



**To: Mayor Kudron and the Board of Trustees**  
**From: Heike Wilson, Town Treasurer**  
**Re: Approval of supplemental budget for 2023**  
**Date: December 11, 2023**

### **Background**

Additional expenses for the 2023 budget year need to be appropriated to comply with state statute 29-1-109. The Board must approve a resolution for the additional sums of money for monies for the Town of Grand Lake, Colorado, for the 2023 budget year. This encompasses a \$46K increase in fireworks costs within the marina enterprise fund. \$45K was originally budgeted for fireworks with a \$6K contingency for additional fireworks if needed. \$97K was spent on fireworks in 2023. \$31K was for additional fireworks to ensure we have great shows to combat the cost increases on fireworks. \$15K was approved by the Board of Trustees to purchase the firework show for Constitution Week.

We are also appropriating additional supplementary expenditures for the water fund to cover additional personnel cost due to staff changes, PTO buyout and for respect to workman's compensation payments reaching their cap and acquiring resale water meters to meet growing demand.

The above items have been highlighted in yellow in the attached revised 2023 budget.

### **Motion**

For the Board of Trustees to approve the 2023 Supplemental Appropriation, it may do so by approving the following motion:

*I move to adopt Resolution 49-2023 A Resolution for supplemental budget & appropriation for the Town of Grand Lake, Colorado, for the Calendar Year 2023.*

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION  
RESOLUTION NO. Resolution 49-2023**

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

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

MARIANA FUND:

Current Operating Expenditures	\$373,698	
Capital Outlay	\$ 80,000	
Debt Service	\$ 0	
<b>TOTAL MARINA FUND</b>		<b>\$453,698</b>

WATER ENTERPRISE FUND:

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

WHEREAS, the Town of Grand Lake Board of Trustees approved additional expenses for the 2023 fiscal budget year which includes \$46,000 for additional fireworks,

WHEREAS, the Town had additional personnel cost due to staff changes within the water department increasing wages an additional \$46,342.

WHEREAS, the Town had additional need to acquire resale water meters to meet the growing demand in the amount of \$5,000.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO hereby adopts a supplemental budget and appropriation for the 2023 fiscal year as follows:**

MARINA FUND:

Current Operating Expenditures	\$419,698	
Capital Outlay	\$ 80,000	
Debt Service	\$ 0	
<b>TOTAL MARINA FUND</b>		<b>\$499,698</b>

WATER ENTERPRISE FUND:

Current Operating Expenditures	\$ 641,322	
Capital Overlay	\$ 48,000	
Debt Service	\$ 94,788	
<b>TOTAL WATER ENTERPRISE FUND</b>		<b>\$ 784,110</b>

ADOPTED, this 11th day of December 2023.

(S E A L)

Votes Approving:  
Votes Opposed:  
Absent:  
Abstained:

ATTEST:

TOWN OF GRAND LAKE

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Alayna Carrell  
Town Clerk

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Stephan J. Kudron  
Mayor

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

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
23	<b>Summation - General Fund Expenditures By Department</b>					
24						
25						
26	Cemetery Committee	\$11,550	\$9,849	\$11,550	\$4,500	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$20,300	\$50,231	\$90,000	\$99,537	\$41,600
29						
30	Greenways Committee	\$47,585	\$47,536	\$51,585	\$53,102	\$68,918
31						
32	Board of Trustees	\$112,009	\$123,410	\$132,600	\$245,084	\$161,950
33						
34	Administration					
35	Personnel	\$448,850	\$416,230	\$503,428	\$516,617	\$613,838
36	Operations	\$894,542	\$911,177	\$1,029,534	\$466,597	\$546,432
37	Administration Subtotal	\$1,343,392	\$1,327,407	\$1,532,962	\$983,214	\$1,160,270
38						
39	Public Safety					
40	Personnel					
41	Operations	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
42	Public Safety Subtotal	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
43						
44	Public Works					
45	Personnel	\$415,439	\$424,794	\$457,865	\$496,278	\$613,338
46	Operations	\$290,000	\$203,885	\$385,000	\$300,200	\$376,700
47	Public Works Subtotal	\$705,439	\$628,679	\$842,865	\$796,478	\$990,038
48						
49	Grand Lake Center					
50	<b>Revenues</b>	\$59,600	\$86,698	\$59,600	\$61,474	\$67,000
51	Personnel	\$160,139	\$145,151	\$177,298	\$178,165	\$218,060
52	Operations	\$112,802	\$91,351	\$144,022	\$100,644	\$154,358
53	Capital	\$0	\$0	\$0	\$0	\$0
54	<b>Grand Lake Center Expenditures</b>	\$272,941	\$236,502	\$321,320	\$278,809	\$372,419
55	Grand Lake Center Totals	(\$213,341)	(\$149,804)	(\$261,720)	(\$217,335)	(\$305,419)

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

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	
73	<b>Summation - Water Enterprise Fund Revenues and Expenditures</b>					
74						
75						
76	<b>Water Enterprise Fund Beginning Balance</b>	<b>\$1,571,051</b>	<b>\$1,731,382</b>	<b>\$1,805,981</b>	<b>\$1,889,131</b>	<b>\$2,099,971</b>
77						
78	Revenues					
79	Operations Revenue	\$621,500	\$658,618	\$602,500	\$691,500	\$688,500
80	Capital Revenue	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500
81	<b>Total Revenues</b>	<b>\$651,500</b>	<b>\$704,118</b>	<b>\$632,500</b>	<b>\$721,500</b>	<b>\$721,000</b>
82						
83	Expenditures					
84	Operations	(\$582,389)	(\$447,959)	(\$663,622)	(\$415,872)	(\$641,322)
85	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)
86	Capital Outlay	(\$1)	(\$3,621)	(\$1)	\$0	(\$48,000)
87	<b>Total Expenditures</b>	<b>(\$677,178)</b>	<b>(\$546,368)</b>	<b>(\$758,411)</b>	<b>(\$510,660)</b>	<b>(\$784,110)</b>
88						
89	Revenues Over (Under) Expenditures	(\$25,678)	\$157,749	(\$125,911)	\$210,840	(\$63,110)
90	Appropriate From (To) Fund Balance	\$25,678	(\$157,749)	\$125,911	(\$210,840)	\$63,110
91						
92	<b>Water Enterprise Fund Ending Balance</b>	<b>\$1,545,373</b>	<b>\$1,889,131</b>	<b>\$1,680,070</b>	<b>\$2,099,971</b>	<b>\$2,036,861</b>

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
93						
94	<b>Summation - Marina Enterprise Fund Revenues and Expenditures</b>					
95						
96	<b>Marina Enterprise Fund Beginning Balance</b>	<b>\$801,395</b>	<b>\$854,669</b>	<b>\$1,016,255</b>	<b>\$988,228</b>	<b>\$868,043</b>
97						
98	<b>Revenues</b>	<b>\$423,200</b>	<b>\$388,237</b>	<b>\$470,200</b>	<b>\$384,444</b>	<b>\$368,084</b>
101	Operations	(\$350,280)	(\$254,678)	(\$425,161)	(\$318,922)	(\$419,698)
102	Debt Service	\$0	\$0	\$0	\$0	\$0
103	Capital Outlay	(\$217,597)	\$0	(\$280,000)	(\$185,708)	(\$80,000)
104	<b>Total Expenditures</b>	<b>(\$567,877)</b>	<b>(\$254,678)</b>	<b>(\$705,161)</b>	<b>(\$504,630)</b>	<b>(\$499,698)</b>
106	Revenues Over (Under) Expenditures	(\$144,677)	\$133,559	(\$234,961)	(\$120,186)	(\$131,614)
107	Appropriate From (To) Fund Balance	\$144,677	(\$133,559)	\$234,961	\$120,186	\$131,614
108						
109	<b>Marina Enterprise Fund Ending Balance</b>	<b>\$656,718</b>	<b>\$988,228</b>	<b>\$781,294</b>	<b>\$868,043</b>	<b>\$736,429</b>



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

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
126	<b>Summation - Capital Improvement Fund Revenues and Expenditures</b>				
127					
128					
129	<b>\$1,221,284</b>	<b>\$1,247,140</b>	<b>\$522,253</b>	<b>\$206,805</b>	<b>\$364,269</b>
130					
131	<b>\$1,544,360</b>	<b>\$1,492,056</b>	<b>\$617,252</b>	<b>\$619,000</b>	<b>\$590,250</b>
132					
133	Expenditures				
134	(\$2,186,164)	(\$250)	\$0	(\$275)	(\$300)
135	(\$278,950)	(\$278,950)	(\$278,950)	(\$275,500)	(\$277,050)
136	\$0	\$0	\$0	\$0	\$0
137	\$0	(\$2,253,190)	(\$2,144,295)	(\$185,761)	(\$313,000)
138	<b>(\$2,465,114)</b>	<b>(\$2,532,390)</b>	<b>(\$2,423,245)</b>	<b>(\$461,536)</b>	<b>(\$590,350)</b>
139					
140	(\$920,754)	(\$1,040,335)	(\$1,805,993)	\$157,464	(\$100)
141	\$920,754	\$1,040,335	\$1,805,993	(\$157,464)	\$100
142					
143	<b>\$300,530</b>	<b>\$206,805</b>	<b>(\$1,283,740)</b>	<b>\$364,269</b>	<b>\$364,169</b>
144	280500	280500	280500	280500	280500
145	<b>\$20,030</b>	<b>(\$73,695)</b>	<b>(\$1,564,240)</b>	<b>\$83,769</b>	<b>\$83,669</b>
146					

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
2								
3		<b>General Fund - Revenues</b>						
4		<b>Taxes</b>						
5	10-311-100	Property Taxes	\$333,658	\$331,128	\$401,968	\$401,968	\$396,673	2023 Mill Levy = 6.812- Assessed value \$58M see Certification
6								
7	10-311-110	Specific Ownership	\$15,000	\$25,803	\$15,000	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$697	\$300	\$300	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$85,282	\$40,000	\$50,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax	\$1,741,825	\$2,523,456	\$2,461,018	\$2,461,018	\$2,337,968	4% - assume 5% reduction
11	10-311-150	Building Use Tax	\$45,000	\$18,377	\$45,000	\$30,000	\$25,000	Revenue based on permits closed, not issued (year end adjustment) - assuming less commercial building for 2023
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$5,172	\$3,000	\$3,000	\$3,000	
13	10-316-170	Cable Franchise	\$21,000	\$24,114	\$10,000	\$20,000	\$20,000	5% gross revenues, paid quarterly
14	10-316-171	Telephone Franchise	\$5,500	\$4,401	\$10,000	\$5,000	\$5,000	\$1/mo. per account, paid monthly
15	10-316-172	Electric Franchise	\$30,000	\$33,339	\$30,000	\$35,000	\$35,000	2%, paid quarterly
16	10-316-173	Natural Gas Franchise	\$11,000	\$12,996	\$11,000	\$15,000	\$15,000	3% gross revenues, paid monthly
17			\$2,246,283	\$3,064,767	\$3,027,286	\$3,036,286	\$2,892,940	3% expected decrease in tax revenues
18		<b>Licenses &amp; Permits</b>						
19	10-321-100	Liquor License	\$4,500	\$1,464	\$4,500	\$9,408	\$3,750	based on current liquor licenses without penalty
20	10-321-120	Sales Tax License \$5	\$500	\$320	\$500	425	\$425	\$5 Town Sales Tax Licenses
21	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,544	\$2,000	\$2,000	\$2,000	Road & Bridge registration fees - paid electronically by GC Treasurer with Property Taxes
22	10-321-140	Sign Permit	\$300	\$285	\$300	\$125	\$100	Includes Town Off Premise Sign Fees
23	10-321-150	Grading Permit	\$200	\$110	\$200	\$70	\$50	
24	10-321-160	Animal License	\$150	\$35	\$150	\$55	\$50	
25	10-321-170	Enchrochment Fees	\$400	\$2,470	\$400	\$1,000	\$400	
26	10-321-175	Business License Commission	\$30,000	\$23,446	\$30,000	\$30,000	\$30,000	
27	10-321-180	Nightly Rental License \$600	\$70,000	\$49,756	\$50,000	\$66,922	\$50,000	\$600 license; STR software \$150 per license. Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber approx. 80 active
28	10-321-190	Boardwalk Sales Permit	\$150	\$0	\$150	\$0	\$150	
29	10-321-191	Marijuana License Fees	\$0	\$0	\$0	\$0	\$0	
30			\$108,200	\$80,430	\$88,200	\$109,580	\$86,925	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
31		<b>General Fund - Revenues</b>						
32		<b>Intergovernmental</b>						
33	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$7,886	\$6,492	\$9,520	\$9,520	2022 quarterly payment \$2380
34	10-335-200	Highway User Tax Fund	\$30,000	\$35,222	\$30,000	\$30,000	\$31,952	
35	10-335-800	Conservation Trust Fund	\$2,000	\$3,121	\$2,000	\$3,000	\$3,000	
36	10-335-900	Other Intergovernmental	\$1,000	\$1,672	\$1,000	\$1,000	\$1,000	State Severance Tax & Federal Mineral Funds
37			\$39,492	\$47,901	\$39,492	\$43,520	\$45,472	
38								
39		<b>Charges for Services</b>						
40	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
41	10-341-200	Cemetery	\$3,200	\$8,875	\$3,200	\$11,775	\$12,000	Perpetual Care & Reservation Fees
42	10-341-201	Cemetery Grants & Donations	\$0	\$0	\$0	\$1,200	\$0	
43	10-341-900	Cemetery Excavation Fees				\$11,775	\$6,000	Not included in Cemetery fund goes to PW GF
44	10-341-300	Zoning & Subdivision Review	\$2,000	\$4,997	\$2,000	\$3,000	\$2,000	
45	10-341-400	Attainable Housing Fee	\$2,000	\$9,862	\$2,000	\$3,065	\$2,000	Based on new construction paid at building permit pick-up
46	10-341-500	EV Charging Station	\$300	\$1,865	\$300	\$2,000	\$4,000	Charging station fees collected
47	10-341-600	Fuel Depot Surcharge	\$1,000	\$2,192	\$1,000	\$2,000	\$2,000	
48	10-341-625	Spec Ev/Material Recovery Fee	\$0	\$0	\$0	\$0	\$0	
49	10-341-700	Copies/Faxes/Soda	\$100	\$49	\$100	\$0	\$0	
50	10-341-850	Nightly Rental App Fee \$165	\$1,200	\$1,815	\$1,200	\$5,035	\$5,000	based on new STR's. Anticipation of new software helping getting more in compliance
51	10-350-101	GL Center - Rental Fees	\$17,600	\$25,859	\$17,600	\$9,474	\$15,000	
52	10-350-111	GL Center - (T) Merch Sales	\$0	\$0	\$0	\$0	\$0	
53	10-350-115	GL Center - (N) Merch Sales	\$0	\$101	\$0	\$0	\$0	
54	10-350-121	GL Center - Memberships	\$30,000	\$51,251	\$30,000	\$40,000	\$40,000	Incl. Employee GLC Membership Benefit
55	10-350-131	GL Center - Rec Fees	\$12,000	\$7,837	\$12,000	\$12,000	\$12,000	
56	10-350-201	GL Center - Donations	\$0	\$1,650	\$0	\$0	\$0	
57			\$69,400	\$116,352	\$69,400	\$101,324	\$100,000	
58		<b>Fines and Forfeitures</b>						
59	10-351-100	Ordinance/Traffic Fines	\$0	\$0	\$0	\$75	\$1,500	
60								
61		<b>Fees and Leases</b>						
62	10-353-180	Rent - Visitors Center	\$2,500	\$1,875	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
63								

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

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
93		<b>General Fund - Expenditures</b>						
94		<b>Cemetery Committee</b>						
95	10-410-211	General Supplies/Misc Expenses	\$4,500	\$7,701	\$4,500	\$4,500	\$2,000	
96	10-410-215	Grave Markers	\$3,050	\$325	\$3,050	\$0	\$1,000	
97	10-410-242	General Maintenance	\$4,000	\$1,823	\$4,000	\$0	\$5,000	General maintenance (tree removal)
98			\$11,550	\$9,849	\$11,550	\$4,500	\$8,000	
99								
100		<b>Planning Commission/Board of Adjustments</b>						
101	10-412-211	General Office Supplies	\$1,000	\$74	\$1,000	\$16	\$300	based on overall Admin General Office Supplies expense
102	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$147	\$1,000	\$0	\$1,000	Reimbursed by applicant
103	10-412-314	Purchased Services	\$2,000	\$14,510	\$18,000	\$9,521	\$18,000	Reimbursable from developers/owners-\$1500/mo. RG assoc
104	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$1,000	\$0	\$300	
105	10-412-320	Computer Hardware	\$7,000	\$1,720	\$7,000	\$7,000	\$1,000	software renewals
106	10-412-351	Planning Legal Services	\$3,000	\$8,721	\$6,000	\$15,000	\$10,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
107	10-412-370	Training/Travel	\$6,000	\$4,804	\$6,000	\$6,000	\$6,000	Planner in Admin, classes, online seminar
108	10-412-380	Comp Plan Update	\$0	\$20,255	\$50,000	\$62,000	\$5,000	Lands Committee requested a planning consultant for the Municipal lands plan.
109			\$20,300	\$50,231	\$90,000	\$99,537	\$41,600	
110								
111		<b>Greenways Committee</b>						
112	10-414-211	General Supplies	\$2,000	\$409	\$6,000	\$7,817	\$10,334	Hilly Lawn-Fuel GL Hardware; Flowering of Grand Lake supplies
113	10-414-238	Trees/Shrubs/Plantings	\$6,500	\$7,262	\$6,500	\$6,500	\$10,334	crease of greenhouse prices and additional planting for Park Ave & lamp posts
114	10-414-241	Arbor Day Supplies	\$250	\$214	\$250	\$250	\$250	Day programs for Tree City USA requirements; Seedlings from CSU Extension
115	10-414-319	Contract Labor	\$38,535	\$39,635	\$38,535	\$38,535	\$48,000	Increased labor to include cost of living and additional workload with Park Ave
116	10-414-726	Miscellaneous Services	\$150	\$16	\$150	\$0	\$0	
117	10-414-870	Contingency	\$150	\$0	\$150	\$0	\$0	
118			\$47,585	\$47,536	\$51,585	\$53,102	\$68,918	
119								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
120		<b>General Fund - Expenditures</b>						
121		<b>Board of Trustees</b>						
122	10-413-142	Workers' Compensation	\$309	\$399	\$300	\$352	\$400	
123	10-413-211	Office/meeting supplies	\$2,400	\$3,721	\$2,400	\$7,000	\$5,000	
124	10-413-215	Elections	\$2,000	\$5,715	\$1,200	\$2,500	\$2,500	
125	10-413-316	Dues/Memberships	\$7,700	\$9,042	\$17,700	\$18,000	\$18,000	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
126	10-413-370	Training/Travel	\$7,500	\$2,061	\$7,500	\$5,000	\$7,500	
127	10-413-460	Long Range/Misc	\$500	\$355	\$500	\$500	\$500	BOT retreat facilitator and misc. expenses
128	10-413-461	Appreciation Program	\$3,000	\$9,592	\$3,000	\$6,000	\$9,000	Appreciation Dinner; Misc appreciation expenses
129	10-413-462	Computer Equipment	\$1,000	\$5,049	\$2,400	\$2,400	\$2,500	
130	10-413-463	Water Quality Issues	\$0	\$0	\$0	\$0		GCWIN - Continued toxin monitoring
131	10-413-465	Computer Software	\$1,000	\$1,126	\$1,000	\$1,000	\$1,200	Liberty software annual support
132	10-413-870	Board Contingency	\$250	\$0	\$250	\$104,000	\$250	
133	10-413-728	Miscellaneous Donations	\$50,000	\$50,000	\$45,000	\$46,982	\$13,750	\$5,000 for substance abuse counseling, \$5,000 for GCWildfire Council, \$1250 for Grand 2050, \$2500 Public Square interpretive sign
134	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
135	10-413-859	Grand Foundation	\$35,000	\$35,000	\$50,000	\$50,000	\$50,000	This is for non-profits to apply with GF to maximize their impact
136	10-431-400	Christmas lights					\$50,000	
137			\$112,009	\$123,410	\$132,600	\$245,084	\$161,950	
138		<b>Subtotal Boards and Committees</b>	<b>\$191,444</b>	<b>\$231,025</b>	<b>\$285,735</b>	<b>\$402,222</b>	<b>\$280,468</b>	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
139		<b>General Fund - Expenditures</b>						
140		<b>Administration</b>						
141		<b>Personnel</b>						
142	10-415-100	Gross Wages - Administration	\$310,121	\$282,548	\$348,886	\$343,952	\$378,347	10% increase
143	10-415-103	OT/Comp Time Buyout	\$0	\$3,082	\$0	\$4,186	\$500	Majority of office staff is salary now reducing overtime
144	10-415-105	Bonus	\$4,800	\$5,500	\$7,000	\$8,000	\$7,000	
145	10-415-110	Gross Wages-Admin PT/Seasonal	\$23,476	\$7,081	\$26,411	\$0	\$0	not expecting any PT admin staff
146	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,600	\$6,000	\$6,600	
147	10-415-130	GLC Membership Benefit	\$1,750	\$0	\$1,925	\$0	\$1,925	
148	10-415-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
149	10-415-132	ICMA Town Paid Benefit	\$27,072	\$34,981	\$30,456	\$27,500	\$30,268	
150	10-415-133	Health/Dental-Employee	\$32,845	\$33,013	\$34,487	\$77,049	\$81,120	Medical/Dental/Life/Vision
151	10-415-135	Dep Health/Dental	\$6,282	\$0	\$6,596	\$1,731	\$66,000	
152	10-415-136	Medical Benefit Allowance	\$6,588	\$14,776	\$7,412	\$8,400	\$8,400	
153	10-415-141	Unemployment Insurance	\$1,015	\$1,539	\$1,142	\$1,000	\$1,135	.3% of wages
154	10-415-142	Workers' Compensation	\$943	\$3,034	\$1,061	\$1,800	\$3,600	WC increase for 2023
155	10-415-143	Social Security Match	\$22,659	\$20,000	\$25,491	\$30,000	\$23,457	6.2% of wages+Town ICMA
156	10-415-144	Medicare Match	\$5,299	\$4,677	\$5,961	\$7,000	\$5,486	1.45% of wages+Town ICMA
157	10-415-145	FAMILI Benefit						
158			\$448,850	\$416,230	\$503,428	\$516,617	\$613,838	
159		<b>Supplies</b>						
160	10-415-211	General Office Supplies	\$4,500	\$10,794	\$5,000	\$8,000	\$8,000	Experiencing increase in supply pricing
161	10-415-215	Computer Software	\$16,622	\$19,251	\$17,000	\$22,000	\$22,000	Firewall, Malware, Antivirus, Adobe, gov.os, ESRI (\$700); Caselle Ongoing; O365 (10 lic),
162	10-415-220	Computer Hardware	\$7,000	\$6,541	\$7,000	\$6,043	\$7,000	
163	10-415-226	Small Equipment	\$2,100	\$1,730	\$2,100	\$3,000	\$3,000	Copier lease
164			\$30,222	\$38,316	\$31,100	\$39,043	\$40,000	
165		<b>Repairs and Maintenance</b>						
166	10-415-231	Gas/Fuel	\$1,000	\$1,284	\$1,000	\$1,200	\$1,200	
167	10-415-232	Vehicle Maintenance	\$1,000	\$993	\$1,000	\$0	\$1,000	
168	10-415-233	Office Equipment Maintenance	\$2,500	\$1,588	\$2,500	\$2,500	\$2,500	
169	10-415-237	Building Maintenance	\$15,500	\$1,797	\$0	\$674	\$11,000	Replace doors in Town Hall
170	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$1,500	\$1,500	
171			\$20,250	\$5,662	\$4,750	\$5,874	\$17,200	



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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
172		<b>General Fund - Expenditures</b>						
173		<b>Administration</b>						
174		<b>Purchased Services</b>						
175	10-415-311	Postage/Freight	\$2,000	\$3,081	\$5,000	\$5,000	\$5,000	Meter lease + postage meter refills
176	10-415-312	Computer Services	\$62,000	\$28,096	\$62,000	\$62,000	\$50,000	60% IT contract; 1/2 Caselle support; Paychex, time clock system
177	10-415-314	Ads & Legal Notices	\$750	\$6,879	\$5,000	\$5,000	\$5,000	
178	10-415-316	Dues & Memberships	\$1,650	\$606	\$1,650	\$1,650	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
179	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0		
180	10-415-319	Miscellaneous Services	\$150	\$3,689	\$5,000	\$128	\$3,200	Rain Gauge on Tonahutu
181	10-415-330	Bank Fees	\$675	\$1,387	\$1,500	\$1,500	\$1,500	Safe deposit box & bank analysis fees
182			\$67,225	\$43,739	\$80,150	\$75,278	\$66,350	
183		<b>Utilities</b>						
184	10-415-341	Electric Utility	\$3,500	\$4,344	\$3,500	\$4,000	\$4,000	
185	10-415-342	Sewer Utility	\$1,000	\$866	\$1,000	\$1,000	\$1,000	
186	10-415-343	Water Utility	\$1,200	\$1,573	\$1,200	\$1,200	\$1,200	
187	10-415-344	Telephone/Internet Utility	\$5,000	\$12,057	\$7,500	\$7,500	\$7,500	Includes internet service, cell phone
188	10-415-345	Natural Gas Utility	\$2,500	\$4,357	\$2,500	\$6,000	\$6,000	
189	10-415-346	Website Hosting Services	\$800	\$4,688	\$800	\$800	\$800	Website Hosting
190	10-415-347	Recycling - Town Hall	\$1,300	\$1,078	\$1,300	\$107	\$0	
191			\$15,300	\$28,962	\$17,800	\$20,607	\$20,500	
192		<b>Professional Services</b>						
193	10-415-351	Legal Services	\$30,000	\$65,260	\$85,000	\$30,000	\$30,000	
194	10-415-352	Audit	\$10,300	\$7,800	\$10,300	\$8,400	\$8,500	60% of audit -
195	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$500	As-needed basis
196	10-415-355	Professional Services-Other	\$11,700	\$16,707	\$15,000	\$1,500	\$10,000	ABC Flex, HR Paychex
197			\$52,500	\$89,767	\$110,800	\$39,900	\$49,000	

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

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
236		<b>General Fund - Expenditures</b>						
237		<b>Public Safety</b>						
238		<b>Purchased Services</b>						
239	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$25,000	\$20,858	\$20,858	
240	10-421-339	Sheriff's Contract	\$145,000	\$202,191	\$257,000	\$257,000	\$257,000	
241	10-421-340	Special Event Security	\$0	\$0	\$0	\$0		
242			\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
243		<b>Subtotal Public Safety</b>	<b>\$165,858</b>	<b>\$223,049</b>	<b>\$282,000</b>	<b>\$277,858</b>	<b>\$277,858</b>	
244								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
245		<b>General Fund - Expenditures</b>						
246		<b>Public Works</b>						
247		<b>Personnel</b>						
248	10-431-100	Gross Wages - Public Works	\$233,034	\$255,952	\$262,163	\$277,845	\$345,630	10% increase & PTO buy out
249	10-431-103	OT/Comp Time Buyout	\$15,000	\$15,607	\$16,875	\$42,197	\$40,000	overtime is paid out when it is accrued now instead of being banked
250	10-431-105	Bonus	\$2,400	\$8,250	\$4,000	\$5,000	\$5,000	
251	10-431-111	On Call Pay	\$22,575	\$18,227	\$24,833	\$10,350	\$10,350	\$50 per day
252	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
253	10-431-131	Longevity	\$0	\$0	\$0	\$0	\$0	
254	10-431-317	Uniform Allowance	\$2,400	\$3,050	\$2,640	\$2,940	\$2,940	
255	10-431-132	ICMA Town Paid Benefit	\$21,841	\$8,329	\$24,571	\$19,564	\$20,000	8% Maximum
256	10-431-133	Health/Dental-Employee	\$68,544	\$67,614	\$68,000	\$68,000	\$70,720	Medical/Dental/Life/Vision
257	10-431-135	Dep Health/Dental	\$6,240	\$0	\$6,552	\$11,539	\$48,240	
258	10-431-136	Medical Benefit Allowance	\$4,800	\$4,315	\$4,800	\$4,800	\$4,800	
259	10-431-141	Unemployment Insurance	\$819	\$1,011	\$921	\$1,322	\$1,157	.3% of wages + On Call
260	10-431-142	Workers' Compensation	\$16,900	\$19,349	\$19,013	\$19,013	\$35,000	
261	10-431-143	Social Security Match	\$16,927	\$18,718	\$19,043	\$27,320	\$23,909	6.2% of wages + Town ICMA + On Call
262	10-431-144	Medicare Match	\$3,959	\$4,373	\$4,454	\$6,389	\$5,592	1.45% of wages + Town ICMA + On Call
263	10-431-145	FAMILI Benefit						
264			\$415,439	\$424,794	\$457,865	\$496,278	\$613,338	
265		<b>Supplies</b>						
266	10-431-222	General Supplies	\$5,000	\$4,826	\$7,000	\$7,000	\$7,000	
267	10-431-224	Safety Supplies	\$7,000	\$3,956	\$7,000	\$7,000	\$7,000	Crowd-control fencing, snow fencing, cones
268	10-431-226	Vehicle Supplies	\$3,000	\$94	\$4,000	\$4,000	\$4,000	Truck tool boxes
269	10-431-227	Small Tools	\$6,000	\$437	\$8,000	\$5,000	\$5,000	
270			\$21,000	\$9,313	\$26,000	\$23,000	\$23,000	
271		<b>Repairs and Maintenance</b>						
272	10-431-231	Gas/Fuel/Liquids	\$22,000	\$25,641	\$25,000	\$28,000	\$30,000	
273	10-431-232	Vehicle Maintenance	\$8,500	\$2,249	\$10,000	\$10,000	\$10,000	
274	10-431-233	Equipment Maintenance	\$25,000	\$23,160	\$28,000	\$25,000	\$25,000	
275	10-431-235	Tires/Chains	\$12,000	\$2,412	\$15,000	\$15,000	\$15,000	
276	10-431-236	Misc. Bridge Work	\$5,000	\$145	\$5,000	\$5,000	\$5,000	
277	10-431-237	Building Maintenance	\$5,000	\$5,125	\$6,000	\$6,000	\$6,000	
278	10-431-238	Street Light Maintenance	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
279	10-431-239	Miscellaneous Maintenance	\$1,000	\$366	\$3,000	\$2,500	\$2,500	
280	10-431-242	Road Maintenance	\$100,000	\$71,932	\$150,000	\$100,000	\$150,000	Pot holes/ seal cracks in road/maintaining streets, dust control, signs gavel,
281	10-431-245	Boardwalk Maintenance	\$0	\$2,057	\$0	\$0	\$0	went to capital
282	10-431-253	Tree Removal	\$500	\$0	\$5,000	\$5,000	\$5,000	clean up right-aways
283	10-431-254	Tree Spraying	\$0	\$0	\$500	\$500	\$4,000	Arborist to spray trees
284	10-431-255	Stormwater Filter Maintenance	\$1,500	\$0	\$15,000	\$15,000	\$20,000	
285			\$183,500	\$133,087	\$265,500	\$215,000	\$275,500	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
286		<b>General Fund - Expenditures</b>						
287		<b>Public Works</b>						
288		<b>Purchased Services</b>						
289	10-431-312	Computer Services	\$4,000	\$1,577	\$4,000	\$3,000	\$3,000	
290	10-431-314	Ads/Bid Notices	\$2,000	\$980	\$2,000	\$2,500	\$2,000	
291	10-431-319	Misc. Purchased Services	\$2,500	\$3,932	\$2,500	\$1,000	\$2,500	Required physicals, fuel bond, Hep B shots
292			\$8,500	\$6,489	\$8,500	\$6,500	\$7,500	
293		<b>Utilities</b>						
294	10-431-318	Trash/Recycle Services	\$9,000	\$16,342	\$11,000	\$12,000	\$12,000	
295	10-431-341	Electric Utility	\$8,000	\$11,906	\$11,000	\$10,000	\$12,000	
296	10-431-343	Water Utility	\$1,000	\$735	\$1,000	\$700	\$700	
297	10-431-344	Telephone/Internet Utility	\$6,000	\$4,411	\$7,000	\$7,000	\$6,000	
298	10-431-345	Natural Gas Utility	\$4,500	\$3,935	\$4,500	\$5,000	\$5,000	
299	10-431-349	Street Light Electric Utility	\$24,000	\$12,138	\$24,000	\$15,000	\$20,000	
300			\$52,500	\$49,467	\$58,500	\$49,700	\$55,700	
301		<b>Professional Services</b>						
302	10-431-354	Engineering/Surveying Services	\$2,000	\$0	\$10,000	\$0	\$5,000	
303								
304		<b>Other</b>						
305	10-431-370	Training/Travel	\$5,000	\$206	\$6,000	\$1,000	\$5,000	
306	10-431-399	Equip Rental	\$17,000	\$1,000	\$10,000	\$5,000	\$5,000	
307	10-431-870	Contingency- Public Works	\$500	\$4,323	\$500	\$0		
308			\$22,500	\$5,529	\$16,500	\$6,000	\$10,000	
309		<b>Subtotal Public Works</b>	<b>\$705,439</b>	<b>\$628,679</b>	<b>\$842,865</b>	<b>\$796,478</b>	<b>\$990,038</b>	
310								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
311		<b>General Fund - Expenditures</b>						
312		<b>Grand Lake Center</b>						
313		<b>Personnel</b>						
314	10-450-100	Gross Wages - GL Center	\$99,376	\$101,498	\$111,798	\$123,379	\$121,086	%PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
315	10-450-103	OT/Comp Time Buyout	\$0	\$201	\$0	\$340	\$0	
316	10-450-105	Bonus	\$1,350	\$2,000	\$1,485	\$2,000	\$2,000	
317	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$573	\$0	\$0	\$20,800	one year-round part-time
318	10-450-130	GLC Membership Benefit	\$700	\$0	\$770	\$0	\$770	
319	10-450-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
320	10-450-317	Uniform Allowance	\$150	\$0	\$150	\$0	\$0	
321	10-450-132	ICMA Town Paid Benefit	\$8,058	\$2,741	\$9,065	\$6,700	\$11,351	8% Maximum
322	10-450-133	Health/Dental-Employee	\$35,404	\$25,334	\$37,174	\$31,686	\$32,953	Medical/Dental/Life/Vision
323	10-450-135	Dep. Health/Dental	\$1,765	\$0	\$1,853	\$0	\$12,420	
324	10-450-136	Medical Benefit Allowance	\$2,916	\$3,267	\$3,281	\$2,400	\$2,400	
325	10-450-141	Unemployment Insurance	\$298	\$424	\$335	\$300	\$426	.3% of wages
326	10-450-142	Workers' Compensation	\$1,800	\$833	\$2,025	\$1,660	\$3,000	
327	10-450-143	Social Security Match	\$6,745	\$6,717	\$7,588	\$8,000	\$8,797	6.2% of wages+Town ICMA
328	10-450-144	Medicare Match	\$1,577	\$1,563	\$1,774	\$1,700	\$2,057	1.45% of wages+Town ICMA
329	10-450-145	FAMILI Benefit						
330			\$160,139	\$145,151	\$177,298	\$178,165	\$218,060	
331		<b>Supplies</b>						
332	10-450-211	Gen Office Supplies	\$1,500	\$1,478	\$1,500	\$1,000	\$1,500	
333	10-450-220	General Operating Supplies	\$0	\$2,583	\$3,000	\$3,000	\$3,000	
334	10-450-226	Office Equip Lease	\$3,000	\$1,000	\$1,200	\$1,200	\$1,200	Copier Lease
335	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$0	
336			\$5,500	\$5,062	\$6,700	\$5,200	\$5,700	
337		<b>Repairs and Maintenance</b>						
338	10-450-233	Office Equip Maint	\$600	\$249	\$600	\$600	\$600	Copier maintenance
339	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$1,500	\$1,500	
340	10-450-237	Building Maintenance	\$21,000	\$2,574	\$21,000	\$500	\$35,000	Gymnasium floors/fix large crack or replace flooring
341	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$10,000	\$0	\$2,000	
342	10-450-250	Backflow Maintenance	\$400	\$0	\$400	\$400	\$600	
343	10-450-350	Maintenance Agreement	\$4,200	\$4,233	\$4,200	\$4,445	\$4,758	heating maint. Agreement with honeywell
344	10-450-400	Golf Simulator					\$3,000	move golf simulator expense
345			\$37,700	\$7,056	\$37,700	\$7,445	\$47,458	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
346		<b>General Fund - Expenditures</b>						
347		<b>Grand Lake Center</b>						
348		<b>Utilities</b>						
349	10-450-318	Trash/Recycle Services	\$480	\$0	\$500	\$0	\$0	
350	10-450-341	Electric Utility	\$14,000	\$14,177	\$14,000	\$14,000	\$15,000	
351	10-450-342	Sewer Utility	\$4,500	\$3,907	\$4,500	\$4,292	\$4,600	
352	10-450-343	Water Utility	\$2,500	\$1,470	\$2,500	\$800	\$1,200	
353	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,317	\$4,000	\$7,200	\$7,500	
354	10-450-345	Natural Gas Utility	\$7,500	\$8,166	\$7,500	\$12,000	\$15,000	
355			\$32,980	\$35,038	\$33,000	\$38,292	\$43,300	
356		<b>Professional Services</b>						
357	10-450-312	Computer Services	\$2,820	\$5,526	\$2,820	\$7,000	\$3,000	7% of IT contract + 1.5 hr/mo @ \$115/hr
358	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$0	
359	10-450-352	Audit	\$910	\$910	\$910	\$980	\$1,100	7% of audit
360	10-450-355	Purchased Professional Serv.	\$2,000	\$1,562	\$2,000	\$1,500	\$1,500	alarm system
361			\$6,730	\$7,998	\$6,730	\$9,480	\$5,600	
362		<b>Other</b>						
363	10-450-234	Signage	\$0	\$3	\$0	\$0	\$0	
364	10-450-236	Minor/Misc Equipment	\$4,500	\$1,306	\$4,500	\$0	\$1,000	
365	10-450-238	Minor/Misc Furnishings	\$4,000	\$1,782	\$4,000	\$2,000	\$2,000	
366	10-450-320	Marketing	\$10,000	\$3,500	\$10,000	\$4,000	\$5,000	reduce this line by 5K and move to 10-450-237 to help cover cost
367	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$0	
368	10-450-370	Training/Travel	\$300	\$120	\$300	\$1,090	\$300	
369	10-450-513	Property/Casualty Insurance	\$8,000	\$7,143	\$8,000	\$8,000	\$10,000	
370	10-450-755	Exercise Equipment	\$2,000	\$22,108	\$2,000	\$1,005	\$4,000	
371	10-450-869	Summer Camp					\$30,000	
372	10-450-870	Contingency - GL Center	\$1,000	\$235	\$31,000	\$24,132		move summer camp to new line item
373			\$29,892	\$36,198	\$59,892	\$40,228	\$52,300	
374		<b>Subtotal Grand Lake Center</b>	<b>\$272,941</b>	<b>\$236,502</b>	<b>\$321,320</b>	<b>\$278,809</b>	<b>\$372,419</b>	
375								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
376		<b>General Fund - Expenditures</b>						
377		<b>Parks</b>						
378		<b>Personnel</b>						
379	10-452-100	Gross Wages - Parks	\$40,509	\$24,551	\$45,573	\$46,160	\$50,776	10% increase
380	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
381	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
382	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
383	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
384	10-452-317	Uniform Allowance	\$600	\$0	\$660	\$660	\$660	
385	10-452-132	ICMA Town Paid Benefit	\$3,241	\$403	\$3,646	\$3,452	\$4,062	
386	10-452-133	Health/Dental-Employee	\$7,454	\$1,364	\$7,827	\$12,000	\$12,480	
387	10-452-135	Dep. Health/Dental	\$4,188	\$0	\$4,397	\$2,036	\$4,397	
388	10-452-136	Medical Benefit Allowance	\$900	\$391	\$1,013	\$1,013	\$1,013	
389	10-452-141	Unemployment Insurance	\$122	\$0	\$137	\$137	\$152	
390	10-452-142	Workers' Compensation	\$2,400	\$3,432	\$2,700	\$525	\$2,700	
391	10-452-143	Social Security Match	\$2,712	\$1,715	\$3,051	\$3,051	\$3,148	
392	10-452-144	Medicare Match	\$634	\$414	\$713	\$713	\$736	
393	10-452-145	FAMILI Benefit					\$228	
394			\$62,760	\$32,271	\$69,717	\$69,748	\$80,125	
395		<b>Supplies</b>						
396	10-452-220	Operating Supplies	\$15,000	\$35,694	\$18,000	\$35,000	\$35,000	Includes supplies for Public Restrooms; Christmas Lights
397	10-452-226	Small Equipment	\$3,000	\$9,000	\$5,000	\$1,000	\$5,000	
398	10-452-227	Small Tools	\$1,000	\$720	\$2,500	\$500	\$2,500	
399			\$19,000	\$45,414	\$25,500	\$36,500	\$42,500	
400		<b>Repairs and Maintenance</b>						
401	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$17	\$4,000	\$4,000	\$2,500	
402	10-452-233	Equipment Maintenance	\$2,500	\$0	\$5,000	\$2,500	\$2,500	
403	10-452-234	Information Signs	\$2,000	\$675	\$2,500	\$2,000	\$2,500	
404	10-452-235	Greenbelt Maintenance	\$7,500	\$2,015	\$7,500	\$7,000	\$7,000	
405	10-452-236	Sand & Dredge	\$1,000	\$0	\$8,000	\$5,000	\$5,000	
406	10-452-237	Building Maintenance	\$3,000	\$662	\$55,000	\$2,000	\$55,000	includes \$45,000 to replace steps and paint Community House
407	10-452-238	Dock Maintenance	\$5,000	\$0	\$20,000	\$1,000	\$25,000	L Dock and moving docks to boat ramp
408	10-452-239	Miscellaneous Maintenance	\$8,000	\$1,403	\$5,000	\$5,000	\$5,000	
409	10-452-243	Benches/Planters/Fences	\$2,000	\$0	\$5,000	\$5,000	\$5,000	
410	10-452-244	Thomasson Park Maintenance	\$2,000	\$0	\$4,000	\$4,000	\$4,000	
411	10-452-248	Irrigation System Maintenance	\$3,000	\$222	\$4,000	\$4,000	\$4,000	
412	10-452-250	Backflow Maintenance	\$3,000	\$1,698	\$4,000	\$4,000	\$3,000	
413	10-452-319	Miscellaneous Services	\$2,000	\$858	\$3,000	\$3,000	\$3,000	
414	10-452-399	Equipment Rental	\$3,500	\$11,397	\$5,000	\$3,000	\$5,600	adding Porta Potty for fishing tournament
415			\$47,500	\$18,946	\$132,000	\$51,500	\$129,100	



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

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
431		<b>General Fund - Expenditures</b>						
432		<b>Debt Service</b>						
433	10-815-982	Land Acquisition - Principal	\$80,000	\$312,678	\$85,000	\$85,000	\$90,000	Principal for COP
434	10-815-983	Land Acquisition-Interest	\$10,000	\$32,564	\$42,038	\$42,164	\$39,615	Interest for COP
435	10-831-500	Capital Equip Lease Principal	\$68,645	\$73,559	\$68,645	\$181,670	\$0	Paid off in 2022
436	10-831-510	Capital Equip Lease Interest	\$4,058	\$10,149	\$4,058	\$2,915	\$0	Paid off in 2022
437			\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
438								
439	10-413-999	<b>TABOR Reserves</b>	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
440								
441		<b>Capital Outlay</b>						
442	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
443	10-915-923	Town Hall Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$25,000	board room sound
444	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
445	10-915-950	Space to Create Expenditures	\$440,000	\$250,000	\$376,421	\$251,274		Will budget when grants are recived
446	10-931-910	Capital Equipment Purchase	\$131,627	\$125,830	\$368,800	\$350,000	\$120,000	\$10K road striper, \$80K 23 1 ton chevy truck, \$15K zero turn riding mower, \$15K titl deck trailer
447	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
448	10-931-921	Paving	\$200,000	\$199,792	\$200,000	\$138,731	\$100,000	
449	10-931-922	Drainage	\$100,000	\$9,670	\$100,000	\$0	\$50,000	
450	10-952-970	Land Purchase	\$1,417,678	\$1,268,806	\$0	\$464	\$0	
451	10-931-974	Streetscape Project Funding	\$125,000	\$25,701	\$0	\$0	\$0	
452	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
453	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$5,000	
454	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
455	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
456	10-952-500	Dock Improvements	\$0	\$11,250	\$0	\$0	\$160,516	replace dock
457	10-952-971	Park Improvements	\$100,000	\$5,239	\$100,000	\$100,000	\$250,000	Marque for Community House off set by grants
458	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
459	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
460			\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$710,516	
461		<b>Total General Fund Expenditures</b>	<b>\$5,591,592</b>	<b>\$5,099,620</b>	<b>\$4,899,811</b>	<b>\$4,070,187</b>	<b>\$4,306,948</b>	
462								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
463		<b>Water Fund - Revenues</b>						
464	20-344-100	Water Sales	\$600,000	\$656,910	\$600,000	\$672,000	\$675,000	Current rate is top of 10 year schedule. New meters added for new buildings
465	20-344-105	HP Net Meter Revenue	\$500	\$0	\$500	\$0		
466	20-344-120	Resale Meters Income	\$500	\$271	\$500	\$12,000	\$3,000	
467	20-344-140	Interest Revenue	\$20,000	\$799	\$1,000	\$7,000	\$10,000	interest rates are picking up
468	20-344-160	Misc. Revenues	\$0	\$113	\$0	\$0		
469	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$500	\$500	Includes Public Works/Parks and overage
470	20-344-110	Tap Fees - Capital	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500	based on 5 taps
471	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0		
472	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0		
473	20-344-260	Reimbursement Income	\$0	\$0	\$0	\$0		
474		<b>Total Revenues</b>	<b>\$651,500</b>	<b>\$704,118</b>	<b>\$632,500</b>	<b>\$721,500</b>	<b>\$721,000</b>	
475								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
476		<b>Water Fund - Expenditures</b>						
477		<b>Personnel</b>						
478	20-430-100	Gross Wages - Water	\$196,426	\$193,236	\$220,979	\$200,000	\$303,342	Increased due to staff changes, PTO payout, WC cap.
479	20-430-103	OT/Comp Time Buyout	\$15,000	\$4,060	\$16,875	\$1,500	\$5,000	
480	20-430-105	Bonus	\$1,800	\$10,000	\$1,980	\$2,000	\$2,500	
481	20-430-110	Gross Wages-Water PT/Seasonal	\$81,524	\$3,832	\$91,715	\$0	\$0	
482	20-430-111	On Call Pay	\$20,500	\$16,800	\$22,550	\$13,000	\$13,000	
483	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	
484	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
485	20-430-131	Longevity	\$0	\$0	\$0	\$0	\$0	
486	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,980	\$1,200	\$3,900	based on a staff of 3
487	20-430-132	ICMA Town Paid Benefit	\$24,020	\$10,519	\$27,023	\$7,000	\$24,667	8% Maximum
488	20-430-133	Health/Dental-Employee	\$39,424	\$31,004	\$41,395	\$32,732	\$46,800	Medical/Dental/Life/Vision
489	20-430-135	Dep Health/Dental	\$8,000	\$0	\$8,400	\$0	\$5,400	
490	20-430-136	Medical Benefit Allowance	\$4,956	\$3,348	\$5,576	\$1,000	\$3,600	
491	20-430-141	Unemployment Insurance	\$901	\$736	\$1,014	\$600	\$925	.3% of wages + On Call
492	20-430-142	Workers' Compensation	\$13,176	\$13,515	\$14,823	\$14,000	\$21,000	
493	20-430-143	Social Security Match	\$20,105	\$16,903	\$22,618	\$9,000	\$19,117	6.2% of wages + Town ICMA + On Call
494	20-430-144	Medicare Match	\$4,702	\$4,087	\$5,290	\$2,200	\$4,471	1.45% of wages + Town ICMA + On Call
495	20-430-145	FAMILI Benefit						
496			\$432,334	\$309,240	\$482,218	\$284,232	\$453,722	
497		<b>Office Supplies</b>						
498	20-430-210	Office Supplies	\$1,285	\$1,046	\$1,285	\$1,500	\$1,500	Based on overall Admin General Office Supplies expense; water billing forms
499	20-430-211	Computer Supplies	\$600	\$0	\$21,845	\$0	\$22,000	New Itron product carry over from 2022 - supply shortage
500	20-430-215	Computer Software	\$6,500	\$346	\$6,500	\$6,500	\$7,000	Telemetry; Caselle & invoice cloud
501	20-430-220	Computer Hardware	\$2,500	\$1,788	\$2,500	\$1,000	\$2,500	Telemetry upgrade
502			\$10,885	\$3,180	\$32,130	\$9,000	\$33,000	
503		<b>Operational Supplies</b>						
504	20-430-221	Chemicals	\$10,000	\$13,702	\$10,000	\$12,000	\$13,000	
505	20-430-222	Lab Supplies/Equipment	\$1,500	\$757	\$1,500	\$800	\$1,500	
506	20-430-223	Well/Plant Supplies	\$600	\$38	\$600	\$500	\$600	
507	20-430-225	Meter Parts	\$300	\$0	\$300	\$500	\$500	
508	20-430-227	Small Equipment/Tools	\$600	\$53	\$600	\$250	\$600	
509	20-430-228	Safety Equipment	\$1,000	\$73	\$1,000	\$250	\$1,000	
510	20-430-229	Misc Operating Supplies	\$100	\$13	\$100	\$0	\$100	
511			\$14,100	\$14,636	\$14,100	\$14,300	\$17,300	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
512		<b>Water Fund - Expenditures</b>						
513		<b>Repairs and Maintenance</b>						
514	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,132	\$2,500	\$2,500	\$2,500	
515	20-430-232	Vehicle Maintenance	\$600	\$11	\$600	\$2,500	\$2,500	
516	20-430-233	Equipment Maintenance	\$600	\$0	\$10,704	\$2,500	\$5,000	Monthly software support for new itron
517	20-430-234	Well/Plant Maintenance	\$3,000	\$2,971	\$3,000	\$200	\$3,000	Plant - pretreatment/treatment
518	20-430-235	Tires & Chains	\$600	\$1,091	\$600	\$0	\$1,200	
519	20-430-237	Building Maintenance	\$1,000	\$5	\$1,000	\$200	\$1,000	
520	20-430-238	Distribution Line Maintenance	\$25,000	\$14,016	\$25,000	\$20,000	\$25,000	
521	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
522	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Road base for use in winter - stored at Public Works yard.
523	20-430-241	Motors & Pumps	\$2,500	\$1,782	\$2,500	\$2,200	\$2,500	
524			\$38,950	\$23,008	\$49,054	\$33,100	\$45,850	
525		<b>Resale Supplies</b>						
526	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
527	20-430-252	Resale Meters Expense	\$0	\$9,348	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
528	20-430-253	COGS-Meter	\$5,500	\$0	\$5,500	\$6,000	\$11,000	increased due to demand. Income has also increased
529			\$5,650	\$9,348	\$5,650	\$6,150	\$11,150	
530		<b>Purchased Services</b>						
531	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
532	20-430-311	Postage/Freight	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	
533	20-430-314	Legal Notices/Ads	\$200	\$0	\$200	\$300	\$300	Publication of CCR
534	20-430-316	Memberships	\$600	\$619	\$600	\$500	\$500	CRWA; American Water Works Association
535	20-430-318	Testing Services	\$3,000	\$1,190	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
536	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
537	20-430-320	Telemetry Maintenance	\$2,000	\$2,998	\$2,000	\$1,000	\$1,000	
538	20-430-330	Bank Fees	\$300	\$717	\$300	\$700	\$700	
539	20-430-321	Computer System Support	\$9,920	\$14,807	\$9,920	\$10,000	\$12,000	20% IT contract; 1/2 Caselle; Itron
540			\$17,320	\$21,531	\$17,320	\$17,000	\$19,100	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
541		<b>Water Fund - Expenditures</b>						
542		<b>Utilities</b>						
543	20-430-341	Electric Utility	\$30,000	\$34,748	\$30,000	\$20,000	\$23,000	
544	20-430-344	Telephone Utility	\$2,000	\$2,432	\$2,000	\$2,200	\$2,500	
545	20-430-345	Natural Gas Utility	\$4,000	\$4,804	\$4,000	\$6,500	\$7,000	
546	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
547			\$36,000	\$41,984	\$36,000	\$28,700	\$32,500	
548		<b>Professional Services</b>						
549	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
550	20-430-352	Audit	\$5,100	\$2,600	\$5,100	\$2,800	\$3,000	20% Water; 1/2 of single audit
551	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,470	\$5,000	\$4,500	\$5,000	
552	20-430-355	State Fees	\$300	\$310	\$300	\$0	\$0	Legislature has not been funding
553			\$11,000	\$7,380	\$11,000	\$7,300	\$8,600	
554		<b>Other Expenses</b>						
555	20-430-370	Training/Travel	\$2,000	\$5,402	\$2,000	\$1,000	\$2,000	
556	20-430-513	Property/Casualty Insurance	\$13,000	\$11,955	\$13,000	\$15,000	\$17,000	
557	20-430-514	Position Bonds	\$150	\$296	\$150	\$90	\$100	Position Bond
558	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
559			\$16,150	\$17,652	\$16,150	\$16,090	\$20,100	
560		<b>Water Fund - Expenditures</b>						
561		<b>Debt Service</b>						
562	20-830-640	DWRF Loan - Principal	\$67,247	\$67,247	\$67,247	\$68,598	\$69,977	based on arm schedule of loan
563	20-830-645	DWRF Loan - Interest	\$27,541	\$27,541	\$27,541	\$26,190	\$24,811	based on arm schedule of loan
564			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
565		<b>Capital Outlay</b>						
566	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
567	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
568	20-930-995	Capital Contingency	\$1	\$3,621	\$1	\$0	\$0	
569	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
570	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$48,000	new truck
571	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
572			\$1	\$3,621	\$1	\$0	\$48,000	
573		<b>Total Water Fund Expenditures</b>	<b>\$677,178</b>	<b>\$546,368</b>	<b>\$758,411</b>	<b>\$510,660</b>	<b>\$784,110</b>	
574								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
575		<b>Marina Fund - Revenues</b>						
576	40-344-113	Rentals (Non-Taxable)	\$325,000	\$306,999	\$375,000	\$283,756	\$300,000	Marina sales are dependent on mother nature and staffing
577	40-344-115	Tours	\$65,000	\$64,502	\$65,000	\$51,990	\$55,000	
578	40-344-120	Building Space Rental	\$3,300	\$5,500	\$3,300	\$3,584	\$3,584	Kayak Shak agreement ends 9/2025 and adjusted by CPI
579	40-344-140	Seasonal Slip Rentals	\$0	\$0	\$0	\$0		
580	40-344-145	Kayak Slip Rental	\$4,000	\$1,800	\$4,000	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
581	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	
582	40-344-160	Misc Revenue	\$0	\$7,676	\$0	\$115	\$0	
583	40-344-170	Interest Earned	\$4,000	\$1,009	\$1,000	\$2,500	\$4,000	interest rates are picking up
584	40-344-180	Boat Damage	\$1,000	\$750	\$1,000	\$0	\$1,000	
585	40-344-200	Sale of Assets	\$20,000	\$0	\$20,000	\$38,000	\$0	sold boats in 2022
586		<b>Total Revenues</b>	<b>\$423,200</b>	<b>\$388,237</b>	<b>\$470,200</b>	<b>\$384,444</b>	<b>\$368,084</b>	
587								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
588		<b>Marina Fund - Expenditures</b>						
589		<b>Personnel</b>						
590	40-460-100	Gross Wages - Marina	\$57,666	\$62,057	\$64,874	\$65,000	\$71,500	Admin time, Captain full time - 10% increase
591	40-460-103	OT/Comp Time Buyout	\$0	\$3,956	\$0	\$1,200	\$1,500	
592	40-460-105	Bonus	\$600	\$6,150	\$1,000	\$1,000	\$1,000	
593	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,622	\$61,760	\$141,325	\$100,000	\$130,000	Seasonal employees, Admin PT
594	40-460-119	Accrued Leave Expense	\$0	\$0	\$0	\$0	\$0	
595	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
596	40-460-131	Longevity	\$0	\$0	\$0	\$0	\$0	
597	40-460-132	ICMA Town Paid Benefit	\$4,661	\$370	\$5,244	\$0	\$5,720	8% Maximum
598	40-460-133	Health/Dental - Employee	\$16,190	\$13,225	\$15,000	\$15,000	\$17,000	Medical/Dental/Life/Vision assume rates will increase
599	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
600	40-460-136	Medical Benefit Allowance	\$1,380	\$689	\$1,449	\$1,200	\$1,200	
601	40-460-141	Unemployment Insurance	\$552	\$1,001	\$621	\$800	\$609	.3% of wages
602	40-460-142	Workers' Compensation	\$9,809	\$10,592	\$11,035	\$11,000	\$20,000	
603	40-460-143	Social Security Match	\$11,690	\$8,072	\$13,151	\$5,000	\$12,586	6.2% of wages + Town ICMA
604	40-460-144	Medicare Match	\$2,734	\$1,918	\$3,076	\$2,000	\$2,944	1.45% of wages + Town ICMA
605			\$230,904	\$169,791	\$256,775	\$202,200	\$264,059	
606		<b>Office Supplies</b>						
607	40-460-211	General Office Supplies	\$875	\$291	\$893	\$500	\$600	
608	40-460-214	Small Equip/Comp Hrdware	\$500	\$79	\$510	\$0	\$500	
609			\$1,375	\$370	\$1,403	\$500	\$1,100	
610		<b>Operational Supplies</b>						
611	40-460-222	Shop Supplies	\$2,500	\$180	\$2,550	\$500	\$2,500	\$500 for normal shop supplies, \$1K for life jackets, \$2K for iPad
612	40-460-223	Boat Supplies	\$2,500	\$1,493	\$2,550	\$2,000	\$2,000	
613	40-460-227	Tools	\$500	\$97	\$510	\$483	\$500	
614	40-460-231	Fuel	\$10,000	\$6,824	\$10,200	\$10,000	\$10,000	Marina vehicle & For refueling rentals, not for resale
615			\$15,500	\$8,595	\$15,810	\$12,983	\$15,000	
616		<b>Repairs and Maintenance</b>						
617	40-460-232	Vehicle Maintenance	\$600	\$2,338	\$612	\$500	\$500	
618	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$12,826	\$15,300	\$15,000	\$15,000	
619	40-460-237	Building/Facility Maintenance	\$1,200	\$275	\$1,224	\$2,000	\$2,000	
620			\$16,800	\$15,440	\$17,136	\$17,500	\$17,500	



	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
621		<b>Marina Fund - Expenditures</b>						
622		<b>Purchased Services</b>						
623	40-460-312	Computer Services	\$1,500	\$1,222	\$1,530	\$2,000	\$2,000	10% IT contract
624	40-460-314	Ads and Legal Notices	\$2,000	\$3,220	\$2,040	\$1,093	\$2,000	
625	40-460-316	Dues/Memberships	\$275	\$275	\$281	\$275	\$275	
626	40-460-317	Uniforms	\$2,500	\$224	\$2,550	\$1,000	\$1,000	
627	40-460-318	Miscellaneous Services	\$300	\$0	\$306	\$0	\$300	
628	40-460-320	Marketing	\$1,000	\$250	\$1,020	\$275	\$500	
629	40-460-330	Bank/Credit Card Fees	\$13,000	\$10,171	\$13,260	\$5,000	\$7,500	Heartland service fees
630			\$20,575	\$15,363	\$20,987	\$9,643	\$13,575	
631		<b>Permits and Fees</b>						
632	40-460-350	Boat Registration	\$875	\$983	\$893	\$80	\$900	
633	40-460-351	Licenses	\$100	\$0	\$102	\$833	\$100	
634			\$975	\$983	\$995	\$913	\$1,000	
635		<b>Utilities</b>						
636	40-460-341	Electric Utility	\$500	\$788	\$510	\$600	\$800	
637	40-460-342	Sewer Utility	\$400	\$333	\$408	\$550	\$575	
638	40-460-343	Water Utility	\$500	\$735	\$510	\$588	\$588	
639	40-460-344	Telephone/Internet Utility	\$1,400	\$1,426	\$1,428	\$1,000	\$1,200	Includes Cell Phone
640			\$2,800	\$3,282	\$2,856	\$2,738	\$3,163	
641		<b>Professional Services</b>						
642	40-460-355	Purchased Professional Serv.	\$1,000	\$970	\$1,020	\$320	\$500	Background checks
643	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
644	40-460-512	Audit	\$1,300	\$1,300	\$1,326	\$1,400	\$1,500	10% Marina
645	40-460-515	Engineering/Survey	\$0	\$0	\$40,000	\$2,500	\$0	Engineering for a new seawall and dock system
646			\$2,300	\$2,270	\$42,346	\$4,220	\$2,000	
647		<b>Other Expenses</b>						
648	40-460-301	Contributions	\$0	\$0	\$0	\$0	\$0	
649	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$4,469	\$0	
650	40-460-370	Training/Travel	\$600	\$643	\$612	\$0	\$500	
651	40-460-513	Property/Casualty Insurance	\$2,000	\$2,679	\$2,040	\$3,000	\$4,500	
652	40-460-514	Position Bonds	\$150	\$235	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
653	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
654	40-460-750	Fireworks	\$26,000	\$34,150	\$33,500	\$60,000	\$91,000	purchase price for fireworks increased plus we paid for Constitution Week's
655	40-460-870	Contingency	\$5,000	\$877	\$5,100	\$454	\$6,000	for additional fireworks if needed
656			\$59,051	\$38,584	\$66,853	\$68,224	\$102,301	

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
657		<b>Marina Fund - Expenditures</b>						
658		<b>Capital Outlay</b>						
659	40-960-610	Capital Equipment	\$92,597	\$0	\$130,000	\$125,708	\$0	
660	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
661	40-960-995	Facilities Improvements	\$125,000	\$0	\$150,000	\$60,000	\$80,000	Wall replacement & garage doors
662	Total Capital		\$217,597	\$0	\$280,000	\$185,708	\$80,000	
663		<b>Total Marina Fund Expenditures</b>	<b>\$567,877</b>	<b>\$254,678</b>	<b>\$705,161</b>	<b>\$504,630</b>	<b>\$499,698</b>	
664								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
665		<b>Pay-As-You-Throw Fund - Revenues</b>						
666	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,780	\$4,150	\$4,000	\$4,000	
667	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$75,784	\$74,700	\$74,000	\$75,000	
668	50-344-140	Interest Revenue	\$200	\$152	\$200	\$200	\$300	
669		<b>Total Revenues</b>	<b>\$79,050</b>	<b>\$78,715</b>	<b>\$79,050</b>	<b>\$78,200</b>	<b>\$79,300</b>	
670								
671		<b>Pay-As-You-Throw Fund - Expenditures</b>						
672		<b>Operations Supplies</b>						
673	50-470-200	Bags for Resale	\$0	\$0	\$0	\$2,300	\$2,300	WasteZero
674	50-470-250	COGS - Bags	\$6,000	\$2,256	\$6,000	\$6,000	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
675			\$6,000	\$2,256	\$6,000	\$8,300	\$8,800	
676		<b>Repairs and Maintenance</b>						
677	50-470-315	Site Maintenance	\$13,000	\$13,238	\$20,000	\$20,000	\$25,000	PW/Admin staff time
678								
679		<b>Purchased Services</b>						
680	50-470-300	Dumpster Service	\$30,000	\$25,208	\$30,000	\$30,000	\$30,000	
681	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
682	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$5,000	
683	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
684			\$36,950	\$26,583	\$36,950	\$31,950	\$36,950	
685								
686		<b>Professional Services</b>						
687	50-470-512	Audit	\$390	\$390	\$390	\$420	\$450	3% of audit
688								
689		<b>Other Expenses</b>						
690	50-470-310	Site Lease	\$1	\$1	\$0	\$1	\$1	
691	50-470-320	Business License	\$200	\$0	\$0	\$165	\$165	
692	50-470-350	Sales Tax	\$382	\$0	\$700	\$700	\$700	Direct Sales times 9.2%
693	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
694			\$583	\$1	\$700	\$866	\$866	
695		<b>Capital Outlay</b>						
696	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
697	50-970-751	Site Improvements	\$15,000	\$0	\$0	\$0	\$20,000	move facility
698		<b>Total Expenditures</b>	<b>\$56,923</b>	<b>\$42,468</b>	<b>\$64,040</b>	<b>\$61,536</b>	<b>\$92,066</b>	
699								

	A	B	C	D	E	F	G	I
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
700		<b>Capital Improvement Fund - Streetscape Project ONLY</b>						
701		<b>Revenues</b>						
702	90-344-110	1% Sales & use tax	\$435,000	\$656,779	\$615,252	\$615,000	\$584,250	1% Sales & MV Use Tax -assume 5 % reduction
703	90-344-140	Interest revenues	\$15,000	\$1,291	\$2,000	\$4,000	\$6,000	interest rates are picking up
704	90-344-300	EV Revenue	\$188,360	\$80,963	\$0	\$0	\$0	
705	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
706	90-344-920	DOLA 2017 Tier II Phase 2	\$700,000	\$753,022	\$0	\$0	\$0	
707	90-391-360	Transfer in	\$206,000	\$0	\$0	\$0	\$0	
708		<b>Total Revenues</b>	<b>\$1,544,360</b>	<b>\$1,492,056</b>	<b>\$617,252</b>	<b>\$619,000</b>	<b>\$590,250</b>	
709								
710		<b>Expenditures</b>						
711		<b>Other Expenses</b>						
712	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0		
713	90-431-870	Contingency	\$1,000	\$250	\$0	\$275	\$300	US Bank fee
714			\$1,000	\$250	\$0	\$275	\$300	
715		<b>Debt Service</b>						
716	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
717	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$115,000	\$115,000	\$120,000	based on debit service requirements
718	90-831-472	Sales tax bonds - interest	\$163,950	\$163,950	\$163,950	\$160,500	\$157,050	based on debit service requirements
719			\$278,950	\$278,950	\$278,950	\$275,500	\$277,050	
720								
721	90-431-999	<b>TABOR Emergency Reserve</b>	\$0	\$0	\$0	\$0	\$0	Not required.
722								
723		<b>Capital Outlay</b>						
724	90-931-200	Pavement					\$263,000	
725	90-931-201	Boardwalks					\$50,000	
726	90-444-300	EV Expenses	\$207,369	\$108,960	\$0	\$97,630	\$0	
727	90-444-310	Colorado Tree Coalition expens	\$0	\$0	\$1,500	\$0	\$0	
728	90-931-910	Streetscape	\$0	\$2,135,980	\$165,000	\$88,131	\$0	
729	90-931-912	Streetscape-Maintenance	\$125,000	\$0	\$125,000	\$0	\$0	
730	90-931-915	Streetscape Plan/Project Man	\$420,000	\$0	\$420,000	\$0	\$0	
731	90-931-916	Streetscape- Below Ground	\$296,725	\$0	\$296,725	\$0	\$0	
732	90-931-917	Streetscape-Above Ground	\$766,274	\$8,250	\$766,274	\$0	\$0	
733	90-931-918	Streetscape- Misc.	\$86,731	\$0	\$86,731	\$0	\$0	
734	90-931-919	Streetscape-Landscaping	\$283,065	\$0	\$283,065	\$0	\$0	
735			\$2,185,164	\$2,253,190	\$2,144,295	\$185,761	\$313,000	
736		<b>Total Expenditures</b>	<b>\$2,465,114</b>	<b>\$2,532,390</b>	<b>\$2,423,245</b>	<b>\$461,536</b>	<b>\$590,350</b>	
737								