

	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	\$3,075,604
Operating Budget					
General Revenue	\$3,393,340	\$3,268,896	\$7,439,840	\$3,660,805	\$3,833,867
Operations	(\$3,399,613)	(\$3,265,507)	(\$3,607,123)	(\$3,505,275)	(\$4,154,298)
Debt Service	(\$129,615)	(\$129,613)	(\$127,050)	(\$127,050)	(\$129,485)
Total Operating Budget	(\$135,888)	(\$126,224)	\$3,705,667	\$28,480	(\$449,915)
Capital Budget					
Capital Revenue	\$227,241	\$135,048	\$90,000	\$0	\$7,000,000
Capital Outlay	(\$710,516)	(\$399,100)	(\$4,485,000)	(\$392,862)	(\$7,255,000)
Total Capital Budget	(\$483,275)	(\$264,052)	(\$4,395,000)	(\$392,862)	(\$255,000)
Revenues Over (Under) Expenditures	(\$619,163)	(\$390,276)	(\$689,333)	(\$364,382)	(\$704,915)
Appropriate From (To) Fund Balance	\$619,163	\$390,276	\$689,333	\$364,382	\$704,915
General Fund Ending Balance	\$2,437,542	\$2,851,253	\$1,547,799	\$3,075,604	\$2,370,689

			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	\$91,277	
31								
32	Board of Trustees		\$111,950	\$112,301	\$148,100	\$241,366	\$294,523	
33								
34	Administration							
35	Personnel		\$612,135	\$582,645	\$706,302	\$625,248	\$689,920	
36	Operations		\$580,932	\$542,113	\$601,532	\$579,967	\$653,179	
37		Administration Subtotal	\$1,193,067	\$1,124,758	\$1,307,834	\$1,205,215	\$1,343,099	
38								
39	Public Safety							
40	Operations		\$277,858	\$277,858	\$277,585	\$284,115	\$369,115	
41		Public Safety Subtotal	\$277,858	\$277,858	\$277,585	\$284,115	\$369,115	
42								
43	Public Works							
44	Personnel		\$613,338	\$681,333	\$796,471	\$762,354	\$860,988	
45	Operations		\$426,700	\$391,964	\$360,600	\$341,200	\$501,360	
46		Public Works Subtotal	\$1,040,038	\$1,073,297	\$1,157,071	\$1,103,554	\$1,362,348	
47								
48	Grand Lake Center							
49	Revenues		\$67,000	\$118,178	\$105,000	\$116,000	\$123,000	
50	Personnel		\$218,060	\$221,726	\$245,550	\$236,316	\$259,598	
51	Operations		\$154,358	\$160,930	\$130,240	\$117,140	\$125,858	
52	Capital		\$0	\$0	\$0	\$0	\$0	
53	Grand Lake Center Expenditures		\$372,418	\$382,656	\$375,790	\$353,456	\$385,456	
54		Grand Lake Center Totals	(\$305,418)	(\$264,478)	(\$270,790)	(\$237,456)	(\$262,456)	

			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
55								
56	Parks							
57	Personnel		\$80,124	\$0	\$0	\$0	\$0	
58	Operations		\$205,640	\$180,220	\$202,300	\$198,110	\$267,030	
59		Parks Subtotal	\$285,764	\$180,220	\$202,300	\$198,110	\$267,030	
60								
61	Debt Service		\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
62								
63	Capital Outlay		\$710,516	\$399,100	\$4,485,000	\$392,862	\$7,255,000	
64								
65	All Department/Committees							
66	Personnel Total*		\$1,523,657	\$1,485,704	\$1,748,323	\$1,623,918	\$1,810,506	
67	Operations Total*		\$1,875,956	\$1,779,803	\$1,858,799	\$1,881,357	\$2,343,792	
68	Debt Service Total*		\$129,615	\$129,613	\$127,050	\$127,050	\$129,485	
69	Capital Outlay Total		\$710,516	\$399,100	\$4,485,000	\$392,862	\$7,255,000	
70								
71		Total General Fund Expenditures	\$4,239,744	\$3,794,220	\$8,219,172	\$4,025,187	\$11,538,783	

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD 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	\$536,732	\$530,203	\$740,646		2024 Mill Levy = 9.409- Assessed value \$78M see Certification.
7	10-311-110	Specific Ownership	\$15,000	\$24,967	\$18,000	\$16,791	\$15,000	\$15,000		Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$1,285	\$300	\$1,428	\$200	\$300		
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$43,120	\$40,000	\$59,924	\$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	\$1,445,174	\$2,337,968	\$2,384,727		4%
11	10-311-150	Building Use Tax	\$25,000	\$196,254	\$25,000	\$105,169	\$70,000	\$70,000		Revenue based on permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,838	\$3,000	\$2,724	\$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	\$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	\$12,275	\$20,000	\$20,000		5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$5,000	\$5,064	\$10,000	\$1,885	\$5,000	\$5,000		\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$32,104	\$35,000	\$20,547	\$35,000	\$35,000		2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$15,000	\$11,269	\$25,000	\$12,497	\$20,000	\$20,000		3% gross revenues, paid monthly
18			\$2,892,941	\$2,717,564	\$3,075,818	\$2,215,145	\$3,076,371	\$3,383,673		
19		Licenses & Permits								
20	10-321-100	Liquor License Fee	\$3,750	\$8,494	\$4,500	\$5,812	\$4,514	\$4,500		
21	10-321-120	Sales Tax License \$5	\$425	\$485	\$425	\$450	\$450	\$450		\$5 Town Sales Tax Licenses
22	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,158	\$2,500	\$1,409	\$2,000	\$2,000		Road & Bridge registration fees
23	10-321-140	Sign Permit	\$100	\$350	\$500	\$475	\$500	\$500		Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$50	\$150	\$100	\$50	\$100	\$100		
25	10-321-160	Animal License	\$50	\$85	\$50	\$136	\$136	\$150		
26	10-321-170	Encroachment Fees	\$400	\$350	\$400	\$200	\$400	\$400		
27	10-321-175	Business License Commission	\$30,000	\$28,044	\$30,000	\$26,605	\$30,000	\$30,000		
28	10-321-180	Nightly Rental License	\$50,000	\$84,075	\$80,000	\$83,372	\$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. 135 active
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$25	\$0	\$0	\$25		
30	10-321-191	Marijuana License Fee	\$0	\$8,000	\$1,000	\$500	\$0	\$1,000		
31			\$86,925	\$132,215	\$119,500	\$119,008	\$122,100	\$129,125		

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD 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	\$12,531	\$12,351		
35	10-335-200	Highway User Tax Fund	\$31,952	\$32,716	\$32,000	\$24,984	\$32,000	\$30,716		per estimate from OFMB
36	10-335-800	Conservation Trust Fund	\$3,000	\$2,918	\$3,000	\$1,855	\$3,000	\$3,000		
37	10-335-900	Other Intergovernmental	\$1,000	\$3,357	\$3,000	\$1,849	\$3,000	\$3,000		State Severance Tax & Federal Mineral Funds
38			\$45,472	\$48,362	\$47,520	\$41,218	\$50,531	\$49,067		
39										
40		Charges for Services								
41	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	\$0		
42	10-341-200	Cemetery	\$12,000	\$11,550	\$12,000	\$9,459	\$10,000	\$10,000		Perpetual Care & Reservation Fees
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$6,537	\$3,000	\$3,330	\$3,000	\$3,000		
44	10-341-400	Attainable Housing Fee	\$2,000	\$8,837	\$4,000	\$8,637	\$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	\$12,569	\$12,000	\$12,000		
46	10-341-600	Fuel Depot Surcharge	\$2,000	\$2,214	\$2,000	\$1,150	\$2,000	\$2,000		
47	10-341-900	Cemetery Excavating Fee	\$6,000	\$1,575	\$6,000	\$4,750	\$1,050	\$1,000		
48	10-341-850	Nightly Rental App Fee \$165	\$5,000	\$3,801	\$2,000	\$3,377	\$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	\$85,056	\$16,000	\$18,000		
50	10-350-121	GL Center - Memberships	\$40,000	\$79,628	\$70,000	\$66,647	\$80,000	\$85,000		
51	10-350-131	GL Center - Rec Fees	\$12,000	\$15,929	\$15,000	\$13,626	\$15,000	\$15,000		
52	10-350-201	GL Center - Donations	\$0	\$6,044	\$0	\$0	\$0	\$0		
53	10-350-202	GLC Events	\$0	\$300	\$5,000	\$898	\$5,000	\$5,000		Buffalo 5K
54			\$100,000	\$162,396	\$138,000	\$209,499	\$154,301	\$157,000		
55		Fines and Forfeitures								
56	10-351-100	Ordinance/Traffic Fines	\$1,500	\$1,760	\$500	-\$210	\$0	\$500		
57										
58		Fees and Leases								
59	10-353-180	Rent - Visitors Center	\$2,500	\$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
60										

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
61		General Fund - Revenues								
62		Net Investment Income								
63	10-355-100	Interest Revenue	\$10,000	\$139,081	\$50,000	\$132,395	\$140,000	\$100,000		
64										
65		Other Revenue								
66	10-334-900	Grants - Other	\$250,000	\$20,601	\$4,000,000	\$100,000	\$100,000	\$0		
67	10-360-130	Municipal Fee	\$0	\$17	\$0	\$0	\$0	\$0		Muni fee penalty not assessed anymore
68	10-360-140	Rent - Land, Buildings	\$4,000	\$6,141	\$6,000	\$3,441	\$6,000	\$6,000		Pavilion, Comm. House, Lakefront Park
69	10-360-160	Rent - Enterprise Fund Sites	\$2	\$0	\$2	\$0	\$2	\$2		Marina, PAYT
70	10-360-200	Misc. Revenues - General	\$0	\$38,259	\$0	\$8,697	\$9,000	\$6,000		Rent for Stanley property
71			\$254,002	\$65,018	\$4,006,002	\$112,138	\$115,002	\$12,002		
72		Capital Specific Revenue								
73	10-360-110	Sale of Assets	\$25,000	\$29,130	\$90,000	\$0	\$0	\$0		
74	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$0	\$0		
75	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$0	\$0	\$7,000,000		\$4M Strong Communities, \$3M Community Rev \$2M More Housing will be for the 26 budget year
76	10-377-170	Insurance Proceeds dock	\$202,241	\$105,918	\$0	\$0	\$0	\$0		
77			\$227,241	\$135,048	\$90,000	\$0	\$0	\$7,000,000		
78		Total Revenues	\$3,620,581	\$3,403,944	\$7,529,840	\$2,831,694	\$3,660,805	\$10,833,867		

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
79		General Fund - Expenditures								
80		Cemetery Committee								
81	10-410-211	Cemetery Supplies/Misc. Exp	\$2,000	\$56	\$2,000	\$4,750	\$2,000	\$2,000		
82	10-410-215	Grave Markers	\$1,000	\$205	\$1,000	\$210	\$1,000	\$1,000		
83	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000		
84			\$8,000	\$261	\$8,000	\$4,960	\$8,000	\$8,000		
85										
86		Planning Commission/Board of Adjustments								
87	10-412-211	General Office Supplies	\$300	\$300	\$300	\$78	\$300	\$400		based on overall Admin General Office Supplies expense
88	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$480	\$500	\$648	\$750	\$750		Reimbursed by applicant
89	10-412-314	Purchased Services	\$18,000	\$5,833	\$18,000	\$2,838	\$6,000	\$10,000		RG assoc
90	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$0	\$300	\$300		
91	10-412-320	Computer Hardware	\$1,000	\$1,127	\$1,000	\$137	\$200	\$1,000		
92	10-412-351	Planning Legal Services	\$10,000	\$23,206	\$12,000	\$1,215	\$12,000	\$15,000		Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
93	10-412-370	Training/Travel	\$6,000	\$4,222	\$6,000	\$4,923	\$6,000	\$6,000		Planner in Admin, classes, online seminar
94	10-412-380	Comp Plan Update	\$5,000	\$8,747	\$10,000	\$2,567	\$2,567	\$0		next comp plan 2026
95			\$41,600	\$43,915	\$48,100	\$12,405	\$28,117	\$33,450		
96										
97		Greenways Committee								
98	10-414-211	General Supplies	\$10,334	\$14,325	\$10,800	\$10,876	\$10,800	\$0		consolidated into one line item to simplify both the budget and contract
99	10-414-238	Trees/Shrubs/Plantings	\$10,334	\$3,281	\$10,000	\$5,384	\$10,000	\$0		consolidated into one line item to simplify both the budget and contract
100	10-414-241	Arbor Day Supplies	\$250	\$369	\$500	\$1,454	\$1,500	\$1,500		
101	10-414-319	Contract Labor	\$48,000	\$52,266	\$61,042	\$51,800	\$61,042	\$0		consolidated into one line item to simplify both the budget and contract
102	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0	\$0		
103	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0	\$0		
104	TBD	Contract landscaping services						\$89,777		combined 10-414-211, 10-414-238, 10-414-319 as noted above with 13% increase
105			\$68,918	\$70,240	\$82,342	\$69,515	\$83,342	\$91,277		
106										

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
107		General Fund - Expenditures								
108		Board of Trustees								
109	10-413-142	Workers' Compensation	\$400	\$485	\$800	\$666	\$800	\$1,000		
110	10-413-143	BOT Compensation	\$0	\$7,966	\$18,000	\$10,628	\$18,000	\$18,400		
111	10-413-211	Office/meeting supplies	\$5,000	\$4,152	\$5,000	\$3,697	\$4,500	\$50,000		
112	10-413-215	Elections	\$2,500	\$0	\$3,000	\$816	\$816	\$3,000		Spring election
113	10-413-316	Dues/Memberships	\$18,000	\$16,389	\$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
114	10-413-370	Training/Travel	\$7,500	\$304	\$7,500	\$996	\$500	\$7,500		CML
115	10-413-460	Long Range/Misc	\$500	\$0	\$1,000	\$0	\$0	\$1,000		BOT retreat facilitator and misc. expenses
116	10-413-461	Appreciation Program	\$9,000	\$6,939	\$9,000	\$0	\$9,000	\$10,000		Appreciation Dinner; Misc appreciation expenses
117	10-413-462	Computer Equipment	\$2,500	\$663	\$2,500	\$685	\$1,000	\$1,000		
118	10-413-463	Water Quality Issues	\$0	\$1,637	\$250	\$0	\$250	\$250		GCWIN - Continued toxin monitoring
119	10-413-465	Computer Software	\$1,200	\$734	\$1,200	\$763	\$500	\$500		Zoom
120	10-413-870	Board Contingency	\$250	\$3,317	\$17,000	\$12,123	\$118,000	\$5,000		2024 \$100K for cost sharing request at the 9.23.24 meeting
121	10-413-728	Miscellaneous Donations	\$13,750	\$16,865	\$10,000	\$10,000	\$10,000	\$10,000		\$5,000 for substance abuse counseling, \$5,000 for GCWC
122	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$0	\$1,500	\$1,500		Year 14 of 20
123	10-413-859	Grand Foundation	\$50,000	\$51,500	\$51,500	\$51,500	\$51,500	\$52,000		For GF to handle grant requests
124	10-413-999	TABOR Emergency Reserve				\$0		\$108,373		We have added this line item to the budget for Council to recognize this requirement as a part of the budget. This requirement does show in the balance sheet of the financial statements.
125			\$111,950	\$112,301	\$148,100	\$114,346	\$241,366	\$294,523		
126		Subtotal Boards and Committees	\$230,468	\$226,718	\$286,542	\$201,226	\$360,825	\$427,250		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
127		General Fund - Expenditures								
128		Administration								
129		Personnel								
130	10-415-100	Gross Wages - Administration	\$378,347	\$374,960	\$439,727	\$266,300	\$415,000	\$461,713		We had some savings in 2024 due to staff vacancies
131	10-415-103	OT/Comp Time Buyout	\$500	\$1,946	\$2,000	\$868	\$1,000	\$2,000		
132	10-415-105	Bonus	\$7,000	\$8,000	\$7,000	\$500	\$7,500	\$7,000		Christmas bonuses
133	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0	\$0		
134	10-415-134	Alternative Benefit	\$6,600	\$6,325	\$6,600	\$1,925	\$1,925	\$0		not currently utilized
135	10-415-130	GL Center Membership Benefit	\$1,925	\$0	\$0	\$0	\$0	\$0		
136	10-415-132	ICMA Town Paid Benefit	\$30,268	\$35,233	\$35,178	\$25,521	\$33,200	\$36,937.04		8% Match
137	10-415-133	Health/Dental-Employee	\$81,120	\$36,873	\$85,000	\$28,099	\$40,000	\$42,000	###	Medical/Dental/Life/Vision
138	10-415-135	Dep Health/Dental	\$66,000	\$64,006	\$69,300	\$69,288	\$75,000	\$78,750	###	
139	10-415-136	Medical Benefit Allowance	\$8,400	\$13,451	\$10,000	\$8,863	\$10,000	\$10,000		HSR
140	10-415-141	Unemployment Insurance	\$1,135	-\$261	\$879	\$394	\$879	\$927		.2% of wages
141	10-415-142	Workers' Compensation	\$3,600	\$8,408	\$15,000	\$6,680	\$9,000	\$13,000		
142	10-415-143	Social Security Match	\$23,457	\$25,635	\$27,263	\$17,578	\$24,000	\$28,750		6.2% of wages+Town 457
143	10-415-144	Medicare Match	\$5,486	\$7,985	\$6,376	\$4,111	\$5,800	\$6,724		1.45% of wages+Town 457
144	10-415-145	FAMILI Benefit Admin	-\$1,703	\$82	\$1,979	\$2,830	\$1,944	\$2,118		
145			\$612,135	\$582,645	\$706,302	\$432,957	\$625,248	\$689,920		
146		Supplies								
147	10-415-211	General Office Supplies	\$8,000	\$10,583	\$9,000	\$6,674	\$8,500	\$9,000		
148	10-415-215	Computer Software	\$22,000	\$32,089	\$23,000	\$9,385	\$15,000	\$20,000		Firewall, Malware, Antivirus, Adobe, Caselle, O365
149	10-415-220	Computer Hardware	\$7,000	\$7,622	\$7,000	\$687	\$1,000	\$5,000		Computer replacements
150	10-415-226	Small Equipment	\$3,000	\$2,249	\$3,000	\$557	\$1,000	\$3,000		Copier lease
151			\$40,000	\$52,544	\$42,000	\$17,304	\$25,500	\$37,000		
152		Repairs and Maintenance								
153	10-415-231	Gas/Fuel	\$1,200	\$1,298	\$1,200	\$612	\$800	\$1,200		
154	10-415-232	Vehicle Maintenance	\$1,000	\$4,131	\$3,000	\$1,231	\$1,500	\$2,000		
155	10-415-233	Office Equipment Maintenance	\$2,500	\$2,113	\$3,000	\$2,351	\$3,000	\$2,000		
156	10-415-237	Building Maintenance	\$11,000	\$9,800	\$11,000	\$68	\$135	\$2,000		
157	10-415-238	Town Hall Furnishings	\$1,500	\$1,183	\$1,000	\$0	\$0	\$1,000		
158			\$17,200	\$18,525	\$19,200	\$4,262	\$5,435	\$8,200		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
159		General Fund - Expenditures								
160		Administration								
161		Purchased Services								
162	10-415-311	Postage/Freight	\$5,000	\$4,993	\$7,000	\$4,299	\$5,000	\$5,000		Meter lease + postage meter refills
163	10-415-312	Computer Services	\$50,000	\$44,267	\$50,000	\$49,057	\$54,000	\$55,000		Paychex, Executech, civic plus, gov.os
164	10-415-314	Ads & Legal Notices	\$5,000	\$782	\$5,000	\$2,603	\$5,000	\$3,000		
165	10-415-316	Dues & Memberships	\$1,650	\$2,169	\$1,650	\$1,135	\$1,650	\$2,000		APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
166	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0		
167	10-415-319	Miscellaneous Services	\$3,200	\$547	\$3,200	\$1,558	\$1,600	\$3,200		\$1636 rain gauge cost sharing contribution
168	10-415-330	Bank Fees	\$1,500	\$818	\$500	\$447	\$500	\$500		Safe deposit box/returned checks/direct deposit fees
169			\$66,350	\$53,575	\$67,350	\$59,098	\$67,750	\$68,700		
170		Utilities								
171	10-415-341	Electric Utility	\$4,000	\$6,697	\$5,500	\$5,199	\$8,000	\$8,400	###	
172	10-415-342	Sewer Utility	\$1,000	\$1,279	\$1,600	\$1,342	\$2,000	\$2,100	###	
173	10-415-343	Water Utility	\$1,200	\$1,333	\$1,200	\$1,029		\$0	\$0	
174	10-415-344	Telephone/Internet Utility	\$7,500	\$11,542	\$11,000	\$10,110	\$14,000	\$14,700	###	Includes internet service, cell phone
175	10-415-345	Natural Gas Utility	\$6,000	\$4,804	\$6,500	\$3,218	\$6,200	\$6,510	###	
176	10-415-346	Website Hosting Services	\$800	\$3,445	\$2,500	\$2,940	\$3,500	\$18,500		Website Hosting & 15k ADA
177	10-415-347	Recycling - Town Hall	\$0	\$305	\$500	\$0	\$500	\$500		Town clean up for electronics
178			\$20,500	\$29,405	\$28,800	\$23,837	\$34,200	\$50,710		
179		Professional Services								
180	10-415-351	Legal Services	\$30,000	\$46,749	\$30,000	\$37,459	\$50,000	\$55,000		
181	10-415-352	Audit	\$8,500	\$8,950	\$9,300	\$9,600	\$9,600	\$10,200		60% of audit -
182	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$100	\$500		As-needed basis
183	10-415-355	Professional Services-Other	\$10,000	\$1,560	\$2,500	\$1,169	\$2,000	\$2,000		ABC Flex, Background checks
184			\$49,000	\$57,259	\$42,300	\$48,228	\$61,700	\$67,700		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
185		General Fund - Expenditures								
186		Administration								
187		Marketing								
188	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$35,232	\$35,232	\$35,232	\$0		be consolidated into one line item to simplify both the budget and contract
189	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0		be consolidated into one line item to simplify both the budget and contract
190	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$536	\$1,500	\$353	\$1,500	\$1,500		
191	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0		be consolidated into one line item to simplify both the budget and contract
192	10-415-870	Contingency - General Admin	\$11,000	\$12,288	\$61,000	\$61,000	\$61,000	\$0		be consolidated into one line item to simplify both the budget and contract
193	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0	\$0		
194	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0		be consolidated into one line item to simplify both the budget and contract
195	10-415-885	Town Events	\$12,500	\$11,000	\$12,500	\$2,556	\$12,500	\$38,400		\$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
196	10-415-887	Continental Divide Trail	\$0	\$0	\$0	\$0	\$2,500	\$2,500		
197	TBD	Chamber Contract				\$0		\$175,000		consolidated 10-415-721,722,724,870,880
198			\$138,232	\$137,056	\$188,232	\$177,141	\$190,732	\$217,400		
199		Other Expenses								
200	10-415-560	Treasurer's Fees	\$9,000	\$7,947	\$9,000	\$10,759	\$10,000	\$14,819		2% of Property Taxes calculated from COV+Interest and Penalties
201	10-415-800	Attainable Housing Expenses	\$12,000	\$15,339	\$19,000	\$13,622	\$17,000	\$18,000		Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
202	10-415-371	Misc Employee Expenses	\$15,000	\$2,546	\$15,000	-\$2,496		\$0		Employee Enrichment
203	10-415-393	Document Recording	\$250	\$0	\$250	-\$23	\$250	\$250		
204	10-415-394	Developer Reimbursement	\$1,000	\$0	\$0	\$0	\$0	\$0		
205	10-415-513	Property/Casualty Insurance	\$27,000	\$32,006	\$35,000	\$33,064	\$32,000	\$35,000		
206	10-415-514	Position Bonds	\$400	\$910	\$400	\$200	\$400	\$400		Employee/Trustee Blanket Bonds
207			\$64,650	\$58,748	\$78,650	\$55,127	\$59,650	\$68,469		
208		Transit								
209	10-415-385	Transit Service	\$40,000	\$0	\$0	\$0	\$0	\$0		
210	10-415-386	Transit Planning	\$10,000	\$0	\$0	\$0	\$0	\$0		
211			\$50,000	\$0	\$0	\$0	\$0	\$0		
212										
213		Economic Development Grants								
214	10-416-100	Trail Groomers	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$30,000		
215	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		
216	10-416-261	Creative District	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
217			\$135,000	\$135,000	\$135,000	\$105,000	\$135,000	\$135,000		Other grants moved to Grand Foundation line under BoT
218										
219		Subtotal Administration	\$1,193,067	\$1,124,758	\$1,307,834	\$922,953	\$1,205,215	\$1,343,099		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
220		General Fund - Expenditures								
221		Public Safety								
222		Purchased Services								
223	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,585	\$27,115	\$27,115	\$27,115		
224	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$257,000	\$257,000	\$257,000	\$342,000		\$257K for Sheriff's Contract and \$85K for vehicle purchase outfitted
225		Subtotal Public Safety	\$277,858	\$277,858	\$277,585	\$284,115	\$284,115	\$369,115		
226										

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
227		General Fund - Expenditures								
228		Public Works								
229		Personnel								
230	10-431-100	Gross Wages PW/Parks	\$345,630	\$415,536	\$460,097	\$313,653	\$429,390	\$455,153	###	Putting PW and Parks wages together since they operate together with same
231	10-431-103	OT/Comp Time Buyout	\$40,000	\$22,198	\$40,000	\$15,310	\$25,000	\$26,500	###	
232	10-431-105	Bonus	\$5,000	\$6,500	\$7,000	\$0	\$7,000	\$7,000		
233	10-431-111	On Call Pay	\$10,350	\$16,900	\$18,250	\$13,600	\$18,250	\$18,250		
234	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	\$0		
235	10-431-317	Uniform Allowance	\$2,940	\$3,925	\$3,600	\$2,025	\$3,000	\$3,600		
236	10-431-132	ICMA Town Paid Benefit	\$20,000	\$20,054	\$25,000	\$21,569	\$30,000	\$38,532		8% Maximum
237	10-431-133	Health/Dental-Employee	\$70,720	\$84,318	\$91,500	\$90,043	\$110,000	\$132,000		Medical/Dental/Life/Vision
238	10-431-135	Dep Health/Dental	\$48,240	\$47,265	\$53,000	\$42,866	\$45,000	\$42,000		
239	10-431-136	Medical Benefit Allowance	\$4,800	\$5,239	\$5,000	\$6,495	\$7,000	\$8,400		
240	10-431-141	Unemployment Insurance	\$1,157	\$603	\$1,037	\$871	\$909	\$963		.2% of wages + On Call
241	10-431-142	Workers' Compensation	\$35,000	\$20,411	\$50,000	\$47,490	\$50,000	\$89,575		
242	10-431-143	Social Security Match	\$23,909	\$30,985	\$32,138	\$22,442	\$28,172	\$29,863		6.2% of wages + Town 457 + On Call
243	10-431-144	Medicare Match	\$5,592	\$7,247	\$7,516	\$5,248	\$6,589	\$6,984		1.45% of wages + Town 457 + On Call
244	10-431-145	FAMILI Benefit PW	\$0	\$152	\$2,333	\$2,057	\$2,045	\$2,167		
245			\$613,338	\$681,333	\$796,471	\$583,668	\$762,354	\$860,988		
246		Supplies								
247	10-431-222	General Supplies	\$7,000	\$5,009	\$7,000	\$5,415	\$7,000	\$7,000		
248	10-431-224	Safety Supplies	\$7,000	\$8,976	\$12,000	\$3,127	\$12,000	\$7,000		
249	10-431-226	Vehicle Supplies	\$4,000	\$2,742	\$6,000	\$4,032	\$3,000	\$4,000		
250	10-431-227	Small Tools	\$5,000	\$5,755	\$7,500	\$7,194	\$7,500	\$7,500		
251			\$23,000	\$22,482	\$32,500	\$19,768	\$29,500	\$25,500		
252		Repairs and Maintenance								
253	10-431-231	Gas/Fuel/Liquids	\$30,000	\$31,917	\$40,000	\$30,074	\$40,000	\$40,000		
254	10-431-232	Vehicle Maintenance	\$10,000	\$9,123	\$10,000	\$6,145	\$10,000	\$10,000		
255	10-431-233	Equipment Maintenance	\$25,000	\$37,697	\$37,500	\$30,111	\$37,500	\$37,500		
256	10-431-235	Tires/Chains	\$15,000	\$12,399	\$15,000	\$6,160	\$15,000	\$10,000		
257	10-431-236	Misc. Bridge Work	\$5,000	\$0	\$1,000	\$0	\$1,000	\$50,000		5 year bridge staining - Last time it was \$15k per bridge
258	10-431-237	Building Maintenance	\$6,000	\$8,236	\$6,000	\$6,340	\$6,000	\$8,000		
259	10-431-238	Street Light Maintenance	\$3,000	\$2,645	\$2,000	\$4	\$2,000	\$2,000		
260	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$0	\$2,500	\$2,500		
261	10-431-242	Road Maintenance	\$150,000	\$146,891	\$55,000	\$70,069	\$70,000	\$75,000		Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
262	10-431-245	Boardwalk Maintenance	\$0	\$1,890	\$5,000	\$8,526	\$9,000	\$5,000		
263	10-431-253	Tree Removal	\$5,000	\$0	\$0	\$0	\$0	\$5,000		
264	10-431-254	Tree Spraying	\$4,000	\$2,972	\$3,500	\$3,068	\$4,000	\$3,500		
265	10-431-255	Storm water Filter Maintenance	\$20,000	\$32	\$0	\$0	\$0	\$0		5 year replacement schedule done in 2023
266	10-431-256	EV Station Maintenance	\$0	\$0	\$12,000	\$1,920	\$2,000	\$4,000		
267			\$275,500	\$253,802	\$189,500	\$162,417	\$199,000	\$252,500		

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268		General Fund - Expenditures								
269		Public Works								
270		Purchased Services								
271	10-431-312	Computer Services	\$3,000	\$1,884	\$3,200	\$954	\$1,000	\$3,000		
272	10-431-314	Ads/Bid Notices	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000		
273	10-431-319	Misc. Purchased Services	\$2,500	\$1,490	\$2,500	\$8,311	\$2,500	\$2,500		Required physicals, fuel bond, Hep B shots
274			\$7,500	\$3,374	\$7,700	\$9,264	\$3,500	\$7,500		
275		Utilities								
276	10-431-318	Trash/Recycle Services	\$12,000	\$20,155	\$13,000	\$15,737	\$15,000	\$15,750	###	Trash only. If you do recycle this number will increase by at least 100%
277	10-431-341	Electric Utility	\$12,000	\$4,413	\$13,200	\$11,197	\$15,000	\$15,750	###	
278	10-431-343	Water Utility	\$700	\$588	\$700	\$441	\$700	\$735	\$35	
279	10-431-344	Telephone/Internet Utility	\$6,000	\$7,056	\$9,000	\$3,775	\$5,000	\$5,250	###	
280	10-431-345	Natural Gas Utility	\$5,000	\$6,526	\$8,000	\$3,642	\$6,500	\$6,825	###	
281	10-431-349	Street Light Electric Utility	\$20,000	\$17,487	\$11,000	\$6,178	\$11,000	\$11,550	###	
282			\$55,700	\$56,225	\$54,900	\$40,969	\$53,200	\$55,860		
283		Professional Services								
284	10-431-354	Engineering/Surveying Services	\$5,000	\$0	\$10,000	\$660	\$2,000	\$10,000		
285	10-431-400	Winter Lights	\$50,000	\$39,250	\$39,000	\$9,125	\$39,000	\$110,000		Lights for the Town and Business as discussed on 9.23.24 meeting
286			\$55,000	\$39,250	\$49,000	\$9,785	\$41,000	\$120,000		
287		Other								
288	10-431-370	Training/Travel	\$5,000	\$10,446	\$10,000	\$1,045	\$3,000	\$10,000		snow & ice and CDL
289	10-431-399	Equip Rental	\$5,000	\$6,385	\$15,000	\$7,549	\$10,000	\$15,000		
290	10-431-870	Contingency- Public Works	\$0	\$0	\$2,000	\$1,231	\$2,000	\$15,000		\$15,000 budgeted incase of Cirsa claim - new deductible
291			\$10,000	\$16,831	\$27,000	\$9,825	\$15,000	\$40,000		
292		Subtotal Public Works	\$1,040,038	\$1,073,297	\$1,157,071	\$835,695	\$1,103,554	\$1,362,348		
293										

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294		General Fund - Expenditures								
295		Grand Lake Center								
296		Personnel								
297	10-450-100	Gross Wages - GL Center	\$121,086	\$147,874	\$158,539	\$115,564	\$155,000	\$166,466		35% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin 25%Bookkeeper
298	10-450-103	OT/Comp Time Buyout	\$0	\$208	\$0	\$910	\$1,000	\$1,000		
299	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$2,000		
300	10-450-110	Gross Wages-GLC PT/Seasonal	\$20,800	\$0	\$0	\$0	\$0	\$0		May need part time year round employee
301	10-450-130	GLC Membership Benefit	\$770	\$0	\$770	\$0	\$0	\$0		
302	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	\$0		
303	10-450-132	ICMA Town Paid Benefit	\$11,351	\$8,948	\$12,683	\$6,922	\$8,000	\$13,317		8% Maximum
304	10-450-133	Health/Dental-Employee	\$32,953	\$34,543	\$38,000	\$27,655	\$32,000	\$38,000		Medical/Dental/Life/Vision
305	10-450-135	Dep. Health/Dental	\$12,420	\$12,420	\$12,000	\$13,058	\$16,000	\$16,000		
306	10-450-136	Medical Benefit Allowance	\$2,400	\$1,850	\$2,400	\$3,349	\$3,200	\$3,000		
307	10-450-141	Unemployment Insurance	\$426	\$204	\$317	\$240	\$316	\$332		
308	10-450-142	Workers' Compensation	\$3,000	\$3,500	\$6,000	\$3,600	\$6,000	\$6,000		
309	10-450-143	Social Security Match	\$8,797	\$8,306	\$9,829	\$7,602	\$9,796	\$10,320		6.2% of wages+Town 457
310	10-450-144	Medicare Match	\$2,057	\$1,874	\$2,299	\$1,778	\$2,291	\$2,413		1.45% of wages+Town 457
311	10-450-145	FAMILI	\$0	\$0	\$713	\$744	\$713	\$750		
312			\$218,060	\$221,726	\$245,550	\$181,423	\$236,316	\$259,598		
313		Supplies								
314	10-450-211	Gen Office Supplies	\$1,500	\$895	\$1,500	\$1,347	\$2,000	\$1,500		
315	10-450-220	General Operating Supplies	\$3,000	\$4,418	\$4,000	\$3,158	\$4,000	\$5,000		Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
316	10-450-226	Office Equip Lease	\$1,200	\$906	\$0	\$0	\$0	\$0		Copier Lease
317			\$5,700	\$6,219	\$5,500	\$4,505	\$6,000	\$6,500		
318		Repairs and Maintenance								
319	10-450-233	Office Equip Maint	\$600	\$409	\$0	\$0	\$0	\$0		Copier maintenance
320	10-450-235	Fitness Equip Maint	\$1,500	\$2,015	\$2,000	\$460	\$2,000	\$2,000		Bi-annual maintenance agreement and general equipment maintenance
321	10-450-237	Building Maintenance	\$35,000	\$41,781	\$5,000	\$2,450	\$5,000	\$10,000		Light replacements and other maint.
322	10-450-239	Minor Infrastructure Maint	\$2,000	\$0	\$2,000	\$0	\$1,000	\$2,000		
323	10-450-250	Backflow Maintenance	\$600	\$225	\$600	\$0	\$200	\$600		
324	10-450-350	Maintenance Agreement	\$4,758	\$5,215	\$5,800	\$0	\$5,800	\$5,800		Honeywell heating system
325	10-450-400	Golf Simulator Expense	\$3,000	\$810	\$0	\$90	\$0	\$0		
326			\$47,458	\$50,455	\$15,400	\$3,000	\$14,000	\$20,400		

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327		General Fund - Expenditures								
328		Grand Lake Center								
329		Utilities								
330	10-450-318	Trash/Recycle Services	\$0	\$50	\$0	\$0	\$0	\$0		
331	10-450-341	Electric Utility	\$15,000	\$12,941	\$16,500	\$7,375	\$10,000	\$10,500	###	
332	10-450-342	Sewer Utility	\$4,600	\$4,512	\$4,850	\$4,603	\$4,560	\$4,788	###	
333	10-450-343	Water Utility	\$1,200	\$1,246	\$1,200	\$735	\$1,000	\$1,050	\$50	
334	10-450-344	Telephone/Internet/TV Utility	\$7,500	\$6,542	\$8,000	\$4,240	\$5,600	\$5,880	###	
335	10-450-345	Natural Gas Utility	\$15,000	\$7,315	\$12,000	\$2,788	\$7,000	\$7,350	###	
336			\$43,300	\$32,605	\$42,550	\$19,741	\$28,160	\$29,568		
337		Professional Services								
338	10-450-312	Computer Services	\$3,000	\$12,563	\$5,000	\$9,543	\$9,000	\$9,000		Caselle & Executech & civic rec
339	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0	\$0		
340	10-450-352	Audit	\$1,100	\$1,100	\$1,190	\$1,120	\$1,120	\$1,190		7% of audit
341	10-450-355	Purchased Professional Serv.	\$1,500	\$1,570	\$1,700	\$1,084	\$1,200	\$1,300		Fire and alarm inspection and agreement
342			\$5,600	\$15,233	\$7,890	\$11,746	\$11,320	\$11,490		
343		Other								
344	10-450-234	Signage	\$0	\$0	\$600	\$0	\$600	\$600		Banners and specialized signs for hours and rules etc.
345	10-450-236	Minor/Misc Equipment	\$1,000	\$1,776	\$1,500	\$825	\$1,500	\$1,500		for items that may need replaced throughout the year
346	10-450-238	Minor/Misc Furnishings	\$2,000	\$1,696	\$2,000	\$1,240	\$2,000	\$2,000		5 long banquet tables and other furnishings that may come up
347	10-450-320	Marketing	\$5,000	\$7,912	\$5,000	\$2,250	\$5,000	\$5,000		website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
348	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0		
349	10-450-370	Training/Travel	\$300	\$192	\$300	\$76	\$300	\$300		
350	10-450-513	Property/Casualty Insurance	\$10,000	\$10,142	\$12,000	\$10,661	\$10,660	\$12,000		
351	10-450-755	Exercise Equipment	\$4,000	\$3,546	\$4,000	\$2,806	\$4,000	\$6,000		PB Nets/Balls, equipment that may break/needs replacing
352	10-450-870	Contingency - GL Center	\$0	\$645	\$500	\$344	\$600	\$500		
353	10-450-871	GLC Event Expense	\$0	\$0	\$3,000	\$3,023	\$3,000			moved to 10-415-885
354	10-450-869	Summer Camp	\$30,000	\$30,509	\$30,000	\$30,000	\$30,000	\$30,000		
355			\$52,300	\$56,419	\$58,900	\$51,224	\$57,660	\$57,900		
356		Subtotal Grand Lake Center	\$372,418	\$382,656	\$375,790	\$271,640	\$353,456	\$385,456		
357										

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
358		General Fund - Expenditures								
359		Parks								
360		Personnel								
361	10-452-100	Gross Wages - Parks	\$50,776	\$0	\$0	\$0		\$0		moved labor to PW/Parks to combine
362	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0		\$0		
363	10-452-105	Bonus	\$0	\$0	\$0	\$0		\$0		
364	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0		\$0		
365	10-452-131	Longevity	\$0	\$0	\$0	\$0		\$0		
366	10-452-317	Uniform Allowance	\$660	\$0	\$0	\$0		\$0		
367	10-452-132	ICMA Town Paid Benefit	\$4,062	\$0	\$0	\$0		\$0		
368	10-452-133	Health/Dental-Employee	\$12,480	\$0	\$0	\$0		\$0		
369	10-452-135	Dep. Health/Dental	\$4,397	\$0	\$0	\$0		\$0		
370	10-452-136	Medical Benefit Allowance	\$1,013	\$0	\$0	\$0		\$0		
371	10-452-141	Unemployment Insurance	\$152	\$0	\$0	\$0		\$0		
372	10-452-142	Workers' Compensation	\$2,700	\$0	\$0	\$0		\$0		
373	10-452-143	Social Security Match	\$3,148	\$0	\$0	\$0		\$0		
374	10-452-144	Medicare Match	\$736	\$0	\$0	\$0		\$0		
375	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0	\$0		\$0		
376			\$80,124	\$0	\$0	\$0		\$0		
377		Supplies								
378	10-452-220	Restroom Operating Supplies	\$35,000	\$29,102	\$27,000	\$15,481	\$20,000	\$27,000		
379	10-452-221	Lawn Supplies	\$0	\$0	\$10,000	\$4,303	\$5,000	\$10,000		
380	10-452-226	Small Equipment	\$5,000	\$3,983	\$0	\$0	\$0	\$0		moved to PW
381	10-452-227	Small Tools	\$2,500	\$4,878	\$0	\$0	\$0	\$0		moved to PW
382			\$42,500	\$37,963	\$37,000	\$19,785	\$25,000	\$37,000		
383		Repairs and Maintenance								
384	10-452-232	Bear-Resistant Cans Maint	\$2,500	\$23	\$0	\$4	\$10	\$0		not currently utilized
385	10-452-233	Equipment Maintenance	\$2,500	\$15,751	\$0	\$0	\$0	\$0		moved to PW
386	10-452-234	Information Signs	\$2,500	\$316	\$5,000	\$0	\$0	\$5,000		interpretive signs
387	10-452-235	Greenbelt Maintenance	\$7,000	\$0	\$0	\$0	\$0	\$0		move to CIF
388	10-452-236	Sand & Dredge	\$5,000	\$1,388	\$5,000	\$1,057	\$2,000	\$5,000		
389	10-452-237	Building Maintenance	\$55,000	\$50,229	\$55,000	\$14,081	\$30,000	\$55,000		
390	10-452-238	Dock Maintenance	\$25,000	\$1,582	\$40,000	\$31,557	\$40,000	\$40,000		
391	10-452-239	Miscellaneous Maintenance	\$5,000	\$430	\$5,000	\$2,172	\$2,000	\$5,000		
392	10-452-243	Benches/Planters/Fences	\$5,000	\$5,762	\$5,000	\$530	\$1,000	\$5,000		
393	10-452-244	Thomasson Park Maintenance	\$4,000	\$0	\$1,000	\$0	\$1,000	\$1,000		
394	10-452-248	Irrigation System Maintenance	\$4,000	\$7,036	\$5,000	\$3,241	\$3,500	\$5,000		
395	10-452-250	Backflow Maintenance	\$3,000	\$2,291	\$3,000	\$361	\$2,000	\$3,000		
396	10-452-319	Miscellaneous Services	\$3,000	\$4,750	\$3,000	\$2,800	\$3,000	\$3,000		
397	10-452-399	Equipment Rental	\$5,600	\$3,085	\$0	\$0	\$0	\$0		move to PW
398			\$129,100	\$92,643	\$127,000	\$55,803	\$84,510	\$127,000		

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
399		General Fund - Expenditures								
400		Parks								
401		Utilities								
402	10-452-341	Electric Utility	\$6,500	\$10,128	\$7,700	\$8,739	\$10,000	\$10,500	###	
403	10-452-342	Sewer Utility	\$540	\$424	\$600	\$598	\$600	\$630	\$30	
404	10-452-343	Water Utility	\$13,000	\$13,605	\$13,000	\$8,075	\$10,000	\$10,500	###	
405	10-452-345	Natural Gas Utility	\$4,000	\$5,138	\$7,000	\$4,676	\$8,000	\$8,400	###	
406			\$24,040	\$29,295	\$28,300	\$22,089	\$28,600	\$30,030		
407		Other								
408	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0	\$0		
409	10-452-450	Park Improvements	\$10,000	\$19,964	\$10,000	\$3,685	\$5,000	\$10,000		
410	10-452-870	Contingency - Parks	\$0	\$0	\$0	\$0	\$0	\$1,000		
411	10-452-961	Memorial Benches	\$0	\$355	\$0	\$0	\$0	\$0		
412	TBD	Fireworks	\$0	\$0	\$0	\$0	\$53,000	\$60,000		See ordinances 28-2006 moving back to General Fund from Marina. 2 shows 4th of July and NYE
413	TBD	Ice Rink Expenses	\$0	\$0	\$0	\$0	\$2,000	\$2,000		
414			\$10,000	\$20,319	\$10,000	\$3,685	\$60,000	\$73,000		
415		Subtotal Parks	\$285,764	\$180,220	\$202,300	\$101,361	\$198,110	\$267,030		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
416		General Fund - Expenditures								
417		Debt Service								
418	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$90,000	\$0	\$90,000	\$95,000		Principal for COP
419	10-815-983	Land Acquisition-Interest	\$39,615	\$39,613	\$37,050	\$18,524	\$37,050	\$34,485		Interest for COP
422			\$129,615	\$129,613	\$127,050	\$18,524	\$127,050	\$129,485		
423										
424										
425		Capital Outlay								
426	10-915-922	Admin Capital Expenditures	\$0	\$0	\$5,000	\$2,719	\$3,500	\$0		
427	10-915-923	Town Hall Capital Outlay	\$25,000	\$23,743	\$50,000	\$0	\$5,000	\$45,000		Town Hall steps and board walk - was budgeted for 24 and needs to be moved to 25
428	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	\$0		
429	10-915-950	Space to Create Expenditures	\$0	\$0	\$4,010,000	\$0		\$7,000,000		Most likely this amount will transfer over to 2026 as Construction in progress
										\$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	10-931-910	Capital Equipment Purchase	\$120,000	\$122,652	\$150,000	\$149,862	\$149,362	\$150,000		
431	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	\$0		
432	10-931-921	Paving	\$100,000	\$42,511	\$50,000	\$3,800	\$40,000	\$25,000		
433	10-931-922	Drainage	\$50,000	\$43,050	\$50,000	\$22,003	\$30,000	\$30,000		
434	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0	\$0		
435	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0	\$0		
436	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	\$0		
437	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000		
438	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0		
439	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	\$0		
440	10-952-500	Dock Improvements	\$160,516	\$132,135	\$0	\$0	\$0	\$0		
441	10-952-971	Park Improvements	\$250,000	\$35,009	\$165,000	\$43,106	\$165,000	\$0		
442	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	\$0		
443	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	\$0		
444			\$710,516	\$399,100	\$4,485,000	\$221,491	\$392,862	\$7,255,000		
445		Total General Fund Expenditures	\$4,289,744	\$3,794,220	\$8,219,172	\$2,857,005	\$4,025,187	\$11,538,783		
446										

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
72	Summation - Water Enterprise Fund Revenues and Expenditures						
73							
74							
75	Water Enterprise Fund Beginning Balance	\$1,805,981	\$1,889,293	\$2,099,971	\$2,207,255	\$2,170,851	
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)	(\$782,285)	(\$750,731)	
84	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$58,919)	(\$94,788)	
85	Capital Outlay	(\$48,000)	(\$43,098)	\$0	\$0	\$0	
86	Total Expenditures	(\$776,719)	(\$750,891)	(\$785,444)	(\$841,204)	(\$845,519)	
87							
88	Revenues Over (Under) Expenditures	(\$55,719)	\$132,444	(\$51,944)	(\$36,404)	(\$65,719)	
89	Appropriate From (To) Fund Balance	\$55,719	(\$132,444)	\$51,944	\$36,404	\$65,719	
90							
91	Water Enterprise Fund Ending Balance	\$1,750,262	\$2,021,737	\$2,048,027	\$2,170,851	\$2,105,131	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
447		Water Fund - Revenues								
448	20-344-100	Water Sales	\$675,000	\$686,024	\$680,000	\$508,445	\$680,000	\$685,000		Current rate is top of 10 year schedule with last increase in 2019
449	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	\$0		
450	20-344-120	Resale Meters Income	\$3,000	\$6,149	\$10,000	\$6,074	\$10,000	\$5,000		
451	20-344-140	Interest Revenue	\$10,000	\$79,221	\$30,000	\$70,699	\$75,000	\$50,000		
452	20-344-160	Misc. Revenues	\$0	\$785	\$0	\$0	\$0	\$0		
453	20-344-190	Bulk Water Permits	\$500	\$656	\$500	\$1,657	\$800	\$800		
454	20-344-110	Tap Fees - Capital	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000	\$39,000		
455		Total Revenues	\$721,000	\$883,335	\$733,500	\$625,874	\$804,800	\$779,800		
456										

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
457		Water Fund - Expenditures								
458		Personnel								
459	20-430-100	Gross Wages - Water	\$303,342	\$309,176	\$320,000	\$297,798	\$370,000	\$357,700		3 full time and one part time
460	20-430-103	OT/Comp Time Buyout	\$5,000	\$1,157	\$0	\$3,793	\$4,000	\$2,000		
461	20-430-105	Bonus	\$2,500	\$3,000	\$3,000	\$0	\$3,500	\$3,000		
462	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$2,565	\$0	\$0	\$0	\$0		
463	20-430-111	On Call Pay	\$13,000	\$17,950	\$18,200	\$13,600	\$1,820	\$18,200		
464	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	\$0		Year end financial reporting requirement
465	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	\$0		
466	20-430-317	Uniform Allowance	\$3,900	\$1,250	\$1,800	\$900	\$1,800	\$1,800		
467	20-430-132	ICMA Town Paid Benefit	\$20,960	\$7,949	\$25,600	\$11,299	\$29,920	\$28,776		8% Maximum
468	20-430-133	Health/Dental-Employee	\$46,800	\$58,749	\$54,000	\$54,268	\$54,000	\$45,000		Medical/Dental/Life/Vision
469	20-430-135	Dep Health/Dental	\$5,400	\$5,400	\$6,000	\$0	\$0	\$18,000		
470	20-430-136	Medical Benefit Allowance	\$3,600	\$3,985	\$3,600	\$3,095	\$6,000	\$4,000		
471	20-430-141	Unemployment Insurance	\$786	\$901	\$676	\$554	\$748	\$719		.2% of wages + On Call
472	20-430-142	Workers' Compensation	\$21,000	\$13,384	\$40,000	\$31,933	\$40,000	\$42,000		
473	20-430-143	Social Security Match	\$16,244	\$21,072	\$19,840	\$20,298	\$23,188	\$22,301		6.2% of wages + Town 457 + On Call
474	20-430-144	Medicare Match	\$3,799	\$3,338	\$4,640	\$3,706	\$5,423	\$5,216		1.45% of wages + Town 457 + On Call
475	20-452-145	FAMILI Benefit	\$0	\$0	\$0	\$0	\$1,683	\$1,619		
476			\$446,331	\$449,877	\$497,356	\$441,244	\$542,082	\$550,331		
477		Office Supplies								
478	20-430-210	Office Supplies	\$1,500	\$746	\$1,500	\$607	\$1,500	\$1,500		
479	20-430-211	Computer Supplies	\$22,000	\$1,319	\$2,500	\$0	\$0	\$2,500		
480	20-430-215	Computer Software	\$7,000	\$5,915	\$8,000	\$6,642	\$8,000	\$9,000		
481	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$0	\$0	\$2,500		
482			\$33,000	\$7,981	\$14,500	\$7,250	\$9,500	\$15,500		
483		Operational Supplies								
484	20-430-221	Chemicals	\$13,000	\$18,814	\$20,000	\$20,890	\$20,000	\$20,000		
485	20-430-222	Lab Supplies/Equipment	\$1,500	\$2,003	\$1,500	\$1,085	\$1,500	\$1,500		
486	20-430-223	Well/Plant Supplies	\$600	\$356	\$600	\$0	\$600	\$600		
487	20-430-225	Meter Parts	\$500	\$0	\$500	\$0	\$500	\$500		
488	20-430-227	Small Equipment/Tools	\$600	\$426	\$600	\$234	\$600	\$800		
489	20-430-228	Safety Equipment	\$1,000	\$336	\$1,000	\$130	\$1,000	\$1,000		
490	20-430-229	Misc Operating Supplies	\$100	\$37	\$0	\$0	\$0	\$0		
491			\$17,300	\$21,971	\$24,200	\$22,339	\$24,200	\$24,400		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
492		Water Fund - Expenditures								
493		Repairs and Maintenance								
494	20-430-231	Gas/Fuel/Fluids	\$2,500	\$4,735	\$4,000	\$2,057	\$4,000	\$4,000		
495	20-430-232	Vehicle Maintenance	\$2,500	\$4,459	\$3,000	\$1,190	\$3,000	\$3,000		
496	20-430-233	Equipment Maintenance	\$5,000	\$96	\$5,000	\$3,731	\$5,000	\$5,000		Monthly software support for new itron
497	20-430-234	Well/Plant Maintenance	\$3,000	\$2,410	\$3,500	\$1,073	\$3,500	\$3,500		Plant - pretreatment/treatment
498	20-430-235	Tires & Chains	\$1,200	\$0	\$1,000	\$0	\$1,000	\$1,000		
499	20-430-237	Building Maintenance	\$1,000	\$108	\$1,000	\$223	\$1,000	\$1,000		
500	20-430-238	Distribution Line Maintenance	\$25,000	\$24,156	\$25,000	\$26,363	\$25,000	\$25,000		
501	20-430-239	Misc. Maintenance	\$150	\$15	\$150	\$0	\$150	\$150		
502	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$375	\$3,000	\$3,000		
503	20-430-241	Motors & Pumps	\$2,500	\$1,470	\$4,000	\$790	\$4,000	\$4,000		
504			\$45,850	\$37,450	\$49,650	\$35,802	\$49,650	\$49,650		
505		Resale Supplies								
506	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150	\$150		Parts for new construction meters
507	20-430-252	Resale Meters Expense	\$0	\$10,529	\$0	\$134	\$134	\$0		Meters & Setters for new construction - Reported on COGS line
508	20-430-253	COGS-Meter	\$11,000	\$0	\$8,000	\$0	\$8,000	\$10,000		Financial reporting requirement
509			\$11,150	\$10,529	\$8,150	\$134	\$8,284	\$10,150		
510		Purchased Services								
511	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	\$0		
512	20-430-311	Postage/Freight	\$1,500	\$1,000	\$1,500	\$1,000	\$1,500	\$1,500		
513	20-430-314	Legal Notices/Ads	\$300	\$590	\$600	\$295	\$600	\$600		Publication of CCR
514	20-430-316	Memberships	\$500	\$665	\$700	\$712	\$700	\$700		CRWA; American Water Works Association
515	20-430-318	Testing Services	\$3,000	\$1,038	\$3,000	\$0	\$3,000	\$3,000		(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
516	20-430-319	Miscellaneous Services	\$100	\$213	\$100	\$1,134	\$0	\$100		
517	20-430-320	Telemetry Maintenance	\$1,000	\$1,020	\$4,000	\$2,580	\$4,000	\$4,000		
518	20-430-330	Bank Fees	\$700	\$401	\$200	\$67	\$200	\$100		
519	20-430-321	Computer System Support	\$12,000	\$15,760	\$16,000	\$13,564	\$16,000	\$17,000		Executech, caselle
520			\$19,100	\$20,686	\$26,100	\$19,351	\$26,000	\$27,000		

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
521		Water Fund - Expenditures								
522		Utilities								
523	20-430-341	Electric Utility	\$23,000	\$33,573	\$30,000	\$26,201	\$30,000	\$31,000		
524	20-430-344	Telephone Utility	\$2,500	\$3,041	\$3,000	\$2,040	\$3,000	\$3,100		
525	20-430-345	Natural Gas Utility	\$7,000	\$6,498	\$8,500	\$2,498	\$5,000	\$5,100		
526			\$32,500	\$43,112	\$41,500	\$30,739	\$38,000	\$39,200		
527		Professional Services								
528	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$0	\$600		
529	20-430-352	Audit	\$3,000	\$3,000	\$3,100	\$3,200	\$3,200	\$3,400		20% Water
530	20-430-354	System Analysis/Eng & Survey	\$5,000	\$403	\$5,000	\$0	\$25,000	\$5,000		required engineering
531	20-430-355	State Fees	\$0	\$310	\$400	\$350	\$400	\$400		
532			\$8,600	\$3,713	\$9,100	\$3,550	\$28,600	\$9,400		
533		Other Expenses								
534	20-430-370	Training/Travel	\$2,000	\$1,074	\$2,000	\$1,723	\$2,000	\$2,000		
535	20-430-513	Property/Casualty Insurance	\$17,000	\$16,399	\$17,000	\$15,261	\$17,000	\$17,000		
536	20-430-514	Position Bonds	\$100	\$214	\$100	\$0	\$100	\$100		Position Bond
537	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	\$6,000		\$5,000 budgeted incase of Cirsa claim - new deductible
538			\$20,100	\$17,687	\$20,100	\$16,984	\$20,100	\$25,100		
539		Water Fund - Expenditures								
540		Debt Service								
541	20-830-640	DWRF Loan - Principal	\$69,977	\$69,977	\$71,384	\$35,514	\$71,384	\$72,819		
542	20-830-645	DWRF Loan - Interest	\$24,811	\$24,811	\$23,404	\$23,404	\$23,404	\$21,969		
543			\$94,788	\$94,788	\$94,788	\$58,919	\$94,788	\$94,788		
544		Capital Outlay								
545	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	\$0		
546	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	\$0		
547	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0	\$0		
548	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0		
549	20-930-997	Capital Direct Purchase	\$48,000	\$43,098	\$0	\$0	\$0	\$0		
550			\$48,000	\$43,098	\$0	\$0	\$0	\$0		
551		Total Water Fund Expenditures	\$776,719	\$750,891	\$785,444	\$636,311	\$841,204	\$845,519		
552										

	<div>Budget FY2023</div> <div>Actual FY2023</div> <div>Budget FY2024</div> <div>YTD Estimates for FY 2024</div> <div>Budget FY2025</div>						
92	<div>Summation - Marina Enterprise Fund Revenues and Expenditures</div>						
93							
94							
95							
96							
97	Marina Enterprise Fund Beginning Balance	\$1,016,255	\$892,451	\$868,043	\$781,591	\$868,602	
98							
99							
100	Revenues	\$368,084	\$452,902	\$440,784	\$463,984	\$498,784	
101							
102	Operations	(\$419,698)	(\$428,940)	(\$429,186)	(\$376,974)	(\$425,464)	
103	Debt Service	\$0	\$0	\$0	\$0	\$0	
104	Capital Outlay	(\$80,000)	(\$25,333)	(\$60,000)	\$0	(\$200,000)	
105	Total Expenditures	(\$499,698)	(\$454,273)	(\$489,186)	(\$376,974)	(\$625,464)	
106							
107	Revenues Over (Under) Expenditures	(\$131,614)	(\$1,372)	(\$48,402)	\$87,011	(\$126,680)	
108	Appropriate From (To) Fund Balance	\$131,614	\$1,372	\$48,402	(\$87,011)	\$126,680	
109							
110	Marina Enterprise Fund Ending Balance	\$884,641	\$891,080	\$819,641	\$868,602	\$741,922	

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
553		Marina Fund - Revenues								
554	40-344-113	Rentals (Non-Taxable)	\$300,000	\$344,460	\$350,000	\$364,332	\$360,000	\$365,000		
555	40-344-115	Tours	\$55,000	\$74,150	\$70,000	\$72,862	\$72,000	\$73,000		
556	40-344-120	Building Space Rental	\$3,584	\$2,509	\$3,584	\$3,891	\$3,584	\$3,584		
557	40-344-145	Kayak Slip Rental	\$3,600	\$4,554	\$3,600	\$3,600	\$3,600	\$3,600		(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
558	40-344-155	SUP Slip Rental	\$900	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600		
559	40-344-160	Misc Revenue	\$0	\$0	\$0	\$200	\$200	\$0		
560	40-344-170	Interest Earned	\$4,000	\$22,629	\$8,000	\$18,499	\$20,000	\$8,000		
561	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000		
562	40-344-200	Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$40,000		Sale of 2 pontoon boats
563		Total Revenues	\$368,084	\$452,902	\$440,784	\$467,984	\$463,984	\$498,784		
564										

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
565		Marina Fund - Expenditures								
566		Personnel								
567	40-460-100	Gross Wages - Marina	\$71,500	\$75,122	\$78,000	\$80,013	\$85,000	\$86,000		Admin time, Captain full time pay
568	40-460-103	OT/Comp Time Buyout	\$1,500	\$6,872	\$8,000	\$5,756	\$8,000	\$8,000		
569	40-460-105	Bonus	\$1,000	\$4,050	\$4,000	\$0	\$4,000	\$4,000		
570	40-460-110	Gross Wages-Marina PT/Seasonal	\$130,000	\$102,702	\$120,000	\$102,247	\$120,000	\$136,000		Seasonal employees
571	40-460-132	ICMA Town Paid Benefit	\$5,720	\$0	\$5,000	\$2,035	\$2,000	\$5,000		8% Maximum
572	40-460-133	Health/Dental - Employee	\$17,000	\$19,813	\$25,000	\$21,060	\$20,000	\$20,000		Medical/Dental/Life/Vision 4.7% increase plus add Rick
573	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	\$0		
574	40-460-136	Medical Benefit Allowance	\$1,200	\$2,445	\$2,600	\$1,533	\$2,000	\$2,000		
575	40-460-141	Unemployment Insurance	\$609	\$739	\$800	\$806	\$434	\$800		.2% of wages
576	40-460-142	Workers' Compensation	\$20,000	\$12,447	\$20,000	\$29,320	\$29,000	\$37,000		
577	40-460-143	Social Security Match	\$12,586	\$11,559	\$12,276	\$11,886	\$13,454	\$13,839		6.2% of wages + Town 457 + On Call
578	40-460-144	Medicare Match	\$2,944	\$2,703	\$2,871	\$2,780	\$3,147	\$3,236		1.45% of wages + Town 457 + On Call
579	40-460-145	FAMILI Benefit	\$0	\$0	\$0	\$145	\$200	\$200		
580			\$264,059	\$238,452	\$278,547	\$257,580	\$287,235	\$316,075		
581		Office Supplies								
582	40-460-211	General Office Supplies	\$600	\$1,010	\$900	\$684	\$700	\$1,000		
583	40-460-214	Small Equip/Comp Hardware	\$500	\$86	\$500	\$0	\$500	\$500		
584			\$1,100	\$1,097	\$1,400	\$684	\$1,200	\$1,500		
585		Operational Supplies								
586	40-460-222	Shop Supplies	\$2,500	\$3,169	\$2,000	\$216	\$200	\$2,000		
587	40-460-223	Boat Supplies	\$2,000	\$550	\$1,500	\$606	\$700	\$1,500		
588	40-460-227	Tools	\$500	\$1,551	\$500	\$349	\$500	\$750		
589	40-460-231	Fuel	\$10,000	\$10,096	\$11,000	\$6,741	\$9,000	\$12,000		For refueling rentals, not for resale
590			\$15,000	\$15,366	\$15,000	\$7,911	\$10,400	\$16,250		
591		Repairs and Maintenance								
592	40-460-232	Vehicle Maintenance	\$500	\$62	\$500	\$0	\$0	\$0		
593	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$30,392	\$20,000	\$51	\$30,000	\$30,000		Winterizing
594	40-460-237	Building/Facility Maintenance	\$2,000	\$13,045	\$2,000	\$9,062	\$10,000	\$4,000		
595			\$17,500	\$43,499	\$22,500	\$9,113	\$40,000	\$34,000		

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
596		Marina Fund - Expenditures								
597		Purchased Services								
598	40-460-312	Computer Services	\$2,000	\$4,612	\$3,500	\$4,022	\$3,500	\$4,000		10% IT contract
599	40-460-314	Ads and Legal Notices	\$2,000	\$474	\$2,000	\$0	\$0	\$2,000		
600	40-460-316	Dues/Memberships	\$275	\$325	\$350	\$62	\$350	\$350		
601	40-460-317	Uniforms	\$1,000	\$552	\$1,000	\$760	\$1,200	\$1,000		
602	40-460-318	Miscellaneous Services	\$300	\$90	\$300	\$0	\$300	\$300		
603	40-460-320	Marketing	\$500	\$403	\$700	\$325	\$700	\$700		
604	40-460-330	Bank/Credit Card Fees	\$7,500	\$13,022	\$15,000	\$16,635	\$18,000	\$20,000		Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
605			\$13,575	\$19,477	\$22,850	\$21,804	\$24,050	\$28,350		
606		Permits and Fees								
607	40-460-350	Boat Registration	\$900	\$71	\$900	\$0	\$900	\$900		
608	40-460-351	Licenses	\$100	\$833	\$100	\$0	\$100	\$100		
609			\$1,000	\$904	\$1,000	\$0	\$1,000	\$1,000		
610		Utilities								
611	40-460-341	Electric Utility	\$800	\$731	\$1,000	\$789	\$1,000	\$1,100		
612	40-460-342	Sewer Utility	\$575	\$492	\$600	\$258	\$600	\$600		
613	40-460-343	Water Utility	\$588	\$882	\$588	\$441	\$588	\$588		
614	40-460-344	Telephone/Internet Utility	\$1,200	\$4,496	\$1,500	\$2,214	\$1,800	\$1,800		Includes Cell Phone and I Pads for Civic Rec
615			\$3,163	\$6,600	\$3,688	\$3,702	\$3,988	\$4,088		
616		Professional Services								
617	40-460-355	Purchased Professional Serv.	\$500	\$939	\$1,000	\$1,058	\$1,000	\$1,000		Background checks
618	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	\$0		
619	40-460-512	Audit	\$1,500	\$1,500	\$1,700	\$1,600	\$1,600	\$1,700		10% Marina
620	40-460-515	Engineering/Survey	\$0	\$0	\$3,000	\$0	\$0	\$5,000		Engineering for a new seawall and dock system
621			\$2,000	\$2,439	\$5,700	\$2,658	\$2,600	\$7,700		
622		Other Expenses								
623	40-460-360	Sales Tax	\$0	\$0	\$0	\$0	\$0	\$10,000		
624	40-460-370	Training/Travel	\$500	\$458	\$500	\$192	\$500	\$500		
625	40-460-513	Property/Casualty Insurance	\$4,500	\$3,554	\$5,200	\$3,763	\$5,200	\$5,200		
626	40-460-514	Position Bonds	\$300	\$93	\$300	\$0	\$300	\$300		Cash-handling Marina employees on blanket public employee bond
627	40-460-516	Site Lease	\$1	\$0	\$1	\$0	\$1	\$1		Lease of Marina from GF
628	40-460-750	Fireworks	\$91,000	\$97,000	\$70,000	\$52,500	\$0	\$0		See ordinance 28-2006
629	40-460-880	Ice Rink Expenses	\$0	\$0	\$2,000	\$0	\$0	\$0		
630	40-460-870	Contingency	\$6,000	\$0	\$500	\$0	\$500	\$500		
631			\$102,301	\$101,105	\$78,501	\$56,455	\$6,501	\$16,501		

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
632		Marina Fund - Expenditures								
633		Capital Outlay								
634	40-960-610	Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$100,000		2 new boats
635	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	\$0		
636	40-960-995	Facilities Improvements	\$80,000	\$25,333	\$60,000	\$0	\$0	\$100,000		Doors for Dock
637			\$80,000	\$25,333	\$60,000	\$0	\$0	\$200,000		
638		Total Marina Fund Expenditures	\$499,698	\$454,273	\$489,186	\$359,908	\$376,974	\$625,464		
639										

			Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
109	<div>Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures</div>							
110								
111								
112								
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	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
640		Pay-As-You-Throw Fund - Revenues								
641	50-344-110	Bags: Direct Sales (T)	\$4,000	\$1,915	\$4,000	\$1,810	\$4,000	\$4,000		
642	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$66,300	\$75,000	\$53,680	\$75,000	\$75,000		
643	50-344-140	Interest Revenue	\$300	\$0	\$1,000	\$0	\$0	\$0		
644	TBD	Sales Tax Collected				\$0		\$368		sales tax to direct sales 9.2%
645		Total Revenues	\$79,300	\$68,215	\$80,000	\$55,490	\$79,000	\$79,368		
646										
647		Pay-As-You-Throw Fund - Expenditures								
648		Operations Supplies								
649	50-470-200	Bags for Resale	\$2,300	-\$2,546	\$2,000	\$2,870	\$3,000	\$3,000		WasteZero
650	50-470-250	COGS - Bags	\$6,000	\$6,552	\$6,500	\$0	\$6,500	\$6,500		Financial reporting requirement; COGS=Cost of Goods Sold
651			\$8,300	\$4,006	\$8,500	\$2,870	\$9,500	\$9,500		
652		Repairs and Maintenance								
653	50-470-315	Site Maintenance	\$25,000	\$25,049	\$50,000	\$872	\$35,000	\$35,000		PW/Admin staff time
654										
655		Purchased Services								
656	50-470-300	Dumpster Service	\$30,000	\$30,666	\$30,000	\$24,167	\$30,000	\$35,000		
657	50-470-301	Recycling Contribution	\$1,500	\$1,625	\$1,500	\$1,125	\$1,500	\$1,500		
658	50-470-305	Recycling Program	\$5,000	\$0	\$0	\$0	\$0	\$0		
659	50-470-312	Computer Services	\$450	\$0	\$500	\$0	\$0	\$0		3% IT contract
660			\$36,950	\$32,291	\$32,000	\$25,292	\$31,500	\$36,500		
661										
662		Professional Services								
663	50-470-512	Audit	\$450	\$450	\$510	\$480	\$480	\$510		3% of audit
664										
665		Other Expenses								
666	50-470-310	Site Lease	\$1	\$0	\$1	\$0	\$1	\$1		
667	50-470-320	Business License	\$165	\$0	\$165	\$0	\$0	\$0		
668	50-470-350	Sales Tax	\$700	\$194	\$700	\$0	\$200	\$368		Direct Sales times 9.2% remitted to DOR
669	50-470-870	Contingency	\$0	\$0	\$300	\$0	\$0	\$300		
670			\$866	\$194	\$1,166	\$0	\$201	\$669		
671		Capital Outlay								
672	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	\$0		
673	50-970-751	Site Improvements	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000		preparing for the new recycling requirements
674		Total Expenditures	\$71,566	\$61,991	\$112,176	\$29,513	\$96,681	\$102,179		
675										

		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	\$773,141	
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)	(\$455,000)	(\$530,000)	
137	Total Expenditures	(\$590,350)	(\$551,001)	(\$808,750)	(\$733,725)	(\$809,425)	
138							
139	Revenues Over (Under) Expenditures	(\$100)	\$190,257	(\$213,750)	(\$113,725)	(\$209,425)	
140	Appropriate From (To) Fund Balance	\$100	(\$190,257)	\$213,750	\$113,725	\$209,425	
141							
142	Capital Improvement Fund Ending Balance	\$522,153	\$554,526	\$150,519	\$773,141	\$563,716	Surplus Fund Requirement
143	Surplus Fund Requirements	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	
144	Available funds	\$241,653	\$274,026	(\$129,981)	\$492,641	\$283,216	
145							

	A	B	C	D	E	F	G	H	I	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025		2025 Budget Explanatory Notes
676		Capital Improvement Fund								
677		Revenues								
678	90-344-110	Sales & use tax 1%	\$584,250	\$699,602	\$580,000	\$361,294	\$580,000	\$580,000		1% Sales & MV Use Tax a
679	90-344-140	Interest revenues	\$6,000	\$41,657	\$15,000	\$31,722	\$40,000	\$20,000		
680		Total Revenues	\$590,250	\$741,258	\$595,000	\$393,016	\$620,000	\$600,000		
681										
682		Expenditures								
683		Other Expenses								
684	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	\$0		
685	90-431-870	Contingency	\$300	\$1,275	\$300	\$275	\$275	\$275		US Bank fee
686			\$300	\$1,275	\$300	\$275	\$275	\$275		
687		Debt Service								
688	90-831-471	Sales tax bonds - principal	\$120,000	\$120,000	\$125,000	\$0	\$125,000	\$130,000		
689	90-831-472	Sales tax bonds - interest	\$157,050	\$157,050	\$153,450	\$76,725	\$153,450	\$149,700		
690			\$277,050	\$277,050	\$278,450	\$76,725	\$278,450	\$279,700		
691										
692	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	\$0		Not required voter approved 1% sales tax
693										
694		Capital Outlay								
695	90-931-200	Capital Pavement	\$263,000	\$266,791	\$350,000	\$383,950	\$400,000	\$400,000		
696	90-931-201	Capital Boardwalks	\$50,000	\$5,886	\$100,000	\$38,118	\$50,000	\$50,000		
697	90-931-203	Capital Professional Services	\$0	\$0	\$25,000	\$4,562	\$5,000	\$25,000		
698	90-931-204	Capital Maintenance	\$0	\$0	\$50,000	\$0	\$0	\$50,000		
699	90-931-202	Greenbelt Maintenance	\$0	\$0	\$5,000	\$0	\$0	\$5,000		
706			\$313,000	\$272,676	\$530,000	\$426,630	\$455,000	\$530,000		
707		Total Expenditures	\$590,350	\$551,001	\$808,750	\$503,630	\$733,725	\$809,975		
708										