

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
Summation - General Fund Revenues and Expenditures					
General Fund Beginning Balance	\$3,056,705	\$3,241,529	\$2,237,132	\$3,439,986	\$3,001,566
Operating Budget					
General Revenue	\$3,393,340	\$3,268,596	\$7,434,840	\$3,669,152	\$3,822,868
Operations	(\$3,399,613)	(\$3,265,507)	(\$3,607,123)	(\$3,557,660)	(\$3,997,333)
Debt Service	(\$129,615)	(\$129,613)	(\$127,050)	(\$127,050)	(\$129,485)
Total Operating Budget	(\$135,888)	(\$126,524)	\$3,700,667	(\$15,558)	(\$303,951)
Capital Budget					
Capital Revenue	\$227,241	\$135,048	\$90,000	\$0	\$0
Capital Outlay	(\$710,516)	(\$399,100)	(\$4,485,000)	(\$422,862)	(\$210,000)
Total Capital Budget	(\$483,275)	(\$264,052)	(\$4,395,000)	(\$422,862)	(\$210,000)
Revenues Over (Under) Expenditures	(\$619,163)	(\$390,576)	(\$694,333)	(\$438,420)	(\$513,951)
Appropriate From (To) Fund Balance	\$619,163	\$390,576	\$694,333	\$438,420	\$513,951
General Fund Ending Balance	\$2,437,542	\$2,850,953	\$1,542,799	\$3,001,566	\$2,487,616

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
23	Summation - General Fund Expenditures By Department					
24						
25						
26	Cemetery Committee	\$8,000	\$261	\$8,000	\$8,000	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$41,600	\$43,915	\$48,100	\$28,117	\$33,450
29						
30	Greenways Committee	\$68,918	\$70,240	\$82,342	\$83,342	\$79,216
31						
32	Board of Trustees	\$111,950	\$112,301	\$148,100	\$131,216	\$253,686
33						
34	Administration					
35	Personnel	\$612,135	\$582,645	\$706,302	\$675,046	\$718,270
36	Operations	\$580,932	\$542,113	\$601,532	\$591,967	\$601,779
37	Administration Subtotal	\$1,193,067	\$1,124,758	\$1,307,834	\$1,267,013	\$1,320,049
38						
39	Public Safety					
40	Operations	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115
41	Public Safety Subtotal	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115
42						
43	Public Works					
44	Personnel	\$613,338	\$681,333	\$796,471	\$782,859	\$867,152
45	Operations	\$426,700	\$391,964	\$360,600	\$335,200	\$431,360
46	Public Works Subtotal	\$1,040,038	\$1,073,297	\$1,157,071	\$1,118,059	\$1,298,512
47						
48	Grand Lake Center					
49	Revenues	\$67,000	\$117,878	\$100,000	\$111,000	\$118,000
50	Personnel	\$218,060	\$221,726	\$245,550	\$246,749	\$259,598
51	Operations	\$154,358	\$160,930	\$130,240	\$118,040	\$125,358
52	Capital	\$0	\$0	\$0	\$0	\$0
53	Grand Lake Center Expenditures	\$372,418	\$382,656	\$375,790	\$364,789	\$384,956
54	Grand Lake Center Totals	(\$305,418)	(\$264,778)	(\$275,790)	(\$253,789)	(\$266,956)

	<div>Budget FY2023</div> <div>Actual FY2023</div> <div>Budget FY2024</div> <div>YTD Estimates for FY 2024</div> <div>Budget FY2025</div>						
55	Parks Personnel Operations Debt Service Capital Outlay All Department/Committees Personnel Total* Operations Total* Debt Service Total* Capital Outlay Total Total General Fund Expenditures						
56							
57		\$80,124	\$0	\$0	\$0	\$0	
58		\$205,640	\$180,220	\$202,300	\$273,010	\$275,350	
59		\$285,764	\$180,220	\$202,300	\$273,010	\$275,350	
60							
61		\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
62							
63		\$710,516	\$399,100	\$4,485,000	\$422,862	\$210,000	
64							
65							
66		\$1,523,657	\$1,485,704	\$1,748,323	\$1,704,653	\$1,845,020	
67		\$1,875,956	\$1,779,803	\$1,858,799	\$1,853,007	\$2,152,314	
68		\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
69		\$710,516	\$399,100	\$4,485,000	\$422,862	\$210,000	
70							
71							

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
3			12/31/2023		12/31/2024		12/31/2025	
4		General Fund - Revenues						
5		Taxes						
6	10-311-100	Property Taxes	\$396,673	\$396,939	\$551,550	\$551,550	\$740,646	2024 Mill Levy = 9.409- Assessed value \$78M see Certification
7	10-311-110	Specific Ownership	\$15,000	\$24,967	\$18,000	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$1,285	\$300	\$200	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$43,120	\$40,000	\$40,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$1,979,311	\$2,337,968	\$2,337,968	\$2,384,727	4%
11	10-311-150	Building Use Tax	\$25,000	\$196,254	\$25,000	\$70,000	\$70,000	Revenue based on permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,838	\$3,000	\$3,000	\$3,000	Agreement between State and tobacco companies per C.R.S. 39-22-623
13	10-311-161	Marijuana Tax	\$0	\$0	\$10,000	\$0	\$50,000	Since this business is the first of its kind in our area we're unsure of what to expect and have asked Verts for their projected sales and opening date. This item expected to be updated at a later date.
14	10-316-170	Franchise Cable	\$20,000	\$22,412	\$20,000	\$20,000	\$20,000	5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$5,000	\$5,064	\$10,000	\$5,000	\$5,000	\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$32,104	\$35,000	\$35,000	\$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$15,000	\$11,269	\$25,000	\$20,000	\$20,000	3% gross revenues, paid monthly
18			\$2,892,941	\$2,717,564	\$3,075,818	\$3,097,718	\$3,383,674	
19		Licenses & Permits						
20	10-321-100	Liquor License Fee	\$3,750	\$8,494	\$4,500	\$4,514	\$4,500	
21	10-321-120	Sales Tax License \$5	\$425	\$485	\$425	\$450	\$450	\$5 Town Sales Tax Licenses
22	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,158	\$2,500	\$2,000	\$2,000	Road & Bridge registration fees
23	10-321-140	Sign Permit	\$100	\$350	\$500	\$500	\$500	Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$50	\$150	\$100	\$100	\$100	
25	10-321-160	Animal License	\$50	\$85	\$50	\$136	\$150	
26	10-321-170	Encroachment Fees	\$400	\$350	\$400	\$400	\$400	
27	10-321-175	Business License Commission	\$30,000	\$28,044	\$30,000	\$30,000	\$30,000	
28	10-321-180	Nightly Rental License	\$50,000	\$84,075	\$80,000	\$84,000	\$90,000	Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx 120 active
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$25	\$0	\$25	
30	10-321-191	Marijuana License Fee	\$0	\$8,000	\$1,000	\$0	\$1,000	
31			\$86,925	\$132,215	\$119,500	\$122,100	\$129,125	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
32		General Fund - Revenues						
33		Intergovernmental						
34	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$9,372	\$9,520	\$12,531	\$12,351	
35	10-335-200	Highway User Tax Fund	\$31,952	\$32,716	\$32,000	\$30,000	\$30,716	
36	10-335-800	Conservation Trust Fund	\$3,000	\$2,918	\$3,000	\$3,000	\$3,000	
37	10-335-900	Other Intergovernmental	\$1,000	\$3,357	\$3,000	\$3,000	\$3,000	State Severance Tax & Federal Mineral Funds
38			\$45,472	\$48,362	\$47,520	\$48,531	\$49,067	
39								
40		Charges for Services						
41	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
42	10-341-200	Cemetery	\$12,000	\$11,550	\$12,000	\$10,000	\$10,000	Perpetual Care & Reservation Fees
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$6,537	\$3,000	\$3,000	\$3,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$8,837	\$4,000	\$7,534	\$4,000	Based on new construction paid as part of building permit
45	10-341-500	EV Charging Station Revenue	\$4,000	\$9,704	\$4,000	\$6,000	\$6,000	
46	10-341-600	Fuel Depot Surcharge	\$2,000	\$2,214	\$2,000	\$2,000	\$2,000	
47	10-341-900	Cemetery Excavating Fee	\$6,000	\$1,575	\$6,000	\$1,050	\$1,000	
48	10-341-850	Nightly Rental App Fee \$165	\$5,000	\$3,801	\$2,000	\$2,717	\$2,000	based on new STR's. Reducing to anticipate less property transfers
49	10-350-101	GL Center - Rental Fees	\$15,000	\$16,278	\$15,000	\$16,000	\$18,000	
50	10-350-121	GL Center - Memberships	\$40,000	\$79,628	\$70,000	\$80,000	\$85,000	
51	10-350-131	GL Center - Rec Fees	\$12,000	\$15,929	\$15,000	\$15,000	\$15,000	
52	10-350-201	GL Center - Donations	\$0	\$6,044	\$0	\$0	\$0	
53			\$100,000	\$162,096	\$133,000	\$143,301	\$146,000	
54		Fines and Forfeitures						
55	10-351-100	Ordinance/Traffic Fines	\$1,500	\$1,760	\$500	\$0	\$500	
56								
57		Fees and Leases						
58	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
59								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	
60		General Fund - Revenues						2025 Budget Explanatory Notes
61		Net Investment Income						
62	10-355-100	Interest Revenue	\$10,000	\$139,081	\$50,000	\$140,000	\$100,000	
63								
64		Other Revenue						
65	10-334-900	Grants - Other	\$250,000	\$20,601	\$4,000,000	\$100,000	\$0	
66	10-360-130	Municipal Fee	\$0	\$17	\$0	\$0	\$0	Muni fee penalty not assessed anymore
67	10-360-140	Rent - Land, Buildings	\$4,000	\$6,141	\$6,000	\$6,000	\$6,000	Pavilion, Comm. House, Lakefront Park
68	10-360-160	Rent - Enterprise Fund Sites	\$2	\$0	\$2	\$2	\$2	Marina, PAYT
69	10-360-200	Misc. Revenues - General	\$0	\$38,259	\$0	\$9,000	\$6,000	Rent for Stanley property
70			\$254,002	\$65,018	\$4,006,002	\$115,002	\$12,002	
71		Capital Specific Revenue						
72	10-360-110	Sale of Assets	\$25,000	\$29,130	\$90,000	\$0	\$0	
73	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$0	
74	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$0	\$0	
75	10-377-170	Insurance Proceeds dock	\$202,241	\$105,918	\$0	\$0	\$0	
76			\$227,241	\$135,048	\$90,000	\$0	\$0	
77		Total Revenues	\$3,620,581	\$3,403,644	\$7,524,840	\$3,669,152	\$3,822,868	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
78		General Fund - Expenditures						
79		Cemetery Committee						
80	10-410-211	Cemetery Supplies/Misc Exp	\$2,000	\$56	\$2,000	\$2,000	\$2,000	
81	10-410-215	Grave Markers	\$1,000	\$205	\$1,000	\$1,000	\$1,000	
82	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
83			\$8,000	\$261	\$8,000	\$8,000	\$8,000	
84								
85		Planning Commission/Board of Adjustments						
86	10-412-211	General Office Supplies	\$300	\$300	\$300	\$300	\$400	based on overall Admin General Office Supplies expense
87	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$480	\$500	\$750	\$750	Reimbursed by applicant
88	10-412-314	Purchased Services	\$18,000	\$5,833	\$18,000	\$6,000	\$10,000	RG assoc
89	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$300	\$300	
90	10-412-320	Computer Hardware	\$1,000	\$1,127	\$1,000	\$200	\$1,000	
91	10-412-351	Planning Legal Services	\$10,000	\$23,206	\$12,000	\$12,000	\$15,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
92	10-412-370	Training/Travel	\$6,000	\$4,222	\$6,000	\$6,000	\$6,000	Planner in Admin, classes, online seminar
93	10-412-380	Comp Plan Update	\$5,000	\$8,747	\$10,000	\$2,567	\$0	next comp plan 2026
94			\$41,600	\$43,915	\$48,100	\$28,117	\$33,450	
95								
96		Greenways Committee						
97	10-414-211	General Supplies	\$10,334	\$14,325	\$10,800	\$10,800	\$0	consolidated into one line item to simplify both the budget and contract
98	10-414-238	Trees/Shrubs/Plantings	\$10,334	\$3,281	\$10,000	\$10,000	\$0	consolidated into one line item to simplify both the budget and contract
99	10-414-241	Arbor Day Supplies	\$250	\$369	\$500	\$1,500	\$1,500	
100	10-414-319	Contract Labor	\$48,000	\$52,266	\$61,042	\$61,042	\$0	consolidated into one line item to simplify both the budget and contract
101	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0	
102	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0	
103	TBD	Contract landscaping services					\$77,716	combined 10-414-211, 10-414-238, 10-414-319 as noted above
104			\$68,918	\$70,240	\$82,342	\$83,342	\$79,216	
105								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
106		General Fund - Expenditures						
107		Board of Trustees						
108	10-413-142	Workers' Compensation	\$400	\$485	\$800	\$800	\$1,000	
109	10-413-143	BOT Compensation	\$0	\$7,966	\$18,000	\$18,000	\$18,400	
110	10-413-211	Office/meeting supplies	\$5,000	\$4,152	\$5,000	\$4,500	\$3,000	Providing snacks instead of dinner
111	10-413-215	Elections	\$2,500	\$0	\$3,000	\$816	\$3,000	Spring election
								Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes
112	10-413-316	Dues/Memberships	\$18,000	\$16,389	\$20,000	\$25,000	\$25,000	Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc,
113	10-413-370	Training/Travel	\$7,500	\$304	\$7,500	\$500	\$7,500	Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
114	10-413-460	Long Range/Misc	\$500	\$0	\$1,000	\$0	\$1,000	CML
115	10-413-461	Appreciation Program	\$9,000	\$6,939	\$9,000	\$9,000	\$10,000	BOT retreat facilitator and misc. expenses
116	10-413-462	Computer Equipment	\$2,500	\$663	\$2,500	\$1,000	\$1,000	Appreciation Dinner; Misc appreciation expenses
117	10-413-463	Water Quality Issues	\$0	\$1,637	\$250	\$250	\$250	
118	10-413-465	Computer Software	\$1,200	\$734	\$1,200	\$500	\$500	GCWIN - Continued toxin monitoring
119	10-413-870	Board Contingency	\$250	\$3,317	\$17,000	\$18,000	\$5,000	Zoom
120	10-413-728	Miscellaneous Donations	\$13,750	\$16,865	\$10,000	\$0	\$10,000	\$5,000 for substance abuse counseling, \$5,000 for GCWC
121	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 14 of 20
122	10-413-859	Grand Foundation	\$50,000	\$51,500	\$51,500	\$51,500	\$52,000	For GF to handle grant requests
								We have added this line item to the budget for Council to recognize this
123	10-413-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$114,686	requirement as a part of the budget. This requirement does show in the
124			\$111,950	\$112,301	\$148,100	\$131,216	\$253,686	balance sheet of the financial statements.
125		Subtotal Boards and Committees	\$230,468	\$226,718	\$286,542	\$250,675	\$374,352	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
126		General Fund - Expenditures						
127		Administration						
128		Personnel						
129	10-415-100	Gross Wages - Administration	\$378,347	\$374,960	\$439,727	\$430,000	\$461,713	
130	10-415-103	OT/Comp Time Buyout	\$500	\$1,946	\$2,000	\$2,000	\$2,000	
131	10-415-105	Bonus	\$7,000	\$8,000	\$7,000	\$7,500	\$7,000	Christmas bonuses
132	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0	
133	10-415-134	Alternative Benefit	\$6,600	\$6,325	\$6,600	\$1,925	\$0	not currently utilized
134	10-415-130	GL Center Membership Benefit	\$1,925	\$0	\$0	\$0	\$0	
135	10-415-132	ICMA Town Paid Benefit	\$30,268	\$35,233	\$35,178	\$34,400	\$36,937	8% Match
136	10-415-133	Health/Dental-Employee	\$81,120	\$36,873	\$85,000	\$60,000	\$63,000	Medical/Dental/Life/Vision
137	10-415-135	Dep Health/Dental	\$66,000	\$64,006	\$69,300	\$82,000	\$86,100	
138	10-415-136	Medical Benefit Allowance	\$8,400	\$13,451	\$10,000	\$10,000	\$10,000	HSR
139	10-415-141	Unemployment Insurance	\$1,135	-\$261	\$879	\$879	\$927	.2% of wages
140	10-415-142	Workers' Compensation	\$3,600	\$8,408	\$15,000	\$12,026	\$13,000	
141	10-415-143	Social Security Match	\$23,457	\$25,635	\$27,263	\$26,324	\$28,750	6.2% of wages+Town 457
142	10-415-144	Medicare Match	\$5,486	\$7,985	\$6,376	\$6,048	\$6,724	1.45% of wages+Town 457
143	10-415-145	FAMILY Benefit Admin	-\$1,703	\$82	\$1,979	\$1,944	\$2,118	
144			\$612,135	\$582,645	\$706,302	\$675,046	\$718,270	
145		Supplies						
146	10-415-211	General Office Supplies	\$8,000	\$10,583	\$9,000	\$8,500	\$9,000	
147	10-415-215	Computer Software	\$22,000	\$32,089	\$23,000	\$20,000	\$20,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
148	10-415-220	Computer Hardware	\$7,000	\$7,622	\$7,000	\$3,500	\$2,000	Computer replacements
149	10-415-226	Small Equipment	\$3,000	\$2,249	\$3,000	\$2,000	\$3,000	Copier lease
150			\$40,000	\$52,544	\$42,000	\$34,000	\$34,000	
151		Repairs and Maintenance						
152	10-415-231	Gas/Fuel	\$1,200	\$1,298	\$1,200	\$1,200	\$1,200	
153	10-415-232	Vehicle Maintenance	\$1,000	\$4,131	\$3,000	\$2,000	\$2,000	
154	10-415-233	Office Equipment Maintenance	\$2,500	\$2,113	\$3,000	\$3,000	\$2,000	
155	10-415-237	Building Maintenance	\$11,000	\$9,800	\$11,000	\$135	\$2,000	no major repairs at this time
156	10-415-238	Town Hall Furnishings	\$1,500	\$1,183	\$1,000	\$1,000	\$1,000	
157			\$17,200	\$18,525	\$19,200	\$7,335	\$8,200	

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2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
158		General Fund - Expenditures						
159		Administration						
160		Purchased Services						
161	10-415-311	Postage/Freight	\$5,000	\$4,993	\$7,000	\$5,000	\$5,000	Meter lease + postage meter refills
162	10-415-312	Computer Services	\$50,000	\$44,267	\$50,000	\$54,000	\$55,000	Paychex, Executech, civic plus, gov.os
163	10-415-314	Ads & Legal Notices	\$5,000	\$782	\$5,000	\$5,000	\$3,000	
164	10-415-316	Dues & Memberships	\$1,650	\$2,169	\$1,650	\$1,650	\$2,000	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
165	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
166	10-415-319	Miscellaneous Services	\$3,200	\$547	\$3,200	\$3,200	\$3,200	\$1636 rain gauge cost sharing contribution
167	10-415-330	Bank Fees	\$1,500	\$818	\$500	\$500	\$500	Safe deposit box/returned checks/direct deposit fees
168			\$66,350	\$53,575	\$67,350	\$69,350	\$68,700	
169		Utilities						
170	10-415-341	Electric Utility	\$4,000	\$6,697	\$5,500	\$8,000	\$8,400	
171	10-415-342	Sewer Utility	\$1,000	\$1,279	\$1,600	\$2,000	\$2,100	
172	10-415-343	Water Utility	\$1,200	\$1,333	\$1,200		\$0	
173	10-415-344	Telephone/Internet Utility	\$7,500	\$11,542	\$11,000	\$14,000	\$14,700	Includes internet service, cell phone
174	10-415-345	Natural Gas Utility	\$6,000	\$4,804	\$6,500	\$6,200	\$6,510	
175	10-415-346	Website Hosting Services	\$800	\$3,445	\$2,500	\$3,500	\$18,500	Website Hosting & 15k ADA
176	10-415-347	Recycling - Town Hall	\$0	\$305	\$500	\$500	\$500	Town clean up for electronics
177			\$20,500	\$29,405	\$28,800	\$34,200	\$50,710	
178		Professional Services						
179	10-415-351	Legal Services	\$30,000	\$46,749	\$30,000	\$50,000	\$55,000	
180	10-415-352	Audit	\$8,500	\$8,950	\$9,300	\$9,600	\$10,200	60% of audit -
181	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$100	\$500	As-needed basis
182	10-415-355	Professional Services-Other	\$10,000	\$1,560	\$2,500	\$2,000	\$2,000	ABC Flex, Background checks
183			\$49,000	\$57,259	\$42,300	\$61,700	\$67,700	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
184		General Fund - Expenditures						
185		Administration						
186		Marketing						
187	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$35,232	\$35,232	\$0	be consolidated into one line item to simplify both the budget and contract
188	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$0	be consolidated into one line item to simplify both the budget and contract
189	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$536	\$1,500	\$1,500	\$1,500	
190	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$0	be consolidated into one line item to simplify both the budget and contract
191	10-415-870	Contingency - General Admin	\$11,000	\$12,288	\$61,000	\$61,000	\$0	be consolidated into one line item to simplify both the budget and contract
192	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0	
193	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$0	be consolidated into one line item to simplify both the budget and contract
194	10-415-885	Town Events	\$12,500	\$11,000	\$12,500	\$12,500	\$40,000	\$20K for community picnic, \$3K for pumpkin patch, \$3K for 5K, \$15K other events
195	10-415-887	Continental Divide Trail	\$0	\$0	\$0	\$2,500	\$2,500	
196	TBD	Chamber Contract					\$125,000	consolidated 10-415-721,722,724,870,880
197			\$138,232	\$137,056	\$188,232	\$190,732	\$169,000	
198		Other Expenses						
199	10-415-560	Treasurer's Fees	\$9,000	\$7,947	\$9,000	\$10,000	\$14,819	2% of Property Taxes calculated from COV+Interest and Penalties
200	10-415-800	Attainable Housing Expenses	\$12,000	\$15,339	\$19,000	\$17,000	\$18,000	Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
201	10-415-371	Misc Employee Expenses	\$15,000	\$2,546	\$15,000		\$0	Employee Enrichment not currently used
202	10-415-393	Document Recording	\$250	\$0	\$250	\$250	\$250	
203	10-415-394	Developer Reimbursement	\$1,000	\$0	\$0	\$0	\$0	
204	10-415-513	Property/Casualty Insurance	\$27,000	\$32,006	\$35,000	\$32,000	\$35,000	
205	10-415-514	Position Bonds	\$400	\$910	\$400	\$400	\$400	Employee/Trustee Blanket Bonds
206			\$64,650	\$58,748	\$78,650	\$59,650	\$68,469	
207		Transit						
208	10-415-385	Transit Service	\$40,000	\$0	\$0	\$0	\$0	
209	10-415-386	Transit Planning	\$10,000	\$0	\$0	\$0	\$0	
210			\$50,000	\$0	\$0	\$0	\$0	
211								
212		Economic Development Grants						
213	10-416-100	Trail Groomers	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
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	\$135,000	\$135,000	\$135,000	Other grants moved to Grand Foundation line under BoT
217								
218		Subtotal Administration	\$1,193,067	\$1,124,758	\$1,307,834	\$1,267,013	\$1,320,049	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
219		General Fund - Expenditures						
220		Public Safety						
221		Purchased Services						
222	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,585	\$27,115	\$27,115	
223	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$257,000	\$257,000	\$317,000	\$257K for Sheriff's Contract and \$60K for vehicle purchase outfitted
224		Subtotal Public Safety	\$277,858	\$277,858	\$277,585	\$284,115	\$344,115	
225								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
226		General Fund - Expenditures						
227		Public Works						
228		Personnel						
229	10-431-100	Gross Wages PW/Parks	\$345,630	\$415,536	\$460,097	\$429,390	\$455,153	PW and Parks wages together since they operate together with same
230	10-431-103	OT/Comp Time Buyout	\$40,000	\$22,198	\$40,000	\$30,000	\$31,800	
231	10-431-105	Bonus	\$5,000	\$6,500	\$7,000	\$7,000	\$7,000	
232	10-431-111	On Call Pay	\$10,350	\$16,900	\$18,250	\$18,250	\$18,250	
233	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
234	10-431-317	Uniform Allowance	\$2,940	\$3,925	\$3,600	\$3,600	\$3,600	
235	10-431-132	ICMA Town Paid Benefit	\$20,000	\$20,054	\$25,000	\$32,000	\$38,956	8% Maximum
236	10-431-133	Health/Dental-Employee	\$70,720	\$84,318	\$91,500	\$130,000	\$132,000	Medical/Dental/Life/Vision
237	10-431-135	Dep Health/Dental	\$48,240	\$47,265	\$53,000	\$40,000	\$42,000	
238	10-431-136	Medical Benefit Allowance	\$4,800	\$5,239	\$5,000	\$7,000	\$8,400	
239	10-431-141	Unemployment Insurance	\$1,157	\$603	\$1,037	\$919	\$974	.2% of wages + On Call
240	10-431-142	Workers' Compensation	\$35,000	\$20,411	\$50,000	\$47,489	\$89,575	
241	10-431-143	Social Security Match	\$23,909	\$30,985	\$32,138	\$28,482	\$30,191	6.2% of wages + Town 457 + On Call
242	10-431-144	Medicare Match	\$5,592	\$7,247	\$7,516	\$6,661	\$7,061	1.45% of wages + Town 457 + On Call
243	10-431-145	FAMILI Benefit PW	\$0	\$152	\$2,333	\$2,067	\$2,191	
244			\$613,338	\$681,333	\$796,471	\$782,859	\$867,152	
245		Supplies						
246	10-431-222	General Supplies	\$7,000	\$5,009	\$7,000	\$7,000	\$7,000	
247	10-431-224	Safety Supplies	\$7,000	\$8,976	\$12,000	\$12,000	\$7,000	2024 additional amount was budgeted for confined space gas meters
248	10-431-226	Vehicle Supplies	\$4,000	\$2,742	\$6,000	\$3,000	\$4,000	
249	10-431-227	Small Tools	\$5,000	\$5,755	\$7,500	\$7,500	\$7,500	
250			\$23,000	\$22,482	\$32,500	\$29,500	\$25,500	
251		Repairs and Maintenance						
252	10-431-231	Gas/Fuel/Liquids	\$30,000	\$31,917	\$40,000	\$40,000	\$40,000	
253	10-431-232	Vehicle Maintenance	\$10,000	\$9,123	\$10,000	\$10,000	\$10,000	
254	10-431-233	Equipment Maintenance	\$25,000	\$37,697	\$37,500	\$37,500	\$37,500	
255	10-431-235	Tires/Chains	\$15,000	\$12,399	\$15,000	\$15,000	\$10,000	
256	10-431-236	Misc. Bridge Work	\$5,000	\$0	\$1,000	\$1,000	\$50,000	5 year bridge staining - Last time it was \$15k per bridge
257	10-431-237	Building Maintenance	\$6,000	\$8,236	\$6,000	\$6,000	\$8,000	
258	10-431-238	Street Light Maintenance	\$3,000	\$2,645	\$2,000	\$2,000	\$2,000	
259	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$2,500	\$2,500	
260	10-431-242	Road Maintenance	\$150,000	\$146,891	\$55,000	\$65,000	\$75,000	Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
261	10-431-245	Boardwalk Maintenance	\$0	\$1,890	\$5,000	\$5,000	\$5,000	
262	10-431-253	Tree Removal	\$5,000	\$0	\$0	\$0	\$5,000	
263	10-431-254	Tree Spraying	\$4,000	\$2,972	\$3,500	\$4,000	\$3,500	
264	10-431-255	Stormwater Filter Maintenance	\$20,000	\$32	\$0	\$0	\$0	5 year replacement schedule done in 2023
265	10-431-256	EV Station Maintenance	\$0	\$0	\$12,000	\$2,000	\$4,000	
266			\$275,500	\$253,802	\$189,500	\$190,000	\$252,500	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
267		General Fund - Expenditures						
268		Public Works						
269		Purchased Services						
270	10-431-312	Computer Services	\$3,000	\$1,884	\$3,200	\$1,000	\$3,000	
271	10-431-314	Ads/Bid Notices	\$2,000	\$0	\$2,000	\$0	\$2,000	
272	10-431-319	Misc. Purchased Services	\$2,500	\$1,490	\$2,500	\$2,500	\$2,500	Required physicals, fuel bond, Hep B shots
273			\$7,500	\$3,374	\$7,700	\$3,500	\$7,500	
274		Utilities						
275	10-431-318	Trash/Recycle Services	\$12,000	\$20,155	\$13,000	\$15,000	\$15,750	Trash only. If you do recycle this number will increase by at least 100%
276	10-431-341	Electric Utility	\$12,000	\$4,413	\$13,200	\$15,000	\$15,750	
277	10-431-343	Water Utility	\$700	\$588	\$700	\$700	\$735	
278	10-431-344	Telephone/Internet Utility	\$6,000	\$7,056	\$9,000	\$5,000	\$5,250	
279	10-431-345	Natural Gas Utility	\$5,000	\$6,526	\$8,000	\$6,500	\$6,825	
280	10-431-349	Street Light Electric Utility	\$20,000	\$17,487	\$11,000	\$11,000	\$11,550	
281			\$55,700	\$56,225	\$54,900	\$53,200	\$55,860	
282		Professional Services						
283	10-431-354	Engineering/Surveying Services	\$5,000	\$0	\$10,000	\$5,000	\$10,000	
284	10-431-400	Winter Lights	\$50,000	\$39,250	\$39,000	\$39,000	\$40,000	BOT has discussed giving grants to business for lights this would be an additional cost of \$56,250
285			\$55,000	\$39,250	\$49,000	\$44,000	\$50,000	
286		Other						
287	10-431-370	Training/Travel	\$5,000	\$10,446	\$10,000	\$3,000	\$10,000	snow & ice and CDL
288	10-431-399	Equip Rental	\$5,000	\$6,385	\$15,000	\$10,000	\$15,000	
289	10-431-870	Contingency- Public Works	\$0	\$0	\$2,000	\$2,000	\$15,000	\$15,000 budgeted incase of Cirsa claim - new deductible
290			\$10,000	\$16,831	\$27,000	\$15,000	\$40,000	
291		Subtotal Public Works	\$1,040,038	\$1,073,297	\$1,157,071	\$1,118,059	\$1,298,512	
292								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
293		General Fund - Expenditures						
294		Grand Lake Center						
295		Personnel						
296	10-450-100	Gross Wages - GL Center	\$121,086	\$147,874	\$158,539	\$160,000	\$166,466	35% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin 25%Bookkeeper
297	10-450-103	OT/Comp Time Buyout	\$0	\$208	\$0	\$1,000	\$1,000	
298	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
299	10-450-110	Gross Wages-GLC PT/Seasonal	\$20,800	\$0	\$0	\$0	\$0	May need part time year round employee
300	10-450-130	GLC Membership Benefit	\$770	\$0	\$770	\$0	\$0	
301	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	
302	10-450-132	ICMA Town Paid Benefit	\$11,351	\$8,948	\$12,683	\$13,040	\$13,317	8% Maximum
303	10-450-133	Health/Dental-Employee	\$32,953	\$34,543	\$38,000	\$32,000	\$38,000	Medical/Dental/Life/Vision
304	10-450-135	Dep. Health/Dental	\$12,420	\$12,420	\$12,000	\$16,000	\$16,000	
305	10-450-136	Medical Benefit Allowance	\$2,400	\$1,850	\$2,400	\$3,200	\$3,000	
306	10-450-141	Unemployment Insurance	\$426	\$204	\$317	\$326	\$332	
307	10-450-142	Workers' Compensation	\$3,000	\$3,500	\$6,000	\$6,000	\$6,000	
308	10-450-143	Social Security Match	\$8,797	\$8,306	\$9,829	\$10,106	\$10,320	6.2% of wages+Town 457
309	10-450-144	Medicare Match	\$2,057	\$1,874	\$2,299	\$2,364	\$2,413	1.45% of wages+Town 457
310	10-450-145	FAMILI	\$0	\$0	\$713	\$713	\$750	
311			\$218,060	\$221,726	\$245,550	\$246,749	\$259,598	
312		Supplies						
313	10-450-211	Gen Office Supplies	\$1,500	\$895	\$1,500	\$2,000	\$1,500	
314	10-450-220	General Operating Supplies	\$3,000	\$4,418	\$4,000	\$4,000	\$5,000	Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
315	10-450-226	Office Equip Lease	\$1,200	\$906	\$0	\$0	\$0	Copier Lease
316			\$5,700	\$6,219	\$5,500	\$6,000	\$6,500	
317		Repairs and Maintenance						
318	10-450-233	Office Equip Maint	\$600	\$409	\$0	\$0	\$0	Copier maintenance
319	10-450-235	Fitness Equip Maint	\$1,500	\$2,015	\$2,000	\$2,000	\$2,000	Bi-annual maintenance agreement and general equipment maintenance
320	10-450-237	Building Maintenance	\$35,000	\$41,781	\$5,000	\$5,000	\$10,000	Light replacements and other maint.
321	10-450-239	Minor Infrastructure Maint	\$2,000	\$0	\$2,000	\$2,000	\$2,000	
322	10-450-250	Backflow Maintenance	\$600	\$225	\$600	\$600	\$600	
323	10-450-350	Maintenance Agreement	\$4,758	\$5,215	\$5,800	\$5,800	\$5,800	Honeywell heating system
324	10-450-400	Golf Simulator Expense	\$3,000	\$810	\$0	\$0	\$0	
325			\$47,458	\$50,455	\$15,400	\$15,400	\$20,400	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
326		General Fund - Expenditures						
327		Grand Lake Center						
328		Utilities						
329	10-450-318	Trash/Recycle Services	\$0	\$50	\$0	\$0	\$0	
330	10-450-341	Electric Utility	\$15,000	\$12,941	\$16,500	\$10,000	\$10,500	
331	10-450-342	Sewer Utility	\$4,600	\$4,512	\$4,850	\$4,560	\$4,788	
332	10-450-343	Water Utility	\$1,200	\$1,246	\$1,200	\$1,000	\$1,050	
333	10-450-344	Telephone/Internet/TV Utility	\$7,500	\$6,542	\$8,000	\$5,600	\$5,880	
334	10-450-345	Natural Gas Utility	\$15,000	\$7,315	\$12,000	\$7,000	\$7,350	
335			\$43,300	\$32,605	\$42,550	\$28,160	\$29,568	
336		Professional Services						
337	10-450-312	Computer Services	\$3,000	\$12,563	\$5,000	\$8,500	\$8,500	Caselle & Executech
338	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0	
339	10-450-352	Audit	\$1,100	\$1,100	\$1,190	\$1,120	\$1,190	7% of audit
340	10-450-355	Purchased Professional Serv.	\$1,500	\$1,570	\$1,700	\$1,200	\$1,300	Fire and alarm inspection and agreement
341			\$5,600	\$15,233	\$7,890	\$10,820	\$10,990	
342		Other						
343	10-450-234	Signage	\$0	\$0	\$600	\$600	\$600	Banners and specialized signs for hours and rules etc.
344	10-450-236	Minor/Misc Equipment	\$1,000	\$1,776	\$1,500	\$1,500	\$1,500	for items that may need replaced throughout the year
345	10-450-238	Minor/Misc Furnishings	\$2,000	\$1,696	\$2,000	\$2,000	\$2,000	5 long banquet tables and other furnishings that may come up
346	10-450-320	Marketing	\$5,000	\$7,912	\$5,000	\$5,000	\$5,000	website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
347	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0	
348	10-450-370	Training/Travel	\$300	\$192	\$300	\$300	\$300	
349	10-450-513	Property/Casualty Insurance	\$10,000	\$10,142	\$12,000	\$10,660	\$12,000	
350	10-450-755	Exercise Equipment	\$4,000	\$3,546	\$4,000	\$4,000	\$6,000	PB Nets/Balls, equipment that may break/needs replacing
351	10-450-870	Contingency - GL Center	\$0	\$645	\$500	\$600	\$500	
352	10-450-871	GLC Event Expense	\$0	\$0	\$3,000	\$3,000		moved to 10-415-885
353	10-450-869	Summer Camp	\$30,000	\$30,509	\$30,000	\$30,000	\$30,000	
354			\$52,300	\$56,419	\$58,900	\$57,660	\$57,900	
355		Subtotal Grand Lake Center	\$372,418	\$382,656	\$375,790	\$364,789	\$384,956	
356								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
357		General Fund - Expenditures						
358		Parks						
359		Personnel						
360	10-452-100	Gross Wages - Parks	\$50,776	\$0	\$0		\$0	moved labor to PW/Parks to combine
361	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0		\$0	
362	10-452-105	Bonus	\$0	\$0	\$0		\$0	
363	10-452-130	GLC Membership Benefit	\$0	\$0	\$0		\$0	
364	10-452-131	Longevity	\$0	\$0	\$0		\$0	
365	10-452-317	Uniform Allowance	\$660	\$0	\$0		\$0	
366	10-452-132	ICMA Town Paid Benefit	\$4,062	\$0	\$0		\$0	
367	10-452-133	Health/Dental-Employee	\$12,480	\$0	\$0		\$0	
368	10-452-135	Dep. Health/Dental	\$4,397	\$0	\$0		\$0	
369	10-452-136	Medical Benefit Allowance	\$1,013	\$0	\$0		\$0	
370	10-452-141	Unemployment Insurance	\$152	\$0	\$0		\$0	
371	10-452-142	Workers' Compensation	\$2,700	\$0	\$0		\$0	
372	10-452-143	Social Security Match	\$3,148	\$0	\$0		\$0	
373	10-452-144	Medicare Match	\$736	\$0	\$0		\$0	
374	10-452-145	FAMILY Benefit Parks	\$0	\$0	\$0		\$0	
375			\$80,124	\$0	\$0		\$0	
376		Supplies						
377	10-452-220	Restroom Operating Supplies	\$35,000	\$29,102	\$27,000	\$27,000	\$27,000	
378	10-452-221	Lawn Supplies	\$0	\$0	\$10,000	\$10,000	\$10,000	
379	10-452-226	Small Equipment	\$5,000	\$3,983	\$0	\$0	\$0	moved to PW
380	10-452-227	Small Tools	\$2,500	\$4,878	\$0	\$0	\$0	moved to PW
381			\$42,500	\$37,963	\$37,000	\$37,000	\$37,000	
382		Repairs and Maintenance						
383	10-452-232	Bear-Resistant Cans Maint	\$2,500	\$23	\$0	\$10	\$0	not currently utilized
384	10-452-233	Equipment Maintenance	\$2,500	\$15,751	\$0	\$0	\$0	moved to PW
385	10-452-234	Information Signs	\$2,500	\$316	\$5,000	\$5,000	\$5,000	interpretive signs
386	10-452-235	Greenbelt Maintenance	\$7,000	\$0	\$0	\$0	\$0	move to CIF
387	10-452-236	Sand & Dredge	\$5,000	\$1,388	\$5,000	\$5,000	\$5,000	
388	10-452-237	Building Maintenance	\$55,000	\$50,229	\$55,000	\$55,000	\$55,000	
389	10-452-238	Dock Maintenance	\$25,000	\$1,582	\$40,000	\$40,000	\$40,000	
390	10-452-239	Miscellaneous Maintenance	\$5,000	\$430	\$5,000	\$5,000	\$5,000	
391	10-452-243	Benches/Planters/Fences	\$5,000	\$5,762	\$5,000	\$5,000	\$5,000	
392	10-452-244	Thomasson Park Maintenance	\$4,000	\$0	\$1,000	\$1,000	\$1,000	
393	10-452-248	Irrigation System Maintenance	\$4,000	\$7,036	\$5,000	\$5,000	\$5,000	
394	10-452-250	Backflow Maintenance	\$3,000	\$2,291	\$3,000	\$3,000	\$3,000	
395	10-452-319	Miscellaneous Services	\$3,000	\$4,750	\$3,000	\$3,000	\$3,000	
396	10-452-399	Equipment Rental	\$5,600	\$3,085	\$0	\$0	\$0	move to PW
397			\$129,100	\$92,643	\$127,000	\$127,010	\$127,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
398		General Fund - Expenditures						
399		Parks						
400		Utilities						
401	10-452-341	Electric Utility	\$6,500	\$10,128	\$7,700	\$8,400	\$8,820	
402	10-452-342	Sewer Utility	\$540	\$424	\$600	\$600	\$630	
403	10-452-343	Water Utility	\$13,000	\$13,605	\$13,000	\$10,000	\$10,500	
404	10-452-345	Natural Gas Utility	\$4,000	\$5,138	\$7,000	\$8,000	\$8,400	
405			\$24,040	\$29,295	\$28,300	\$27,000	\$28,350	
406		Other						
407	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0	
408	10-452-450	Park Improvements	\$10,000	\$19,964	\$10,000	\$10,000	\$10,000	
409	10-452-870	Contingency - Parks	\$0	\$0	\$0	\$0	\$1,000	
410	10-452-961	Memorial Benches	\$0	\$355	\$0	\$0	\$0	
411	TBD	Fireworks	\$0	\$0	\$0	\$70,000	\$70,000	See ordinances 28-2006 moving back to General Fund from Marina
412	TBD	Ice Rink Expenses	\$0	\$0	\$0	\$2,000	\$2,000	
413			\$10,000	\$20,319	\$10,000	\$82,000	\$83,000	
414		Subtotal Parks	\$285,764	\$180,220	\$202,300	\$273,010	\$275,350	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
415		General Fund - Expenditures						
416		Debt Service						
417	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$90,000	\$90,000	\$95,000	Principal for COP
418	10-815-983	Land Acquisition-Interest	\$39,615	\$39,613	\$37,050	\$37,050	\$34,485	Interest for COP
421			\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
422								
423								
424		Capital Outlay						
425	10-915-922	Admin Capital Expenditures	\$0	\$0	\$5,000	\$3,500	\$0	
426	10-915-923	Town Hall Capital Outlay	\$25,000	\$23,743	\$50,000	\$20,000	\$0	
427	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
428	10-915-950	Space to Create Expenditures	\$0	\$0	\$4,010,000			
429	10-931-910	Capital Equipment Purchase	\$120,000	\$122,652	\$150,000	\$149,362	\$150,000	\$50,000 Compact truck, \$50,000 Water Truck, \$50,000 replace John Deer mower looking at articulating tractor or front mount tractor plus attachments. This provides the rough terrain mowing application.
430	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0		\$0	
431	10-931-921	Paving	\$100,000	\$42,511	\$50,000	\$50,000	\$25,000	
432	10-931-922	Drainage	\$50,000	\$43,050	\$50,000	\$30,000	\$30,000	
433	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0	
434	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0	
435	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
436	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
437	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
438	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
439	10-952-500	Dock Improvements	\$160,516	\$132,135	\$0	\$0	\$0	
440	10-952-971	Park Improvements	\$250,000	\$35,009	\$165,000	\$165,000	\$0	2024 funds were for marquee
441	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
442	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
443			\$710,516	\$399,100	\$4,485,000	\$422,862	\$210,000	
444		Total General Fund Expenditures	\$4,289,744	\$3,794,220	\$8,219,172	\$4,107,572	\$4,336,818	
445								

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
72							
73	Summation - Water Enterprise Fund Revenues and Expenditures						
74							
75	Water Enterprise Fund Beginning Balance	\$1,805,981	\$1,889,293	\$2,099,971	\$2,207,255	\$2,185,851	
76							
77	Revenues						
78	Operations Revenue	\$688,500	\$772,835	\$720,500	\$765,800	\$740,800	
79	Capital Revenue	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000	
80	Total Revenues	\$721,000	\$883,335	\$733,500	\$804,800	\$779,800	
81							
82	Expenditures						
83	Operations	(\$633,931)	(\$613,006)	(\$690,656)	(\$778,810)	(\$784,731)	
84	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$47,394)	(\$94,788)	
85	Capital Outlay	(\$48,000)	(\$43,098)	\$0	\$0	\$0	
86	Total Expenditures	(\$776,719)	(\$750,891)	(\$785,444)	(\$826,204)	(\$879,519)	
87							
88	Revenues Over (Under) Expenditures	(\$55,719)	\$132,444	(\$51,944)	(\$21,404)	(\$99,719)	
89	Appropriate From (To) Fund Balance	\$55,719	(\$132,444)	\$51,944	\$21,404	\$99,719	
90							
91	Water Enterprise Fund Ending Balance	\$1,750,262	\$2,021,737	\$2,048,027	\$2,185,851	\$2,086,131	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
446		Water Fund - Revenues						
447	20-344-100	Water Sales	\$675,000	\$686,024	\$680,000	\$680,000	\$685,000	Current rate is top of 10 year schedule with last increase in 2019
448	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	
449	20-344-120	Resale Meters Income	\$3,000	\$6,149	\$10,000	\$10,000	\$5,000	
450	20-344-140	Interest Revenue	\$10,000	\$79,221	\$30,000	\$75,000	\$50,000	
451	20-344-160	Misc. Revenues	\$0	\$785	\$0	\$0	\$0	
452	20-344-190	Bulk Water Permits	\$500	\$656	\$500	\$800	\$800	
453	20-344-110	Tap Fees - Capital	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000	
454		Total Revenues	\$721,000	\$883,335	\$733,500	\$804,800	\$779,800	
455								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
456		Water Fund - Expenditures						
457		Personnel						
458	20-430-100	Gross Wages - Water	\$303,342	\$309,176	\$320,000	\$370,000	\$357,700	3 full time
459	20-430-103	OT/Comp Time Buyout	\$5,000	\$1,157	\$0	\$4,000	\$2,000	
460	20-430-105	Bonus	\$2,500	\$3,000	\$3,000	\$3,500	\$3,000	
461	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$2,565	\$0	\$0	\$0	
462	20-430-111	On Call Pay	\$13,000	\$17,950	\$18,200	\$1,820	\$18,200	
463	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	Year end financial reporting requirement
464	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
465	20-430-317	Uniform Allowance	\$3,900	\$1,250	\$1,800	\$1,800	\$1,800	
466	20-430-132	ICMA Town Paid Benefit	\$20,960	\$7,949	\$25,600	\$29,920	\$28,776	8% Maximum
467	20-430-133	Health/Dental-Employee	\$46,800	\$58,749	\$54,000	\$54,000	\$72,000	Medical/Dental/Life/Vision
468	20-430-135	Dep Health/Dental	\$5,400	\$5,400	\$6,000	\$0	\$0	
469	20-430-136	Medical Benefit Allowance	\$3,600	\$3,985	\$3,600	\$6,000	\$4,000	
470	20-430-141	Unemployment Insurance	\$786	\$901	\$676	\$748	\$719	.2% of wages + On Call
471	20-430-142	Workers' Compensation	\$21,000	\$13,384	\$40,000	\$40,000	\$42,000	
472	20-430-143	Social Security Match	\$16,244	\$21,072	\$19,840	\$23,188	\$22,301	6.2% of wages + Town 457 + On Call
473	20-430-144	Medicare Match	\$3,799	\$3,338	\$4,640	\$5,423	\$5,216	1.45% of wages + Town 457 + On Call
474	20-452-145	FAMILI Benefit	\$0	\$0	\$0	\$1,683	\$1,619	
475			\$446,331	\$449,877	\$497,356	\$542,082	\$559,331	
476		Office Supplies						
477	20-430-210	Office Supplies	\$1,500	\$746	\$1,500	\$1,500	\$1,500	
478	20-430-211	Computer Supplies	\$22,000	\$1,319	\$2,500	\$2,500	\$2,500	
479	20-430-215	Computer Software	\$7,000	\$5,915	\$8,000	\$8,000	\$9,000	
480	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$2,500	\$2,500	
481			\$33,000	\$7,981	\$14,500	\$14,500	\$15,500	
482		Operational Supplies						
483	20-430-221	Chemicals	\$13,000	\$18,814	\$20,000	\$20,000	\$20,000	
484	20-430-222	Lab Supplies/Equipment	\$1,500	\$2,003	\$1,500	\$1,500	\$1,500	
485	20-430-223	Well/Plant Supplies	\$600	\$356	\$600	\$600	\$600	
486	20-430-225	Meter Parts	\$500	\$0	\$500	\$500	\$500	
487	20-430-227	Small Equipment/Tools	\$600	\$426	\$600	\$600	\$800	
488	20-430-228	Safety Equipment	\$1,000	\$336	\$1,000	\$1,000	\$1,000	
489	20-430-229	Misc Operating Supplies	\$100	\$37	\$0	\$0	\$0	
490			\$17,300	\$21,971	\$24,200	\$24,200	\$24,400	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
491		Water Fund - Expenditures						
492		Repairs and Maintenance						
493	20-430-231	Gas/Fuel/Fluids	\$2,500	\$4,735	\$4,000	\$4,000	\$4,000	
494	20-430-232	Vehicle Maintenance	\$2,500	\$4,459	\$3,000	\$3,000	\$3,000	
495	20-430-233	Equipment Maintenance	\$5,000	\$96	\$5,000	\$5,000	\$5,000	Monthly software support for new itron
496	20-430-234	Well/Plant Maintenance	\$3,000	\$2,410	\$3,500	\$3,500	\$3,500	Plant - pretreatment/treatment
497	20-430-235	Tires & Chains	\$1,200	\$0	\$1,000	\$1,000	\$1,000	
498	20-430-237	Building Maintenance	\$1,000	\$108	\$1,000	\$1,000	\$1,000	
499	20-430-238	Distribution Line Maintenance	\$25,000	\$24,156	\$25,000	\$25,000	\$25,000	
500	20-430-239	Misc. Maintenance	\$150	\$15	\$150	\$150	\$150	
501	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
502	20-430-241	Motors & Pumps	\$2,500	\$1,470	\$4,000	\$4,000	\$4,000	
503			\$45,850	\$37,450	\$49,650	\$49,650	\$49,650	
504		Resale Supplies						
505	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
506	20-430-252	Resale Meters Expense	\$0	\$10,529	\$0	\$134	\$0	Meters & Setters for new construction - Reported on COGS line
507	20-430-253	COGS-Meter	\$11,000	\$0	\$8,000	\$8,000	\$10,000	Financial reporting requirement
508			\$11,150	\$10,529	\$8,150	\$8,284	\$10,150	
509		Purchased Services						
510	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
511	20-430-311	Postage/Freight	\$1,500	\$1,000	\$1,500	\$1,500	\$1,500	
512	20-430-314	Legal Notices/Ads	\$300	\$590	\$600	\$600	\$600	Publication of CCR
513	20-430-316	Memberships	\$500	\$665	\$700	\$700	\$700	CRWA; American Water Works Association
514	20-430-318	Testing Services	\$3,000	\$1,038	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
515	20-430-319	Miscellaneous Services	\$100	\$213	\$100	\$0	\$100	
516	20-430-320	Telemetry Maintenance	\$1,000	\$1,020	\$4,000	\$4,000	\$4,000	
517	20-430-330	Bank Fees	\$700	\$401	\$200	\$200	\$100	
518	20-430-321	Computer System Support	\$12,000	\$15,760	\$16,000	\$16,000	\$17,000	Executech, caselle
519			\$19,100	\$20,686	\$26,100	\$26,000	\$27,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
520		Water Fund - Expenditures						
521		Utilities						
522	20-430-341	Electric Utility	\$23,000	\$33,573	\$30,000	\$30,000	\$31,000	
523	20-430-344	Telephone Utility	\$2,500	\$3,041	\$3,000	\$3,000	\$3,100	
524	20-430-345	Natural Gas Utility	\$7,000	\$6,498	\$8,500	\$5,000	\$5,100	
525			\$32,500	\$43,112	\$41,500	\$38,000	\$39,200	
526		Professional Services						
527	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
528	20-430-352	Audit	\$3,000	\$3,000	\$3,100	\$3,200	\$3,400	20% Water
529	20-430-354	System Analysis/Eng & Survey	\$5,000	\$403	\$5,000	\$5,000	\$30,000	25k for GIS \$5K required engineering
530	20-430-355	State Fees	\$0	\$310	\$400	\$400	\$400	
531			\$8,600	\$3,713	\$9,100	\$8,600	\$34,400	
532		Other Expenses						
533	20-430-370	Training/Travel	\$2,000	\$1,074	\$2,000	\$2,000	\$2,000	
534	20-430-513	Property/Casualty Insurance	\$17,000	\$16,399	\$17,000	\$17,000	\$17,000	
535	20-430-514	Position Bonds	\$100	\$214	\$100	\$100	\$100	Position Bond
536	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$1,000	\$6,000	\$5,000 budgeted incase of Cirsa claim - new deductible
537			\$20,100	\$17,687	\$20,100	\$20,100	\$25,100	
538		Water Fund - Expenditures						
539		Debt Service						
540	20-830-640	DWRF Loan - Principal	\$69,977	\$69,977	\$71,384	\$71,384	\$72,819	
541	20-830-645	DWRF Loan - Interest	\$24,811	\$24,811	\$23,404	\$23,404	\$21,969	
542			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
543		Capital Outlay						
544	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
545	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
546	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0	
547	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
548	20-930-997	Capital Direct Purchase	\$48,000	\$43,098	\$0	\$0	\$0	
549			\$48,000	\$43,098	\$0	\$0	\$0	
550		Total Water Fund Expenditures	\$776,719	\$750,891	\$785,444	\$826,204	\$879,519	
551								

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025		
92								
93	Summation - Marina Enterprise Fund Revenues and Expenditures							
94								
95	Marina Enterprise Fund Beginning Balance	\$1,016,255	\$892,451	\$868,043	\$781,591	\$725,251		
96								
97	Revenues	\$368,084	\$452,902	\$440,784	\$452,984	\$498,784		
98								
99								
100	Operations	(\$419,698)	(\$428,940)	(\$429,186)	(\$449,324)	(\$421,364)		
101	Debt Service	\$0	\$0	\$0	\$0	\$0		
102	Capital Outlay	(\$80,000)	(\$25,333)	(\$60,000)	(\$60,000)	(\$200,000)		
103	Total Expenditures	(\$499,698)	(\$454,273)	(\$489,186)	(\$509,324)	(\$621,364)		
104								
105	Revenues Over (Under) Expenditures	(\$131,614)	(\$1,372)	(\$48,402)	(\$56,340)	(\$122,580)		
106	Appropriate From (To) Fund Balance	\$131,614	\$1,372	\$48,402	\$56,340	\$122,580		
107								
108	Marina Enterprise Fund Ending Balance	\$884,641	\$891,080	\$819,641	\$725,251	\$602,671		

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
552		Marina Fund - Revenues						
553	40-344-113	Rentals (Non-Taxable)	\$300,000	\$344,460	\$350,000	\$350,000	\$365,000	
554	40-344-115	Tours	\$55,000	\$74,150	\$70,000	\$70,000	\$73,000	
555	40-344-120	Building Space Rental	\$3,584	\$2,509	\$3,584	\$3,584	\$3,584	
556	40-344-145	Kayak Slip Rental	\$3,600	\$4,554	\$3,600	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
557	40-344-155	SUP Slip Rental	\$900	\$4,600	\$4,600	\$4,600	\$4,600	
558	40-344-160	Misc Revenue	\$0	\$0	\$0	\$200	\$0	
559	40-344-170	Interest Earned	\$4,000	\$22,629	\$8,000	\$20,000	\$8,000	
560	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
561	40-344-200	Sale of Assets	\$0	\$0	\$0	\$0	\$40,000	Sale of 2 pontoon boats
562		Total Revenues	\$368,084	\$452,902	\$440,784	\$452,984	\$498,784	
563								

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
564		Marina Fund - Expenditures						
565		Personnel						
566	40-460-100	Gross Wages - Marina	\$71,500	\$75,122	\$78,000	\$78,000	\$81,900	Admin time, Captain full time pay
567	40-460-103	OT/Comp Time Buyout	\$1,500	\$6,872	\$8,000	\$8,000	\$8,000	
568	40-460-105	Bonus	\$1,000	\$4,050	\$4,000	\$4,000	\$4,000	
569	40-460-110	Gross Wages-Marina PT/Seasonal	\$130,000	\$102,702	\$120,000	\$120,000	\$136,000	Seasonal employees increased wages to hire additional staff
570	40-460-132	ICMA Town Paid Benefit	\$5,720	\$0	\$5,000	\$2,000	\$5,000	8% Maximum
571	40-460-133	Health/Dental - Employee	\$17,000	\$19,813	\$25,000	\$20,000	\$20,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
572	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
573	40-460-136	Medical Benefit Allowance	\$1,200	\$2,445	\$2,600	\$2,000	\$2,000	
574	40-460-141	Unemployment Insurance	\$609	\$739	\$800	\$420	\$800	.2% of wages
575	40-460-142	Workers' Compensation	\$20,000	\$12,447	\$20,000	\$29,000	\$37,000	
576	40-460-143	Social Security Match	\$12,586	\$11,559	\$12,276	\$13,020	\$13,839	6.2% of wages + Town 457 + On Call
577	40-460-144	Medicare Match	\$2,944	\$2,703	\$2,871	\$3,045	\$3,236	1.45% of wages + Town 457 + On Call
578	40-460-145	FAMILY Benefit	\$0	\$0	\$0	\$200	\$200	
579			\$264,059	\$238,452	\$278,547	\$279,685	\$311,975	
580		Office Supplies						
581	40-460-211	General Office Supplies	\$600	\$1,010	\$900	\$1,000	\$1,000	
582	40-460-214	Small Equip/Comp Hardware	\$500	\$86	\$500	\$500	\$500	
583			\$1,100	\$1,097	\$1,400	\$1,500	\$1,500	
584		Operational Supplies						
585	40-460-222	Shop Supplies	\$2,500	\$3,169	\$2,000	\$2,000	\$2,000	
586	40-460-223	Boat Supplies	\$2,000	\$550	\$1,500	\$1,500	\$1,500	
587	40-460-227	Tools	\$500	\$1,551	\$500	\$500	\$750	
588	40-460-231	Fuel	\$10,000	\$10,096	\$11,000	\$11,000	\$12,000	For refueling rentals, not for resale
589			\$15,000	\$15,366	\$15,000	\$15,000	\$16,250	
590		Repairs and Maintenance						
591	40-460-232	Vehicle Maintenance	\$500	\$62	\$500	\$0	\$0	
592	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$30,392	\$20,000	\$30,000	\$30,000	Winterizing
593	40-460-237	Building/Facility Maintenance	\$2,000	\$13,045	\$2,000	\$10,000	\$4,000	
594			\$17,500	\$43,499	\$22,500	\$40,000	\$34,000	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
595		Marina Fund - Expenditures						
596		Purchased Services						
597	40-460-312	Computer Services	\$2,000	\$4,612	\$3,500	\$3,500	\$4,000	10% IT contract
598	40-460-314	Ads and Legal Notices	\$2,000	\$474	\$2,000	\$0	\$2,000	
599	40-460-316	Dues/Memberships	\$275	\$325	\$350	\$350	\$350	
600	40-460-317	Uniforms	\$1,000	\$552	\$1,000	\$1,200	\$1,000	
601	40-460-318	Miscellaneous Services	\$300	\$90	\$300	\$300	\$300	
602	40-460-320	Marketing	\$500	\$403	\$700	\$700	\$700	
603	40-460-330	Bank/Credit Card Fees	\$7,500	\$13,022	\$15,000	\$18,000	\$20,000	Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
604			\$13,575	\$19,477	\$22,850	\$24,050	\$28,350	
605		Permits and Fees						
606	40-460-350	Boat Registration	\$900	\$71	\$900	\$900	\$900	
607	40-460-351	Licenses	\$100	\$833	\$100	\$100	\$100	
608			\$1,000	\$904	\$1,000	\$1,000	\$1,000	
609		Utilities						
610	40-460-341	Electric Utility	\$800	\$731	\$1,000	\$1,000	\$1,100	
611	40-460-342	Sewer Utility	\$575	\$492	\$600	\$600	\$600	
612	40-460-343	Water Utility	\$588	\$882	\$588	\$588	\$588	
613	40-460-344	Telephone/Internet Utility	\$1,200	\$4,496	\$1,500	\$1,800	\$1,800	Includes Cell Phone and I Pads for Civic Rec
614			\$3,163	\$6,600	\$3,688	\$3,988	\$4,088	
615		Professional Services						
616	40-460-355	Purchased Professional Serv.	\$500	\$939	\$1,000	\$1,000	\$1,000	Background checks
617	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
618	40-460-512	Audit	\$1,500	\$1,500	\$1,700	\$1,600	\$1,700	10% Marina
619	40-460-515	Engineering/Survey	\$0	\$0	\$3,000	\$3,000	\$5,000	Engineering for a new seawall and dock system
620			\$2,000	\$2,439	\$5,700	\$5,600	\$7,700	
621		Other Expenses						
622	40-460-360	Sales Tax	\$0	\$0	\$0	\$0	\$10,000	
623	40-460-370	Training/Travel	\$500	\$458	\$500	\$500	\$500	
624	40-460-513	Property/Casualty Insurance	\$4,500	\$3,554	\$5,200	\$5,200	\$5,200	
625	40-460-514	Position Bonds	\$300	\$93	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
626	40-460-516	Site Lease	\$1	\$0	\$1	\$1	\$1	Lease of Marina from GF
627	40-460-750	Fireworks	\$91,000	\$97,000	\$70,000	\$70,000	\$0	See ordinance 28-2006
628	40-460-880	Ice Rink Expenses	\$0	\$0	\$2,000	\$2,000	\$0	
629	40-460-870	Contingency	\$6,000	\$0	\$500	\$500	\$500	
630			\$102,301	\$101,105	\$78,501	\$78,501	\$16,501	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
631		Marina Fund - Expenditures						
632		Capital Outlay						
633	40-960-610	Capital Equipment	\$0	\$0	\$0	\$0	\$100,000	2 new boats
634	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
635	40-960-995	Facilities Improvements	\$80,000	\$25,333	\$60,000	\$60,000	\$100,000	Doors for Dock
636			\$80,000	\$25,333	\$60,000	\$60,000	\$200,000	
637		Total Marina Fund Expenditures	\$499,698	\$454,273	\$489,186	\$509,324	\$621,364	
638								

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
109	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures						
110							
111							
112	PAYT Enterprise Fund Beginning Balance	\$146,333	\$156,300	\$170,659	\$175,624	\$152,493	
113							
114	Revenues	\$79,300	\$68,215	\$80,000	\$79,000	\$79,368	
115							
116	Expenditures						
117	Operations	(\$71,566)	(\$61,991)	(\$92,176)	(\$82,131)	(\$82,179)	
118	Capital Outlay	\$0	\$0	(\$20,000)	(\$20,000)	(\$20,000)	
119	Total Expenditures	(\$71,566)	(\$61,991)	(\$112,176)	(\$102,131)	(\$102,179)	
120							
121	Revenues Over (Under) Expenditures	\$7,734	\$6,224	(\$32,176)	(\$23,131)	(\$22,811)	
122	Appropriate From (To) Fund Balance	(\$7,734)	(\$6,224)	\$32,176	\$23,131	\$22,811	
123							
124	PAYT Enterprise Fund Ending Balance	\$154,067	\$162,524	\$138,483	\$152,493	\$129,682	

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
639		Pay-As-You-Throw Fund - Revenues						
640	50-344-110	Bags: Direct Sales (T)	\$4,000	\$1,915	\$4,000	\$4,000	\$4,000	
641	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$66,300	\$75,000	\$75,000	\$75,000	
642	50-344-140	Interest Revenue	\$300	\$0	\$1,000	\$0	\$0	
643	TBD	Sales Tax Collected					\$368	sales tax to direct sales 9.2%
644		Total Revenues	\$79,300	\$68,215	\$80,000	\$79,000	\$79,368	
645								
646		Pay-As-You-Throw Fund - Expenditures						
647		Operations Supplies						
648	50-470-200	Bags for Resale	\$2,300	-\$2,546	\$2,000	\$3,000	\$3,000	WasteZero
649	50-470-250	COGS - Bags	\$6,000	\$6,552	\$6,500	\$6,500	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
650			\$8,300	\$4,006	\$8,500	\$9,500	\$9,500	
651		Repairs and Maintenance						
652	50-470-315	Site Maintenance	\$25,000	\$25,049	\$50,000	\$35,000	\$35,000	PW/Admin staff time
653								
654		Purchased Services						
655	50-470-300	Dumpster Service	\$30,000	\$30,666	\$30,000	\$30,000	\$35,000	
656	50-470-301	Recycling Contribution	\$1,500	\$1,625	\$1,500	\$1,500	\$1,500	
657	50-470-305	Recycling Program	\$5,000	\$0	\$0	\$5,000	\$0	
658	50-470-312	Computer Services	\$450	\$0	\$500	\$0	\$0	3% IT contract
659			\$36,950	\$32,291	\$32,000	\$36,500	\$36,500	
660								
661		Professional Services						
662	50-470-512	Audit	\$450	\$450	\$510	\$480	\$510	3% of audit
663								
664		Other Expenses						
665	50-470-310	Site Lease	\$1	\$0	\$1	\$1	\$1	
666	50-470-320	Business License	\$165	\$0	\$165	\$0	\$0	
667	50-470-350	Sales Tax	\$700	\$194	\$700	\$350	\$368	Direct Sales times 9.2% remitted to DOR
668	50-470-870	Contingency	\$0	\$0	\$300	\$300	\$300	
669			\$866	\$194	\$1,166	\$651	\$669	
670		Capital Outlay						
671	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
672	50-970-751	Site Improvements	\$0	\$0	\$20,000	\$20,000	\$20,000	
673		Total Expenditures	\$71,566	\$61,991	\$112,176	\$102,131	\$102,179	
674								

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
125	Summation - Capital Improvement Fund Revenues and Expenditures						
126							
127							
128	Capital Improvement Fund Beginning Balance	\$522,253	\$364,269	\$364,269	\$886,866	\$698,141	
129							
130	Revenues	\$590,250	\$741,258	\$595,000	\$620,000	\$600,000	
131							
132	Expenditures						
133	Operations	(\$300)	(\$1,275)	(\$300)	(\$275)	(\$275)	
134	Debt Service	(\$277,050)	(\$277,050)	(\$278,450)	(\$278,450)	(\$279,700)	
135	TABOR Reserve	\$0	\$0	\$0	\$0	\$0	
136	Capital Outlay	(\$313,000)	(\$272,676)	(\$530,000)	(\$530,000)	(\$530,000)	
137	Total Expenditures	(\$590,350)	(\$551,001)	(\$808,750)	(\$808,725)	(\$809,975)	
138							
139	Revenues Over (Under) Expenditures	(\$100)	\$190,257	(\$213,750)	(\$188,725)	(\$209,975)	
140	Appropriate From (To) Fund Balance	\$100	(\$190,257)	\$213,750	\$188,725	\$209,975	
141							
142	Capital Improvement Fund Ending Balance	\$522,153	\$554,526	\$150,519	\$698,141	\$488,166	
143	Surplus Fund Requirments	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	
144	Avalible funds	\$241,653	\$274,026	(\$129,981)	\$417,641	\$207,666	
145							

	A	B	C	D	E	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
675		Capital Improvement Fund						
676		Revenues						
677	90-344-110	Sales & use tax 1%	\$584,250	\$699,602	\$580,000	\$580,000	\$580,000	1% Sales & MV Use Tax a
678	90-344-140	Interest revenues	\$6,000	\$41,657	\$15,000	\$40,000	\$20,000	
679		Total Revenues	\$590,250	\$741,258	\$595,000	\$620,000	\$600,000	
680								
681		Expenditures						
682		Other Expenses						
683	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
684	90-431-870	Contingency	\$300	\$1,275	\$300	\$275	\$275	US Bank fee
685			\$300	\$1,275	\$300	\$275	\$275	
686		Debt Service						
687	90-831-471	Sales tax bonds - principal	\$120,000	\$120,000	\$125,000	\$125,000	\$130,000	
688	90-831-472	Sales tax bonds - interest	\$157,050	\$157,050	\$153,450	\$153,450	\$149,700	
689			\$277,050	\$277,050	\$278,450	\$278,450	\$279,700	
690								
691	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required voter approved 1% sales tax
692								
693		Capital Outlay						
694	90-931-200	Capital Pavement	\$263,000	\$266,791	\$350,000	\$350,000	\$400,000	
695	90-931-201	Capital Boardwalks	\$50,000	\$5,886	\$100,000	\$100,000	\$50,000	
696	90-931-203	Capital Professional Services	\$0	\$0	\$25,000	\$25,000	\$25,000	
697	90-931-204	Capital Maintenance	\$0	\$0	\$50,000	\$50,000	\$50,000	
698	90-931-202	Greenbelt Maintenance	\$0	\$0	\$5,000	\$5,000	\$5,000	
705			\$313,000	\$272,676	\$530,000	\$530,000	\$530,000	
706		Total Expenditures	\$590,350	\$551,001	\$808,750	\$808,725	\$809,975	
707								