

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
3	<b>General Fund Revenues and Expenditures Summary</b>							
4								
5								
6	<b>General Fund Beginning Balance</b>		<b>\$2,237,132</b>	<b>\$3,507,096</b>	<b>\$4,095,336</b>	<b>\$4,095,336</b>	<b>\$3,140,481</b>	
7								
8	Operating Budget							
9	General Revenue		\$7,439,840	\$4,298,622	\$3,856,317	\$3,911,162	\$3,996,028	
10	Operations		(\$3,607,123)	(\$3,315,175)	(\$4,293,850)	(\$3,976,533)	(\$4,594,169)	
11	Debt Service		(\$127,050)	(\$127,048)	(\$129,485)	(\$129,485)	(\$131,176)	
12	<b>Total Operating Budget</b>		<b>\$3,705,667</b>	<b>\$856,399</b>	<b>(\$567,018)</b>	<b>(\$194,856)</b>	<b>(\$729,317)</b>	
13								
14	Capital Budget							
15	Capital Revenue		\$90,000	\$0	\$7,174,019	\$800,000	\$5,187,000	
16	Capital Outlay		(\$4,485,000)	(\$268,159)	(\$7,200,000)	(\$1,560,000)	(\$4,918,000)	
17	<b>Total Capital Budget</b>		<b>(\$4,395,000)</b>	<b>(\$268,159)</b>	<b>(\$25,981)</b>	<b>(\$760,000)</b>	<b>\$269,000</b>	
18								
19	Revenues Over (Under) Expenditures		(\$689,333)	\$588,240	(\$592,999)	(\$954,856)	(\$460,317)	
20	Appropriate From (To) Fund Balance		\$689,333	(\$588,240)	\$592,999	\$954,856	\$460,317	
21								
22	<b>General Fund Ending Balance</b>		<b>\$1,547,799</b>	<b>\$4,095,336</b>	<b>\$3,502,337</b>	<b>\$3,140,481</b>	<b>\$2,680,163</b>	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
23	<b>General Fund Expenditures By Department Summary</b>							
24								
25								
26	Cemetery Committee		\$8,000	\$4,303	\$9,500	\$3,216	\$9,500	
27								
28	Planning Commission/Board of Adjustments		\$48,100	\$25,560	\$45,950	\$54,771	\$108,450	
29								
30	Greenways Committee		\$82,342	\$82,235	\$91,277	\$90,630	\$104,272	
31								
32	Board of Trustees		\$148,100	\$159,285	\$249,523	\$23,614	\$256,574	
33								
34	Administration							
35	Personnel		\$706,302	\$576,764	\$843,635	\$770,631	\$830,386	
36	Operations		\$601,532	\$534,599	\$662,748	\$725,689	\$444,848	
37		Administration Subtotal	\$1,307,834	\$1,111,363	\$1,506,383	\$1,496,320	\$1,275,234	
38								
39	Marketing and Events							
40	Personnel		-	-	-	-	398,466	
41	Operations		-	-	-	-	189,750	
42		Marketing and Events Subtotal	-	-	-	-	588,216	
43								
44	Public Safety							
45	Operations		\$277,585	\$284,115	\$369,115	\$369,115	\$284,115	
46		Public Safety Subtotal	\$277,585	\$284,115	\$369,115	\$369,115	\$284,115	
47								
48	Public Works							
49	Personnel		\$796,471	\$755,744	\$1,013,699	\$990,583	\$1,062,531	
50	Operations		\$360,600	\$367,515	\$443,011	\$400,379	\$423,111	
51		Public Works Subtotal	\$1,157,071	\$1,123,259	\$1,456,710	\$1,390,962	\$1,485,642	
52								
53	Grand Lake Center							
54	<b>Revenues</b>		\$105,000	\$165,473	\$118,000	\$119,119	\$118,000	
55	Personnel		\$245,550	\$242,761	\$246,930	\$244,554	\$156,204	
56	Operations		\$130,240	\$152,748	\$124,128	\$118,421	\$131,628	
57	Capital		\$0	\$0	\$0	\$0	\$0	
58	<b>Grand Lake Center Expenditures</b>		\$375,790	\$395,509	\$371,058	\$362,975	\$287,832	
59		Grand Lake Center Totals	<b>(\$270,790)</b>	<b>(\$230,036)</b>	<b>(\$253,058)</b>	<b>(\$243,856)</b>	<b>(\$169,832)</b>	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
60								
61	Parks							
62	Personnel		\$0	\$0	\$0	\$0	\$0	
63	Operations		\$202,300	\$129,546	\$194,335	\$184,930	\$194,335	
64		Parks Subtotal	\$202,300	\$129,546	\$194,335	\$184,930	\$194,335	
65								
66	Debt Service		\$127,050	\$127,048	\$129,485	\$129,485	\$131,176	
67								
68	Capital Outlay		\$4,485,000	\$268,159	\$7,200,000	\$1,560,000	\$4,918,000	
69								
70	All Department/Committees							
71	Personnel Total*		\$1,748,323	\$1,575,269	\$2,104,264	\$2,005,768	\$2,447,587	
72	Operations Total*		\$1,858,799	\$1,739,906	\$2,189,586	\$1,970,765	\$2,146,582	
73	Debt Service Total*		\$127,050	\$127,048	\$129,485	\$129,485	\$131,176	
74	Capital Outlay Total		\$4,485,000	\$268,159	\$7,200,000	\$1,560,000	\$4,918,000	
75								
76		<b>Total General Fund Expenditures</b>	<b>\$8,219,172</b>	<b>\$3,710,382</b>	<b>\$11,623,335</b>	<b>\$5,666,018</b>	<b>\$9,643,345</b>	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
77	<b>Water Enterprise Fund Revenues and Expenditures Summary</b>							
78								
79								
80	<b>Water Enterprise Fund Beginning Balance</b>		<b>\$2,099,971</b>	<b>\$2,887,895</b>	<b>\$2,853,755</b>	<b>\$2,853,755</b>	<b>\$2,813,937</b>	
81								
82	Revenues							
83	Operations Revenue		\$720,500	\$787,998	\$795,400	\$773,640	\$813,588	
84	Capital Revenue		\$13,000	\$39,000	\$39,000	\$32,500	\$39,000	
85	<b>Total Revenues</b>		<b>\$733,500</b>	<b>\$826,998</b>	<b>\$834,400</b>	<b>\$806,140</b>	<b>\$852,588</b>	
86								
87	Expenditures							
88	Operations		(\$690,656)	(\$766,350)	(\$811,277)	(\$751,170)	(\$837,827)	
89	Debt Service		(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	
90	Capital Outlay		\$0	\$0	\$0	\$0	\$0	
91	<b>Total Expenditures</b>		<b>(\$785,444)</b>	<b>(\$861,138)</b>	<b>(\$906,065)</b>	<b>(\$845,958)</b>	<b>(\$932,615)</b>	
92								
93	Revenues Over (Under) Expenditures		(\$51,944)	(\$34,140)	(\$71,665)	(\$39,818)	(\$80,027)	
94	Appropriate From (To) Fund Balance		\$51,944	\$34,140	\$71,665	\$39,818	\$80,027	
95								
96	<b>Water Enterprise Fund Ending Balance</b>		<b>\$2,048,027</b>	<b>\$2,853,755</b>	<b>\$2,782,090</b>	<b>\$2,813,937</b>	<b>\$2,733,910</b>	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
97	<b>Marina Enterprise Fund Revenues and Expenditures Summary</b>							
98								
99								
100	<b>Marina Enterprise Fund Beginning Balance</b>		<b>\$868,043</b>	<b>\$966,833</b>	<b>\$1,000,461</b>	<b>\$1,000,461</b>	<b>\$1,035,533</b>	
101								
102	<b>Revenues</b>		<b>\$440,784</b>	<b>\$473,699</b>	<b>\$478,784</b>	<b>\$485,539</b>	<b>\$478,784</b>	
103								
104	Expenditures							
105	Operations		(\$429,186)	(\$440,071)	(\$426,464)	(\$400,468)	(\$440,770)	
106	Debt Service		\$0	\$0	\$0	\$0	\$0	
107	Capital Outlay		(\$60,000)	\$0	(\$50,000)	(\$50,000)	(\$65,000)	
108	<b>Total Expenditures</b>		<b>(\$489,186)</b>	<b>(\$440,071)</b>	<b>(\$476,464)</b>	<b>(\$450,468)</b>	<b>(\$505,770)</b>	
109								
110	Revenues Over (Under) Expenditures		(\$48,402)	\$33,628	\$2,320	\$35,071	(\$26,986)	
111	Appropriate From (To) Fund Balance		\$48,402	(\$33,628)	(\$2,320)	(\$35,071)	\$26,986	
112								
113	<b>Marina Enterprise Fund Ending Balance</b>		<b>\$819,641</b>	<b>\$1,000,461</b>	<b>\$1,002,781</b>	<b>\$1,035,533</b>	<b>\$1,008,546</b>	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
114	<b>Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures Summary</b>							
115								
116								
117	<b>PAYT Enterprise Fund Beginning Balance</b>		<b>\$170,659</b>	<b>\$185,377</b>	<b>\$156,925</b>	<b>\$156,925</b>	<b>\$127,899</b>	
118								
119	<b>Revenues</b>		<b>\$80,000</b>	<b>\$67,598</b>	<b>\$79,368</b>	<b>\$69,369</b>	<b>\$79,368</b>	
120								
121	Expenditures							
122	Operations		(\$92,176)	(\$77,607)	(\$82,179)	(\$78,395)	(\$82,179)	
123	Capital Outlay		(\$20,000)	(\$18,443)	(\$20,000)	(\$20,000)	(\$20,000)	
124	<b>Total Expenditures</b>		<b>(\$112,176)</b>	<b>(\$96,050)</b>	<b>(\$102,179)</b>	<b>(\$98,395)</b>	<b>(\$102,179)</b>	
125								
126	Revenues Over (Under) Expenditures		(\$32,176)	(\$28,452)	(\$22,811)	(\$29,026)	(\$22,811)	
127	Appropriate From (To) Fund Balance		\$32,176	\$28,452	\$22,811	\$29,026	\$22,811	
128								
129	<b>PAYT Enterprise Fund Ending Balance</b>		<b>\$138,483</b>	<b>\$156,925</b>	<b>\$134,114</b>	<b>\$127,899</b>	<b>\$105,088</b>	
130								

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
131	<b>Space to Create Grand Lake Enterprise Fund Revenues and Expenditures Summary</b>							
132								
133								
134	<b>Space to Create Grand Lake Enterprise Fund Beg Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
135								
136	<b>Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	
137								
138	Expenditures							
139	Operations		\$0	\$0	\$0	\$0	\$67,750	
140	Capital Outlay		\$0	\$0	\$0	\$0	\$0	
141	<b>Total Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,850</b>	
142								
143	Revenues Over (Under) Expenditures		\$0	\$0	\$0	\$0	\$62,150	
144	Appropriate From (To) Fund Balance		\$0	\$0	\$0	\$0	(\$62,150)	
145								
146	<b>Space to Create Grand Lake Enterprise Fund Ending</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,150</b>	
147								
148								

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
149	<b>Capital Improvement Fund Revenues and Expenditures Summary</b>							
150								
151								
152	<b>Capital Improvement Fund Beginning Balance</b>		<b>\$364,269</b>	<b>\$944,491</b>	<b>\$911,581</b>	<b>\$911,581</b>	<b>\$756,864</b>	
153								
154	<b>Revenues</b>		<b>\$595,000</b>	<b>\$679,407</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	
155								
156	Expenditures							
157	Operations		(\$300)	(\$275)	(\$275)	(\$275)	(\$275)	
158	Debt Service		(\$278,450)	(\$278,450)	(\$279,700)	(\$279,700)	(\$275,800)	
159	TABOR Reserve		\$0	\$0	\$0	\$0	\$0	
160	Capital Outlay		(\$530,000)	(\$433,592)	(\$530,000)	(\$474,742)	(\$380,000)	
161	<b>Total Expenditures</b>		<b>(\$808,750)</b>	<b>(\$712,317)</b>	<b>(\$809,975)</b>	<b>(\$754,717)</b>	<b>(\$656,075)</b>	
162								
163	Revenues Over (Under) Expenditures		(\$213,750)	(\$32,910)	(\$209,975)	(\$154,717)	(\$56,075)	
164	Appropriate From (To) Fund Balance		\$213,750	\$32,910	\$209,975	\$154,717	\$56,075	
165								
166	<b>Capital Improvement Fund Ending Balance</b>		<b>\$150,519</b>	<b>\$911,581</b>	<b>\$701,606</b>	<b>\$756,864</b>	<b>\$700,789</b>	<b>Surplus Fund Requirement</b>
167	Surplus Fund Requirements		\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	
168	<b>Available funds</b>		<b>(\$129,981)</b>	<b>\$631,081</b>	<b>\$421,106</b>	<b>\$476,364</b>	<b>\$420,289</b>	
169								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	<b>Budget Notes</b>
3								
4		<b>General Fund - Revenues</b>						
5		<b>Taxes</b>						
6	10-311-100	Property Taxes	\$551,550	\$557,423	\$740,646	\$738,823	\$782,706	Mill Levy = 9.409 x Assessed Value \$85M adjusted by 5.25% Max - SB24-233/HB24-1001
7	10-311-110	Specific Ownership	\$18,000	\$25,646	\$15,000	\$20,162	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$2,300	\$300	\$280	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$91,056	\$40,000	\$42,540	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$2,551,546	\$2,384,727	\$2,408,317	\$2,384,727	4%
11	10-311-150	Building Use Tax	\$25,000	\$296,727	\$70,000	\$62,312	\$70,000	Permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,214	\$3,000	\$3,116	\$3,000	Agreement between State and tobacco companies per CRS 39-22-623
13	10-311-161	Marijuana Tax	\$10,000	\$0	\$50,000	\$26,476	\$50,000	New as of 2025
14	10-316-170	Franchise Cable	\$20,000	\$18,545	\$20,000	\$19,621	\$20,000	5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$10,000	\$2,815	\$5,000	\$4,218	\$5,000	\$1/mo per account - paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$37,163	\$35,000	\$34,892	\$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$25,000	\$16,775	\$20,000	\$17,836	\$20,000	3% gross revenues, paid monthly
18			\$3,075,818	\$3,604,210	\$3,383,673	\$3,378,593	\$3,425,734	
19		<b>Licenses &amp; Permits</b>						
20	10-321-100	Liquor License Fee	\$4,500	\$5,812	\$4,500	\$4,814	\$4,500	
21	10-321-120	Sales Tax License	\$425	\$585	\$900	\$1,375	\$900	2025 license fee increased from \$5 to \$10
22	10-321-130	Motor Vehicle License (rural)	\$2,500	\$2,236	\$2,000	\$2,113	\$2,000	Road & Bridge registration fees
23	10-321-140	Sign Permit	\$500	\$500	\$500	\$400	\$500	Includes Town Off-Premise Sign Fees
24	10-321-150	Grading Permit	\$100	\$100	\$100	\$300	\$100	
25	10-321-160	Animal License	\$50	\$137	\$150	\$125	\$150	
26	10-321-170	Encroachment Fees	\$400	\$200	\$400	\$200	\$400	
27	10-321-175	Business License Commission	\$30,000	\$31,044	\$30,000	\$30,922	\$57,650	Increased Business License Fee in 2026
28	10-321-180	Nightly Rental License	\$80,000	\$94,779	\$117,000	\$96,845	\$117,000	Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber ( \$30K) approx. 135 active
29	10-321-190	Boardwalk Sales Permit	\$25	\$25	\$25	\$25	\$25	
30	10-321-191	Marijuana License Fee	\$1,000	\$500	\$1,000	\$100	\$1,000	
31			\$119,500	\$135,918	\$156,575	\$137,219	\$184,225	
32		<b>Intergovernmental</b>						
33	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$12,531	\$12,351	\$12,656	\$12,351	
34	10-335-200	Highway User Tax Fund	\$32,000	\$37,575	\$30,716	\$32,747	\$30,716	per estimate from OFMB
35	10-335-800	Conservation Trust Fund	\$3,000	\$2,457	\$3,000	\$2,650	\$3,000	
36	10-335-900	Other Intergovernmental	\$3,000	\$1,849	\$3,000	\$1,942	\$3,000	State Severance Tax & Federal Mineral Funds
37			\$47,520	\$54,412	\$49,067	\$49,995	\$49,067	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
38		<b>General Fund - Revenues (continued)</b>						
39		<b>Charges for Services</b>						
40	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
41	10-341-200	Cemetery	\$12,000	\$9,959	\$10,000	\$9,750	\$10,000	Perpetual Care & Reservation Fees
42	10-341-300	Zoning & Subdivision Review	\$3,000	\$2,494	\$3,000	\$3,100	\$3,000	
43	10-341-400	Attainable Housing Fee	\$4,000	\$8,823	\$4,000	\$8,782	\$4,000	Based on new construction paid as part of building permit
44	10-341-500	EV Charging Station Revenue	\$4,000	\$17,083	\$12,000	\$13,188	\$12,000	
45	10-341-600	Fuel Depot Surcharge	\$2,000	\$1,520	\$2,000	\$1,480	\$2,000	
46	10-341-900	Cemetery Excavating Fee	\$6,000	\$2,525	\$1,000	\$875	\$1,000	
47	10-341-850	Nightly Rental App Fee \$165	\$2,000	\$3,542	\$2,000	\$341	\$2,000	based on new STR's. Reducing to anticipate less property transfers
48	10-350-101	GL Center - Rental Fees	\$15,000	\$53,186	\$18,000	\$17,604	\$18,000	
49	10-350-115	GL Center - Merchandise Sales	\$0	\$199		\$0		
50	10-350-121	GL Center - Memberships	\$70,000	\$87,457	\$85,000	\$84,280	\$85,000	
51	10-350-131	GL Center - Rec Fees	\$15,000	\$17,829	\$15,000	\$15,605	\$15,000	
52	10-350-132	GL Center - Golf Sim	\$0	\$1,880	\$0	\$1,630	\$0	
53	10-350-201	GL Center - Donations	\$0	\$0	\$0	\$0	\$0	
54	10-350-202	GLC Events	\$5,000	\$4,922	\$0	\$0	\$0	All events have been moved to 10-415-885
55			\$138,000	\$211,419	\$152,000	\$156,635	\$152,000	
56		<b>Fines and Forfeitures</b>						
57	10-351-100	Ordinance/Traffic Fines	\$500	-\$60	\$500	\$100	\$500	
58								
59		<b>Fees and Leases</b>						
60	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
61								
62		<b>General Fund - Revenues</b>						
63		<b>Net Investment Income</b>						
64	10-355-100	Interest Revenue	\$50,000	\$174,742	\$100,000	\$172,322	\$100,000	
65								
66		<b>Other Revenue</b>						
67	10-334-900	Grants - Other	\$4,000,000	\$100,000	\$0	\$0	\$70,000	Tourism Marketing Grant
68	10-360-130	Municipal Fee	\$0	\$0	\$0	\$0	\$0	Muni fee penalty not assessed anymore
69	10-360-140	Rent - Land, Buildings	\$6,000	\$3,701	\$6,000	\$3,800	\$6,000	Pavilion, Comm. House, Lakefront Park
70	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$2	\$2	\$2	Marina, PAYT
71	10-360-200	Misc. Revenues - General	\$0	\$11,778	\$6,000	\$9,996	\$6,000	Rent for Matthew's property
72			\$4,006,002	\$115,481	\$12,002	\$13,798	\$82,002	
73		<b>Capital Specific Revenue</b>						
74	10-360-110	Sale of Assets	\$90,000	\$0	\$0	\$0	\$0	
75	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$50,000	GoCo grant for Playground Improvements
76	10-377-160	Space to Create Revenue	\$0	\$0	\$7,174,019	\$800,000	\$5,137,000	\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC, \$2M More Housing will be for the 26 budget year
77	10-377-170	Insurance Proceeds dock	\$0	\$0	\$0	\$0	\$0	
78			\$90,000	\$0	\$7,174,019	\$800,000	\$5,187,000	
79		<b>Total General Fund Revenues</b>	<b>\$7,529,840</b>	<b>\$4,298,622</b>	<b>\$11,030,336</b>	<b>\$4,711,162</b>	<b>\$9,183,028</b>	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
80		<b>General Fund - Expenditures</b>						
81		<b>Cemetery Committee</b>						
82	10-410-211	Cemetery Supplies/Misc. Exp	\$2,000	\$4,093	\$3,500	\$3,216	\$3,500	\$1500 for IWorQ
83	10-410-215	Grave Markers	\$1,000	\$210	\$1,000	\$0	\$1,000	
84	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	
85			\$8,000	\$4,303	\$9,500	\$3,216	\$9,500	
86		<b>Planning Commission/Board of Adjustments</b>						
87	10-412-143	Planning Commission Compensation	\$0	\$0	\$0	\$0	\$10,000	
88	10-412-211	General Office Supplies	\$300	\$78	\$400	\$120	\$400	based on overall Admin General Office Supplies expense
89	10-412-311	Postage/Ads/Legal Notices	\$500	\$749	\$750	\$425	\$750	Reimbursed by applicant
90	10-412-314	Purchased Services	\$18,000	\$18,149	\$10,000	\$36,604	\$75,000	Antero Group and Ayres Assoc
91	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$150	\$300	
92	10-412-320	Computer Hardware	\$1,000	\$137	\$1,000	\$274	\$1,000	
93	10-412-351	Planning Legal Services	\$12,000	\$1,215	\$15,000	\$2,430	\$15,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
94	10-412-370	Training/Travel	\$6,000	\$5,232	\$6,000	\$2,268	\$6,000	Planner in Admin, classes, online seminar
95	10-412-380	Comp Plan Update	\$10,000	\$0	\$12,500	\$12,500	\$0	
96			\$48,100	\$25,560	\$45,950	\$54,771	\$108,450	
97		<b>Greenways Committee</b>						
98	10-414-211	General Supplies	\$10,800	\$10,876	\$0	\$0	\$0	consolidated into one line item to simplify both the budget and contract
99	10-414-238	Trees/Shrubs/Plantings	\$10,000	\$6,290	\$0	\$0	\$0	consolidated into one line item to simplify both the budget and contract
100	10-414-241	Arbor Day Supplies	\$500	\$752	\$1,500	\$1,352	\$1,500	
101	10-414-319	Contract Labor	\$61,042	\$64,317	\$0	\$0	\$0	consolidated into one line item to simplify both the budget and contract
102	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0	
103	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0	
104	TBD	Contract landscaping services			\$89,777	\$89,278	\$102,772	2026 Hilly Lawn Contract - 20% increase In wages + \$20,000 in plantings
105			\$82,342	\$82,235	\$91,277	\$90,630	\$104,272	
106		<b>Board of Trustees</b>						
107	10-413-142	Workers' Compensation	\$800	\$913	\$1,000	\$964	\$1,000	
108	10-413-143	BOT Compensation	\$18,000	\$15,397	\$18,400	\$18,400	\$25,000	was \$18,400
109	10-413-211	Office/meeting supplies	\$5,000	\$6,756	\$5,000	\$4,250	\$5,000	
110	10-413-215	Elections	\$3,000	\$816	\$3,000		\$3,000	Spring election
111	10-413-316	Dues & Memberships	\$20,000	\$22,471	\$25,000		\$25,000	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
112	10-413-370	Training/Travel	\$7,500	\$996	\$7,500		\$7,500	CML
113	10-413-460	Long Range/Misc	\$1,000	\$0	\$1,000		\$1,000	BOT retreat facilitator and misc. expenses
114	10-413-461	Appreciation Program	\$9,000	\$8,241	\$10,000		\$10,000	Appreciation Dinner; Misc appreciation expenses
115	10-413-462	Computer Equipment	\$2,500	\$718	\$1,000		\$1,000	
116	10-413-463	Water Quality Issues	\$250	\$0	\$250		\$250	GCWIN - Continued toxin monitoring
117	10-413-465	Computer Software	\$1,200	\$1,180	\$500		\$500	Zoom
118	10-413-870	Board Contingency	\$17,000	\$38,047	\$5,000		\$5,000	2024 \$100K for cost sharing request at the 9.23.24 meeting
119	10-413-728	Miscellaneous Donations	\$10,000	\$10,000	\$10,000		\$10,000	\$5,000 for substance abuse counseling, \$5,000 for GCWC
120	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$2,250	\$1,500		\$1,500	last payment will be 2029 per agreement from 2009
121	10-413-859	Grand Foundation	\$51,500	\$51,500	\$52,000		\$52,000	For GF to handle grant requests
122	10-413-999	TABOR Emergency Reserve			\$108,373		\$108,824	
123			\$148,100	\$159,285	\$249,523	\$23,614	\$256,574	
124		<b>Subtotal Boards and Committees</b>	<b>\$286,542</b>	<b>\$271,383</b>	<b>\$396,250</b>	<b>\$172,231</b>	<b>\$478,796</b>	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
125		<b>General Fund - Expenditures</b>						
126		<b>Administration</b>						
127		<b>Personnel</b>						
128	10-415-100	Gross Wages - Administration	\$439,727	\$368,063	\$552,515	\$492,129	\$519,690	
129	10-415-103	OT/Comp Time Buyout	\$2,000	\$1,269	\$2,000	\$2,000	\$2,000	
130	10-415-105	Bonus	\$7,000	\$4,500	\$8,000	\$8,000	\$7,000	Christmas bonuses
131	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
132	10-415-134	Alternative Benefit	\$6,600	\$1,925	\$0	\$0	\$0	not currently utilized
133	10-415-130	GL Center Membership Benefit	\$0	\$0	\$0	\$0	\$0	
134	10-415-132	ICMA Town Paid Benefit	\$35,178	\$31,601	\$44,201.18	\$40,170.32	\$42,295	8% Match
135	10-415-133	Health/Dental-Employee	\$85,000	\$17,928	\$73,200	\$67,832	\$83,082	Medical/Dental/Life/Vision
136	10-415-135	Dep Health/Dental	\$69,300	\$90,151	\$94,659	\$93,587	\$107,437	
137	10-415-136	Medical Benefit Allowance	\$10,000	\$11,195	\$10,000	\$10,000	\$10,000	HSR
138	10-415-141	Unemployment Insurance	\$879	\$329	\$1,109	\$1,004	\$1,057	.2% of wages
139	10-415-142	Workers' Compensation	\$15,000	\$17,593	\$13,000	\$15,236	\$15,000	
140	10-415-143	Social Security Match	\$27,263	\$22,297	\$34,380	\$31,132	\$32,779	6.2% of wages + Town 457
141	10-415-144	Medicare Match	\$6,376	\$5,215	\$8,040	\$7,281	\$7,666	1.45% of wages+Town 457
142	10-415-145	FAMILI Benefit Admin	\$1,979	\$4,698	\$2,531	\$2,260	\$2,379	0.45% of wages + Town 457
143			\$706,302	\$576,764	\$843,635	\$770,631	\$830,386	
144		<b>Supplies</b>						
145	10-415-211	General Office Supplies	\$9,000	\$10,373	\$9,000	\$7,602	\$9,000	
146	10-415-215	Computer Software	\$23,000	\$11,793	\$20,000	\$30,923	\$20,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
147	10-415-220	Computer Hardware	\$7,000	\$1,289	\$5,000	\$3,654	\$5,000	Computer replacements
148	10-415-226	Small Equipment	\$3,000	\$557	\$3,000	\$786	\$3,000	Copier lease
149			\$42,000	\$24,012	\$37,000	\$42,965	\$37,000	
150		<b>Repairs and Maintenance</b>						
151	10-415-231	Gas/Fuel	\$1,200	\$676	\$1,200	\$824	\$1,200	
152	10-415-232	Vehicle Maintenance	\$3,000	\$1,231	\$2,000	\$1,462	\$2,000	
153	10-415-233	Office Equipment Maintenance	\$3,000	\$2,898	\$2,000	\$1,759	\$2,000	
154	10-415-237	Building Maintenance	\$11,000	\$1,556	\$2,000	\$1,798	\$2,000	
155	10-415-238	Town Hall Furnishings	\$1,000	\$0	\$1,000	\$0	\$1,000	
156			\$19,200	\$6,361	\$8,200	\$5,843	\$8,200	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
157		<b>General Fund - Expenditures (continued)</b>						
158		<b>Administration</b>						
159		<b>Purchased Services</b>						
160	10-415-311	Postage/Freight	\$7,000	\$5,352	\$5,000	\$4,305	\$5,000	Meter lease + postage meter refills
161	10-415-312	Computer Services	\$50,000	\$59,928	\$58,500	\$56,450	\$58,500	Paychex, Executech, civic plus, gov.os, & IWorQ \$2,500
162	10-415-314	Ads & Legal Notices	\$5,000	\$3,695	\$3,000	\$7,233	\$3,000	
163	10-415-316	Dues & Memberships	\$1,650	\$1,403	\$2,000	\$1,500	\$2,000	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
164	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
165	10-415-319	Miscellaneous Services	\$3,200	\$1,558	\$3,200	\$1,675	\$3,200	\$1636 rain gauge cost sharing contribution
166	10-415-330	Bank Fees	\$500	\$652	\$500	\$729	\$500	Safe deposit box/returned checks/direct deposit fees
167			\$67,350	\$72,588	\$72,200	\$71,892	\$72,200	
168		<b>Utilities</b>						
169	10-415-341	Electric Utility	\$5,500	\$5,230	\$5,492	\$5,320	\$5,492	
170	10-415-342	Sewer Utility	\$1,600	\$1,342	\$1,409	\$1,386	\$1,409	
171	10-415-343	Water Utility	\$1,200	\$1,431	\$1,503	\$178	\$1,503	
172	10-415-344	Telephone/Internet Utility	\$11,000	\$8,998	\$9,448	\$9,246	\$9,448	Includes internet service, cell phone
173	10-415-345	Natural Gas Utility	\$6,500	\$4,693	\$4,928	\$4,785	\$4,928	
174	10-415-346	Website Hosting Services	\$2,500	\$4,285	\$18,500	\$18,250	\$18,500	Website Hosting & 15k ADA
175	10-415-347	Recycling - Town Hall	\$500	\$0	\$500	\$480	\$500	Town clean up for electronics
176			\$28,800	\$25,979	\$41,779	\$39,645	\$41,779	
177		<b>Professional Services</b>						
178	10-415-351	Legal Services	\$30,000	\$69,041	\$55,000	\$54,534	\$55,000	
179	10-415-352	Audit	\$9,300	\$9,600	\$10,200	\$10,200	\$10,200	60% of audit -
180	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$250	\$500	As-needed basis
181	10-415-355	Professional Services-Other	\$2,500	\$1,559	\$2,000	\$62,872	\$2,000	ABC Flex, Background checks
182			\$42,300	\$80,200	\$67,700	\$127,856	\$67,700	
183		<b>Marketing</b>						
184	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$0	\$0	\$0	2025 consolidated into one line item to simplify both the budget and contract
185	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$0	\$0	\$0	2025 consolidated into one line item to simplify both the budget and contract
186	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$353	\$1,500	\$1,268	\$0	2026 moved to new department for Marketing and Events 10-417-237
187	10-415-724	NRL VC Op	\$30,000	\$30,000	\$0	\$0	\$0	2025 consolidated into one line item to simplify both the budget and contract
188	10-415-870	Contingency - General Admin	\$61,000	\$49,000	\$0	\$0	\$0	2025 consolidated into one line item to simplify both the budget and contract
189	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0	
190	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$0	\$0	\$0	2025 consolidated into one line item to simplify both the budget and contract
191	10-415-885	Town Events	\$12,500	\$13,979	\$43,400	\$43,225	\$0	2025 = \$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
192	10-415-887	Continental Divide Trail	\$0	\$0	\$2,500	\$2,500	\$0	
193	10-415-888	Chamber Contract			\$175,000	\$175,000	\$0	2025 consolidated 10-415-721,722,724,870,880 & 2026 moved to Marketing and Events Dept
194			\$188,232	\$176,564	\$222,400	\$221,993	\$0	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
195		<b>General Fund - Expenditures (continued)</b>						
196		<b>Administration</b>						
197		<b>Other Expenses</b>						
198	10-415-560	Treasurer's Fees	\$9,000	\$11,195	\$14,819	\$14,819	\$14,819	2% of Property Taxes calculated from COV+Interest and Penalties
199	10-415-800	Attainable Housing Expenses	\$19,000	\$15,828	\$18,000	\$16,400	\$18,000	Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
200	10-415-370	Training/Travel	\$0	\$16,822	\$0	\$4,500	\$4,500	
201	10-415-371	Misc Employee Expenses	\$15,000	-\$63,270	\$0	\$0	\$0	
202	10-415-393	Document Recording	\$250	\$56	\$250	\$250	\$250	
203	10-415-394	Developer Reimbursement	\$0	\$0	\$0	\$0	\$0	
204	10-415-513	Property/Casualty Insurance	\$35,000	\$33,064	\$35,000	\$34,126	\$35,000	
205	10-415-514	Position Bonds	\$400	\$200	\$400	\$400	\$400	Employee/Trustee Blanket Bonds
206			\$78,650	\$13,895	\$68,469	\$70,495	\$72,969	
207		<b>Transit</b>						
208	10-415-385	Transit Service	\$0	\$0	\$0	\$0	\$0	
209	10-415-386	Transit Planning	\$0	\$0	\$0	\$0	\$0	
210			\$0	\$0	\$0	\$0	\$0	
211								
212		<b>Economic Development Grants</b>						
213	10-416-100	Trail Groomers	\$30,000	\$30,000	\$40,000	\$40,000	\$40,000	Increased contrubution from \$30K to \$40K
214	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
215	10-416-261	Creative District	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
216			\$135,000	\$135,000	\$145,000	\$145,000	\$145,000	Other grants moved to Grand Foundation line under BoT
217		<b>General Fund - Expenditures</b>						
218		<b>Marketing and Events</b>						
219		<b>Personnel</b>						
220	10-417-100	Gross Wages - Marketing	\$0	\$0	\$0	\$0	\$212,500	Community Engagement Mgr, Events Mgr, Marketing Mgr
221	10-417-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$1,000	
222	10-417-105	Bonus	\$0	\$0	\$0	\$0	\$2,000	
223	10-417-110	Gross Wages -Visitor Center Staff	\$0	\$0	\$0	\$0	\$48,000	3 PT Employees
224	10-417-132	ICMA Town Paid Benefit	\$0	\$0	\$0	\$0	\$17,240	8% Match
225	10-417-133	Health/Dental-Employee	\$0	\$0	\$0	\$0	\$64,695	
226	10-417-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$18,160	
227	10-417-136	Medical Benefit Allowance	\$0	\$0	\$0	\$0	\$3,000	
228	10-417-141	Unemployment Insurance	\$0	\$0	\$0	\$0	\$527	
229	10-417-142	Workers' Compensation	\$0	\$0	\$0	\$0	\$10,000	
230	10-417-143	Social Security Match	\$0	\$0	\$0	\$0	\$16,337	
231	10-417-144	Medicare Match	\$0	\$0	\$0	\$0	\$3,821	
232	10-417-145	FAMILI Benefit Admin	\$0	\$0	\$0	\$0	\$1,186	
233			\$0	\$0	\$0	\$0	\$398,466	
234								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
235		<b>General Fund - Expenditures (continued)</b>						
236		<b>Marketing and Events</b>						
237		<b>Other</b>						
238	10-417-237	Building Maintenance	\$0	\$0	\$0	\$0	\$7,850	Visitor's Center
239	TBD	Marketing	\$0				\$100,000	
240	TBD	Professional Services	\$0	\$0	\$0	\$0	\$36,000	Social Media
241	TBD	Town Events	\$0	\$0	\$0	\$0	\$43,400	2026 = \$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
242	TBD	Continental Divide Trail	\$0	\$0	\$0	\$0	\$2,500	
243			\$0	\$0	\$0	\$0	\$189,750	
244								
245		<b>Subtotal Marketing</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$588,216</b>	
246								
247		<b>Subtotal Administration</b>	<b>\$1,307,834</b>	<b>\$1,111,363</b>	<b>\$1,506,383</b>	<b>\$1,496,320</b>	<b>\$1,863,449</b>	
248		<b>General Fund - Expenditures</b>						
249		<b>Public Safety</b>						
250		<b>Purchased Services</b>						
251	10-421-314	Dispatch Operations	\$20,585	\$27,115	\$27,115	\$27,115	\$27,115	
252	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$342,000	\$342,000	\$257,000	\$257K for Sheriff's Contract & \$85K for vehicle (every other year)
253		<b>Subtotal Public Safety</b>	<b>\$277,585</b>	<b>\$284,115</b>	<b>\$369,115</b>	<b>\$369,115</b>	<b>\$284,115</b>	
254								
255		<b>General Fund - Expenditures</b>						
256		<b>Public Works</b>						
257		<b>Personnel</b>						
258	10-431-100	Gross Wages PW/Parks	\$460,097	\$406,224	\$591,563	\$584,043	\$609,310	7 FT PW, 1 PW Director and 2 PT
259	10-431-103	OT/Comp Time Buyout	\$40,000	\$20,187	\$21,398	\$21,026	\$21,398	
260	10-431-105	Bonus	\$7,000	\$7,750	\$7,000	\$7,000	\$7,000	
261	10-431-111	On Call Pay	\$18,250	\$18,150	\$18,250	\$18,000	\$18,250	
262	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
263	10-431-317	Uniform Allowance	\$3,600	\$2,600	\$3,600	\$3,200	\$3,600	
264	10-431-132	ICMA Town Paid Benefit	\$25,000	\$30,231	\$49,037	\$50,406	\$52,765	8% Maximum
265	10-431-133	Health/Dental-Employee	\$91,500	\$100,827	\$132,000	\$120,827	\$149,820	Medical/Dental/Life/Vision
266	10-431-135	Dep Health/Dental	\$53,000	\$58,581	\$42,000	\$41,472	\$47,670	
267	10-431-136	Medical Benefit Allowance	\$5,000	\$8,322	\$8,400	\$8,350	\$8,400	
268	10-431-141	Unemployment Insurance	\$1,037	\$12,670	\$1,226	\$1,260	\$1,319	0.20% of wages + On Call
269	10-431-142	Workers' Compensation	\$50,000	\$47,490	\$89,575	\$83,964	\$89,575	
270	10-431-143	Social Security Match	\$32,138	\$31,869	\$38,004	\$39,064	\$40,893	6.20% of wages + Town 457 + On Call
271	10-431-144	Medicare Match	\$7,516	\$7,453	\$8,888	\$9,136	\$9,564	1.45% of wages + Town 457 + On Call
272	10-431-145	FAMILI Benefit PW	\$2,333	\$3,390	\$2,758	\$2,835	\$2,968	0.45% of wages + Town 457 + On Call
273			\$796,471	\$755,744	\$1,013,699	\$990,583	\$1,062,531	
274								
275								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
276		<b>General Fund - Expenditures (continued)</b>						
277		<b>Public Works</b>						
278		<b>Supplies</b>						
279	10-431-222	General Supplies	\$7,000	\$12,215	\$7,000	\$11,796	\$7,000	
280	10-431-224	Safety Supplies	\$12,000	\$6,427	\$7,000	\$8,622	\$7,000	
281	10-431-226	Vehicle Supplies	\$6,000	\$4,672	\$4,000	\$3,661	\$4,000	
282	10-431-227	Small Tools	\$7,500	\$7,990	\$7,500	\$3,870	\$7,500	
283			\$32,500	\$31,304	\$25,500	\$27,949	\$25,500	
284		<b>Repairs and Maintenance</b>						
285	10-431-231	Gas/Fuel/Liquids	\$40,000	\$34,459	\$40,000	\$38,671	\$40,000	
286	10-431-232	Vehicle Maintenance	\$10,000	\$6,154	\$10,000	\$7,162	\$10,000	
287	10-431-233	Equipment Maintenance	\$37,500	\$46,069	\$37,500	\$34,498	\$37,500	
288	10-431-235	Tires/Chains	\$15,000	\$7,837	\$10,000	\$8,867	\$10,000	
289	10-431-236	Misc. Bridge Work	\$1,000	\$0	\$35,000	\$25,000	\$10,000	
290	10-431-237	Building Maintenance	\$6,000	\$6,374	\$8,000	\$7,268	\$8,000	
291	10-431-238	Street Light Maintenance	\$2,000	\$4	\$2,000	\$1,000	\$2,000	
292	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$1,250	\$2,500	
293	10-431-242	Road Maintenance	\$55,000	\$73,352	\$75,000	\$73,922	\$75,000	Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch. road base. asphalt.
294	10-431-245	Boardwalk Maintenance	\$5,000	\$8,901	\$5,000	\$6,496	\$5,000	
295	10-431-253	Tree Removal	\$0	-\$6,650	\$5,000	\$400	\$5,000	
296	10-431-254	Tree Spraying	\$3,500	\$3,068	\$3,500	\$3,000	\$3,500	
297	10-431-255	Storm water Filter Maintenance	\$0	\$0	\$0	\$0	\$0	5 year replacement schedule done in 2023
298	10-431-256	EV Station Maintenance	\$12,000	\$12,920	\$4,000	\$3,950	\$4,000	
299	10-431-257	Fire Mitigation	0	\$5,500		\$50		
300			\$189,500	\$197,988	\$237,500	\$211,534	\$212,500	
301		<b>Purchased Services</b>						
302	10-431-312	Computer Services	\$3,200	\$7,272	\$9,000	\$7,450	\$9,000	\$6K for IWorQ
303	10-431-314	Ads/Bid Notices	\$2,000	\$45	\$2,000	\$500	\$2,000	
304	10-431-319	Misc. Purchased Services	\$2,500	\$2,537	\$2,500	\$2,350	\$2,500	Required physicals, fuel bond, Hep B shots
305			\$7,700	\$9,854	\$13,500	\$10,300	\$13,500	
306		<b>Utilities</b>						
307	10-431-318	Trash/Recycle Services	\$13,000	\$22,035	\$23,137	\$23,068	\$23,137	Trash only. If you do recycle this number will increase by at least 100%
308	10-431-341	Electric Utility	\$13,200	\$14,462	\$15,185	\$14,875	\$15,185	
309	10-431-343	Water Utility	\$700	\$588	\$617	\$596	\$617	
310	10-431-344	Telephone/Internet Utility	\$9,000	\$5,948	\$6,245	\$6,132	\$6,245	
311	10-431-345	Natural Gas Utility	\$8,000	\$6,204	\$6,514	\$6,348	\$6,514	
312	10-431-349	Street Light Electric Utility	\$11,000	\$4,678	\$4,912	\$4,837	\$4,912	
313			\$54,900	\$53,915	\$56,611	\$55,856	\$56,611	
314		<b>Professional Services</b>						
315	10-431-354	Engineering/Surveying Services	\$10,000	\$4,255	\$10,000	\$8,840	\$10,000	
316	10-431-400	Winter Lights	\$39,000	\$59,125	\$59,900	\$59,900	\$65,000	Lights for the Town and Businesses
317			\$49,000	\$63,380	\$69,900	\$68,740	\$75,000	
318		<b>Other</b>						
319	10-431-370	Training/Travel	\$10,000	\$1,246	\$10,000	\$2,250	\$10,000	snow & ice and CDL
320	10-431-399	Equip Rental	\$15,000	\$8,597	\$15,000	\$8,750	\$15,000	
321	10-431-870	Contingency- Public Works	\$2,000	\$1,231	\$15,000	\$15,000	\$15,000	Cirsa - increased deductible
322			\$27,000	\$11,074	\$40,000	\$26,000	\$40,000	
323		<b>Subtotal Public Works</b>	\$1,157,071	\$1,123,259	\$1,456,710	\$1,390,962	\$1,485,642	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
325		<b>General Fund - Expenditures</b>						
326		<b>Grand Lake Center</b>						
327		<b>Personnel</b>						
328	10-450-100	Gross Wages - GL Center	\$158,539	\$154,580	\$153,798	\$153,580	\$101,912	PT Staff Added and Moved Comm Engagement Mgr to Marketing Dept
329	10-450-103	OT/Comp Time Buyout	\$0	\$1,044	\$1,000	\$1,000	\$500	
330	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$2,000	\$1,250	
331	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
332	10-450-130	GLC Membership Benefit	\$770	\$0	\$0	\$0	\$0	
333	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	
334	10-450-132	ICMA Town Paid Benefit	\$12,683	\$9,351	\$13,317	\$12,526	\$8,293	8% Maximum
335	10-450-133	Health/Dental-Employee	\$38,000	\$32,588	\$38,000	\$36,877	\$21,565	Medical/Dental/Life/Vision
336	10-450-135	Dep. Health/Dental	\$12,000	\$16,685	\$16,000	\$15,874	\$9,080	
337	10-450-136	Medical Benefit Allowance	\$2,400	\$3,349	\$3,000	\$2,950	\$1,500	
338	10-450-141	Unemployment Insurance	\$317	\$259	\$332	\$313	\$207	0.20% of wages
339	10-450-142	Workers' Compensation	\$6,000	\$8,856	\$6,000	\$6,750	\$3,500	
340	10-450-143	Social Security Match	\$9,829	\$10,285	\$10,320	\$9,708	\$6,427	6.20% of wages +Town 457
341	10-450-144	Medicare Match	\$2,299	\$2,405	\$2,413	\$2,270	\$1,503	1.45% of wages +Town 457
342	10-450-145	FAMILI	\$713	\$1,359	\$750	\$705	\$466	0.45% of wages +Town 457
343			\$245,550	\$242,761	\$246,930	\$244,554	\$156,204	
344		<b>Supplies</b>						
345	10-450-211	Gen Office Supplies	\$1,500	\$1,701	\$1,500	\$1,462	\$1,500	
346	10-450-220	General Operating Supplies	\$4,000	\$3,679	\$5,000	\$4,280	\$5,000	Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
347	10-450-346	Copier Lease & Main	\$0	\$1,554	\$0	\$1,160		
348	10-450-226	Office Equip Lease	\$0	\$0	\$0	\$0	\$0	Copier Lease
349			\$5,500	\$6,934	\$6,500	\$6,902	\$6,500	
350		<b>Repairs and Maintenance</b>						
351	10-450-233	Office Equip Maint	\$0	\$0	\$0	\$0	\$0	Copier maintenance
352	10-450-235	Fitness Equip Maint	\$2,000	\$735	\$2,000	\$1,470	\$2,000	Bi-annual maintenance agreement and general equipment maintenance
353	10-450-237	Building Maintenance	\$5,000	\$9,804	\$10,000	\$13,450	\$10,000	Light replacements and other maint.
354	10-450-239	Minor Infrastructure Maint	\$2,000	\$1,400	\$2,000	\$1,625	\$2,000	
355	10-450-250	Backflow Maintenance	\$600	\$0	\$600	\$1,328	\$600	
356	10-450-350	Maintenance Agreement	\$5,800	\$5,488	\$5,800	\$5,800	\$5,800	Honeywell heating system
357	10-450-400	Golf Simulator Expense	\$0	\$0	\$0	\$0	\$0	
358			\$15,400	\$17,427	\$20,400	\$23,673	\$20,400	
359		<b>Utilities</b>						
360	10-450-318	Trash/Recycle Services	\$0	\$0	\$0	\$0	\$0	
361	10-450-341	Electric Utility	\$16,500	\$9,269	\$9,732	\$9,458	\$9,732	
362	10-450-342	Sewer Utility	\$4,850	\$4,603	\$4,833	\$4,712	\$4,833	
363	10-450-343	Water Utility	\$1,200	\$1,067	\$1,120	\$1,103	\$1,120	
364	10-450-344	Telephone/Internet/TV Utility	\$8,000	\$6,508	\$6,833	\$6,674	\$6,833	
365	10-450-345	Natural Gas Utility	\$12,000	\$5,065	\$5,318	\$5,260	\$5,318	
366			\$42,550	\$26,512	\$27,838	\$27,207	\$27,838	
367		<b>Professional Services</b>						
368	10-450-312	Computer Services	\$5,000	\$12,184	\$9,000	\$8,216	\$12,000	Caselle, Executech, civic rec + Gym Master Software in 2026
369	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0	
370	10-450-352	Audit	\$1,190	\$1,120	\$1,190	\$1,190	\$1,190	7% of audit
371	10-450-355	Purchased Professional Serv.	\$1,700	\$1,423	\$1,300	\$1,240	\$5,800	2026 - added Summer security services
372			\$7,890	\$14,727	\$11,490	\$10,646	\$18,990	
373								
374		<b>General Fund - Expenditures (continued)</b>						

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
375		<b>Grand Lake Center</b>						
376		<b>Other</b>						
377	10-450-234	Signage	\$600	\$0	\$600	\$300	\$600	Banners and specialized signs for hours and rules etc.
378	10-450-236	Minor/Misc Equipment	\$1,500	\$1,239	\$1,500	\$1,350	\$1,500	for items that may need replaced throughout the year
379	10-450-238	Minor/Misc Furnishings	\$2,000	\$0	\$2,000	\$0	\$2,000	5 long banquet tables and other furnishings that may come up
380	10-450-320	Marketing	\$5,000	\$3,407	\$5,000	\$3,500	\$5,000	website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
381	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0	
382	10-450-370	Training/Travel	\$300	\$118	\$300	\$120	\$300	
383	10-450-400	Golf Simulator	\$0	\$239	\$0	\$0	\$0	
384	10-450-513	Property/Casualty Insurance	\$12,000	\$10,661	\$12,000	\$11,223	\$12,000	
385	10-450-755	Exercise Equipment	\$4,000	\$3,093	\$6,000	\$3,500	\$6,000	PB Nets/Balls, equipment that may break/needs replacing
386	10-450-870	Contingency - GL Center	\$500	\$344	\$500	\$0	\$500	
387	10-450-871	GLC Event Expense	\$3,000	\$3,047	\$0	\$0	\$0	moved to 10-415-885
388	10-450-869	Summer Camp	\$30,000	\$65,000	\$30,000	\$30,000	\$30,000	
389			\$58,900	\$87,148	\$57,900	\$49,993	\$57,900	
390		<b>Subtotal Grand Lake Center</b>	<b>\$375,790</b>	<b>\$395,509</b>	<b>\$371,058</b>	<b>\$362,975</b>	<b>\$287,832</b>	
391								
392		<b>General Fund - Expenditures</b>						
393		<b>Parks</b>						
394		<b>Personnel</b>						
395	10-452-100	Gross Wages - Parks	\$0	\$0	\$0	\$0	\$0	
396	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
397	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
398	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
399	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
400	10-452-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	
401	10-452-132	ICMA Town Paid Benefit	\$0	\$0	\$0	\$0	\$0	
402	10-452-133	Health/Dental-Employee	\$0	\$0	\$0	\$0	\$0	
403	10-452-135	Dep. Health/Dental	\$0	\$0	\$0	\$0	\$0	
404	10-452-136	Medical Benefit Allowance	\$0	\$0	\$0	\$0	\$0	
405	10-452-141	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0	
406	10-452-142	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	
407	10-452-143	Social Security Match	\$0	\$0	\$0	\$0	\$0	
408	10-452-144	Medicare Match	\$0	\$0	\$0	\$0	\$0	
409	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0	\$0	\$0	
410			\$0	\$0	\$0	\$0	\$0	
411		<b>Supplies</b>						
412	10-452-220	Restroom Operating Supplies	\$27,000	\$17,562	\$27,000	\$24,791	\$27,000	
413	10-452-221	Lawn Supplies	\$10,000	\$4,310	\$10,000	\$12,655	\$10,000	
414	10-452-226	Small Equipment	\$0	\$0	\$0	\$0	\$0	
415	10-452-227	Small Tools	\$0	\$0	\$0	\$0	\$0	
416			\$37,000	\$21,872	\$37,000	\$37,446	\$37,000	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
417		<b>General Fund - Expenditures (continued)</b>						
418		<b>Parks</b>						
419		<b>Repairs and Maintenance</b>						
420	10-452-232	Bear-Resistant Cans Maint	\$0	\$1,179	\$0	\$0	\$0	not currently utilized
421	10-452-233	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	
422	10-452-234	Information Signs	\$5,000	\$0	\$0	\$0	\$0	
423	10-452-235	Greenbelt Maintenance	\$0	\$0	\$0	\$0	\$0	
424	10-452-236	Sand & Dredge	\$5,000	\$1,057	\$5,000	\$2,250	\$5,000	
425	10-452-237	Building Maintenance	\$55,000	\$19,518	\$35,000	\$32,430	\$35,000	
426	10-452-238	Dock Maintenance	\$40,000	\$31,572	\$20,000	\$19,193	\$20,000	
427	10-452-239	Miscellaneous Maintenance	\$5,000	\$3,131	\$5,000	\$4,842	\$5,000	
428	10-452-243	Benches/Planters/Fences	\$5,000	\$530	\$5,000	\$4,450	\$5,000	
429	10-452-244	Thomasson Park Maintenance	\$1,000	\$521	\$1,000	\$500	\$1,000	
430	10-452-248	Irrigation System Maintenance	\$5,000	\$3,256	\$5,000	\$3,500	\$5,000	
431	10-452-250	Backflow Maintenance	\$3,000	\$1,801	\$3,000	\$1,975	\$3,000	
432	10-452-319	Miscellaneous Services	\$3,000	\$4,800	\$3,000	\$3,000	\$3,000	
433	10-452-399	Equipment Rental	\$0	\$0	\$0	\$0	\$0	
434			\$127,000	\$67,365	\$82,000	\$72,140	\$82,000	
435		<b>Utilities</b>						
436	10-452-341	Electric Utility	\$7,700	\$11,780	\$12,369	\$12,046	\$12,369	
437	10-452-342	Sewer Utility	\$600	\$598	\$628	\$616	\$628	
438	10-452-343	Water Utility	\$13,000	\$14,851	\$15,594	\$15,372	\$15,594	
439	10-452-345	Natural Gas Utility	\$7,000	\$8,328	\$8,744	\$9,560	\$8,744	
440			\$28,300	\$35,557	\$37,335	\$37,594	\$37,335	
441		<b>Other</b>						
442	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0	
443	10-452-450	Park Improvements	\$10,000	\$4,752	\$5,000	\$5,000	\$5,000	
444	10-452-870	Contingency - Parks	\$0	\$0	\$1,000	\$750	\$1,000	
445	10-452-961	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
446	TBD	Fireworks	\$0	\$0	\$30,000	\$30,000	\$30,000	See ordinances 28-2006 moving back to General Fund from Marina. 2 shows 4th of July and NYE
447	TBD	Ice Rink Expenses	\$0	\$0	\$2,000	\$2,000	\$2,000	
448			\$10,000	\$4,752	\$38,000	\$37,750	\$38,000	
449		<b>Subtotal Parks</b>	\$202,300	\$129,546	\$194,335	\$184,930	\$194,335	
450		<b>General Fund - Expenditures</b>						
451		<b>Debt Service</b>						
452	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$95,000	\$95,000	\$100,000	Principal for COP
453	10-815-983	Land Acquisition-Interest	\$37,050	\$37,048	\$34,485	\$34,485	\$31,176	Interest for COP
456			\$127,050	\$127,048	\$129,485	\$129,485	\$131,176	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
457								
458		<b>General Fund - Expenditures (continued)</b>						
459		<b>Capital Outlay</b>						
460	10-915-922	Capital Expenditures	\$5,000	\$2,697	\$0	\$0	\$136,000	GLC: gym and fitness studio floors \$75k; lighting/fixtures \$27k; weight room \$12k; cardio room \$12k; and basketball hoops \$10k
461	10-915-923	Town Hall Capital Outlay	\$50,000	\$0	\$45,000	\$15,000	\$30,000	Town Hall steps/boardwalk \$45k
462	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
463	10-915-950	Space to Create	\$4,010,000	\$5,461	\$7,000,000	\$1,400,000	\$4,537,000	Construction in progress
464	10-931-910	Capital Equipment Purchases	\$150,000	\$149,862	\$100,000	\$100,000	\$135,000	Water Truck \$55,000 and Snow Maker \$80,000
465	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
466	10-931-921	Paving	\$50,000	\$9,800	\$25,000	\$20,000	\$0	
467	10-931-922	Drainage	\$50,000	\$22,003	\$30,000	\$25,000	\$30,000	
468	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0	
469	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0	
470	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
471	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$0	\$0	\$0	
472	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
473	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
474	10-952-500	Dock Improvements	\$0	\$0	\$0	\$0	\$0	
475	10-952-600	Community House Upgrades	\$0	\$39	\$0	\$0	\$0	
476	10-952-971	Park Improvements	\$165,000	\$78,297	\$0	\$0	\$50,000	Playground Improvements - pending grant approval
477	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
478	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
479			\$4,485,000	\$268,159	\$7,200,000	\$1,560,000	\$4,918,000	
480		<b>Total General Fund Expenditures</b>	<b>\$8,219,172</b>	<b>\$3,710,382</b>	<b>\$11,623,335</b>	<b>\$5,666,018</b>	<b>\$9,643,345</b>	
481								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
482		<b>Water Fund - Revenues</b>						
483	20-344-100	Water Sales	\$680,000	\$686,945	\$739,600	\$691,090	\$757,788	BOT approved rate increase to \$160/\$320 for 25 and 3% thereafter
484	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	
485	20-344-120	Resale Meters Income	\$10,000	\$6,541	\$5,000	\$2,500	\$5,000	
486	20-344-140	Interest Revenue	\$30,000	\$92,537	\$50,000	\$79,650	\$50,000	
487	20-344-160	Misc. Revenues	\$0	\$0	\$0	\$0	\$0	
488	20-344-190	Bulk Water Permits	\$500	\$1,975	\$800	\$400	\$800	
489	20-344-110	Tap Fees - Capital	\$13,000	\$39,000	\$39,000	\$32,500	\$39,000	
490		<b>Total Revenues</b>	<b>\$733,500</b>	<b>\$826,998</b>	<b>\$834,400</b>	<b>\$806,140</b>	<b>\$852,588</b>	
491								
492		<b>Water Fund - Expenditures</b>						
493		<b>Personnel</b>						
494	20-430-100	Gross Wages - Water	\$320,000	\$396,613	\$409,760	\$407,556	\$422,053	3 full time and one part time
495	20-430-103	OT/Comp Time Buyout	\$0	\$4,298	\$2,000	\$2,000	\$2,000	
496	20-430-105	Bonus	\$3,000	\$3,500	\$3,000	\$3,000	\$3,000	
497	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
498	20-430-111	On Call Pay	\$18,200	\$18,150	\$18,200	\$18,200	\$18,200	
499	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	Year end financial reporting requirement
500	20-430-130	GLC Membership Benefit	\$0	\$50	\$0	\$0	\$0	
501	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,800	\$1,600	\$1,800	
502	20-430-132	ICMA Town Paid Benefit	\$25,600	\$16,740	\$32,941	\$33,004	\$35,764	8% Maximum
503	20-430-133	Health/Dental-Employee	\$54,000	\$69,230	\$45,000	\$45,500	\$51,075	Medical/Dental/Life/Vision
504	20-430-135	Dep Health/Dental	\$6,000	\$0	\$18,000	\$18,000	\$20,430	
505	20-430-136	Medical Benefit Allowance	\$3,600	\$3,300	\$4,000	\$3,750	\$4,000	
506	20-430-141	Unemployment Insurance	\$676	\$747	\$824	\$825	\$894	0.20% of wages + On Call
507	20-430-142	Workers' Compensation	\$40,000	\$38,564	\$42,000	\$40,750	\$42,000	
508	20-430-143	Social Security Match	\$19,840	\$27,311	\$25,529	\$25,578	\$27,717	6.20% of wages + Town 457 + On Call
509	20-430-144	Medicare Match	\$4,640	\$6,387	\$5,971	\$5,982	\$6,482	1.45% of wages + Town 457 + On Call
510	20-452-145	FAMILI Benefit	\$0	\$863	\$1,853	\$1,857	\$2,012	0.45% of wages + Town 457 + On Call
511			\$497,356	\$586,953	\$610,877	\$607,603	\$637,427	
512		<b>Office Supplies</b>						
513	20-430-210	Office Supplies	\$1,500	\$1,493	\$1,500		\$1,500	
514	20-430-211	Computer Supplies	\$2,500	\$0	\$2,500		\$2,500	
515	20-430-215	Computer Software	\$8,000	\$7,794	\$9,000		\$9,000	
516	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500		\$2,500	
517			\$14,500	\$9,287	\$15,500	\$0	\$15,500	
518		<b>Operational Supplies</b>						
519	20-430-221	Chemicals	\$20,000	\$24,726	\$20,000		\$20,000	
520	20-430-222	Lab Supplies/Equipment	\$1,500	\$1,544	\$1,500		\$1,500	
521	20-430-223	Well/Plant Supplies	\$600	\$136	\$600		\$600	
522	20-430-225	Meter Parts	\$500	\$0	\$500		\$500	
523	20-430-227	Small Equipment/Tools	\$600	\$234	\$800		\$800	
524	20-430-228	Safety Equipment	\$1,000	\$130	\$1,000		\$1,000	
525	20-430-229	Misc Operating Supplies	\$0	\$0	\$0		\$0	
526			\$24,200	\$26,770	\$24,400	\$0	\$24,400	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
527		<b>Water Fund - Expenditures (continued)</b>						
528		<b>Repairs and Maintenance</b>						
529	20-430-231	Gas/Fuel/Fluids	\$4,000	\$3,333	\$4,000		\$4,000	
530	20-430-232	Vehicle Maintenance	\$3,000	\$1,677	\$3,000	\$7,140	\$3,000	
531	20-430-233	Equipment Maintenance	\$5,000	\$3,731	\$5,000		\$5,000	Monthly software support for new itron
532	20-430-234	Well/Plant Maintenance	\$3,500	\$889	\$3,500		\$3,500	Plant - pretreatment/treatment
533	20-430-235	Tires & Chains	\$1,000	\$0	\$1,000	\$500	\$1,000	
534	20-430-237	Building Maintenance	\$1,000	\$388	\$1,000	\$750	\$1,000	
535	20-430-238	Distribution Line Maintenance	\$25,000	\$36,635	\$25,000	\$19,750	\$25,000	
536	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
537	20-430-240	Road Materials	\$3,000	\$375	\$3,000	\$4,020	\$3,000	
538	20-430-241	Motors & Pumps	\$4,000	\$868	\$4,000	\$2,250	\$4,000	
539			\$49,650	\$47,896	\$49,650	\$34,410	\$49,650	
540		<b>Resale Supplies</b>						
541	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150	Parts for new construction meters
542	20-430-252	Resale Meters Expense	\$0	\$134	\$0	\$0	\$0	Meters & Setters for new construction - Reported on COGS line
543	20-430-253	COGS-Meter	\$8,000	\$0	\$10,000	\$4,000	\$10,000	Financial reporting requirement
544			\$8,150	\$134	\$10,150	\$4,000	\$10,150	
545		<b>Purchased Services</b>						
546	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
547	20-430-311	Postage/Freight	\$1,500	\$2,350	\$1,500	\$1,250	\$1,500	
548	20-430-314	Legal Notices/Ads	\$600	\$295	\$600	\$450	\$600	Publication of CCR
549	20-430-316	Memberships	\$700	\$712	\$700	\$700	\$700	CRWA; American Water Works Association
550	20-430-318	Testing Services	\$3,000	\$2,498	\$3,000	\$2,250	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
551	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
552	20-430-320	Telemetry Maintenance	\$4,000	\$5,832	\$4,000	\$10,867	\$4,000	
553	20-430-330	Bank Fees	\$200	\$94	\$100	\$100	\$100	
554	20-430-321	Computer System Support	\$16,000	\$24,481	\$17,000	\$12,500	\$17,000	Executech, caselle
555			\$26,100	\$36,262	\$27,000	\$28,117	\$27,000	
556		<b>Utilities</b>						
557	20-430-341	Electric Utility	\$30,000	\$30,469	\$31,000	\$32,598	\$31,000	
558	20-430-344	Telephone Utility	\$3,000	\$3,950	\$3,100	\$3,050	\$3,100	
559	20-430-345	Natural Gas Utility	\$8,500	\$3,566	\$5,100	\$4,572	\$5,100	
560			\$41,500	\$37,985	\$39,200	\$40,220	\$39,200	
561		<b>Professional Services</b>						
562	20-430-351	Legal Services	\$600	\$0	\$600	\$300	\$600	
563	20-430-352	Audit	\$3,100	\$3,200	\$3,400	\$3,400	\$3,400	20% Water
564	20-430-354	System Analysis/Eng & Survey	\$5,000	\$0	\$5,000	\$10,220	\$5,000	required engineering
565	20-430-355	State Fees	\$400	\$350	\$400	\$400	\$400	
566			\$9,100	\$3,550	\$9,400	\$14,320	\$9,400	
567		<b>Other Expenses</b>						
568	20-430-370	Training/Travel	\$2,000	\$2,252	\$2,000	\$1,250	\$2,000	
569	20-430-513	Property/Casualty Insurance	\$17,000	\$15,261	\$17,000	\$16,250	\$17,000	
570	20-430-514	Position Bonds	\$100	\$0	\$100	\$0	\$100	Position Bond
571	20-430-870	Contingency-Operations	\$1,000	\$0	\$6,000	\$5,000	\$6,000	Higher deductible in 2025 and 2026
572			\$20,100	\$17,513	\$25,100	\$22,500	\$25,100	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
573		<b>Water Fund - Expenditures (continued)</b>						
574		<b>Debt Service</b>						
575	20-830-640	DWRF Loan - Principal	\$71,384	\$71,384	\$72,819	\$72,819	\$74,282	
576	20-830-645	DWRF Loan - Interest	\$23,404	\$23,404	\$21,969	\$21,969	\$20,506	
577			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
578		<b>Capital Outlay</b>						
579	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
580	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
581	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0	
582	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
583	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$0	
584			\$0	\$0	\$0	\$0	\$0	
585		<b>Total Water Fund Expenditures</b>	<b>\$785,444</b>	<b>\$861,138</b>	<b>\$906,065</b>	<b>\$845,958</b>	<b>\$932,615</b>	
586								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
587		<b>Marina Fund - Revenues</b>						
588	40-344-113	Rentals (Non-Taxable)	\$350,000	\$364,332	\$365,000	\$361,588	\$365,000	
589	40-344-115	Tours	\$70,000	\$72,862	\$73,000	\$70,986	\$73,000	
590	40-344-120	Building Space Rental	\$3,584	\$3,891	\$3,584	\$3,423	\$3,584	
591	40-344-145	Kayak Slip Rental	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
592	40-344-155	SUP Slip Rental	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	
593	40-344-160	Misc Revenue	\$0	\$200	\$0	\$0	\$0	
594	40-344-170	Interest Earned	\$8,000	\$24,214	\$8,000	\$20,842	\$8,000	
595	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$500	\$1,000	
596	40-344-200	Sale of Assets	\$0	\$0	\$20,000	\$20,000	\$20,000	Sale of 1 pontoon boats
597		<b>Total Revenues</b>	<b>\$440,784</b>	<b>\$473,699</b>	<b>\$478,784</b>	<b>\$485,539</b>	<b>\$478,784</b>	
598								
599		<b>Marina Fund - Expenditures</b>						
600		<b>Personnel</b>						
601	40-460-100	Gross Wages - Marina	\$78,000	\$96,138	\$86,000	\$86,138	\$88,580	Admin time, Captain full time pay year round pay
602	40-460-103	OT/Comp Time Buyout	\$8,000	\$5,900	\$8,000	\$8,000	\$8,000	
603	40-460-105	Bonus	\$4,000	\$0	\$4,000	\$4,000	\$4,000	
604	40-460-110	Gross Wages-Marina PT/Seasonal	\$120,000	\$105,392	\$136,000	\$130,281	\$140,080	Seasonal employees
605	40-460-132	ICMA Town Paid Benefit	\$5,000	\$2,089	\$5,000	\$7,851	\$8,046	8% Maximum
606	40-460-133	Health/Dental - Employee	\$25,000	\$23,238	\$20,000	\$19,349	\$22,700	Medical/Dental/Life/Vision 4.7% increase plus add Rick
607	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
608	40-460-136	Medical Benefit Allowance	\$2,600	\$1,632	\$2,000	\$1,850	\$2,000	
609	40-460-141	Unemployment Insurance	\$800	\$852	\$800	\$457	\$481	0.20% of wages
610	40-460-142	Workers' Compensation	\$20,000	\$41,957	\$37,000	\$36,841	\$37,000	
611	40-460-143	Social Security Match	\$12,276	\$13,092	\$13,839	\$14,162	\$14,921	6.20% of wages + Town 457 + On Call
612	40-460-144	Medicare Match	\$2,871	\$3,062	\$3,236	\$3,312	\$3,490	1.45% of wages + Town 457 + On Call
613	40-460-145	FAMILY Benefit	\$0	\$150	\$200	\$442	\$1,083	0.45% of wages + Town 457 + On Call
614			\$278,547	\$293,502	\$316,075	\$312,683	\$330,381	
615		<b>Office Supplies</b>						
616	40-460-211	General Office Supplies	\$900	\$695	\$1,000	\$725	\$1,000	
617	40-460-214	Small Equip/Comp Hardware	\$500	\$0	\$500	\$125	\$500	
618			\$1,400	\$695	\$1,500	\$850	\$1,500	
619		<b>Operational Supplies</b>						
620	40-460-222	Shop Supplies	\$2,000	\$476	\$2,000	\$1,256	\$2,000	
621	40-460-223	Boat Supplies	\$1,500	\$1,491	\$1,500	\$1,375	\$1,500	
622	40-460-227	Tools	\$500	\$761	\$750	\$684	\$750	
623	40-460-231	Fuel	\$11,000	\$6,985	\$12,000	\$8,947	\$12,000	For refueling rentals, not for resale
624			\$15,000	\$9,713	\$16,250	\$12,262	\$16,250	
625		<b>Repairs and Maintenance</b>						
626	40-460-232	Vehicle Maintenance	\$500	\$52	\$0	\$0	\$0	
627	40-460-233	Equipment (Boat) Maintenance	\$20,000	\$29,375	\$15,000	\$14,550	\$15,000	Winterizing done by Marina Captain to reduce expense
628	40-460-237	Building/Facility Maintenance	\$2,000	\$15,813	\$20,000	\$17,857	\$20,000	
629			\$22,500	\$45,240	\$35,000	\$32,407	\$35,000	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
630		<b>Marina Fund - Expenditures (continued)</b>						
631		<b>Purchased Services</b>						
632	40-460-312	Computer Services	\$3,500	\$5,595	\$4,000	\$3,864	\$4,000	10% IT contract
633	40-460-314	Ads and Legal Notices	\$2,000	\$0	\$2,000	\$0	\$2,000	
634	40-460-316	Dues/Memberships	\$350	\$124	\$350	\$300	\$350	
635	40-460-317	Uniforms	\$1,000	\$760	\$1,000	\$875	\$1,000	
636	40-460-318	Miscellaneous Services	\$300	\$127	\$300	\$200	\$300	
637	40-460-320	Marketing	\$700	\$325	\$700	\$350	\$700	
638	40-460-330	Bank/Credit Card Fees	\$15,000	\$19,295	\$20,000	\$14,500	\$20,000	Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
639			\$22,850	\$26,226	\$28,350	\$20,089	\$28,350	
640		<b>Permits and Fees</b>						
641	40-460-350	Boat Registration	\$900	\$0	\$900	\$0	\$900	
642	40-460-351	Licenses	\$100	\$0	\$100	\$0	\$100	
643			\$1,000	\$0	\$1,000	\$0	\$1,000	
644		<b>Utilities</b>						
645	40-460-341	Electric Utility	\$1,000	\$894	\$1,100	\$986	\$1,100	
646	40-460-342	Sewer Utility	\$600	\$258	\$600	\$467	\$600	
647	40-460-343	Water Utility	\$588	\$588	\$588	\$588	\$588	
648	40-460-344	Telephone/Internet Utility	\$1,500	\$3,537	\$1,800	\$1,796	\$1,800	Includes Cell Phone and I Pads for Civic Rec
649			\$3,688	\$5,277	\$4,088	\$3,837	\$4,088	
650		<b>Professional Services</b>						
651	40-460-355	Purchased Professional Serv.	\$1,000	\$1,252	\$1,000	\$948	\$1,000	Background checks
652	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
653	40-460-512	Audit	\$1,700	\$1,600	\$1,700	\$1,700	\$1,700	10% Marina
654	40-460-515	Engineering/Survey	\$3,000	\$0	\$5,000	\$5,000	\$5,000	Engineering for a new seawall and dock system
655			\$5,700	\$2,852	\$7,700	\$7,648	\$7,700	
656		<b>Other Expenses</b>						
657	40-460-360	Sales Tax	\$0	\$0	\$10,000	\$5,000	\$10,000	
658	40-460-370	Training/Travel	\$500	\$192	\$500	\$350	\$500	
659	40-460-513	Property/Casualty Insurance	\$5,200	\$3,763	\$5,200	\$4,791	\$5,200	
660	40-460-514	Position Bonds	\$300	\$0	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
661	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
662	40-460-750	Fireworks	\$70,000	\$52,500	\$0	\$0	\$0	See ordinance 28-2006
663	40-460-880	Ice Rink Expenses	\$2,000	\$0	\$0	\$0	\$0	
664	40-460-870	Contingency	\$500	\$110	\$500	\$250	\$500	
665			\$78,501	\$56,566	\$16,501	\$10,692	\$16,501	
666		<b>Capital Outlay</b>						
667	40-960-610	Capital Equipment	\$0	\$0	\$50,000	\$50,000	\$65,000	2 new boats
668	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
669	40-960-995	Facilities Improvements	\$60,000	\$0	\$0	\$0	\$0	
670			\$60,000	\$0	\$50,000	\$50,000	\$65,000	
671		<b>Total Marina Fund Expenditures</b>	<b>\$489,186</b>	<b>\$440,071</b>	<b>\$476,464</b>	<b>\$450,468</b>	<b>\$505,770</b>	
672								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
673		<b>Pay-As-You-Throw Fund - Revenues</b>						
674	50-344-110	Bags: Direct Sales (T)	\$4,000	\$2,820	\$4,000	\$2,923	\$4,000	
675	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$64,778	\$75,000	\$66,177	\$75,000	
676	50-344-140	Interest Revenue	\$1,000	\$0	\$0	\$0	\$0	
677	TBD	Sales Tax Collected			\$368	\$269	\$368	sales tax to direct sales 9.2%
678		<b>Total Revenues</b>	<b>\$80,000</b>	<b>\$67,598</b>	<b>\$79,368</b>	<b>\$69,369</b>	<b>\$79,368</b>	
679								
680		<b>Pay-As-You-Throw Fund - Expenditures</b>						
681		<b>Operations Supplies</b>						
682	50-470-200	Bags for Resale	\$2,000	\$9,586	\$3,000	\$6,500	\$3,000	WasteZero
683	50-470-250	COGS - Bags	\$6,500	\$0	\$6,500	\$0	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
684			\$8,500	\$9,586	\$9,500	\$6,500	\$9,500	
685		<b>Repairs and Maintenance</b>						
686	50-470-315	Site Maintenance	\$50,000	\$35,872	\$35,000	\$35,000	\$35,000	PW/Admin staff time
687								
688		<b>Purchased Services</b>						
689	50-470-300	Dumpster Service	\$30,000	\$29,974	\$35,000	\$34,465	\$35,000	
690	50-470-301	Recycling Contribution	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
691	50-470-305	Recycling Program	\$0	\$0	\$0	\$0	\$0	
692	50-470-312	Computer Services	\$500	\$0	\$0	\$0	\$0	3% IT contract
693			\$32,000	\$31,474	\$36,500	\$35,965	\$36,500	
694								
695		<b>Professional Services</b>						
696	50-470-512	Audit	\$510	\$480	\$510	\$510	\$510	3% of audit
697								
698		<b>Other Expenses</b>						
699	50-470-310	Site Lease	\$1	\$1	\$1	\$1	\$1	
700	50-470-320	Business License	\$165	\$0	\$0	\$0	\$0	
701	50-470-350	Sales Tax	\$700	\$194	\$368	\$269	\$368	Direct Sales times 9.2% remitted to DOR
702	50-470-870	Contingency	\$300	\$0	\$300	\$150	\$300	
703			\$1,166	\$195	\$669	\$420	\$669	
704		<b>Capital Outlay</b>						
705	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
706	50-970-751	Site Improvements	\$20,000	\$18,443	\$20,000	\$20,000	\$20,000	preparing for the new recycling requirements
707		<b>Total Expenditures</b>	<b>\$112,176</b>	<b>\$96,050</b>	<b>\$102,179</b>	<b>\$98,395</b>	<b>\$102,179</b>	
708								

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
709		<b>Space to Create Grand Lake Fund</b>						
710		<b>Revenues</b>						
711	TBD	Rental Income - Residential	\$0	\$0	\$0	\$0	\$122,000	7/01/26 - Tentative Rental Date
712	TBD	Rental Income - Commercial	\$0	\$0	\$0	\$0	\$8,000	7/01/26 - Tentative Rental Date
713		<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	
714								
715		<b>Space to Create Grand Lake Fund</b>						
716		<b>Expenditures</b>						
717	TBD	Property Mgmt - Residential	\$0	\$0	\$0	\$0	\$11,250	
718	TBD	Property Mgmt - Commercial					\$1,250	
719	TBD	Operating - Residential					\$25,000	
720	TBD	Operating - Commercial	\$0	\$0	\$0	\$0	\$6,000	
721	TBD	Debt Service					\$23,000	
722	TBD	Reserves	\$0	\$0	\$0	\$0	\$1,350	
723		<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,850</b>	

	A	B	E	G	H	J	K	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	Budget Notes
724								
725		<b>Capital Improvement Fund</b>						
726		<b>Revenues</b>						
727	90-344-110	Sales & use tax 1%	\$580,000	\$637,886	\$580,000	\$580,000	\$580,000	1% Sales & MV Use Tax a
728	90-344-140	Interest revenues	\$15,000	\$41,521	\$20,000	\$20,000	\$20,000	
729		<b>Total Revenues</b>	<b>\$595,000</b>	<b>\$679,407</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	
730								
731		<b>Capital Improvement Fund</b>						
732		<b>Expenditures</b>						
733		<b>Other Expenses</b>						
734	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
735	90-431-870	Contingency	\$300	\$275	\$275	\$275	\$275	US Bank fee
736			\$300	\$275	\$275	\$275	\$275	
737		<b>Debt Service</b>						
738	90-831-471	Sales tax bonds - principal	\$125,000	\$125,000	\$130,000	\$130,000	\$130,000	
739	90-831-472	Sales tax bonds - interest	\$153,450	\$153,450	\$149,700	\$149,700	\$145,800	
740			\$278,450	\$278,450	\$279,700	\$279,700	\$275,800	
741								
742	90-431-999	<b>TABOR Emergency Reserve</b>	\$0	\$0	\$0	\$0	\$0	Not required voter approved 1% sales tax
743								
744		<b>Capital Outlay</b>						
745	90-931-200	Capital Pavement	\$350,000	\$384,701	\$400,000	\$395,110	\$250,000	
746	90-931-201	Capital Boardwalks	\$100,000	\$44,329	\$50,000	\$46,632	\$50,000	
747	90-931-203	Capital Professional Services	\$25,000	\$4,562	\$25,000	\$5,500	\$25,000	
748	90-931-204	Capital Maintenance	\$50,000	\$0	\$50,000	\$25,000	\$50,000	
749	90-931-202	Greenbelt Maintenance	\$5,000	\$0	\$5,000	\$2,500	\$5,000	
756			\$530,000	\$433,592	\$530,000	\$474,742	\$380,000	
757		<b>Total Expenditures</b>	<b>\$808,750</b>	<b>\$712,317</b>	<b>\$809,975</b>	<b>\$754,717</b>	<b>\$656,075</b>	
758								