To: Mayor Kudron and the Board of Trustees
From: Heike Fawkes, Town Treasurer
Re: Approval of supplemental budget for 2024
Date: December 09, 2024

Background

To comply with State Statute 29-1-109, the Board must approve a resolution to appropriate additional funds for the Town of Grand Lake, Colorado, for the 2024 budget year. The adjustments include the following:

Water Fund

Salaries: $78,000 increase for staffing adjustments, including three full-time and one part-time employee.

Chemicals: $8,000 increase due to rising costs.

Postage: $500 increase for mailing cost adjustments.

Software Support: $9,000 for ongoing support of Itron, Temetra (meter readings), Caselle, and Executech.

Capital Improvement Fund

Adjustments to accurately allocate Capital Outlay and Operating Expenses. Total appropriations for the fund remain unchanged.

Conclusion

Approval of these appropriations ensures compliance with state requirements and reflects necessary adjustments for operational and staffing needs in 2024.

The above items have been highlighted in yellow in the attached revised 2024 budget.

Motion

For the Board of Trustees to approve the 2024 Supplemental Appropriation, it may do so by approving the following motion:

I move to adopt Resolution 76-2024 A Resolution for supplemental budget & appropriation for the Town of Grand Lake, Colorado, for the Calendar Year 2024.

TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION
RESOLUTION NO. Resolution 76-2024

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY FOR MONIES FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Water Fund has experienced increases in expenditure that include salaries, chemicals, postage and software support, exceeding the original appropriations approved in the 2024 budget; and

WHEREAS, adjustments are necessary to accurately allocate amounts between Capital Outlay and Operating Expenses;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO:

1. The 2024 Budget for the Water Fund Operating Expenses increased from $692,178 to $794,288.
2. Capital Outlay for the Water Fund is set at $530,000 to ensure proper classification.
3. The Capital Improvement Fund Operating Expenses are adjusted to $300.

ADOPTED, this 9th day of December 2024.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

_____
Alayna Carrell
Town Clerk

_____
Christina Berquist
Mayor Pro-Tem

	Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
Summation - General Fund Revenues and Expenditures					
General Fund Beginning Balance	**$3,056,705**	**$3,225,214**	**$2,979,845**	**$2,979,845**	**$2,664,457**
Operating Budget					
General Revenue	$3,246,928	$3,669,820	$7,428,840	$3,635,056	$7,439,840
Operations	($3,514,849)	($3,252,003)	($3,595,077)	($3,533,477)	($3,604,909)
Debt Service	($313,096)	($311,685)	($127,050)	($130,000)	($127,050)
Total Operating Budget	**($581,017)**	**$106,132**	**$3,706,713**	**($28,421)**	**$3,707,881**
Capital Budget					
Capital Revenue	$401,421	$494,914	$90,000	$0	$90,000
Capital Outlay	($1,170,221)	($846,415)	($4,485,000)	($286,967)	($4,485,000)
Total Capital Budget	**($768,800)**	**($351,501)**	**($4,395,000)**	**($286,967)**	**($4,395,000)**
Revenues Over (Under) Expenditures	($1,349,817)	($245,369)	($688,287)	($315,388)	($687,119)
Appropriate From (To) Fund Balance	$1,349,817	$245,369	$688,287	$315,388	$687,119
General Fund Ending Balance	**$1,706,888**	**$2,979,845**	**$2,291,558**	**$2,664,457**	**$1,977,338**

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
23						
24	**Summation - General Fund Expenditures By Department**					
25						
26	Cemetery Committee	$11,550	$11,335	$8,000	$8,000	$8,000
27						
28	Planning Commission/Board of Adjustments	$90,000	$91,717	$48,100	$39,600	$48,100
29						
30	Greenways Committee	$51,585	$57,088	$82,342	$62,876	$82,342
31						
32	Board of Trustees	$132,600	$217,117	$148,100	$131,516	$148,100
33						
34	Administration					
35	Personnel	$503,428	$525,127	$706,302	$663,264	$706,303
36	Operations	$1,014,534	$894,307	$600,032	$571,522	$600,032
37	Administration Subtotal	$1,517,962	$1,419,434	$1,306,334	$1,234,786	$1,306,335
38						
39	Public Safety					
40	Operations	$282,000	$222,333	$277,585	$277,858	$277,585
41	Public Safety Subtotal	$282,000	$222,333	$277,585	$277,858	$277,585
42						
43	Public Works					
44	Personnel	$457,865	$527,948	$794,138	$709,590	$796,470
45	Operations	$385,000	$248,466	$353,100	$452,931	$360,600
46	Public Works Subtotal	$842,865	$776,414	$1,147,238	$1,162,520	$1,157,070
47						
48	Grand Lake Center					
49	**Revenues**	$59,600	$99,408	$105,000	$96,922	$105,000
50	Personnel	$177,298	$181,680	$244,837	$232,962	$244,837
51	Operations	$144,022	$123,535	$130,240	$189,419	$130,240
52	Capital	$0	$0	$0	$0	$0
53	**Grand Lake Center Expenditures**	$321,320	$305,215	$375,077	$422,381	$375,077
54	Grand Lake Center Totals	($261,720)	($205,807)	($270,077)	($325,459)	($270,077)

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
55						
56	Parks					
57	Personnel	$69,717	$62,987	$0	$0	$0
58	Operations	$195,250	$88,364	$202,300	$193,939	$202,300
59	Parks Subtotal	$264,967	$151,351	$202,300	$193,939	$202,300
60						
61	Debt Service	$313,096	$311,685	$127,050	$130,000	$127,050
62						
63	Capital Outlay	$1,170,221	$846,415	$4,485,000	$286,967	$4,485,000
64						
65	All Department/Committees					
66	Personnel Total*	$1,208,308	$1,297,742	$1,745,277	$1,605,815	$1,747,610
67	Operations Total*	$2,306,541	$1,954,262	$1,849,799	$1,927,662	$1,857,299
68	Debt Service Total*	$313,096	$311,685	$127,050	$130,000	$127,050
69	Capital Outlay Total	$1,170,221	$846,415	$4,485,000	$286,967	$4,485,000
70						
71	**Total General Fund Expenditures**	**$4,998,166**	**$4,410,103**	**$8,207,126**	**$3,950,443**	**$8,216,959**

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
72						
73	**Summation - Water Enterprise Fund Revenues and Expenditures**					
74						
75	**Water Enterprise Fund Beginning Balance**	**$1,805,981**	**$1,889,293**	**$2,045,880**	**$2,045,880**	**$2,189,902**
76						
77	Revenues					
78	Operations Revenue	$602,500	$707,659	$720,500	$775,500	$720,500
79	Capital Revenue	$30,000	$65,000	$13,000	$39,000	$13,000
80	**Total Revenues**	**$632,500**	**$772,659**	**$733,500**	**$814,500**	**$733,500**
81						
82	Expenditures					
83	Operations	($663,622)	($496,398)	($690,656)	($575,691)	($794,288)
84	Debt Service	($94,788)	($94,788)	($94,788)	($94,788)	($94,788)
85	Capital Outlay	($1)	($24,886)	$0	$0	$0
86	**Total Expenditures**	**($758,411)**	**($616,072)**	**($785,444)**	**($670,479)**	**($889,076)**
87						
88	Revenues Over (Under) Expenditures	($125,911)	$156,588	($51,944)	$144,021	($155,576)
89	Appropriate From (To) Fund Balance	$125,911	($156,588)	$51,944	($144,021)	$155,576
90						
91	**Water Enterprise Fund Ending Balance**	**$1,680,070**	**$2,045,880**	**$1,993,936**	**$2,189,902**	**$2,034,326**

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
92						
93	**Summation - Marina Enterprise Fund Revenues and Expenditures**					
94						
95	**Marina Enterprise Fund Beginning Balance**	**$1,016,255**	**$892,451**	**$780,452**	**$780,452**	**$764,092**
96						
97	**Revenues**	**$470,200**	**$436,086**	**$440,784**	**$452,327**	**$440,784**
98						
99						
100	Operations	($425,161)	($352,356)	($427,186)	($418,687)	($427,186)
101	Debt Service	$0	$0	$0	$0	$0
102	Capital Outlay	($280,000)	($195,729)	($60,000)	($50,000)	($60,000)
103	**Total Expenditures**	**($705,161)**	**($548,085)**	**($487,186)**	**($468,687)**	**($487,186)**
104						
105	Revenues Over (Under) Expenditures	($234,961)	($111,999)	($46,402)	($16,360)	($46,402)
106	Appropriate From (To) Fund Balance	$234,961	$111,999	$46,402	$16,360	$46,402
107						
108	**Marina Enterprise Fund Ending Balance**	**$781,294**	**$780,452**	**$734,050**	**$764,092**	**$717,690**

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
109						
110	**Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures**					
111						
112	**PAYT Enterprise Fund Beginning Balance**	**$146,333**	**$160,234**	**$177,155**	**$177,155**	**$168,298**
113						
114	**Revenues**	**$79,050**	**$76,671**	**$80,000**	**$78,300**	**$80,000**
115						
116	Expenditures					
117	Operations	($64,040)	($59,750)	($92,176)	($67,882)	($92,176)
118	Capital Outlay	$0	$0	($20,000)	($19,274)	($20,000)
119	**Total Expenditures**	**($64,040)**	**($59,750)**	**($112,176)**	**($87,157)**	**($112,176)**
120						
121	Revenues Over (Under) Expenditures	$15,010	$16,921	($32,176)	($8,857)	($32,176)
122	Appropriate From (To) Fund Balance	($15,010)	($16,921)	$32,176	$8,857	$32,176
123						
124	**PAYT Enterprise Fund Ending Balance**	**$161,343**	**$177,155**	**$144,979**	**$168,298**	**$136,122**

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
125						
126	**Summation - Capital Improvement Fund Revenues and Expenditures**					
127						
128	**Capital Improvement Fund Beginning Balance**	**$522,253**	**$268,067**	**$673,272**	**$673,272**	**$716,997**
129						
130	**Revenues**	**$617,252**	**$695,791**	**$595,000**	**$614,000**	**$595,000**
131						
132	Expenditures					
133	Operations	$0	($275)	($450,300)	($293,275)	($300)
134	Debt Service	($278,950)	($275,500)	($278,450)	($277,000)	($278,450)
135	TABOR Reserve	$0	$0	$0	$0	$0
136	Capital Outlay	($165,000)	($14,811)	$0	$0	($530,000)
137	**Total Expenditures**	**($443,950)**	**($290,586)**	**($728,750)**	**($570,275)**	**($808,750)**
138						
139	Revenues Over (Under) Expenditures	$173,302	$405,204	($133,750)	$43,725	($213,750)
140	Appropriate From (To) Fund Balance	($173,302)	($405,204)	$133,750	($43,725)	$213,750
141						
142	**Capital Improvement Fund Ending Balance**	**$695,555**	**$673,272**	**$539,522**	**$716,997**	**$503,247**

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
3			12/31/2022		12/31/2024		12/31/2024	
4		**General Fund - Revenues**						
5		**Taxes**						
6	10-311-100	Property Taxes	$401,968	$400,443	$551,550	$557,423	$551,550	2023 Mill Levy = 6.812- Assessed value $81M see Certification
7								
8	10-311-110	Specific Ownership	$15,000	$24,660	$18,000	$19,000	$18,000	Property tax on vehicles
9	10-311-120	Interest & Penalty-Prop Taxes	$300	$1,042	$300	$900	$300	
10	10-311-130	Motor Vehicle Use & Sales Tax	$40,000	$75,175	$40,000	$44,000	$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
11	10-311-140	Sales Tax 4%	$2,461,018	$2,601,855	$2,337,968	$2,337,000	$2,337,968	4%
12	10-311-150	Building Use Tax	$45,000	$56,281	$25,000	$90,000	$25,000	Revenue based on permits
13	10-311-160	Cigarettes-Select Sales Tax	$3,000	$2,952	$3,000	$4,000	$3,000	Agreement between State and tobacco companies per C.R.S. 39-22-623
14	10-316-170	Franchise Cable	$10,000	$25,682	$20,000	$20,000	$20,000	5% gross revenues, paid quarterly
15	10-316-171	Franchise Telephone	$10,000	$4,146	$10,000	$10,000	$10,000	$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	$30,000	$34,185	$35,000	$35,000	$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	$11,000	$26,365	$25,000	$20,000	$25,000	3% gross revenues, paid monthly
18	TBD	Marijuana Tax					$10,000	50% of this revenue will go to ATF at YE
19			$3,027,286	$3,252,786	$3,065,818	$3,137,323	$3,075,818	
20		**Licenses & Permits**						
21	10-321-100	Liquor License Fee	$4,500	$9,845	$4,500	$8,400	$4,500	
22	10-321-120	Sales Tax License $5	$500	$505	$425	$560	$425	$5 Town Sales Tax Licenses
23	10-321-130	Motor Vehicle License (rural)	$2,000	$2,510	$2,500	$2,000	$2,500	Road & Bridge registration fees
24	10-321-140	Sign Permit	$300	$195	$500	$500	$500	Includes Town Off Premise Sign Fees
25	10-321-150	Grading Permit	$200	$70	$100	$100	$100	
26	10-321-160	Animal License	$150	$55	$50	$137	$50	
27	10-321-170	Encroachment Fees	$400	$940	$400	$200	$400	
28	10-321-175	Business License Commission	$30,000	$28,837	$30,000	$25,000	$30,000	
29	10-321-180	Nightly Rental License Fee	$50,000	$73,522	$80,000	$77,000	$80,000	STR software $150 per license. Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber ($30K) approx 120 active
30	10-321-190	Boardwalk Sales Permit	$150	$0	$25	$25	$25	
31	TBD	Marijuana license					$1,000	renewal
32			$88,200	$116,479	$118,500	$113,922	$119,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
33		**General Fund - Revenues**						
34		**Intergovernmental**						
35	10-335-130	Grand Cnty Road & Bridge	$6,492	$9,520	$9,520	$9,520	$9,520	2022 quarterly payment $2380
36	10-335-200	Highway User Tax Fund	$30,000	$33,097	$32,000	$30,000	$32,000	
37	10-335-800	Conservation Trust Fund	$2,000	$2,603	$3,000	$3,000	$3,000	
38	10-335-900	Other Intergovernmental	$1,000	$2,198	$3,000	$3,000	$3,000	State Severance Tax & Federal Mineral Funds
39			$39,492	$47,418	$47,520	$45,520	$47,520	
40								
41		**Charges for Services**						
42	10-341-200	Cemetery	$3,200	$12,375	$12,000	$12,000	$12,000	Perpetual Care & Reservation Fees
43	10-341-900	Cemetery Excavating Fee	$0	$4,600	$6,000	$1,500	$6,000	
44	10-341-300	Zoning & Subdivision Review	$2,000	$3,875	$3,000	$2,494	$3,000	
45	10-341-400	Attainable Housing Fee	$2,000	$22,184	$4,000	$8,823	$4,000	Based on new construction paid at building permit pick-up
46	10-341-500	EV Charging Station Revenue	$300	$4,348	$4,000	$4,000	$4,000	
47	10-341-600	Fuel Depot Surcharge	$1,000	$2,830	$2,000	$2,000	$2,000	
48	10-341-700	Copies/Faxes/Soda	$100	$0	$0	$0	$0	
49	10-341-850	Nightly Rental App Fee $165	$1,200	$6,025	$2,000	$3,542	$2,000	based on new STR's. Reducing to anticipate less property transfers
50	10-350-101	GL Center - Rental Fees	$17,600	$16,404	$15,000	$15,000	$15,000	
51	10-350-121	GL Center - Memberships	$30,000	$62,778	$70,000	$65,000	$70,000	
52	10-350-131	GL Center - Rec Fees	$12,000	$14,105	$15,000	$12,000	$15,000	
53	10-350-201	GL Center - Donations	$0	$6,121	$0	$0	$0	
54	10-350-202	GLC Events	$0	$0	$5,000	$4,922	$5,000	Buffalo 5K
55			$69,400	$155,645	$138,000	$131,280	$138,000	
56		**Fines and Forfeitures**						
57	10-351-100	Ordinance/Traffic Fines	$0	$205	$500	-$60	$500	
58								
59		**Fees and Leases**						
60	10-353-180	Rent - Visitors Center	$2,500	$2,500	$2,500	$2,500	$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
61								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
62		**General Fund - Revenues**						
63		**Net Investment Income**						
64	10-355-100	Interest Revenue	$5,000	$29,743	$50,000	$90,000	$50,000	
65								
66		**Other Revenue**						
67	10-334-900	Grants - Other	$0	$10,000	$4,000,000	$100,000	$4,000,000	Boetcher and state grant for space to create and drainage grant
68	10-360-130	Municipal Fee	$50	$11	$0	$0	$0	Muni fee penalty not assessed anymore
69	10-360-140	Rent - Land, Buildings	$10,000	$6,990	$6,000	$3,641	$6,000	Pavilion, Comm. House, Lakefront Park
70	10-360-160	Rent - Enterprise Fund Sites	$0	$2	$2	$2	$2	Marina, PAYT
71	10-360-200	Misc. Revenues - General	$5,000	$48,039	$0	$10,928	$0	2023 was dividends from CEBT
72			$15,050	$65,043	$4,006,002	$114,571	$4,006,002	
73		**Capital Specific Revenue**						
74	10-360-110	Sale of Assets	$25,000	$0	$90,000	$0	$90,000	sale of backhoe loader and pickup truck
75	10-377-140	Grants - Capital	$376,421	$63,591	$0	$0	$0	
76	10-377-160	Space to Create Revenue	$0	$335,000	$0	$0	$0	
77	10-377-170	Insurance Proceeds dock	$0	$96,323	$0	$0	$0	
78			$401,421	$494,914	$90,000	$0	$90,000	
79		**Total Revenues**	**$3,648,349**	**$4,164,734**	**$7,518,840**	**$3,635,056**	**$7,529,840**	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
80		**General Fund - Expenditures**						
81		**Cemetery Committee**						
82	10-410-211	Cemetery Supplies/Misc Exp	$4,500	$10,757	$2,000	$2,000	$2,000	
83	10-410-215	Grave Markers	$3,050	$578	$1,000	$1,000	$1,000	
84	10-410-242	Cemetery Maintenance	$4,000	$0	$5,000	$5,000	$5,000	
85			$11,550	$11,335	$8,000	$8,000	$8,000	
86								
87		**Planning Commission/Board of Adjustments**						
88	10-412-211	General Office Supplies	$1,000	$16	$300	$300	$300	based on overall Admin General Office Supplies expense
89	10-412-311	Postage/Ads/Legal Notices	$1,000	$156	$500	$1,000	$500	Reimbursed by applicant
90	10-412-314	Purchased Services	$18,000	$14,838	$18,000	$18,000	$18,000	RG assoc
91	10-412-319	Misc.-Planning Commission/BOA	$1,000	$0	$300	$300	$300	
92	10-412-320	Computer Hardware	$7,000	$4,569	$1,000	$1,000	$1,000	
93	10-412-351	Planning Legal Services	$6,000	$35,596	$12,000	$16,000	$12,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
94	10-412-370	Training/Travel	$6,000	$5,380	$6,000	$3,000	$6,000	Planner in Admin, classes, online seminar
95	10-412-380	Comp Plan Update	$50,000	$31,163	$10,000	$0	$10,000	
96			$90,000	$91,717	$48,100	$39,600	$48,100	
97								
98		**Greenways Committee**						
99	10-414-211	General Supplies	$6,000	$9,656	$10,800	$10,876	$10,800	Hilly Lawn Fuel and supplies
100	10-414-238	Trees/Shrubs/Plantings	$6,500	$2,475	$10,000	$3,500	$10,000	
101	10-414-241	Arbor Day Supplies	$250	$0	$500	$500	$500	
102	10-414-319	Contract Labor	$38,535	$44,957	$61,042	$48,000	$61,042	Hilly Lawn contract for services
103	10-414-726	Miscellaneous Services	$150	$0	$0	$0	$0	
104	10-414-870	Contingency	$150	$0	$0	$0	$0	
105			$51,585	$57,088	$82,342	$62,876	$82,342	
106								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
107		**General Fund - Expenditures**						
108		**Board of Trustees**						
109	10-413-142	Workers' Compensation	$300	$447	$800	$600	$800	
110	10-413-143	BOT Compensation	$0	$5,780	$18,000	$9,800	$18,000	
111	10-413-211	Office/meeting supplies	$2,400	$6,731	$5,000	$5,000	$5,000	
112	10-413-215	Elections	$1,200	$2,639	$3,000	$816	$3,000	
113	10-413-316	Dues/Memberships	$17,700	$14,399	$20,000	$18,000	$20,000	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	$1,286	$7,500	$7,500	$7,500	CML
115	10-413-460	Long Range/Misc	$500	$0	$1,000	$500	$1,000	BOT retreat facilitator and misc. expenses
116	10-413-461	Appreciation Program	$3,000	$6,670	$9,000	$9,000	$9,000	Appreciation Dinner; Misc appreciation expenses
117	10-413-462	Computer Equipment	$2,400	$635	$2,500	$2,500	$2,500	
118	10-413-463	Water Quality Issues	$0	$0	$250	$0	$250	GCWIN - Continued toxin monitoring
119	10-413-465	Computer Software	$1,000	$3,180	$1,200	$1,200	$1,200	Zoom
120	10-413-870	Board Contingency	$250	$104,000	$17,000	$10,000	$17,000	Benches, pumpkin patch, and community dinner
121	10-413-728	Miscellaneous Donations	$45,000	$20,000	$10,000	$13,750	$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	$1,350	$1,350	Year 13 of 20
123	10-413-859	Grand Foundation	$50,000	$50,000	$51,500	$51,500	$51,500	
124			$132,600	$217,117	$148,100	$131,516	$148,100	
125		**Subtotal Boards and Committees**	$285,735	$377,257	$286,542	$241,993	$286,542	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
126		**General Fund - Expenditures**						
127		**Administration**						
128		**Personnel**						
129	10-415-100	Gross Wages - Administration	$348,886	$356,805	$439,727	$409,656	$439,727	
130	10-415-103	OT/Comp Time Buyout	$0	$5,285	$2,000	$2,000	$2,000	
131	10-415-105	Bonus	$7,000	$8,500	$7,000	$7,000	$7,000	
132	10-415-110	Gross Wages-Admin PT/Seasonal	$26,411	$0	$0	$0	$0	
133	10-415-134	Alternative Benefit	$6,600	$6,000	$6,600	$6,600	$6,600	
134	10-415-130	GL Center Membership Benifit	$1,925	$0	$0	$0	$0	
135	10-415-132	ICMA Town Paid Benefit	$30,456	$28,584	$35,178	$34,000	$35,178.16	8% Match
136	10-415-133	Health/Dental-Employee	$34,487	$62,725	$85,000	$80,000	$85,000	Medical/Dental/Life/Vision
137	10-415-135	Dep Health/Dental	$6,596	$2,075	$69,300	$66,000	$69,300	
138	10-415-136	Medical Benefit Allowance	$7,412	$13,986	$10,000	$12,000	$10,000	HSR
139	10-415-141	Unemployment Insurance	$1,142	$651	$879	$800	$879	.2% of wages
140	10-415-142	Workers' Compensation	$1,061	$1,539	$15,000	$12,000	$15,000	
141	10-415-143	Social Security Match	$25,491	$31,603	$27,263	$24,000	$27,263	6.2% of wages+Town ICMA
142	10-415-144	Medicare Match	$5,961	$7,374	$6,376	$6,000	$6,376	1.45% of wages+Town ICMA
143	10-415-145	FAMILI Benefit Admin	$0	$0	$1,979	$3,208	$1,979	
144			$503,428	$525,127	$706,302	$663,264	$706,303	
145		**Supplies**						
146	10-415-211	General Office Supplies	$5,000	$12,231	$9,000	$9,000	$9,000	
147	10-415-215	Computer Software	$17,000	$10,660	$23,000	$22,000	$23,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
148	10-415-220	Computer Hardware	$7,000	$12,060	$7,000	$7,000	$7,000	3 Computer replacements
149	10-415-226	Small Equipment	$2,100	$2,871	$3,000	$3,000	$3,000	Copier lease
150			$31,100	$37,823	$42,000	$41,000	$42,000	
151		**Repairs and Maintenance**						
152	10-415-231	Gas/Fuel	$1,000	$1,750	$1,200	$1,200	$1,200	
153	10-415-232	Vehicle Maintenance	$1,000	$533	$3,000	$3,000	$3,000	
154	10-415-233	Office Equipment Maintenance	$2,500	$1,989	$3,000	$2,500	$3,000	
155	10-415-237	Building Maintenance	$0	$1,913	$11,000	$11,000	$11,000	
156	10-415-238	Town Hall Furnishings	$250	$1,562	$1,000	$1,500	$1,000	
157			$4,750	$7,747	$19,200	$19,200	$19,200	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
158		**General Fund - Expenditures**						
159		**Administration**						
160		**Purchased Services**						
161	10-415-311	Postage/Freight	$5,000	$6,246	$7,000	$6,000	$7,000	Meter lease + postage meter refills
162	10-415-312	Computer Services	$62,000	$42,266	$50,000	$50,000	$50,000	Paychex, Executech, civic rec, gov.os
163	10-415-314	Ads & Legal Notices	$5,000	$5,741	$5,000	$1,500	$5,000	
164	10-415-316	Dues & Memberships	$1,650	$3,086	$1,650	$2,000	$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
165	10-415-318	Janitorial Services	$0	$0	$0	$0	$0	
166	10-415-319	Miscellaneous Services	$5,000	$128	$3,200	$3,200	$3,200	
167	10-415-330	Bank Fees	$1,500	$1,033	$500	$500	$500	Safe deposit box/returned checks/direct deposit fees
168			$80,150	$58,501	$67,350	$63,200	$67,350	
169		**Utilities**						
170	10-415-341	Electric Utility	$3,500	$5,248	$5,500	$5,000	$5,500	
171	10-415-342	Sewer Utility	$1,000	$1,217	$1,600	$1,500	$1,600	
172	10-415-343	Water Utility	$1,200	$1,234	$1,200	$1,200	$1,200	
173	10-415-344	Telephone/Internet Utility	$7,500	$8,913	$11,000	$10,000	$11,000	Includes internet service, cell phone
174	10-415-345	Natural Gas Utility	$2,500	$4,670	$6,500	$6,000	$6,500	
175	10-415-346	Website Hosting Services	$800	$611	$2,500	$2,940	$2,500	Website Hosting
176	10-415-347	Recycling - Town Hall	$1,300	$182	$500	$0	$500	Town clean up for electronics
177			$17,800	$22,073	$28,800	$26,640	$28,800	
178		**Professional Services**						
179	10-415-351	Legal Services	$85,000	$39,386	$30,000	$50,000	$30,000	
180	10-415-352	Audit	$10,300	$8,400	$9,300	$9,600	$9,300	60% of audit -
181	10-415-353	Judge-Municipal Court	$500	$0	$500	$500	$500	As-needed basis
182	10-415-355	Professional Services-Other	$15,000	$4,714	$2,500	$2,000	$2,500	ABC Flex, Background checks
183	10-415-560	Treasurer's Fees	$8,039	$8,018	$9,000	$9,000	$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
184	10-415-800	Attainable Housing Expenses	$15,000	$48,400	$19,000	$18,000	$19,000	Increased to reflect increased cost
185			$118,839	$60,518	$51,300	$71,100	$51,300	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
186		**General Fund - Expenditures**						
187		**Administration**						
188		**Marketing**						
189	10-415-721	Chamber Service Agreement	$32,732	$32,732	$35,232	$35,232	$35,232	$32,732 for VC services by Chamber
190	10-415-722	BLC Fee Remittance	$38,000	$38,000	$38,000	$38,000	$38,000	For marketing services by Chamber
191	10-415-723	Visitor Center Repairs & Maint	$15,102	$16,220	$1,500	$1,500	$1,500	
192	10-415-724	NRL VC Op	$30,000	$30,000	$30,000	$30,000	$30,000	For PT Visitor Center employee by Chamber
193	10-415-870	Contingency - General Admin	$11,000	$11,000	$61,000	$22,000	$61,000	for Chamber general expenses
194	10-415-875	Marketing Contingency	$150	$0	$0	$0	$0	
195	10-415-880	Chamber Public Relations	$10,000	$10,000	$10,000	$10,000	$10,000	
196	10-415-885	Town Events	$10,000	$10,000	$12,500	$12,500	$12,500	
197	10-415-886	MSOB Expenses	$481,311	$486,126	$0	$0	$0	
198	10-415-887	Continental Divide Trail	$0	$0	$2,500	$2,500	$2,500	
199			$628,295	$634,078	$190,732	$151,732	$190,732	
200		**Other Expenses**						
201	10-415-370	Training/Travel	$10,750	$9,677	$15,000	$15,000	$15,000	Planner ($750); Clerk ($3,000); Treasurer ($3,250); Code ($750); Manager ($3,000)
202	10-415-371	Misc Employee Expenses	$14,000	$3,437	$15,000	$15,000	$15,000	Employee Enrichment
203	10-415-393	Document Recording	$250	$0	$250	$250	$250	
204	10-415-394	Developer Reimbursement	$1,000	$0	$0	$0	$0	
205	10-415-513	Property/Casualty Insurance	$25,000	$27,984	$35,000	$33,000	$35,000	
206	10-415-514	Position Bonds	$400	$270	$400	$400	$400	Employee/Trustee Blanket Bonds
207			$51,400	$41,367	$65,650	$63,650	$65,650	
208		**Transit**						
209	10-415-385	Transit Service	$40,000	$0	$0	$0	$0	
210	10-415-386	Transit Planning	$10,000	$0	$0	$0	$0	
211			$50,000	$0	$0	$0	$0	
212								
213		**Economic Development Grants**						
214	10-416-100	Trail Groomers	$25,000	$25,000	$30,000	$30,000	$30,000	
215	10-416-250	Headwaters Trail Assoc- HTA	$5,000	$5,000	$5,000	$5,000	$5,000	
216	10-416-260	Grand Art Council	$2,200	$2,200	$0	$0	$0	
217	10-416-261	Creative District	$0	$0	$100,000	$100,000	$100,000	
218			$32,200	$32,200	$135,000	$135,000	$135,000	Other grants moved to Grand Foundation line under BoT
219								
220		**Subtotal Administration**	$1,517,962	$1,419,434	$1,306,334	$1,234,786	$1,306,335	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
221		**General Fund - Expenditures**						
222		**Public Safety**						
223		**Purchased Services**						
224	10-421-314	Dispatch Operations	$25,000	$20,858	$20,585	$20,858	$20,585	
225	10-421-339	Sheriff's Contract	$257,000	$201,475	$257,000	$257,000	$257,000	
226		**Subtotal Public Safety**	$282,000	$222,333	$277,585	$277,858	$277,585	
227								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
228		**General Fund - Expenditures**						
229		**Public Works/Parks**						
230		**Personnel**						
231	10-431-100	Gross Wages PW/Parks	$262,163	$301,712	$460,097	$420,000	$460,097	Putting PW and Parks wages together since they operate together with same
232	10-431-103	OT/Comp Time Buyout	$16,875	$35,296	$40,000	$40,000	$40,000	
233	10-431-105	Bonus	$4,000	$9,950	$7,000	$7,000	$7,000	
234	10-431-111	On Call Pay	$24,833	$17,700	$18,250	$18,250	$18,250	
235	10-431-130	GLC Membership Benefit	$0	$0	$0	$0	$0	
236	10-431-317	Uniform Allowance	$2,640	$3,475	$3,600	$3,600	$3,600	
237	10-431-132	ICMA Town Paid Benefit	$24,571	$18,386	$25,000	$20,000	$25,000	8% Maximum
238	10-431-133	Health/Dental-Employee	$68,000	$77,112	$91,500	$80,000	$91,500	Medical/Dental/Life/Vision
239	10-431-135	Dep Health/Dental	$6,552	$14,694	$53,000	$48,000	$53,000	
240	10-431-136	Medical Benefit Allowance	$4,800	$5,534	$5,000	$4,800	$5,000	
241	10-431-141	Unemployment Insurance	$921	$478	$1,037	$1,000	$1,037	.2% of wages + On Call
242	10-431-142	Workers' Compensation	$19,013	$13,159	$50,000	$35,000	$50,000	
243	10-431-143	Social Security Match	$19,043	$24,681	$32,138	$23,909	$32,138	6.2% of wages + Town ICMA + On Call
244	10-431-144	Medicare Match	$4,454	$5,773	$7,516	$5,592	$7,516	1.45% of wages + Town ICMA + On Call
245	10-431-145	FAMILI Benefit PW	$0	$0	$2,333	$2,439	$2,333	
246			$457,865	$527,948	$794,138	$709,590	$796,470	
247		**Supplies**						
248	10-431-222	General Supplies	$7,000	$1,536	$7,000	$7,000	$7,000	
249	10-431-224	Safety Supplies	$7,000	$1,511	$12,000	$7,000	$12,000	Cirsa requested confined space gas meters
250	10-431-226	Vehicle Supplies	$4,000	$0	$6,000	$4,000	$6,000	purchase traffic counter
251	10-431-227	Small Tools	$8,000	$3,854	$7,500	$7,500	$7,500	combining PW and Parks parks was $2500
252			$26,000	$6,900	$32,500	$25,500	$32,500	
253		**Repairs and Maintenance**						
254	10-431-231	Gas/Fuel/Liquids	$25,000	$38,402	$40,000	$35,000	$40,000	to anticipate fuel increase
255	10-431-232	Vehicle Maintenance	$10,000	$21,046	$10,000	$10,000	$10,000	
256	10-431-233	Equipment Maintenance	$28,000	$20,891	$37,500	$25,000	$37,500	combining PW and Parks parks was
257	10-431-235	Tires/Chains	$15,000	$4,200	$15,000	$15,000	$15,000	
258	10-431-236	Misc. Bridge Work	$5,000	$0	$1,000	$5,000	$1,000	
259	10-431-237	Building Maintenance	$6,000	-$1,806	$6,000	$6,000	$6,000	
260	10-431-238	Street Light Maintenance	$3,000	$240	$2,000	$3,000	$2,000	
261	10-431-239	Miscellaneous Maintenance	$3,000	$59	$2,500	$2,500	$2,500	
262	10-431-242	Road Maintenance	$150,000	$52,971	$55,000	$150,000	$55,000	28K Mag Chloride, 15K striping, road base
263	10-431-245	Boardwalk Maintenance	$0	$2,574	$5,000	$2,500	$5,000	
264	10-431-253	Tree Removal	$5,000	$0	$0	$5,000	$0	
265	10-431-254	Tree Spraying	$500	$0	$3,500	$4,000	$3,500	
266	10-431-255	Stormwater Filter Maintenance	$15,000	$0	$0	$20,000	$0	5 year replacement schedule done in 2023
267	10-431-256	EV Station Maintenance	$0	$500	$4,500	$5,000	$12,000	new station by beach
268			$265,500	$139,078	$182,000	$288,000	$189,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
269		**General Fund - Expenditures**						
270		**Public Works/Parks**						
271		**Purchased Services**						
272	10-431-312	Computer Services	$4,000	$1,575	$3,200	$3,000	$3,200	
273	10-431-314	Ads/Bid Notices	$2,000	$7,455	$2,000	$2,000	$2,000	
274	10-431-319	Misc. Purchased Services	$2,500	$1,647	$2,500	$2,500	$2,500	Required physicals, fuel bond, Hep B shots
275			$8,500	$10,677	$7,700	$7,500	$7,700	
276		**Utilities**						
277	10-431-318	Trash/Recycle Services	$11,000	$16,139	$13,000	$12,000	$13,000	
278	10-431-341	Electric Utility	$11,000	$9,172	$13,200	$12,000	$13,200	
279	10-431-343	Water Utility	$1,000	$441	$700	$700	$700	
280	10-431-344	Telephone/Internet Utility	$7,000	$5,640	$9,000	$6,000	$9,000	add internet to beach
281	10-431-345	Natural Gas Utility	$4,500	$6,038	$8,000	$6,000	$8,000	
282	10-431-349	Street Light Electric Utility	$24,000	$13,229	$11,000	$10,000	$11,000	
283			$58,500	$50,658	$54,900	$46,700	$54,900	
284		**Professional Services**						
285	10-431-354	Engineering/Surveying Services	$10,000	$285	$10,000	$20,000	$10,000	
286	10-431-400	Winter Lights	$0	$35,625	$39,000	$39,000	$39,000	
287			$10,000	$35,910	$49,000	$59,000	$49,000	
288		**Other**						
289	10-431-370	Training/Travel	$6,000	$555	$10,000	$15,000	$10,000	
290	10-431-399	Equip Rental	$10,000	$2,727	$15,000	$10,000	$15,000	combine parks
291	10-431-870	Contingency- Public Works	$500	$1,960	$2,000	$1,231	$2,000	
292			$16,500	$5,242	$27,000	$26,231	$27,000	
293		**Subtotal Public Works**	$842,865	$776,414	$1,147,238	$1,162,520	$1,157,070	
294								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
295		**General Fund - Expenditures**						
296		**Grand Lake Center**						
297		**Personnel**						
298	10-450-100	Gross Wages - GL Center	$111,798	$131,356	$158,539	$153,052	$158,539	25% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
299	10-450-103	OT/Comp Time Buyout	$0	$462	$0	$1,010	$0	
300	10-450-105	Bonus	$1,485	$2,000	$2,000	$2,000	$2,000	
301	10-450-110	Gross Wages-GLC PT/Seasonal	$0	$0	$0	$0	$0	
302	10-450-130	GLC Membership Benefit	$770	$0	$770	$0	$770	
303	10-450-317	Uniform Allowance	$150	$660	$0	$0	$0	
304	10-450-132	ICMA Town Paid Benefit	$9,065	$6,691	$12,683	$10,000	$12,683.12	8% Maximum
305	10-450-133	Health/Dental-Employee	$37,174	$26,926	$38,000	$38,000	$38,000	Medical/Dental/Life/Vision
306	10-450-135	Dep. Health/Dental	$1,853	$0	$12,000	$12,000	$12,000	
307	10-450-136	Medical Benefit Allowance	$3,281	$2,449	$2,400	$2,400	$2,400	
308	10-450-141	Unemployment Insurance	$335	$144	$317	$500	$317	
309	10-450-142	Workers' Compensation	$2,025	$1,868	$6,000	$4,000	$6,000	
310	10-450-143	Social Security Match	$7,588	$7,394	$9,829	$8,000	$9,829	6.2% of wages+Town ICMA
311	10-450-144	Medicare Match	$1,774	$1,729	$2,299	$2,000	$2,299	1.45% of wages+Town ICMA
312	10-450-145	FAMILI Benefit (GLC)	$0	$0	$713	$0	$713	
313			$177,298	$181,680	$244,837	$232,962	$244,837	
314		**Supplies**						
315	10-450-211	Gen Office Supplies	$1,500	$656	$1,500	$1,500	$1,500	
316	10-450-220	General Operating Supplies	$3,000	$4,570	$4,000	$4,000	$4,000	
317	10-450-226	Office Equip Lease	$1,200	$1,095	$0	$1,200	$0	Copier Lease moved to prof. service
318	10-450-252	Resale Supplies	$1,000	$0	$0	$0	$0	
319			$6,700	$6,321	$5,500	$6,700	$5,500	
320		**Repairs and Maintenance**						
321	10-450-233	Office Equip Maint	$600	$328	$0	$600	$0	Copier maintenance moved to prof. service
322	10-450-235	Fitness Equip Maint	$1,500	$1,245	$2,000	$2,000	$2,000	
323	10-450-237	Building Maintenance	$21,000	$245	$5,000	$30,000	$5,000	
324	10-450-239	Minor Infrastructure Maint	$10,000	$0	$2,000	$2,000	$2,000	
325	10-450-250	Backflow Maintenance	$400	$0	$600	$600	$600	
326	10-450-350	Maintenance Agreement	$4,200	$9,203	$5,800	$5,000	$5,800	Honeywell heating system
327	10-450-400	Golf Simulator Expense	$0	$0	$0	$1,500	$0	
328			$37,700	$11,020	$15,400	$41,700	$15,400	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
329		**General Fund - Expenditures**						
330		**Grand Lake Center**						
331		**Utilities**						
332	10-450-318	Trash/Recycle Services	$500	$0	$0	$0	$0	
333	10-450-341	Electric Utility	$14,000	$12,549	$16,500	$15,000	$16,500	
334	10-450-342	Sewer Utility	$4,500	$4,292	$4,850	$4,600	$4,850	
335	10-450-343	Water Utility	$2,500	$1,034	$1,200	$1,200	$1,200	
336	10-450-344	Telephone/Internet/TV Utility	$4,000	$7,623	$8,000	$7,500	$8,000	
337	10-450-345	Natural Gas Utility	$7,500	$10,433	$12,000	$12,000	$12,000	
338			$33,000	$35,931	$42,550	$40,300	$42,550	
339		**Professional Services**						
340	10-450-312	Computer Services	$2,820	$8,955	$5,000	$9,000	$5,000	Caselle & Executech
341	10-450-351	Legal Services	$1,000	$0	$0	$0	$0	
342	10-450-352	Audit	$910	$980	$1,190	$1,120	$1,190	7% of audit
343	10-450-355	Purchased Professional Serv.	$2,000	$1,251	$1,700	$1,500	$1,700	Fire and alarm inspection and agreement
344	TBD	Copier Lease & Mait.					$1,600	moved 10-450-233 & 10-450-233 for copier to one line item
345			$6,730	$11,186	$7,890	$11,620	$7,890	
346		**Other**						
347	10-450-234	Signage	$0	$0	$600	$0	$600	Banners and specialized signs for hours and rules etc.
348	10-450-236	Minor/Misc Equipment	$4,500	$648	$1,500	$825	$1,500	
349	10-450-238	Minor/Misc Furnishings	$4,000	$372	$2,000	$2,000	$2,000	
350	10-450-320	Marketing	$10,000	$9,373	$5,000	$2,410	$5,000	website, brouchers/booklets
351	10-450-360	GLC Sales Tax	$92	$0	$0	$0	$0	
352	10-450-370	Training/Travel	$300	$1,090	$300	$118	$300	
353	10-450-513	Property/Casualty Insurance	$8,000	$8,944	$12,000	$11,000	$12,000	
354	10-450-755	Exercise Equipment	$2,000	$4,518	$4,000	$4,000	$4,000	
355	10-450-870	Contingency - GL Center	$31,000	$3,820	$500	$700	$500	summer camp for 2021 was here moved to 10-450-869
356	10-450-869	Summer Camp	$0	$30,312	$30,000	$65,000	$30,000	
357	10-450-871	GLC Event Expenses	$0	$0	$3,000	$3,047	$3,000	Buffalo days 5 K run
358			$59,892	$59,076	$58,900	$89,099	$58,900	
359		**Subtotal Grand Lake Center**	$321,320	$305,215	$375,077	$422,381	$375,077	
360								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
361		**General Fund - Expenditures**						
362		**Parks**						
363		**Personnel**						
364	10-452-100	Gross Wages - Parks	$45,573	$45,573	$0	$0	$0	moved Parks to PW
365	10-452-317	Uniform Allowance	$660	-$660	$0	$0	$0	
366	10-452-132	ICMA Town Paid Benefit	$3,646	$3,646	$0	$0	$0	
367	10-452-133	Health/Dental-Employee	$7,827	$7,827	$0	$0	$0	
368	10-452-135	Dep. Health/Dental	$4,397	$0	$0	$0	$0	
369	10-452-136	Medical Benefit Allowance	$1,013	$0	$0	$0	$0	
370	10-452-141	Unemployment Insurance	$137	$137	$0	$0	$0	
371	10-452-142	Workers' Compensation	$2,700	$2,700	$0	$0	$0	
372	10-452-143	Social Security Match	$3,051	$3,051	$0	$0	$0	
373	10-452-144	Medicare Match	$713	$713	$0	$0	$0	
374			$69,717	$62,987	$0	$0	$0	
375		**Supplies**						
376	10-452-220	Restroom Operating Supplies	$18,000	$36,665	$27,000	$35,000	$27,000	
377	10-452-221	Lawn Supplies	$0	$0	$10,000	$4,310	$10,000	new line item to identify lawn expense
378	10-452-226	Small Equipment	$5,000	$0	$0	$5,000	$0	moved to PW
379	10-452-227	Small Tools	$2,500	$69	$0	$5,000	$0	moved to PW
380			$25,500	$36,734	$37,000	$49,310	$37,000	
381		**Repairs and Maintenance**						
382	10-452-232	Bear-Resistant Cans Maint	$4,000	$0	$0	$2,500	$0	not currently utilized
383	10-452-233	Equipment Maintenance	$5,000	$2,148	$0	$8,000	$0	moved to PW
384	10-452-234	Information Signs	$2,500	$56	$5,000	$2,000	$5,000	interpretive signs
385	10-452-235	in CIP Greenbelt Maintenance	$7,500	$324	$0	$0	$0	move to CIP
386	10-452-236	Sand & Dredge	$8,000	$0	$5,000	$2,000	$5,000	
387	10-452-237	Building Maintenance	$55,000	$3,381	$55,000	$50,000	$55,000	all park structures
388	10-452-238	Dock Maintenance	$20,000	$5,927	$40,000	$5,000	$40,000	L dock
389	10-452-239	Miscellaneous Maintenance	$5,000	$1,747	$5,000	$5,000	$5,000	
390	10-452-243	Benches/Planters/Fences	$5,000	$0	$5,000	$530	$5,000	
391	10-452-244	Thomasson Park Maintenance	$4,000	$0	$1,000	$4,000	$1,000	
392	10-452-248	Irrigation System Maintenance	$4,000	$0	$5,000	$7,500	$5,000	
393	10-452-250	Backflow Maintenance	$4,000	$2,081	$3,000	$3,000	$3,000	
394	10-452-319	Miscellaneous Services	$3,000	$900	$3,000	$3,000	$3,000	
395	10-452-399	Equipment Rental	$5,000	$2,081	$0	$5,600	$0	move to PW
396			$132,000	$18,645	$127,000	$98,130	$127,000	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
397		**General Fund - Expenditures**						
398		**Parks**						
399		**Utilities**						
400	10-452-341	Electric Utility	$6,500	$9,295	$7,700	$7,000	$7,700	
401	10-452-342	Sewer Utility	$1,000	$538	$600	$500	$600	
402	10-452-343	Water Utility	$13,000	$11,148	$13,000	$13,000	$13,000	
403	10-452-345	Natural Gas Utility	$4,000	$5,032	$7,000	$6,000	$7,000	
404			$24,500	$26,013	$28,300	$26,500	$28,300	
405		**Other**						
406	10-452-400	Grand Avenue Gardens	$2,500	$0	$0	$0	$0	
407	10-452-450	Park Improvements	$10,000	$6,691	$10,000	$20,000	$10,000	2023 $10K for playground
408	10-452-870	Contingency - Parks	$250	$0	$0	$0	$0	
409	10-452-961	Memorial Benches	$500	$281	$0	$0	$0	
410			$13,250	$6,972	$10,000	$20,000	$10,000	
411		**Subtotal Parks**	$264,967	$151,351	$202,300	$193,939	$202,300	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
412		**General Fund - Expenditures**						
413		**Debt Service**						
414	10-815-982	Land Acquisition - Principal	$85,000	$85,063	$90,000	$90,000	$90,000	Principal for COP
415	10-815-983	Land Acquisition-Interest	$42,038	$42,037	$37,050	$40,000	$37,050	Interest for COP
416	10-831-500	Capital Equip Lease Principal	$182,000	$179,792	$0	$0	$0	
417	10-831-510	Capital Equip Lease Interest	$4,058	$4,793	$0	$0	$0	
418			$313,096	$311,685	$127,050	$130,000	$127,050	
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421		**Capital Outlay**						
422	10-915-922	Admin Capital Expenditures	$0	$0	$5,000	$2,697	$5,000	E-bike for town errands and inspections
423	10-915-923	Town Hall Capital Outlay	$25,000	-$609	$50,000	$0	$50,000	Town Hall ramps
424	10-915-986	Replacement Vehicle	$0	$0	$0	$0	$0	
425	10-915-950	Space to Create Expenditures	$376,421	$251,274	$4,010,000	$4,408	$4,010,000	
426	10-931-910	Capital Equipment Purchase	$368,800	$321,973	$150,000	$149,862	$150,000	mini loader and blade $150,000
427	10-931-911	Capitalized Equipment Repair	$0	$0	$0	$0	$0	
428	10-931-921	Paving	$200,000	$151,331	$50,000	$25,000	$50,000	Paving and chip seal, Shadow Mtn to lake side to cairns. chip and seal west portal to east inlet
429	10-931-922	Drainage	$100,000	$0	$50,000	$50,000	$50,000	
430	10-952-970	Land Purchase	$0	$464	$0	$0	$0	
431	10-931-972	Bridge Maint.	$0	$0	$0	$0	$0	
432	10-931-973	Public Way Finding Signs	$0	$0	$5,000	$5,000	$5,000	
433	10-931-923	Town Shop Capital Outlay	$0	$0	$0	$0	$0	
434	10-950-710	Other Capital Assets - No Depr	$0	$0	$0	$0	$0	
435	10-952-500	Dock Improvements	$0	$97,323	$0	$0	$0	
436	10-952-971	Park Improvements	$100,000	$24,659	$165,000	$50,000	$165,000	Town match for GOCO Grant for GCAHS and Parks Sign
437	10-952-972	Boardwalks	$0	$0	$0	$0	$0	
438	10-952-995	Lakefront Improvements	$0	$0	$0	$0	$0	
439			$1,170,221	$846,415	$4,485,000	$286,967	$4,485,000	
440		**Total General Fund Expenditures**	**$5,048,166**	**$4,410,103**	**$8,207,126**	**$3,950,443**	**$8,216,959**	
441								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
442		**Water Fund - Revenues**						
443	20-344-100	Water Sales	$600,000	$664,617	$680,000	$675,000	$680,000	Current rate is top of 10 year schedule
444	20-344-105	HP Net Meter Revenue	$500	$0	$0	$0	$0	
445	20-344-120	Resale Meters Income	$500	$14,489	$10,000	$40,000	$10,000	
446	20-344-140	Interest Revenue	$1,000	$27,848	$30,000	$60,000	$30,000	
447	20-344-160	Misc. Revenues	$0	$0	$0	$0	$0	
448	20-344-190	Bulk Water Permits	$500	$706	$500	$500	$500	
449	20-344-110	Tap Fees - Capital	$30,000	$65,000	$13,000	$39,000	$13,000	
450		**Total Revenues**	**$632,500**	**$772,659**	**$733,500**	**$814,500**	**$733,500**	
451								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
452		**Water Fund - Expenditures**						
453		**Personnel**						
454	20-430-100	Gross Wages - Water	$220,979	$243,154	$320,000	$289,500	$398,125	increased salaries are due to 3 full time and 1 part time
455	20-430-103	OT/Comp Time Buyout	$16,875	$978	$0	$500	$0	
456	20-430-105	Bonus	$1,980	$3,000	$3,000	$3,000	$3,000	
457	20-430-110	Gross Wages-Water PT/Seasonal	$91,715	$0	$0	$0	$0	
458	20-430-111	On Call Pay	$22,550	$17,800	$18,200	$18,200	$18,200	
459	20-430-130	GLC Membership Benefit	$0	$0	$0	$0	$0	
460	20-430-317	Uniform Allowance	$1,980	$1,200	$1,800	$1,800	$1,800	
461	20-430-132	ICMA Town Paid Benefit	$27,023	$7,127	$25,600	$8,000	$25,600	8% Maximum
462	20-430-133	Health/Dental-Employee	$41,395	$35,849	$54,000	$50,000	$54,000	Medical/Dental/Life/Vision
463	20-430-135	Dep Health/Dental	$8,400	$1,058	$6,000	$5,400	$6,000	
464	20-430-136	Medical Benefit Allowance	$5,576	$656	$3,600	$3,600	$3,600	
465	20-430-141	Unemployment Insurance	$1,014	$216	$676	$600	$833	.2% of wages + On Call
466	20-430-142	Workers' Compensation	$14,823	$12,992	$40,000	$20,000	$40,000	
467	20-430-143	Social Security Match	$22,618	$10,375	$19,840	$16,500	$24,684	6.2% of wages + Town ICMA + On Call
468	20-430-144	Medicare Match	$5,290	$2,426	$4,640	$3,000	$5,773	1.45% of wages + Town ICMA + On Call
469	10-452-145	FAMILI Benefit	$0	$0	$0	$0	$1,873	
470			$482,218	$336,831	$497,356	$420,100	$583,488	
471		**Office Supplies**						
472	20-430-210	Office Supplies	$1,285	$1,371	$1,500	$1,000	$1,500	
473	20-430-211	Computer Supplies	$21,845	$0	$2,500	$2,000	$2,500	
474	20-430-215	Computer Software	$6,500	$500	$8,000	$7,000	$8,000	
475	20-430-220	Computer Hardware	$2,500	$0	$2,500	$2,500	$2,500	
476			$32,130	$1,871	$14,500	$12,500	$14,500	
477		**Operational Supplies**						
478	20-430-221	Chemicals	$10,000	$13,466	$20,000	$18,000	$28,000	increase in price
479	20-430-222	Lab Supplies/Equipment	$1,500	$1,299	$1,500	$1,000	$1,500	
480	20-430-223	Well/Plant Supplies	$600	$43	$600	$500	$600	
481	20-430-225	Meter Parts	$300	$254	$500	$0	$500	
482	20-430-227	Small Equipment/Tools	$600	$181	$600	$500	$600	
483	20-430-228	Safety Equipment	$1,000	$0	$1,000	$500	$1,000	
484	20-430-229	Misc Operating Supplies	$100	$0	$0	$100	$0	
485			$14,100	$15,243	$24,200	$20,600	$32,200	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
486		**Water Fund - Expenditures**						
487		**Repairs and Maintenance**						
488	20-430-231	Gas/Fuel/Fluids	$2,500	$3,650	$4,000	$3,000	$4,000	
489	20-430-232	Vehicle Maintenance	$600	$2,107	$3,000	$5,000	$3,000	
490	20-430-233	Equipment Maintenance	$10,704	$0	$5,000	$5,000	$5,000	Monthly software support for new itron
491	20-430-234	Well/Plant Maintenance	$3,000	$1,367	$3,500	$2,000	$3,500	Plant - pretreatment/treatment
492	20-430-235	Tires & Chains	$600	$0	$1,000	$1,000	$1,000	
493	20-430-237	Building Maintenance	$1,000	$375	$1,000	$500	$1,000	
494	20-430-238	Distribution Line Maintenance	$25,000	$25,533	$25,000	$20,000	$25,000	
495	20-430-239	Misc. Maintenance	$150	$75	$150	$0	$150	
496	20-430-240	Road Materials	$3,000	$0	$3,000	$1,000	$3,000	
497	20-430-241	Motors & Pumps	$2,500	$1,668	$4,000	$2,500	$4,000	
498			$49,054	$34,774	$49,650	$40,000	$49,650	
499		**Resale Supplies**						
500	20-430-251	Resale Parts	$150	$0	$150	$0	$150	Parts for new construction meters
501	20-430-252	Resale Meters Expense	$0	$9,253	$0	$134	$0	Meters & Setters for new construction - Reported on COGS line
502	20-430-253	COGS-Meter	$5,500	$8,416	$8,000	$0	$8,000	Financial reporting requirement
503			$5,650	$17,669	$8,150	$134	$8,150	
504		**Purchased Services**						
505	20-430-310	Misc Service Fees	$0	$110	$0	$0	$0	
506	20-430-311	Postage/Freight	$1,200	$2,065	$1,500	$2,000	$2,000	increased postage to mail out rate increase letters
507	20-430-314	Legal Notices/Ads	$200	$334	$600	$295	$600	Publication of CCR
508	20-430-316	Memberships	$600	$655	$700	$712	$700	CRWA; American Water Works Association
509	20-430-318	Testing Services	$3,000	$2,527	$3,000	$3,000	$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
510	20-430-319	Miscellaneous Services	$100	$0	$100	$0	$100	
511	20-430-320	Telemetry Maintenance	$2,000	$1,020	$4,000	$1,000	$4,000	water control system needs updating
512	20-430-330	Bank Fees	$300	$671	$200	$200	$200	
513	20-430-321	Computer System Support	$9,920	$9,581	$16,000	$15,000	$25,000	Executech, caselle, Temetra, Itron
514			$17,320	$16,963	$26,100	$22,207	$35,600	

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2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
515		**Water Fund - Expenditures**						
516		**Utilities**						
517	20-430-341	Electric Utility	$30,000	$32,416	$30,000	$27,000	$30,000	
518	20-430-344	Telephone Utility	$2,000	$2,715	$3,000	$2,500	$3,000	
519	20-430-345	Natural Gas Utility	$4,000	$7,229	$8,500	$7,000	$8,500	
520			$36,000	$42,360	$41,500	$36,500	$41,500	
521		**Professional Services**						
522	20-430-351	Legal Services	$600	$0	$600	$0	$600	
523	20-430-352	Audit	$5,100	$2,800	$3,100	$3,200	$3,100	20% Water
524	20-430-354	System Analysis/Eng & Survey	$5,000	$11,975	$5,000	$1,000	$5,000	
525	20-430-355	State Fees	$300	$310	$400	$350	$400	
526			$11,000	$15,085	$9,100	$4,550	$9,100	
527		**Other Expenses**						
528	20-430-370	Training/Travel	$2,000	$728	$2,000	$2,000	$2,000	
529	20-430-513	Property/Casualty Insurance	$13,000	$14,783	$17,000	$17,000	$17,000	
530	20-430-514	Position Bonds	$150	$90	$100	$100	$100	Position Bond
531	20-430-870	Contingency-Operations	$1,000	$0	$1,000	$0	$1,000	
532			$16,150	$15,601	$20,100	$19,100	$20,100	
533		**Water Fund - Expenditures**						
534		**Debt Service**						
535	20-830-640	DWRF Loan - Principal	$67,247	$68,598	$71,384	$69,977	$71,384	
536	20-830-645	DWRF Loan - Interest	$27,541	$26,190	$23,404	$24,811	$23,404	
537			$94,788	$94,788	$94,788	$94,788	$94,788	
538		**Capital Outlay**						
539	20-930-750	Transfer Out (Capital)	$0	$0	$0	$0	$0	
540	20-930-994	System Upgrades	$0	$24,886	$0	$0	$0	
541	20-930-995	Capital Contingency	$1	$0	$0	$0	$0	
542	20-930-996	Capital Lease Purchase	$0	$0	$0	$0	$0	
543	20-930-997	Capital Direct Purchase	$0	$0	$0	$0	$0	
544			$1	$24,886	$0	$0	$0	
545		**Total Water Fund Expenditures**	**$758,411**	**$616,072**	**$785,444**	**$670,479**	**$889,076**	
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2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
547		**Marina Fund - Revenues**						
548	40-344-113	Rentals (Non-Taxable)	$375,000	$321,706	$350,000	$344,000	$350,000	
549	40-344-115	Tours	$65,000	$59,750	$70,000	$74,000	$70,000	
550	40-344-120	Building Space Rental	$3,300	$3,584	$3,584	$3,584	$3,584	
551	40-344-145	Kayak Slip Rental	$4,000	$3,450	$3,600	$3,600	$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers ($900 each)
552	40-344-155	SUP Slip Rental	$900	$1,950	$4,600	$4,600	$4,600	
553	40-344-160	Misc Revenue	$0	$365	$0	$200	$0	
554	40-344-170	Interest Earned	$1,000	$7,281	$8,000	$22,343	$8,000	
555	40-344-180	Boat Damage	$1,000	$0	$1,000	$0	$1,000	
556	40-344-200	Sale of Assets	$20,000	$38,000	$0	$0	$0	
557		**Total Revenues**	**$470,200**	**$436,086**	**$440,784**	**$452,327**	**$440,784**	
558								

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2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
559		**Marina Fund - Expenditures**						
560		**Personnel**						
561	40-460-100	Gross Wages - Marina	$64,874	$69,298	$78,000	$71,500	$78,000	Admin time, Captain full time
562	40-460-103	OT/Comp Time Buyout	$0	$2,113	$8,000	$8,000	$8,000	
563	40-460-105	Bonus	$1,000	$4,300	$4,000	$4,000	$4,000	
564	40-460-110	Gross Wages-Marina PT/Seasonal	$141,325	$94,932	$120,000	$100,000	$120,000	Seasonal employees
565	40-460-130	GLC Membership Benefit	$0	$0	$0	$0	$0	
566	40-460-132	ICMA Town Paid Benefit	$5,244	$0	$5,000	$2,089	$5,000	8% Maximum
567	40-460-133	Health/Dental - Employee	$15,000	$15,593	$25,000	$17,000	$25,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
568	40-460-135	Dep Health/Dental	$0	$0	$0	$0	$0	
569	40-460-136	Medical Benefit Allowance	$1,449	$1,042	$2,600	$2,600	$2,600	
570	40-460-141	Unemployment Insurance	$621	$737	$800	$800	$800	.2% of wages
571	40-460-142	Workers' Compensation	$11,035	$11,174	$20,000	$20,000	$20,000	
572	40-460-143	Social Security Match	$13,151	$9,171	$12,276	$12,000	$12,276	6.2% of wages + Town ICMA
573	40-460-144	Medicare Match	$3,076	$2,145	$2,871	$2,500	$2,871	1.45% of wages + Town ICMA
574			$256,775	$210,504	$278,547	$240,489	$278,547	
575		**Office Supplies**						
576	40-460-211	General Office Supplies	$893	$1,050	$900	$695	$900	
577	40-460-214	Small Equip/Comp Hrdware	$510	$0	$500	$0	$500	
578			$1,403	$1,050	$1,400	$695	$1,400	
579		**Operational Supplies**						
580	40-460-222	Shop Supplies	$2,550	$133	$2,000	$476	$2,000	
581	40-460-223	Boat Supplies	$2,550	$1,396	$1,500	$1,491	$1,500	
582	40-460-227	Tools	$510	$613	$500	$761	$500	
583	40-460-231	Fuel	$10,200	$10,047	$11,000	$10,000	$11,000	Marina vehicle & For refueling rentals, not for resale
584			$15,810	$12,189	$15,000	$12,728	$15,000	
585		**Repairs and Maintenance**						
586	40-460-232	Vehicle Maintenance	$612	$0	$500	$500	$500	
587	40-460-233	Equipment (Boat) Maintenance	$15,300	$17,512	$20,000	$20,000	$20,000	
588	40-460-237	Building/Facility Maintenance	$1,224	$1,904	$2,000	$12,520	$2,000	
589			$17,136	$19,416	$22,500	$33,020	$22,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
590		**Marina Fund - Expenditures**						
591		**Purchased Services**						
592	40-460-312	Computer Services	$1,530	$2,971	$3,500	$3,500	$3,500	10% IT contract
593	40-460-314	Ads and Legal Notices	$2,040	$1,184	$2,000	$0	$2,000	
594	40-460-316	Dues/Memberships	$281	$275	$350	$124	$350	
595	40-460-317	Uniforms	$2,550	$940	$1,000	$760	$1,000	
596	40-460-318	Miscellaneous Services	$306	$50	$300	$127	$300	
597	40-460-320	Marketing	$1,020	$0	$700	$325	$700	
598	40-460-330	Bank/Credit Card Fees	$13,260	$10,497	$15,000	$15,000	$15,000	Heartland service fees
599			$20,987	$15,917	$22,850	$19,836	$22,850	
600		**Permits and Fees**						
601	40-460-350	Boat Registration	$893	$80	$900	$0	$900	
602	40-460-351	Licenses	$102	$1,837	$100	$0	$100	
603			$995	$1,917	$1,000	$0	$1,000	
604		**Utilities**						
605	40-460-341	Electric Utility	$510	$631	$1,000	$800	$1,000	increase for ice rink lights
606	40-460-342	Sewer Utility	$408	$468	$600	$575	$600	
607	40-460-343	Water Utility	$510	$441	$588	$588	$588	
608	40-460-344	Telephone/Internet Utility	$1,428	$2,900	$1,500	$5,000	$1,500	Includes Cell Phone
609			$2,856	$4,440	$3,688	$6,963	$3,688	
610		**Professional Services**						
611	40-460-355	Purchased Professional Serv.	$1,020	$629	$1,000	$1,252	$1,000	Background checks
612	40-460-510	Legal	$0	$0	$0	$0	$0	
613	40-460-512	Audit	$1,326	$1,400	$1,700	$1,600	$1,700	10% Marina
614	40-460-515	Engineering/Survey	$40,000	$0	$3,000	$0	$3,000	Engineering for a new seawall and dock system
615			$42,346	$2,029	$5,700	$2,852	$5,700	
616		**Other Expenses**						
617	40-460-360	Sales Tax	$25,300	$4,469	$0	$0	$0	
618	40-460-370	Training/Travel	$612	$0	$500	$192	$500	
619	40-460-513	Property/Casualty Insurance	$2,040	$3,279	$5,200	$4,500	$5,200	
620	40-460-514	Position Bonds	$300	$20	$300	$300	$300	Cash-handling Marina employees on blanket public employee bond
621	40-460-516	Site Lease	$1	$1	$1	$1	$1	Lease of Marina from GF
622	40-460-750	Fireworks	$33,500	$76,670	$70,000	$97,000	$70,000	4th of July, Buffalo Days, NYE
623	40-460-870	Contingency	$5,100	$454	$500	$111	$500	
624	TBD	Ice Rink					$2,000	
625			$66,853	$84,893	$76,501	$102,104	$76,501	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
626		**Marina Fund - Expenditures**						
627		**Capital Outlay**						
628	40-960-610	Capital Equipment	$130,000	$139,796	$0	$0	$0	
629	40-960-750	Capital Contribs (Interfund)	$0	$0	$0	$0	$0	
630	40-960-995	Facilities Improvements	$150,000	$55,933	$60,000	$50,000	$60,000	volleyball gravel lot repairs
631			$280,000	$195,729	$60,000	$50,000	$60,000	
632		**Total Marina Fund Expenditures**	**$705,161**	**$548,085**	**$487,186**	**$468,687**	**$487,186**	
633								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
634		**Pay-As-You-Throw Fund - Revenues**						
635	50-344-110	Bags: Direct Sales (T)	$4,150	$2,471	$4,000	$3,000	$4,000	
636	50-344-115	Bags: Vendor Purchase (NT)	$74,700	$74,200	$75,000	$75,000	$75,000	
637	50-344-140	Interest Revenue	$200	$0	$1,000	$300	$1,000	
638		**Total Revenues**	**$79,050**	**$76,671**	**$80,000**	**$78,300**	**$80,000**	
639								
640		**Pay-As-You-Throw Fund - Expenditures**						
641		**Operations Supplies**						
642	50-470-200	Bags for Resale	$0	$0	$2,000	$9,586	$2,000	WasteZero
643	50-470-250	COGS - Bags	$6,000	$6,552	$6,500	$0	$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
644			$6,000	$6,552	$8,500	$9,586	$8,500	
645		**Repairs and Maintenance**						
646	50-470-315	Site Maintenance	$20,000	$20,066	$50,000	$25,000	$50,000	PW/Admin staff time
647								
648		**Purchased Services**						
649	50-470-300	Dumpster Service	$30,000	$30,969	$30,000	$30,000	$30,000	
650	50-470-301	Recycling Contribution	$1,500	$1,250	$1,500	$1,500	$1,500	
651	50-470-305	Recycling Program	$5,000	$0	$0	$0	$0	
652	50-470-312	Computer Services	$450	$0	$500	$450	$500	3% IT contract
653			$36,950	$32,219	$32,000	$31,950	$32,000	
654								
655		**Professional Services**						
656	50-470-512	Audit	$390	$420	$510	$480	$510	3% of audit
657								
658		**Other Expenses**						
659	50-470-310	Site Lease	$0	$1	$1	$1	$1	
660	50-470-320	Business License	$0	$0	$165	$165	$165	
661	50-470-350	Sales Tax	$700	$492	$700	$700	$700	Direct Sales times 9.2%
662	50-470-870	Contingency	$0	$0	$300	$0	$300	
663			$700	$493	$1,166	$866	$1,166	
664		**Capital Outlay**						
665	50-970-750	Capital Contribs (Interfund)	$0	$0	$0	$0	$0	
666	50-970-751	Site Improvements	$0	$0	$20,000	$19,274	$20,000	required recycling
667		**Total Expenditures**	**$64,040**	**$59,750**	**$112,176**	**$87,157**	**$112,176**	
668								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	**2024 Budget Explanatory Notes**
669		**Capital Improvement Fund**						
670		**Revenues**						
671	90-344-110	Sales & use tax 1%	$615,252	$683,173	$580,000	$584,000	$580,000	1% Sales & MV Use Tax a
672	90-344-140	Interest revenues	$2,000	$12,618	$15,000	$30,000	$15,000	
673		**Total Revenues**	**$617,252**	**$695,791**	**$595,000**	**$614,000**	**$595,000**	
674								
675		**Expenditures**						
676		**Other Expenses**						
677	90-431-500	Transfer Out to General Fund	$0	$0	$0	$0	$0	
678	90-431-870	Contingency	$0	$275	$300	$275	$300	US Bank fee
679			$0	$275	$300	$275	$300	
680		**Debt Service**						
681	90-831-471	Sales tax bonds - principal	$115,000	$115,000	$125,000	$120,000	$125,000	
682	90-831-472	Sales tax bonds - interest	$163,950	$160,500	$153,450	$157,000	$153,450	
683			$278,950	$275,500	$278,450	$277,000	$278,450	
684								
685	90-431-999	**TABOR Emergency Reserve**	$0	$0	$0	$0	$0	Not required.
686								
687		**Capital Outlay**						
688	90-931-200	Capital Pavement	$0	$0	$350,000	$263,000	$350,000	
689	90-931-201	Capital Boardwalks	$0	$0	$100,000	$10,000	$100,000	
690	TBD	CapitalProfessional Services				$20,000	$25,000	
691	TBD	Capital Maintance					$50,000	
692	90-931-202	Greenbelt Maintenance				$0	$5,000	moved from GF
693	90-931-910	Streetscape	$165,000	$14,811	$0	$0	$0	
700			$165,000	$14,811	$450,000	$293,000	$530,000	
701		**Total Expenditures**	**$443,950**	**$290,586**	**$728,750**	**$570,275**	**$808,750**	
702								