000	\$45,000	\$46,982	\$13,750	\$5,000 for substance abuse counseling, \$5,000 for GCWildfire Council, \$1250 for Grand 2050, \$2500 Public Square interpretive sign
133	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
134	10-413-859	Grand Foundation	\$35,000	\$35,000	\$50,000	\$50,000	\$50,000	This is for non-profits to apply with GF to maximize their impact
135		Christmas lights					\$50,000	
136			\$112,009	\$123,410	\$132,600	\$245,084	\$161,950	
137		Subtotal Boards and Committees	\$191,444	\$231,025	\$285,735	\$402,222	\$280,468	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
138		General Fund - Expenditures						
139		Administration						
140		Personnel						
141	10-415-100	Gross Wages - Administration	\$310,121	\$282,548	\$348,886	\$343,952	\$378,347	10% increase
142	10-415-103	OT/Comp Time Buyout	\$0	\$3,082	\$0	\$4,186	\$500	Majority of office staff is salary now reducing overtime
143	10-415-105	Bonus	\$4,800	\$5,500	\$7,000	\$8,000	\$7,000	
144	10-415-110	Gross Wages-Admin PT/Seasonal	\$23,476	\$7,081	\$26,411	\$0	\$0	not expecting any PT admin staff
145	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,600	\$6,000	\$6,600	
146	10-415-130	GLC Membership Benefit	\$1,750	\$0	\$1,925	\$0	\$1,925	
147	10-415-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
148	10-415-132	ICMA Town Paid Benefit	\$27,072	\$34,981	\$30,456	\$27,500	\$30,268	
149	10-415-133	Health/Dental-Employee	\$32,845	\$33,013	\$34,487	\$77,049	\$81,120	Medical/Dental/Life/Vision
150	10-415-135	Dep Health/Dental	\$6,282	\$0	\$6,596	\$1,731	\$66,000	
151	10-415-136	Medical Benefit Allowance	\$6,588	\$14,776	\$7,412	\$8,400	\$8,400	
152	10-415-141	Unemployment Insurance	\$1,015	\$1,539	\$1,142	\$1,000	\$1,135	.3% of wages
153	10-415-142	Workers' Compensation	\$943	\$3,034	\$1,061	\$1,800	\$3,600	WC increase for 2023
154	10-415-143	Social Security Match	\$22,659	\$20,000	\$25,491	\$30,000	\$23,457	6.2% of wages+ Town ICMA
155	10-415-144	Medicare Match	\$5,299	\$4,677	\$5,961	\$7,000	\$5,486	1.45% of wages+Town ICMA
156	10-415-145	FAMILI Benefit						
157			\$448,850	\$416,230	\$503,428	\$516,617	\$613,838	
158		Supplies						
159	10-415-211	General Office Supplies	\$4,500	\$10,794	\$5,000	\$8,000	\$8,000	Experiencing increase in supply pricing
160	10-415-215	Computer Software	\$16,622	\$19,251	\$17,000	\$22,000	\$22,000	Firewall, Malware, Antivirus, Adobe, gov.os, ESRI (\$700); Caselle Ongoing; O365 (10 lic),
161	10-415-220	Computer Hardware	\$7,000	\$6,541	\$7,000	\$6,043	\$7,000	
162	10-415-226	Small Equipment	\$2,100	\$1,730	\$2,100	\$3,000	\$3,000	Copier lease
163			\$30,222	\$38,316	\$31,100	\$39,043	\$40,000	
164		Repairs and Maintenance						
165	10-415-231	Gas/Fuel	\$1,000	\$1,284	\$1,000	\$1,200	\$1,200	
166	10-415-232	Vehicle Maintenance	\$1,000	\$993	\$1,000	\$0	\$1,000	
167	10-415-233	Office Equipment Maintenance	\$2,500	\$1,588	\$2,500	\$2,500	\$2,500	
168	10-415-237	Building Maintenance	\$15,500	\$1,797	\$0	\$674	\$11,000	Replace doors in Town Hall
169	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$1,500	\$1,500	
170			\$20,250	\$5,662	\$4,750	\$5,874	\$17,200	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
171		General Fund - Expenditures						
172		Administration						
173		Purchased Services						
174	10-415-311	Postage/Freight	\$2,000	\$3,081	\$5,000	\$5,000	\$5,000	Meter lease + postage meter refills
175	10-415-312	Computer Services	\$62,000	\$28,096	\$62,000	\$62,000	\$50,000	60% IT contract; 1/2 Caselle support; Paychex, time clock system
176	10-415-314	Ads & Legal Notices	\$750	\$6,879	\$5,000	\$5,000	\$5,000	
177	10-415-316	Dues & Memberships	\$1,650	\$606	\$1,650	\$1,650	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
178	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0		
179	10-415-319	Miscellaneous Services	\$150	\$3,689	\$5,000	\$128	\$3,200	Rain Gauge on Tonahutu
180	10-415-330	Bank Fees	\$675	\$1,387	\$1,500	\$1,500	\$1,500	Safe deposit box & bank analysis fees
181			\$67,225	\$43,739	\$80,150	\$75,278	\$66,350	
182		Utilities						
183	10-415-341	Electric Utility	\$3,500	\$4,344	\$3,500	\$4,000	\$4,000	
184	10-415-342	Sewer Utility	\$1,000	\$866	\$1,000	\$1,000	\$1,000	
185	10-415-343	Water Utility	\$1,200	\$1,573	\$1,200	\$1,200	\$1,200	
186	10-415-344	Telephone/Internet Utility	\$5,000	\$12,057	\$7,500	\$7,500	\$7,500	Includes internet service, cell phone
187	10-415-345	Natural Gas Utility	\$2,500	\$4,357	\$2,500	\$6,000	\$6,000	
188	10-415-346	Website Hosting Services	\$800	\$4,688	\$800	\$800	\$800	Website Hosting
189	10-415-347	Recycling - Town Hall	\$1,300	\$1,078	\$1,300	\$107	\$0	
190			\$15,300	\$28,962	\$17,800	\$20,607	\$20,500	
191		Professional Services						
192	10-415-351	Legal Services	\$30,000	\$65,260	\$85,000	\$30,000	\$30,000	
193	10-415-352	Audit	\$10,300	\$7,800	\$10,300	\$8,400	\$8,500	60% of audit -
194	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$500	As-needed basis
195	10-415-355	Professional Services-Other	\$11,700	\$16,707	\$15,000	\$1,500	\$10,000	ABC Flex, HR Paychex
196			\$52,500	\$89,767	\$110,800	\$39,900	\$49,000	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
197		General Fund - Expenditures						
198		Administration						
199		Marketing						
200	10-415-560	Treasurer's Fees	\$6,980	\$6,640	\$8,039	\$9,000	\$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
201	10-415-721	Chamber Service Agreement	\$32,732	\$40,232	\$32,732	\$32,732	\$35,232	\$32,732 for VC services by Chamber, \$2500 incurease to offset rental fee
202	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
203	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$16,220	\$1,500	
204	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
205	10-415-800	Attainable Housing Expenses	\$0	\$15,323	\$15,000	\$50,000	\$12,000	
206	10-415-870	Contingency - General Admin	\$5,000	\$1,806	\$11,000	\$11,000	\$11,000	for Chamber general expenses
207	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0		
208	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
209	10-415-885	Town Events	\$10,000	\$2,500	\$10,000	\$10,000	\$12,500	
210	10-415-886	MSOB Expenses	\$477,481	\$477,481	\$481,311			
211	10-415-887	Continental Divide Trail					\$2,500	CDT maps, brochures, convention website add on
212			\$625,445	\$637,085	\$651,334	\$206,952	\$161,732	
213		Other Expenses						
214	10-415-370	Training/Travel	\$10,750	\$4,517	\$10,750	\$10,000	\$13,000	Planner (\$3000); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
215	10-415-371	Misc Employee Expenses	\$14,000	\$6,011	\$14,000	\$14,000	\$15,000	BOT & Employee Enrichment
216	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
217	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
218	10-415-513	Property/Casualty Insurance	\$25,000	\$23,926	\$25,000	\$21,474	\$27,000	
219	10-415-514	Position Bonds	\$400	\$994	\$400	\$270	\$400	Employee/Trustee Blanket Bonds
220			\$51,400	\$35,447	\$51,400	\$46,744	\$56,650	
221		Transit						
222	10-415-385	Transit Service	\$40,000	\$0	\$40,000	\$0	\$40,000	
223	10-415-386	Transit Planning	\$10,000	\$0	\$10,000	\$0	\$10,000	
224	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0		
225			\$50,000	\$0	\$50,000	\$0	\$50,000	
226								
227		Economic Development Grants						
228	10-416-100	Trail Groomers	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	
229	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
230	10-416-260	Grand Art Council	\$2,200	\$2,200	\$2,200	\$2,200	\$0	
231	10-416-260	Creative District					\$100,000	\$40K Marketing Contranct, \$5K Bookkeeper, \$40K Programing, \$5K Marketing, \$5K lodging, \$1K movie rights, \$4K Misc.
232			\$32,200	\$32,200	\$32,200	\$32,200	\$135,000	Other grants moved to Grand Foundation line under BoT
233								
234		Subtotal Administration	\$1,393,392	\$1,327,407	\$1,532,962	\$983,214	\$1,210,270	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
235		General Fund - Expenditures						
236		Public Safety						
237		Purchased Services						
238	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$25,000	\$20,858	\$20,858	
239	10-421-339	Sheriff's Contract	\$145,000	\$202,191	\$257,000	\$257,000	\$257,000	
240	10-421-340	Special Event Security	\$0	\$0	\$0	\$0		
241			\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
242		Subtotal Public Safety	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
243								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
244		General Fund - Expenditures						
245		Public Works						
246		Personnel						
247	10-431-100	Gross Wages - Public Works	\$233,034	\$255,952	\$262,163	\$277,845	\$345,630	10% increase & PTO buy out
248	10-431-103	OT/Comp Time Buyout	\$15,000	\$15,607	\$16,875	\$42,197	\$40,000	overtime is paid out when it is accrued now instead of being banked
249	10-431-105	Bonus	\$2,400	\$8,250	\$4,000	\$5,000	\$5,000	
250	10-431-111	On Call Pay	\$22,575	\$18,227	\$24,833	\$10,350	\$10,350	\$50 per day
251	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
252	10-431-131	Longevity	\$0	\$0	\$0	\$0	\$0	
253	10-431-317	Uniform Allowance	\$2,400	\$3,050	\$2,640	\$2,940	\$2,940	
254	10-431-132	ICMA Town Paid Benefit	\$21,841	\$8,329	\$24,571	\$19,564	\$20,000	8% Maximum
255	10-431-133	Health/Dental-Employee	\$68,544	\$67,614	\$68,000	\$68,000	\$70,720	Medical/Dental/Life/Vision
256	10-431-135	Dep Health/Dental	\$6,240	\$0	\$6,552	\$11,539	\$48,240	
257	10-431-136	Medical Benefit Allowance	\$4,800	\$4,315	\$4,800	\$4,800	\$4,800	
258	10-431-141	Unemployment Insurance	\$819	\$1,011	\$921	\$1,322	\$1,157	.3% of wages + On Call
259	10-431-142	Workers' Compensation	\$16,900	\$19,349	\$19,013	\$19,013	\$35,000	
260	10-431-143	Social Security Match	\$16,927	\$18,718	\$19,043	\$27,320	\$23,909	6.2% of wages + Town ICMA + On Call
261	10-431-144	Medicare Match	\$3,959	\$4,373	\$4,454	\$6,389	\$5,592	1.45% of wages + Town ICMA + On Call
262	10-431-145	FAMILI Benefit						
263			\$415,439	\$424,794	\$457,865	\$496,278	\$613,338	
264		Supplies						
265	10-431-222	General Supplies	\$5,000	\$4,826	\$7,000	\$7,000	\$7,000	
266	10-431-224	Safety Supplies	\$7,000	\$3,956	\$7,000	\$7,000	\$7,000	Crowd-control fencing, snow fencing, cones
267	10-431-226	Vehicle Supplies	\$3,000	\$94	\$4,000	\$4,000	\$4,000	Truck tool boxes
268	10-431-227	Small Tools	\$6,000	\$437	\$8,000	\$5,000	\$5,000	
269			\$21,000	\$9,313	\$26,000	\$23,000	\$23,000	
270		Repairs and Maintenance						
271	10-431-231	Gas/Fuel/Liquids	\$22,000	\$25,641	\$25,000	\$28,000	\$30,000	
272	10-431-232	Vehicle Maintenance	\$8,500	\$2,249	\$10,000	\$10,000	\$10,000	
273	10-431-233	Equipment Maintenance	\$25,000	\$23,160	\$28,000	\$25,000	\$25,000	
274	10-431-235	Tires/Chains	\$12,000	\$2,412	\$15,000	\$15,000	\$15,000	
275	10-431-236	Misc. Bridge Work	\$5,000	\$145	\$5,000	\$5,000	\$5,000	
276	10-431-237	Building Maintenance	\$5,000	\$5,125	\$6,000	\$6,000	\$6,000	
277	10-431-238	Street Light Maintenance	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
278	10-431-239	Miscellaneous Maintenance	\$1,000	\$366	\$3,000	\$2,500	\$2,500	
279	10-431-242	Road Maintenance	\$100,000	\$71,932	\$150,000	\$100,000	\$150,000	Pot holes/ seal cracks in road/maintaining streets, dust control, signs gavel,
280	10-431-245	Boardwalk Maintenance	\$0	\$2,057	\$0	\$0	\$0	went to capital
281	10-431-253	Tree Removal	\$500	\$0	\$5,000	\$5,000	\$5,000	clean up right-aways
282	10-431-254	Tree Spraying	\$0	\$0	\$500	\$500	\$4,000	Arborist to spray trees
283	10-431-255	Stormwater Filter Maintenance	\$1,500	\$0	\$15,000	\$15,000	\$20,000	
284			\$183,500	\$133,087	\$265,500	\$215,000	\$275,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
285		General Fund - Expenditures						
286		Public Works						
287		Purchased Services						
288	10-431-312	Computer Services	\$4,000	\$1,577	\$4,000	\$3,000	\$3,000	
289	10-431-314	Ads/Bid Notices	\$2,000	\$980	\$2,000	\$2,500	\$2,000	
290	10-431-319	Misc. Purchased Services	\$2,500	\$3,932	\$2,500	\$1,000	\$2,500	Required physicals, fuel bond, Hep B shots
291			\$8,500	\$6,489	\$8,500	\$6,500	\$7,500	
292		Utilities						
293	10-431-318	Trash/Recycle Services	\$9,000	\$16,342	\$11,000	\$12,000	\$12,000	
294	10-431-341	Electric Utility	\$8,000	\$11,906	\$11,000	\$10,000	\$12,000	
295	10-431-343	Water Utility	\$1,000	\$735	\$1,000	\$700	\$700	
296	10-431-344	Telephone/Internet Utility	\$6,000	\$4,411	\$7,000	\$7,000	\$6,000	
297	10-431-345	Natural Gas Utility	\$4,500	\$3,935	\$4,500	\$5,000	\$5,000	
298	10-431-349	Street Light Electric Utility	\$24,000	\$12,138	\$24,000	\$15,000	\$20,000	
299			\$52,500	\$49,467	\$58,500	\$49,700	\$55,700	
300		Professional Services						
301	10-431-354	Engineering/Surveying Services	\$2,000	\$0	\$10,000	\$0	\$5,000	
302								
303		Other						
304	10-431-370	Training/Travel	\$5,000	\$206	\$6,000	\$1,000	\$5,000	
305	10-431-399	Equip Rental	\$17,000	\$1,000	\$10,000	\$5,000	\$5,000	
306	10-431-870	Contingency- Public Works	\$500	\$4,323	\$500	\$0		
307			\$22,500	\$5,529	\$16,500	\$6,000	\$10,000	
308		Subtotal Public Works	\$705,439	\$628,679	\$842,865	\$796,478	\$990,038	
309								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
310		General Fund - Expenditures						
311		Grand Lake Center						
312		Personnel						
313	10-450-100	Gross Wages - GL Center	\$99,376	\$101,498	\$111,798	\$123,379	\$121,086	%PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
314	10-450-103	OT/Comp Time Buyout	\$0	\$201	\$0	\$340	\$0	
315	10-450-105	Bonus	\$1,350	\$2,000	\$1,485	\$2,000	\$2,000	
316	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$573	\$0	\$0	\$20,800	one year-round part-time
317	10-450-130	GLC Membership Benefit	\$700	\$0	\$770	\$0	\$770	
318	10-450-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
319	10-450-317	Uniform Allowance	\$150	\$0	\$150	\$0	\$0	
320	10-450-132	ICMA Town Paid Benefit	\$8,058	\$2,741	\$9,065	\$6,700	\$11,351	8% Maximum
321	10-450-133	Health/Dental-Employee	\$35,404	\$25,334	\$37,174	\$31,686	\$32,953	Medical/Dental/Life/Vision
322	10-450-135	Dep. Health/Dental	\$1,765	\$0	\$1,853	\$0	\$12,420	
323	10-450-136	Medical Benefit Allowance	\$2,916	\$3,267	\$3,281	\$2,400	\$2,400	
324	10-450-141	Unemployment Insurance	\$298	\$424	\$335	\$300	\$426	.3% of wages
325	10-450-142	Workers' Compensation	\$1,800	\$833	\$2,025	\$1,660	\$3,000	
326	10-450-143	Social Security Match	\$6,745	\$6,717	\$7,588	\$8,000	\$8,797	6.2% of wages+Town ICMA
327	10-450-144	Medicare Match	\$1,577	\$1,563	\$1,774	\$1,700	\$2,057	1.45% of wages+Town ICMA
328	10-450-145	FAMILI Benefit						
329			\$160,139	\$145,151	\$177,298	\$178,165	\$218,060	
330		Supplies						
331	10-450-211	Gen Office Supplies	\$1,500	\$1,478	\$1,500	\$1,000	\$1,500	
332	10-450-220	General Operating Supplies	\$0	\$2,583	\$3,000	\$3,000	\$3,000	
333	10-450-226	Office Equip Lease	\$3,000	\$1,000	\$1,200	\$1,200	\$1,200	Copier Lease
334	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$0	
335			\$5,500	\$5,062	\$6,700	\$5,200	\$5,700	
336		Repairs and Maintenance						
337	10-450-233	Office Equip Maint	\$600	\$249	\$600	\$600	\$600	Copier maintenance
338	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$1,500	\$1,500	
339	10-450-237	Building Maintenance	\$21,000	\$2,574	\$21,000	\$500	\$35,000	Gymnasium floors/fix large crack or replace flooring
340	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$10,000	\$0	\$2,000	
341	10-450-250	Backflow Maintenance	\$400	\$0	\$400	\$400	\$600	
342	10-450-350	Maintenance Agreement	\$4,200	\$4,233	\$4,200	\$4,445	\$4,758	heating maint. Agreement with honeywell
343	10-450-400	Golf Simulator					\$3,000	move golf simulator expense
344			\$37,700	\$7,056	\$37,700	\$7,445	\$47,458	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
345		General Fund - Expenditures						
346		Grand Lake Center						
347		Utilities						
348	10-450-318	Trash/Recycle Services	\$480	\$0	\$500	\$0	\$0	
349	10-450-341	Electric Utility	\$14,000	\$14,177	\$14,000	\$14,000	\$15,000	
350	10-450-342	Sewer Utility	\$4,500	\$3,907	\$4,500	\$4,292	\$4,600	
351	10-450-343	Water Utility	\$2,500	\$1,470	\$2,500	\$800	\$1,200	
352	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,317	\$4,000	\$7,200	\$7,500	
353	10-450-345	Natural Gas Utility	\$7,500	\$8,166	\$7,500	\$12,000	\$15,000	
354			\$32,980	\$35,038	\$33,000	\$38,292	\$43,300	
355		Professional Services						
356	10-450-312	Computer Services	\$2,820	\$5,526	\$2,820	\$7,000	\$3,000	7% of IT contract + 1.5 hr/mo @ \$115/hr
357	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$0	
358	10-450-352	Audit	\$910	\$910	\$910	\$980	\$1,100	7% of audit
359	10-450-355	Purchased Professional Serv.	\$2,000	\$1,562	\$2,000	\$1,500	\$1,500	alarm system
360			\$6,730	\$7,998	\$6,730	\$9,480	\$5,600	
361		Other						
362	10-450-234	Signage	\$0	\$3	\$0	\$0	\$0	
363	10-450-236	Minor/Misc Equipment	\$4,500	\$1,306	\$4,500	\$0	\$1,000	
364	10-450-238	Minor/Misc Furnishings	\$4,000	\$1,782	\$4,000	\$2,000	\$2,000	
365	10-450-320	Marketing	\$10,000	\$3,500	\$10,000	\$4,000	\$5,000	reduce this line by 5K and move to 10-450-237 to help cover cost
366	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$0	
367	10-450-370	Training/Travel	\$300	\$120	\$300	\$1,090	\$300	
368	10-450-513	Property/Casualty Insurance	\$8,000	\$7,143	\$8,000	\$8,000	\$10,000	
369	10-450-755	Exercise Equipment	\$2,000	\$22,108	\$2,000	\$1,005	\$4,000	
370	10-450-869	Summer Camp					\$30,000	
371	10-450-870	Contingency - GL Center	\$1,000	\$235	\$31,000	\$24,132		move summer camp to new line item
372			\$29,892	\$36,198	\$59,892	\$40,228	\$52,300	
373		Subtotal Grand Lake Center	\$272,941	\$236,502	\$321,320	\$278,809	\$372,419	
374								

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
375		General Fund - Expenditures						
376		Parks						
377		Personnel						
378	10-452-100	Gross Wages - Parks	\$40,509	\$24,551	\$45,573	\$46,160	\$50,776	10% increase
379	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
380	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
381	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
382	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
383	10-452-317	Uniform Allowance	\$600	\$0	\$660	\$660	\$660	
384	10-452-132	ICMA Town Paid Benefit	\$3,241	\$403	\$3,646	\$3,452	\$4,062	
385	10-452-133	Health/Dental-Employee	\$7,454	\$1,364	\$7,827	\$12,000	\$12,480	
386	10-452-135	Dep. Health/Dental	\$4,188	\$0	\$4,397	\$2,036	\$4,397	
387	10-452-136	Medical Benefit Allowance	\$900	\$391	\$1,013	\$1,013	\$1,013	
388	10-452-141	Unemployment Insurance	\$122	\$0	\$137	\$137	\$152	
389	10-452-142	Workers' Compensation	\$2,400	\$3,432	\$2,700	\$525	\$2,700	
390	10-452-143	Social Security Match	\$2,712	\$1,715	\$3,051	\$3,051	\$3,148	
391	10-452-144	Medicare Match	\$634	\$414	\$713	\$713	\$736	
392	10-452-145	FAMILI Benefit					\$228	
393			\$62,760	\$32,271	\$69,717	\$69,748	\$80,125	
394		Supplies						
395	10-452-220	Operating Supplies	\$15,000	\$35,694	\$18,000	\$35,000	\$35,000	Includes supplies for Public Restrooms; Christmas Lights
396	10-452-226	Small Equipment	\$3,000	\$9,000	\$5,000	\$1,000	\$5,000	
397	10-452-227	Small Tools	\$1,000	\$720	\$2,500	\$500	\$2,500	
398			\$19,000	\$45,414	\$25,500	\$36,500	\$42,500	
399		Repairs and Maintenance						
400	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$17	\$4,000	\$4,000	\$2,500	
401	10-452-233	Equipment Maintenance	\$2,500	\$0	\$5,000	\$2,500	\$2,500	
402	10-452-234	Information Signs	\$2,000	\$675	\$2,500	\$2,000	\$2,500	
403	10-452-235	Greenbelt Maintenance	\$7,500	\$2,015	\$7,500	\$7,000	\$7,000	
404	10-452-236	Sand & Dredge	\$1,000	\$0	\$8,000	\$5,000	\$5,000	
405	10-452-237	Building Maintenance	\$3,000	\$662	\$55,000	\$2,000	\$55,000	includes \$45,000 to replace steps and paint Community House
406	10-452-238	Dock Maintenance	\$5,000	\$0	\$20,000	\$1,000	\$25,000	L Dock and moving docks to boat ramp
407	10-452-239	Miscellaneous Maintenance	\$8,000	\$1,403	\$5,000	\$5,000	\$5,000	
408	10-452-243	Benches/Planters/Fences	\$2,000	\$0	\$5,000	\$5,000	\$5,000	
409	10-452-244	Thomasson Park Maintenance	\$2,000	\$0	\$4,000	\$4,000	\$4,000	
410	10-452-248	Irrigation System Maintenance	\$3,000	\$222	\$4,000	\$4,000	\$4,000	
411	10-452-250	Backflow Maintenance	\$3,000	\$1,698	\$4,000	\$4,000	\$3,000	
412	10-452-319	Miscellaneous Services	\$2,000	\$858	\$3,000	\$3,000	\$3,000	
413	10-452-399	Equipment Rental	\$3,500	\$11,397	\$5,000	\$3,000	\$5,600	adding Porta Potty for fishing tournament
414			\$47,500	\$18,946	\$132,000	\$51,500	\$129,100	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
415		General Fund - Expenditures						
416		Parks						
417		Utilities						
418	10-452-341	Electric Utility	\$6,500	\$7,700	\$6,500	\$6,500	\$6,500	
419	10-452-342	Sewer Utility	\$1,000	\$511	\$1,000	\$540	\$540	
420	10-452-343	Water Utility	\$13,000	\$16,688	\$13,000	\$5,000	\$13,000	
421	10-452-345	Natural Gas Utility	\$4,000	\$3,674	\$4,000	\$4,000	\$4,000	
422			\$24,500	\$28,573	\$24,500	\$16,040	\$24,040	
423		Other						
424	10-452-400	Grand Avenue Gardens	\$0	\$0	\$2,500	\$0		
425	10-452-450	Park Improvements	\$6,000	\$2,514	\$10,000	\$5,000	\$10,000	
426	10-452-870	Contingency - Parks	\$250	\$0	\$250	\$100	\$0	
427	10-452-961	Memorial Benches	\$500	\$0	\$500	\$500	\$0	
428			\$6,750	\$2,514	\$13,250	\$5,600	\$10,000	
429		Subtotal Parks	\$160,510	\$127,719	\$264,967	\$179,388	\$285,765	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
430		General Fund - Expenditures						
431		Debt Service						
432	10-815-982	Land Acquisition - Principal	\$80,000	\$312,678	\$85,000	\$85,000	\$90,000	Principal for COP
433	10-815-983	Land Acquisition-Interest	\$10,000	\$32,564	\$42,038	\$42,164	\$39,615	Interest for COP
434	10-831-500	Capital Equip Lease Principal	\$68,645	\$73,559	\$68,645	\$181,670	\$0	Paid off in 2022
435	10-831-510	Capital Equip Lease Interest	\$4,058	\$10,149	\$4,058	\$2,915	\$0	Paid off in 2022
436			\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
437								
438	10-413-999	TABOR Reserves	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
439								
440		Capital Outlay						
441	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
442	10-915-923	Town Hall Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$25,000	board room sound
443	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
444	10-915-950	Space to Create Expenditures	\$440,000	\$250,000	\$376,421	\$251,274		Will budget when grants are recived
445	10-931-910	Capital Equipment Purchase	\$131,627	\$125,830	\$368,800	\$350,000	\$120,000	\$10K road striper, \$80K 23 1 ton chevy truck, \$15K zero turn riding mower, \$15K titl deck trailer
446	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
447	10-931-921	Paving	\$200,000	\$199,792	\$200,000	\$138,731	\$100,000	
448	10-931-922	Drainage	\$100,000	\$9,670	\$100,000	\$0	\$50,000	
449	10-952-970	Land Purchase	\$1,417,678	\$1,268,806	\$0	\$464	\$0	
450	10-931-974	Streetscape Project Funding	\$125,000	\$25,701	\$0	\$0	\$0	
451	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
452	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$5,000	
453	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
454	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
455	10-952-500	Dock Improvements	\$0	\$11,250	\$0	\$0	\$160,516	replace dock
456	10-952-971	Park Improvements	\$100,000	\$5,239	\$100,000	\$100,000	\$250,000	Marque for Community House off set by grants
457	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
458	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
459			\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$710,516	
460		Total General Fund Expenditures	\$5,591,592	\$5,099,620	\$4,899,811	\$4,070,187	\$4,306,948	
461								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
462		Water Fund - Revenues						
463	20-344-100	Water Sales	\$600,000	\$656,910	\$600,000	\$672,000	\$675,000	Current rate is top of 10 year schedule. New meters added for new buildings
464	20-344-105	HP Net Meter Revenue	\$500	\$0	\$500	\$0		
465	20-344-120	Resale Meters Income	\$500	\$271	\$500	\$12,000	\$3,000	
466	20-344-140	Interest Revenue	\$20,000	\$799	\$1,000	\$7,000	\$10,000	interest rates are picking up
467	20-344-160	Misc. Revenues	\$0	\$113	\$0	\$0		
468	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$500	\$500	Includes Public Works/Parks and overage
469	20-344-110	Tap Fees - Capital	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500	based on 5 taps
470	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0		
471	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0		
472	20-344-260	Reimbursement Income	\$0	\$0	\$0	\$0		
473		Total Revenues	\$651,500	\$704,118	\$632,500	\$721,500	\$721,000	
474								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
475		Water Fund - Expenditures						
476		Personnel						
477	20-430-100	Gross Wages - Water	\$196,426	\$193,236	\$220,979	\$200,000	\$257,000	anticipating 3rd water employee to get back to regular staffing needs
478	20-430-103	OT/Comp Time Buyout	\$15,000	\$4,060	\$16,875	\$1,500	\$5,000	
479	20-430-105	Bonus	\$1,800	\$10,000	\$1,980	\$2,000	\$2,500	
480	20-430-110	Gross Wages-Water PT/Seasonal	\$81,524	\$3,832	\$91,715	\$0	\$0	
481	20-430-111	On Call Pay	\$20,500	\$16,800	\$22,550	\$13,000	\$13,000	
482	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	
483	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
484	20-430-131	Longevity	\$0	\$0	\$0	\$0	\$0	
485	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,980	\$1,200	\$3,900	based on a staff of 3
486	20-430-132	ICMA Town Paid Benefit	\$24,020	\$10,519	\$27,023	\$7,000	\$20,960	8% Maximum
487	20-430-133	Health/Dental-Employee	\$39,424	\$31,004	\$41,395	\$32,732	\$46,800	Medical/Dental/Life/Vision
488	20-430-135	Dep Health/Dental	\$8,000	\$0	\$8,400	\$0	\$5,400	
489	20-430-136	Medical Benefit Allowance	\$4,956	\$3,348	\$5,576	\$1,000	\$3,600	
490	20-430-141	Unemployment Insurance	\$901	\$736	\$1,014	\$600	\$786	.3% of wages + On Call
491	20-430-142	Workers' Compensation	\$13,176	\$13,515	\$14,823	\$14,000	\$21,000	
492	20-430-143	Social Security Match	\$20,105	\$16,903	\$22,618	\$9,000	\$16,244	6.2% of wages + Town ICMA + On Call
493	20-430-144	Medicare Match	\$4,702	\$4,087	\$5,290	\$2,200	\$3,799	1.45% of wages + Town ICMA + On Call
494	20-430-145	FAMILI Benefit						
495			\$432,334	\$309,240	\$482,218	\$284,232	\$399,989	
496		Office Supplies						
497	20-430-210	Office Supplies	\$1,285	\$1,046	\$1,285	\$1,500	\$1,500	Based on overall Admin General Office Supplies expense; water billing forms
498	20-430-211	Computer Supplies	\$600	\$0	\$21,845	\$0	\$22,000	New Itron product carry over from 2022 - supply shortage
499	20-430-215	Computer Software	\$6,500	\$346	\$6,500	\$6,500	\$7,000	Telemetry; Caselle & invoice cloud
500	20-430-220	Computer Hardware	\$2,500	\$1,788	\$2,500	\$1,000	\$2,500	Telemetry upgrade
501			\$10,885	\$3,180	\$32,130	\$9,000	\$33,000	
502		Operational Supplies						
503	20-430-221	Chemicals	\$10,000	\$13,702	\$10,000	\$12,000	\$13,000	
504	20-430-222	Lab Supplies/Equipment	\$1,500	\$757	\$1,500	\$800	\$1,500	
505	20-430-223	Well/Plant Supplies	\$600	\$38	\$600	\$500	\$600	
506	20-430-225	Meter Parts	\$300	\$0	\$300	\$500	\$500	
507	20-430-227	Small Equipment/Tools	\$600	\$53	\$600	\$250	\$600	
508	20-430-228	Safety Equipment	\$1,000	\$73	\$1,000	\$250	\$1,000	
509	20-430-229	Misc Operating Supplies	\$100	\$13	\$100	\$0	\$100	
510			\$14,100	\$14,636	\$14,100	\$14,300	\$17,300	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
511		Water Fund - Expenditures						
512		Repairs and Maintenance						
513	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,132	\$2,500	\$2,500	\$2,500	
514	20-430-232	Vehicle Maintenance	\$600	\$11	\$600	\$2,500	\$2,500	
515	20-430-233	Equipment Maintenance	\$600	\$0	\$10,704	\$2,500	\$5,000	Monthly software support for new itron
516	20-430-234	Well/Plant Maintenance	\$3,000	\$2,971	\$3,000	\$200	\$3,000	Plant - pretreatment/treatment
517	20-430-235	Tires & Chains	\$600	\$1,091	\$600	\$0	\$1,200	
518	20-430-237	Building Maintenance	\$1,000	\$5	\$1,000	\$200	\$1,000	
519	20-430-238	Distribution Line Maintenance	\$25,000	\$14,016	\$25,000	\$20,000	\$25,000	
520	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
521	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Road base for use in winter - stored at Public Works yard.
522	20-430-241	Motors & Pumps	\$2,500	\$1,782	\$2,500	\$2,200	\$2,500	
523			\$38,950	\$23,008	\$49,054	\$33,100	\$45,850	
524		Resale Supplies						
525	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
526	20-430-252	Resale Meters Expense	\$0	\$9,348	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
527	20-430-253	COGS-Meter	\$5,500	\$0	\$5,500	\$6,000	\$6,000	Financial reporting requirement
528			\$5,650	\$9,348	\$5,650	\$6,150	\$6,150	
529		Purchased Services						
530	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
531	20-430-311	Postage/Freight	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	
532	20-430-314	Legal Notices/Ads	\$200	\$0	\$200	\$300	\$300	Publication of CCR
533	20-430-316	Memberships	\$600	\$619	\$600	\$500	\$500	CRWA; American Water Works Association
534	20-430-318	Testing Services	\$3,000	\$1,190	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
535	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
536	20-430-320	Telemetry Maintenance	\$2,000	\$2,998	\$2,000	\$1,000	\$1,000	
537	20-430-330	Bank Fees	\$300	\$717	\$300	\$700	\$700	
538	20-430-321	Computer System Support	\$9,920	\$14,807	\$9,920	\$10,000	\$12,000	20% IT contract; 1/2 Caselle; Itron
539			\$17,320	\$21,531	\$17,320	\$17,000	\$19,100	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
540		Water Fund - Expenditures						
541		Utilities						
542	20-430-341	Electric Utility	\$30,000	\$34,748	\$30,000	\$20,000	\$23,000	
543	20-430-344	Telephone Utility	\$2,000	\$2,432	\$2,000	\$2,200	\$2,500	
544	20-430-345	Natural Gas Utility	\$4,000	\$4,804	\$4,000	\$6,500	\$7,000	
545	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
546			\$36,000	\$41,984	\$36,000	\$28,700	\$32,500	
547		Professional Services						
548	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
549	20-430-352	Audit	\$5,100	\$2,600	\$5,100	\$2,800	\$3,000	20% Water; 1/2 of single audit
550	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,470	\$5,000	\$4,500	\$5,000	
551	20-430-355	State Fees	\$300	\$310	\$300	\$0	\$0	Legislature has not been funding
552			\$11,000	\$7,380	\$11,000	\$7,300	\$8,600	
553		Other Expenses						
554	20-430-370	Training/Travel	\$2,000	\$5,402	\$2,000	\$1,000	\$2,000	
555	20-430-513	Property/Casualty Insurance	\$13,000	\$11,955	\$13,000	\$15,000	\$17,000	
556	20-430-514	Position Bonds	\$150	\$296	\$150	\$90	\$100	Position Bond
557	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
558			\$16,150	\$17,652	\$16,150	\$16,090	\$20,100	
559		Water Fund - Expenditures						
560		Debt Service						
561	20-830-640	DWRF Loan - Principal	\$67,247	\$67,247	\$67,247	\$68,598	\$69,977	based on arm schedule of loan
562	20-830-645	DWRF Loan - Interest	\$27,541	\$27,541	\$27,541	\$26,190	\$24,811	based on arm schedule of loan
563			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
564		Capital Outlay						
565	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
566	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
567	20-930-995	Capital Contingency	\$1	\$3,621	\$1	\$0	\$0	
568	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
569	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$48,000	new truck
570	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
571			\$1	\$3,621	\$1	\$0	\$48,000	
572		Total Water Fund Expenditures	\$677,178	\$546,368	\$758,411	\$510,660	\$725,377	
573								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
574		Marina Fund - Revenues						
575	40-344-113	Rentals (Non-Taxable)	\$325,000	\$306,999	\$375,000	\$283,756	\$300,000	Marina sales are dependent on mother nature and staffing
576	40-344-115	Tours	\$65,000	\$64,502	\$65,000	\$51,990	\$55,000	
577	40-344-120	Building Space Rental	\$3,300	\$5,500	\$3,300	\$3,584	\$3,584	Kayak Shak agreement ends 9/2025 and adjusted by CPI
578	40-344-140	Seasonal Slip Rentals	\$0	\$0	\$0	\$0		
579	40-344-145	Kayak Slip Rental	\$4,000	\$1,800	\$4,000	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
580	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	
581	40-344-160	Misc Revenue	\$0	\$7,676	\$0	\$115	\$0	
582	40-344-170	Interest Earned	\$4,000	\$1,009	\$1,000	\$2,500	\$4,000	interest rates are picking up
583	40-344-180	Boat Damage	\$1,000	\$750	\$1,000	\$0	\$1,000	
584	40-344-200	Sale of Assets	\$20,000	\$0	\$20,000	\$38,000	\$0	sold boats in 2022
585		Total Revenues	\$423,200	\$388,237	\$470,200	\$384,444	\$368,084	
586								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
587		Marina Fund - Expenditures						
588		Personnel						
589	40-460-100	Gross Wages - Marina	\$57,666	\$62,057	\$64,874	\$65,000	\$71,500	Admin time, Captain full time - 10% increase
590	40-460-103	OT/Comp Time Buyout	\$0	\$3,956	\$0	\$1,200	\$1,500	
591	40-460-105	Bonus	\$600	\$6,150	\$1,000	\$1,000	\$1,000	
592	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,622	\$61,760	\$141,325	\$100,000	\$130,000	Seasonal employees, Admin PT
593	40-460-119	Accrued Leave Expense	\$0	\$0	\$0	\$0	\$0	
594	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
595	40-460-131	Longevity	\$0	\$0	\$0	\$0	\$0	
596	40-460-132	ICMA Town Paid Benefit	\$4,661	\$370	\$5,244	\$0	\$5,720	8% Maximum
597	40-460-133	Health/Dental - Employee	\$16,190	\$13,225	\$15,000	\$15,000	\$17,000	Medical/Dental/Life/Vision assume rates will increase
598	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
599	40-460-136	Medical Benefit Allowance	\$1,380	\$689	\$1,449	\$1,200	\$1,200	
600	40-460-141	Unemployment Insurance	\$552	\$1,001	\$621	\$800	\$609	.3% of wages
601	40-460-142	Workers' Compensation	\$9,809	\$10,592	\$11,035	\$11,000	\$20,000	
602	40-460-143	Social Security Match	\$11,690	\$8,072	\$13,151	\$5,000	\$12,586	6.2% of wages + Town ICMA
603	40-460-144	Medicare Match	\$2,734	\$1,918	\$3,076	\$2,000	\$2,944	1.45% of wages + Town ICMA
604			\$230,904	\$169,791	\$256,775	\$202,200	\$264,059	
605		Office Supplies						
606	40-460-211	General Office Supplies	\$875	\$291	\$893	\$500	\$600	
607	40-460-214	Small Equip/Comp Hrdware	\$500	\$79	\$510	\$0	\$500	
608			\$1,375	\$370	\$1,403	\$500	\$1,100	
609		Operational Supplies						
610	40-460-222	Shop Supplies	\$2,500	\$180	\$2,550	\$500	\$2,500	\$500 for normal shop supplies, \$1K for life jackets, \$2K for iPad
611	40-460-223	Boat Supplies	\$2,500	\$1,493	\$2,550	\$2,000	\$2,000	
612	40-460-227	Tools	\$500	\$97	\$510	\$483	\$500	
613	40-460-231	Fuel	\$10,000	\$6,824	\$10,200	\$10,000	\$10,000	Marina vehicle & For refueling rentals, not for resale
614			\$15,500	\$8,595	\$15,810	\$12,983	\$15,000	
615		Repairs and Maintenance						
616	40-460-232	Vehicle Maintenance	\$600	\$2,338	\$612	\$500	\$500	
617	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$12,826	\$15,300	\$15,000	\$15,000	
618	40-460-237	Building/Facility Maintenance	\$1,200	\$275	\$1,224	\$2,000	\$2,000	
619			\$16,800	\$15,440	\$17,136	\$17,500	\$17,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
620		Marina Fund - Expenditures						
621		Purchased Services						
622	40-460-312	Computer Services	\$1,500	\$1,222	\$1,530	\$2,000	\$2,000	10% IT contract
623	40-460-314	Ads and Legal Notices	\$2,000	\$3,220	\$2,040	\$1,093	\$2,000	
624	40-460-316	Dues/Memberships	\$275	\$275	\$281	\$275	\$275	
625	40-460-317	Uniforms	\$2,500	\$224	\$2,550	\$1,000	\$1,000	
626	40-460-318	Miscellaneous Services	\$300	\$0	\$306	\$0	\$300	
627	40-460-320	Marketing	\$1,000	\$250	\$1,020	\$275	\$500	
628	40-460-330	Bank/Credit Card Fees	\$13,000	\$10,171	\$13,260	\$5,000	\$7,500	Heartland service fees
629			\$20,575	\$15,363	\$20,987	\$9,643	\$13,575	
630		Permits and Fees						
631	40-460-350	Boat Registration	\$875	\$983	\$893	\$80	\$900	
632	40-460-351	Licenses	\$100	\$0	\$102	\$833	\$100	
633			\$975	\$983	\$995	\$913	\$1,000	
634		Utilities						
635	40-460-341	Electric Utility	\$500	\$788	\$510	\$600	\$800	
636	40-460-342	Sewer Utility	\$400	\$333	\$408	\$550	\$575	
637	40-460-343	Water Utility	\$500	\$735	\$510	\$588	\$588	
638	40-460-344	Telephone/Internet Utility	\$1,400	\$1,426	\$1,428	\$1,000	\$1,200	Includes Cell Phone
639			\$2,800	\$3,282	\$2,856	\$2,738	\$3,163	
640		Professional Services						
641	40-460-355	Purchased Professional Serv.	\$1,000	\$970	\$1,020	\$320	\$500	Background checks
642	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
643	40-460-512	Audit	\$1,300	\$1,300	\$1,326	\$1,400	\$1,500	10% Marina
644	40-460-515	Engineering/Survey	\$0	\$0	\$40,000	\$2,500	\$0	Engineering for a new seawall and dock system
645			\$2,300	\$2,270	\$42,346	\$4,220	\$2,000	
646		Other Expenses						
647	40-460-301	Contributions	\$0	\$0	\$0	\$0	\$0	
648	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$4,469	\$0	
649	40-460-370	Training/Travel	\$600	\$643	\$612	\$0	\$500	
650	40-460-513	Property/Casualty Insurance	\$2,000	\$2,679	\$2,040	\$3,000	\$4,500	
651	40-460-514	Position Bonds	\$150	\$235	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
652	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
653	40-460-750	Fireworks	\$26,000	\$34,150	\$33,500	\$60,000	\$45,000	fireworks and barge repair
654	40-460-870	Contingency	\$5,000	\$877	\$5,100	\$454	\$6,000	for additional fireworks if needed
655			\$59,051	\$38,584	\$66,853	\$68,224	\$56,301	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
656		Marina Fund - Expenditures						
657		Capital Outlay						
658	40-960-610	Capital Equipment	\$92,597	\$0	\$130,000	\$125,708	\$0	
659	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
660	40-960-995	Facilities Improvements	\$125,000	\$0	\$150,000	\$60,000	\$80,000	Wall replacement & garage doors
661	Total Capital		\$217,597	\$0	\$280,000	\$185,708	\$80,000	
662		Total Marina Fund Expenditures	\$567,877	\$254,678	\$705,161	\$504,630	\$453,698	
663								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
664		Pay-As-You-Throw Fund - Revenues						
665	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,780	\$4,150	\$4,000	\$4,000	
666	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$75,784	\$74,700	\$74,000	\$75,000	
667	50-344-140	Interest Revenue	\$200	\$152	\$200	\$200	\$300	
668		Total Revenues	\$79,050	\$78,715	\$79,050	\$78,200	\$79,300	
669								
670		Pay-As-You-Throw Fund - Expenditures						
671		Operations Supplies						
672	50-470-200	Bags for Resale	\$0	\$0	\$0	\$2,300	\$2,300	WasteZero
673	50-470-250	COGS - Bags	\$6,000	\$2,256	\$6,000	\$6,000	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
674			\$6,000	\$2,256	\$6,000	\$8,300	\$8,800	
675		Repairs and Maintenance						
676	50-470-315	Site Maintenance	\$13,000	\$13,238	\$20,000	\$20,000	\$25,000	PW/Admin staff time
677								
678		Purchased Services						
679	50-470-300	Dumpster Service	\$30,000	\$25,208	\$30,000	\$30,000	\$30,000	
680	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
681	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$5,000	
682	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
683			\$36,950	\$26,583	\$36,950	\$31,950	\$36,950	
684								
685		Professional Services						
686	50-470-512	Audit	\$390	\$390	\$390	\$420	\$450	3% of audit
687								
688		Other Expenses						
689	50-470-310	Site Lease	\$1	\$1	\$0	\$1	\$1	
690	50-470-320	Business License	\$200	\$0	\$0	\$165	\$165	
691	50-470-350	Sales Tax	\$382	\$0	\$700	\$700	\$700	Direct Sales times 9.2%
692	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
693			\$583	\$1	\$700	\$866	\$866	
694		Capital Outlay						
695	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
696	50-970-751	Site Improvements	\$15,000	\$0	\$0	\$0	\$20,000	move facility
697		Total Expenditures	\$56,923	\$42,468	\$64,040	\$61,536	\$92,066	
698								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
699		Capital Improvement Fund - Streetscape Project ONLY						
700		Revenues						
701	90-344-110	1% Sales & use tax	\$435,000	\$656,779	\$615,252	\$615,000	\$584,250	1% Sales & MV Use Tax -assume 5 % reduction
702	90-344-140	Interest revenues	\$15,000	\$1,291	\$2,000	\$4,000	\$6,000	interest rates are picking up
703	90-344-300	EV Revenue	\$188,360	\$80,963	\$0	\$0	\$0	
704	90-344-310	Colorado Tree Co Revenue	\$0	\$1,500	\$1,500	\$0	\$0	
705	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
706	90-344-920	DOLA 2017 Tier II Phase 2	\$700,000	\$753,022	\$0	\$0	\$0	
707	90-391-360	Transfer in	\$206,000	\$0	\$0	\$0	\$0	
708		Total Revenues	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250	
709								
710		Expenditures						
711		Other Expenses						
712	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0		
713	90-431-870	Contingency	\$1,000	\$250	\$0	\$275	\$300	US Bank fee
714			\$1,000	\$250	\$0	\$275	\$300	
715		Debt Service						
716	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
717	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$115,000	\$115,000	\$120,000	based on debit service requirements
718	90-831-472	Sales tax bonds - interest	\$163,950	\$163,950	\$163,950	\$160,500	\$157,050	based on debit service requirements
719			\$278,950	\$278,950	\$278,950	\$275,500	\$277,050	
720								
721	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required.
722								
723		Capital Outlay						
724	90-931-200	Pavement					\$263,000	
725	90-931-201	Boardwalks					\$50,000	
726	90-444-300	EV Expenses	\$207,369	\$108,960	\$0	\$97,630	\$0	
727	90-444-310	Colorado Tree Coalition expens	\$0	\$0	\$1,500	\$0	\$0	
728	90-931-910	Streetscape	\$0	\$2,135,980	\$165,000	\$88,131	\$0	
729	90-931-912	Streetscape-Maintenance	\$125,000	\$0	\$125,000	\$0	\$0	
730	90-931-915	Streetscape Plan/Project Man	\$420,000	\$0	\$420,000	\$0	\$0	
731	90-931-916	Streetscape- Below Ground	\$296,725	\$0	\$296,725	\$0	\$0	
732	90-931-917	Streetscape-Above Ground	\$766,274	\$8,250	\$766,274	\$0	\$0	
733	90-931-918	Streetscape- Misc.	\$86,731	\$0	\$86,731	\$0	\$0	
734	90-931-919	Streetscape-Landscaping	\$283,065	\$0	\$283,065	\$0	\$0	
735			\$2,185,164	\$2,253,190	\$2,144,295	\$185,761	\$313,000	
736		Total Expenditures	\$2,465,114	\$2,532,390	\$2,423,245	\$461,536	\$590,350	
737								