

	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	\$3,061,604
Operating Budget					
General Revenue	\$3,393,340	\$3,268,896	\$7,439,840	\$3,660,805	\$3,828,867
Operations	(\$3,403,019)	(\$3,265,507)	(\$3,607,123)	(\$3,519,275)	(\$4,474,209)
Debt Service	(\$129,615)	(\$129,613)	(\$127,050)	(\$127,050)	(\$129,485)
Total Operating Budget	(\$139,294)	(\$126,224)	\$3,705,667	\$14,480	(\$774,827)
Capital Budget					
Capital Revenue	\$227,241	\$135,048	\$90,000	\$0	\$7,174,019
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)	(\$80,981)
Revenues Over (Under) Expenditures	(\$622,569)	(\$390,276)	(\$689,333)	(\$378,382)	(\$855,808)
Appropriate From (To) Fund Balance	\$622,569	\$390,276	\$689,333	\$378,382	\$855,808
General Fund Ending Balance	\$2,434,136	\$2,851,253	\$1,547,799	\$3,061,604	\$2,205,797

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
23	Summation - General Fund Expenditures By Department					
24						
25						
26						
27						
28	Cemetery Committee	\$8,000	\$261	\$8,000	\$9,500	\$9,500
29						
30	Planning Commission/Board of Adjustments	\$41,600	\$43,915	\$48,100	\$28,117	\$45,950
31						
32	Greenways Committee	\$68,918	\$70,240	\$82,342	\$83,342	\$91,277
33						
34	Board of Trustees	\$111,950	\$112,301	\$148,100	\$241,366	\$249,523
35						
36	Administration					
37	Personnel	\$615,541	\$582,645	\$706,302	\$625,248	\$828,411
38	Operations	\$580,932	\$542,113	\$601,532	\$583,467	\$656,679
39	Administration Subtotal	\$1,196,473	\$1,124,758	\$1,307,834	\$1,208,715	\$1,485,090
40						
41	Public Safety					
42	Operations	\$277,858	\$277,858	\$277,585	\$284,115	\$369,115
43	Public Safety Subtotal	\$277,858	\$277,858	\$277,585	\$284,115	\$369,115
44						
45	Public Works					
46	Personnel	\$613,338	\$681,333	\$796,471	\$762,354	\$1,047,331
47	Operations	\$426,700	\$391,964	\$360,600	\$350,200	\$507,360
48	Public Works Subtotal	\$1,040,038	\$1,073,297	\$1,157,071	\$1,112,554	\$1,554,691
49						
50	Grand Lake Center					
51	Revenues	\$67,000	\$118,178	\$105,000	\$116,000	\$118,000
52	Personnel	\$218,060	\$221,726	\$245,550	\$236,316	\$276,175
53	Operations	\$154,358	\$160,930	\$130,240	\$117,140	\$125,858
54	Capital	\$0	\$0	\$0	\$0	\$0
55	Grand Lake Center Expenditures	\$372,418	\$382,656	\$375,790	\$353,456	\$402,033
56	Grand Lake Center Totals	(\$305,418)	(\$264,478)	(\$270,790)	(\$237,456)	(\$284,033)

	<div>Budget FY2023</div> <div>Actual FY2023</div> <div>Budget FY2024</div> <div>YTD Estimates for FY 2024</div> <div>Budget FY2025</div>								
55	Parks								
56									
57			Personnel	\$80,124	\$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*		\$1,527,063	\$1,485,704	\$1,748,323	\$1,623,918	\$2,151,917		
67	Operations Total*		\$1,875,956	\$1,779,803	\$1,858,799	\$1,895,357	\$2,322,292		
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		\$4,243,150	\$3,794,220	\$8,219,172	\$4,039,187	\$11,858,694		

		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)	(\$830,449)		
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)	(\$925,237)		
87								
88	Revenues Over (Under) Expenditures	(\$55,719)	\$132,444	(\$51,944)	(\$36,404)	(\$145,437)		
89	Appropriate From (To) Fund Balance	\$55,719	(\$132,444)	\$51,944	\$36,404	\$145,437		
90								
91	Water Enterprise Fund Ending Balance	\$1,750,262	\$2,021,737	\$2,048,027	\$2,170,851	\$2,025,414		

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

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
109	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures						
110							
111							
112	PAYT Enterprise Fund Beginning Balance	\$146,333	\$156,300	\$170,659	\$175,624	\$157,943	
113							
114	Revenues	\$79,300	\$68,215	\$80,000	\$79,000	\$79,368	
115							
116	Expenditures						
117	Operations	(\$71,566)	(\$61,991)	(\$92,176)	(\$76,681)	(\$82,179)	
118	Capital Outlay	\$0	\$0	(\$20,000)	(\$20,000)	(\$20,000)	
119	Total Expenditures	(\$71,566)	(\$61,991)	(\$112,176)	(\$96,681)	(\$102,179)	
120							
121	Revenues Over (Under) Expenditures	\$7,734	\$6,224	(\$32,176)	(\$17,681)	(\$22,811)	
122	Appropriate From (To) Fund Balance	(\$7,734)	(\$6,224)	\$32,176	\$17,681	\$22,811	
123							
124	PAYT Enterprise Fund Ending Balance	\$154,067	\$162,524	\$138,483	\$157,943	\$135,132	

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025		
125								
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	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
									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.
13	10-311-161	Marijuana Tax	\$0	\$0	\$10,000	\$0	\$0	\$50,000	Have not heard back as of yet.
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	
									Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx. 135 active
28	10-321-180	Nightly Rental License	\$50,000	\$84,075	\$80,000	\$83,372	\$84,000	\$90,000	
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	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	\$0	All events have been moved to 10-415-885
54			\$100,000	\$162,396	\$138,000	\$209,499	\$154,301	\$152,000	
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	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 Matthew's 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	\$7,174,019	\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC, \$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	\$7,174,019	
78		Total Revenues	\$3,620,581	\$3,403,944	\$7,529,840	\$2,831,694	\$3,660,805	\$11,002,886	

	A	B	C	D	E	F	G	H	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	\$3,500	\$3,500	\$1500 for IWorQ
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	\$9,500	\$9,500	
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	\$12,500	next comp plan 2026 \$12,500 for Antero Group Priorities Strategy for 2025
95			\$41,600	\$43,915	\$48,100	\$12,405	\$28,117	\$45,950	
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	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	\$5,000	
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	last payment will be 2029 per agreement from 2009
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	\$249,523	
126		Subtotal Boards and Committees	\$230,468	\$226,718	\$286,542	\$201,226	\$362,325	\$396,250	

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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	\$553,103	We had some savings in 2024 due to staff vacancies and we moved Community Engagement Director to Admin from GLC
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	\$8,000	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	\$44,248.24	8% Match
137	10-415-133	Health/Dental-Employee	\$81,120	\$36,873	\$85,000	\$28,099	\$40,000	\$73,200	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	\$1,110	.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	\$34,416	6.2% of wages+Town 457
143	10-415-144	Medicare Match	\$5,486	\$7,985	\$6,376	\$4,111	\$5,800	\$8,049	1.45% of wages+Town 457
144	10-415-145	FAMILI Benefit Admin	\$1,703	\$82	\$1,979	\$2,830	\$1,944	\$2,534	
145			\$615,541	\$582,645	\$706,302	\$432,957	\$625,248	\$828,411	
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	\$57,500	\$58,500	Paychex, Executech, civic plus, gov.os&IWorQ
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	\$71,250	\$72,200	
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	
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 not budgeted for 2025
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	\$1,196,473	\$1,124,758	\$1,307,834	\$922,953	\$1,208,715	\$1,485,090	

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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	\$615,380	7 FT PW, 1 PW Director and 2 PT
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	\$51,350	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	\$1,284	.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	\$39,797	6.2% of wages + Town 457 + On Call
243	10-431-144	Medicare Match	\$5,592	\$7,247	\$7,516	\$5,248	\$6,589	\$9,307	1.45% of wages + Town 457 + On Call
244	10-431-145	FAMILI Benefit PW	\$0	\$152	\$2,333	\$2,057	\$2,045	\$2,888	
245			\$613,338	\$681,333	\$796,471	\$583,668	\$762,354	\$1,047,331	
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	\$10,000	\$9,000	6K for IWorQ
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	\$12,500	\$13,500	
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	
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	\$1,112,554	\$1,554,691	
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	\$183,043	Admin & PW time has been allocated. Added additional staff at GLC moved Community Engagement Director to Admin
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	
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	\$276,175	
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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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
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	
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	\$402,033	
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	
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	
381	10-452-227	Small Tools	\$2,500	\$4,878	\$0	\$0	\$0	\$0	
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	
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	
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	
398			\$129,100	\$92,643	\$127,000	\$55,803	\$84,510	\$127,000	

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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
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	
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	
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	\$4,293,150	\$3,794,220	\$8,219,172	\$2,857,005	\$4,039,187	\$11,858,694	
446									

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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									

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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
457		Water Fund - Expenditures							
458		Personnel							
459	20-430-100	Gross Wages - Water	\$303,342	\$309,176	\$320,000	\$297,798	\$370,000	\$426,245	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	\$34,260	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	\$856	.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	\$26,551	6.2% of wages + Town 457 + On Call
474	20-430-144	Medicare Match	\$3,799	\$3,338	\$4,640	\$3,706	\$5,423	\$6,210	1.45% of wages + Town 457 + On Call
475	20-452-145	FAMILI Benefit	\$0	\$0	\$0	\$0	\$1,683	\$1,927	
476			\$446,331	\$449,877	\$497,356	\$441,244	\$542,082	\$630,049	
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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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	\$925,237	
552									

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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
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									

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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
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	

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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
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	

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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
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									

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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
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									

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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
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									