



TO: Mayor Kudron and Town Trustees

FROM: John Crone, Town Manager/Budget Officer  
Heike Wilson, Town Treasurer

DATE: October 10, 2022

RE: Presentation of the 2023 Budget draft

Attached is the budget draft for the workshop. This is a working document, and the staff will revise any items of discussion to a final draft to be presented during the October 24<sup>th</sup> Public Hearing. Department Heads will be present to answer any question you may have. We have also highlighted a few expenses the BOT will need to discuss to give the staff direction on Transit Services, Creative District and Space to Create.

### **Proposed Schedule**

October 24<sup>th</sup> Public Hearing on proposed budget

Nov. 14<sup>th</sup> BOT to adopt 2023 Budget

### **Methods of preparing Budget**

The budget is mostly based on the 2022 budget and YTD estimates and known expenses. Sales tax was reduced by 5%; property tax was calculated off the Mill Levy preliminary assessed property values from GC; Each department research and proposed their budget with some modifications by the Town Manager. We expect to see an increase in some expenses such as property insurance, workman's comp, wages, and supplies. Requested capital purchases are \$120K for road striping; 1-ton chevy truck; zero turn riding mower and deck trailer for Public Works. \$150K for paving and drainage and \$250K for the Community House Marquee. \$48K for a new truck for the Water Department. \$80K for wall replacement and garage doors for Marina and \$20K to move PAYT facility. In the Capital fund we are requesting \$313K for boardwalks and paving. We also have been actively perusing grants and will update the budget once we have been awarded funds.

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
		Summation - General Fund Revenues and Expenditures						
	General Fund Beginning Balance	\$2,018,575	\$2,723,638	\$3,056,705	\$2,681,222	\$2,275,132		
	Operating Budget							
	General Revenue	\$2,498,927	\$3,487,204	\$3,246,928	\$3,391,097	\$3,143,339		
	Operations	(\$2,839,584)	(\$2,774,381)	(\$3,529,850)	(\$2,879,969)	(\$3,131,256)		
	Debt Service	(\$162,703)	(\$428,951)	(\$199,741)	(\$311,749)	(\$129,615)		
	Total Operating Budget	(\$503,360)	\$283,872	(\$482,663)	\$199,379	(\$117,532)		
	Capital Budget							
	Capital Revenue	\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000		
	Capital Outlay	(\$2,539,305)	(\$1,896,287)	(\$1,170,221)	(\$840,469)	(\$527,500)		
	Total Capital Budget	(\$509,305)	(\$326,287)	(\$768,800)	(\$605,469)	(\$502,500)		
	Revenues Over (Under) Expenditures	(\$1,012,665)	(\$42,416)	(\$1,251,463)	(\$406,090)	(\$620,032)		
	Appropriate From (To) Fund Balance	\$1,012,665	\$42,416	\$1,251,463	\$406,090	\$620,032		
	General Fund Ending Balance	\$1,005,910	\$2,681,222	\$1,805,242	\$2,275,132	\$1,655,100		

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
<b>Summation - General Fund Expenditures By Department</b>					
Cemetery Committee	\$11,550	\$9,849	\$11,550	\$4,500	\$8,000
Planning Commission/Board of Adjustments	\$20,300	\$50,231	\$90,000	\$99,537	\$41,600
Greenways Committee	\$47,585	\$47,536	\$51,585	\$53,102	\$68,918
Board of Trustees	\$112,009	\$123,410	\$132,600	\$245,084	\$111,950
Administration					
Personnel	\$448,850	\$416,230	\$503,428	\$516,617	\$550,718
Operations	\$894,542	\$911,177	\$1,029,534	\$428,597	\$536,432
Administration Subtotal	\$1,343,392	\$1,327,407	\$1,532,962	\$945,214	\$1,087,150
Public Safety					
Personnel					Moved under admin
Operations	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
Public Safety Subtotal	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
Public Works					
Personnel	\$415,439	\$424,794	\$457,865	\$496,278	\$525,750
Operations	\$290,000	\$203,885	\$385,000	\$300,200	\$376,700
Public Works Subtotal	\$705,439	\$628,679	\$842,865	\$796,478	\$902,450
Grand Lake Center					
Revenues	\$59,600	\$86,698	\$59,600	\$61,474	\$67,000
Personnel	\$160,139	\$145,151	\$177,298	\$178,165	\$205,687
Operations	\$112,802	\$91,351	\$144,022	\$100,644	\$141,358
Capital	\$0	\$0	\$0	\$0	\$0
Grand Lake Center Expenditures	\$272,941	\$236,502	\$321,320	\$278,809	\$347,046
Grand Lake Center Totals	(\$213,341)	(\$149,804)	(\$261,720)	(\$217,335)	(\$280,046)

## Summation - General Fund Expenditures By Department

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	
56							
57	Parks						
58	Personnel	\$62,760	\$32,271	\$69,717	\$69,748	\$80,645	
59	Operations	\$97,750	\$95,448	\$195,250	\$109,640	\$205,640	
60	Parks Subtotal	\$160,510	\$127,719	\$264,967	\$179,388	\$286,285	
61							
62	Debt Service	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
63							
64	Capital Outlay	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500	
65							
66	All Department/Committees						
67	Personnel Total*	\$1,087,188	\$1,018,446	\$1,208,308	\$1,260,808	\$1,362,800	
68	Operations Total*	\$1,752,396	\$1,755,935	\$2,321,541	\$1,619,161	\$1,768,456	
69	Debt Service Total*	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
70	Capital Outlay Total	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500	
71							
72	Total General Fund Expenditures	\$5,541,592	\$5,099,620	\$4,899,811	\$4,032,187	\$3,788,371	

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
73	<b>Summation - Water Enterprise Fund Revenues and Expenditures</b>							
74								
75								
76	Water Enterprise Fund Beginning Balance	\$1,571,051	\$1,731,382	\$1,805,981	\$1,889,131	\$2,099,971		
77								
78	Revenues							
79	Operations Revenue	\$621,500	\$658,618	\$602,500	\$691,500	\$688,500		
80	Capital Revenue	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500		
81	Total Revenues	\$651,500	\$704,118	\$632,500	\$721,500	\$721,000		
82								
83	Expenditures							
84	Operations	(\$582,389)	(\$447,959)	(\$663,622)	(\$415,872)	(\$583,789)		
85	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)		
86	Capital Outlay	(\$1)	(\$3,621)	(\$1)	\$0	(\$48,000)		
87	Total Expenditures	(\$677,178)	(\$546,368)	(\$758,411)	(\$510,660)	(\$726,577)		
88								
89	Revenues Over (Under) Expenditures	(\$25,678)	\$157,749	(\$125,911)	\$210,840	(\$5,577)		
90	Appropriate From (To) Fund Balance	\$25,678	(\$157,749)	\$125,911	(\$210,840)	\$5,577		
91								
92	Water Enterprise Fund Ending Balance	\$1,545,373	\$1,889,131	\$1,680,070	\$2,099,971	\$2,094,394		

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
93								
94	Summation - Marina Enterprise Fund Revenues and Expenditures							
95								
96	Marina Enterprise Fund Beginning Balance	\$801,395	\$854,669	\$1,016,255	\$988,228	\$1,053,751		
97								
98	Revenues	\$423,200	\$388,237	\$470,200	\$384,444	\$368,084		
99								
100								
101	Operations	(\$350,280)	(\$254,678)	(\$425,161)	(\$318,922)	(\$368,698)		
102	Debt Service	\$0	\$0	\$0	\$0	\$0		
103	Capital Outlay	\$0	\$0	\$0	\$0	\$0		
104	Total Expenditures	(\$350,280)	(\$254,678)	(\$425,161)	(\$318,922)	(\$368,698)		
105								
106	Revenues Over (Under) Expenditures	\$72,920	\$133,559	\$45,039	\$65,523	(\$614)		
107	Appropriate From (To) Fund Balance	(\$72,920)	(\$133,559)	(\$45,039)	(\$65,523)	\$614		
108								
109	Marina Enterprise Fund Ending Balance	\$874,315	\$988,228	\$1,061,294	\$1,053,751	\$1,053,137		

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

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023		
126								
127	Summation - Capital Improvement Fund Revenues and Expenditures							
128								
129	Capital Improvement Fund Beginning Balance	\$1,221,284	\$1,247,140	\$522,253	\$208,305	\$365,769		
130								
131	Revenues	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250		
132								
133	Expenditures							
134	Operations	(\$2,186,164)	(\$250)	\$0	(\$275)	(\$300)		
135	Debt Service	(\$278,950)	(\$278,950)	(\$278,950)	(\$275,500)	(\$277,050)		
136	TABOR Reserve	\$0	\$0	\$0	\$0	\$0		
137	Capital Outlay	\$0	(\$2,253,190)	(\$2,144,295)	(\$185,761)	(\$313,000)		
138	Total Expenditures	(\$2,465,114)	(\$2,532,390)	(\$2,423,245)	(\$461,536)	(\$590,350)		
139								
140	Revenues Over (Under) Expenditures	(\$920,754)	(\$1,038,835)	(\$1,804,493)	\$157,464	(\$100)		
141	Appropriate From (To) Fund Balance	\$920,754	\$1,038,835	\$1,804,493	(\$157,464)	\$100		
142								
143	Capital Improvement Fund Ending Balance	\$300,530	\$208,305	(\$1,282,240)	\$365,769	\$365,669		

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

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

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	<b>2023 Budget Explanatory Notes</b>
63		<b>General Fund - Revenues</b>						
64		<b>Net Investment Income</b>						
65	10-355-100	Interest Revenue	\$18,000	\$4,194	\$5,000	\$8,000	\$10,000	interest rates are increasing
66								
67		<b>Other Revenue</b>						
68	10-334-900	Grants - Other	\$0	\$63,591	\$0	\$63,591		This was covid relief funds not anticipate moving forward. We will approach grants with supplemental budget when awarded
69	10-360-130	Municipal Fee	\$50	\$0	\$50	\$3		
70	10-360-140	Rent - Land, Buildings	\$10,000	\$4,470	\$10,000	\$3,890	\$4,000	Muni fee penalty not collected anymore
71	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$0	\$2	\$2	Pavilion, Comm. House, Lakefront Park, , etc.
72	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	Marina, PAYT
73	10-360-200	Misc. Revenues - General	\$5,000	\$103,622	\$5,000	\$22,325	\$0	
74	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
75			\$15,052	\$171,685	\$15,050	\$89,812	\$4,002	
76		<b>Contributions</b>						
77	10-377-200	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
78								
79		<b>Capital Specific Revenue</b>						
80	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	carry forward to sell fleet; one truck and Subaru
81	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
82	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
83	10-377-120	Certificate of Participation	\$1,565,000	\$1,570,000	\$0	\$0	\$0	
84	10-377-140	Grants - Capital	\$440,000	\$0	\$376,421	\$0		We will approach grants with supplemental budget when awarded
85	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
86	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
87	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
88	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$235,000	\$0	We will approach grants with supplemental budget when awarded
89			\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000	
90		<b>Total Revenues</b>	<b>\$4,528,927</b>	<b>\$5,057,204</b>	<b>\$3,648,349</b>	<b>\$3,626,097</b>	<b>\$3,168,339</b>	

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

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
118		General Fund - Expenditures						
119		Board of Trustees						
120	10-413-142	Workers' Compensation	\$309	\$399	\$300	\$352	\$400	
121	10-413-211	Office/meeting supplies	\$2,400	\$3,721	\$2,400	\$7,000	\$5,000	
122	10-413-215	Elections	\$2,000	\$5,715	\$1,200	\$2,500	\$2,500	
123	10-413-316	Dues/Memberships	\$7,700	\$9,042	\$17,700	\$18,000	\$18,000	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
124	10-413-370	Training/Travel	\$7,500	\$2,061	\$7,500	\$5,000	\$7,500	
125	10-413-460	Long Range/Misc	\$500	\$355	\$500	\$500	\$500	BOT retreat facilitator and misc. expenses
126	10-413-461	Appreciation Program	\$3,000	\$9,592	\$3,000	\$6,000	\$9,000	Appreciation Dinner; Misc appreciation expenses
127	10-413-462	Computer Equipment	\$1,000	\$5,049	\$2,400	\$2,400	\$2,500	
128	10-413-463	Water Quality Issues	\$0	\$0	\$0	\$0		GCWIN - Continued toxin monitoring
129	10-413-465	Computer Software	\$1,000	\$1,126	\$1,000	\$1,000	\$1,200	Liberty software annual support
130	10-413-870	Board Contingency	\$250	\$0	\$250	\$104,000	\$250	
131	10-413-728	Miscellaneous Donations	\$50,000	\$50,000	\$45,000	\$46,982	\$13,750	\$5,000 for substance abuse counseling, \$5,000 for GCWildfire Council, \$1250 for Grand 2050, \$2500 Public Square interpretive sign
132	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
133	10-413-859	Grand Foundation	\$35,000	\$35,000	\$50,000	\$50,000	\$50,000	This is for non-profits to apply with GF to maximize their impact
134			\$112,009	\$123,410	\$132,600	\$245,084	\$111,950	
135		Subtotal Boards and Committees	\$191,444	\$231,025	\$285,735	\$402,222	\$230,468	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
136		<b>General Fund - Expenditures</b>						
137		<b>Administration</b>						
138		<b>Personnel</b>						
139	10-415-100	Gross Wages - Administration	\$310,121	\$282,548	\$348,886	\$343,952	\$378,347	10% increase
140	10-415-103	OT/Comp Time Buyout	\$0	\$3,082	\$0	\$4,186	\$500	Majority of office staff is salary now reducing overtime
141	10-415-105	Bonus	\$4,800	\$5,500	\$7,000	\$8,000	\$7,000	
142	10-415-110	Gross Wages-Admin PT/Seasonal	\$23,476	\$7,081	\$26,411	\$0	\$0	not expecting any PT admin staff
143	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,600	\$6,000	\$6,000	
144	10-415-130	GLC Membership Benefit	\$1,750	\$0	\$1,925	\$0	\$1,925	
145	10-415-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
146	10-415-132	ICMA Town Paid Benefit	\$27,072	\$34,981	\$30,456	\$27,500	\$30,268	
147	10-415-133	Health/Dental-Employee	\$32,845	\$33,013	\$34,487	\$77,049	\$78,000	Medical/Dental/Life/Vision
148	10-415-135	Dep Health/Dental	\$6,282	\$0	\$6,596	\$1,731	\$6,600	
149	10-415-136	Medical Benefit Allowance	\$6,588	\$14,776	\$7,412	\$8,400	\$8,400	
150	10-415-141	Unemployment Insurance	\$1,015	\$1,539	\$1,142	\$1,000	\$1,135	.3% of wages
151	10-415-142	Workers' Compensation	\$943	\$3,034	\$1,061	\$1,800	\$3,600	WC increase for 2023
152	10-415-143	Social Security Match	\$22,659	\$20,000	\$25,491	\$30,000	\$23,457	6.2% of wages+Town ICMA
153	10-415-144	Medicare Match	\$5,299	\$4,677	\$5,961	\$7,000	\$5,486	1.45% of wages+Town ICMA
154			\$448,850	\$416,230	\$503,428	\$516,617	\$550,718	
155		<b>Supplies</b>						
156	10-415-211	General Office Supplies	\$4,500	\$10,794	\$5,000	\$8,000	\$8,000	Experiencing increase in supply pricing
157	10-415-215	Computer Software	\$16,622	\$19,251	\$17,000	\$22,000	\$22,000	Firewall, Malware, Antivirus, Adobe, gov.os, ESRI (\$700); Caselle Ongoing; O365 (10 lic),
158	10-415-220	Computer Hardware	\$7,000	\$6,541	\$7,000	\$6,043	\$7,000	
159	10-415-226	Small Equipment	\$2,100	\$1,730	\$2,100	\$3,000	\$3,000	Copier lease
160			\$30,222	\$38,316	\$31,100	\$39,043	\$40,000	
161		<b>Repairs and Maintenance</b>						
162	10-415-231	Gas/Fuel	\$1,000	\$1,284	\$1,000	\$1,200	\$1,200	
163	10-415-232	Vehicle Maintenance	\$1,000	\$993	\$1,000	\$0	\$1,000	
164	10-415-233	Office Equipment Maintenance	\$2,500	\$1,588	\$2,500	\$2,500	\$2,500	
165	10-415-237	Building Maintenance	\$15,500	\$1,797	\$0	\$674	\$11,000	Replace doors in Town Hall
166	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$1,500	\$1,500	
167			\$20,250	\$5,662	\$4,750	\$5,874	\$17,200	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
168		General Fund - Expenditures						
169		Administration						
170		Purchased Services						
171	10-415-311	Postage/Freight	\$2,000	\$3,081	\$5,000	\$5,000	\$5,000	Meter lease + postage meter refills
172	10-415-312	Computer Services	\$62,000	\$28,096	\$62,000	\$62,000	\$50,000	60% IT contract; 1/2 Caselle support; Paychex, time clock system
173	10-415-314	Ads & Legal Notices	\$750	\$6,879	\$5,000	\$5,000	\$5,000	
174	10-415-316	Dues & Memberships	\$1,650	\$606	\$1,650	\$1,650	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
175	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0		
176	10-415-319	Miscellaneous Services	\$150	\$3,689	\$5,000	\$128	\$3,200	Rain Gauge on Tonahutu
177	10-415-330	Bank Fees	\$675	\$1,387	\$1,500	\$1,500	\$1,500	Safe deposit box & bank analysis fees
178			\$67,225	\$43,739	\$80,150	\$75,278	\$66,350	
179		Utilities						
180	10-415-341	Electric Utility	\$3,500	\$4,344	\$3,500	\$4,000	\$4,000	
181	10-415-342	Sewer Utility	\$1,000	\$866	\$1,000	\$1,000	\$1,000	
182	10-415-343	Water Utility	\$1,200	\$1,573	\$1,200	\$1,200	\$1,200	
183	10-415-344	Telephone/Internet Utility	\$5,000	\$12,057	\$7,500	\$7,500	\$7,500	Includes internet service, cell phone
184	10-415-345	Natural Gas Utility	\$2,500	\$4,357	\$2,500	\$6,000	\$6,000	
185	10-415-346	Website Hosting Services	\$800	\$4,688	\$800	\$800	\$800	Website Hosting
186	10-415-347	Recycling - Town Hall	\$1,300	\$1,078	\$1,300	\$107	\$0	
187			\$15,300	\$28,962	\$17,800	\$20,607	\$20,500	
188		Professional Services						
189	10-415-351	Legal Services	\$30,000	\$65,260	\$85,000	\$30,000	\$30,000	
190	10-415-352	Audit	\$10,300	\$7,800	\$10,300	\$8,400	\$8,500	60% of audit -
191	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$500	As-needed basis
192	10-415-355	Professional Services-Other	\$11,700	\$16,707	\$15,000	\$1,500	\$10,000	ABC Flex, HR Paychex
193			\$52,500	\$89,767	\$110,800	\$39,900	\$49,000	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
194		<b>General Fund - Expenditures</b>						
195		<b>Administration</b>						
196		<b>Marketing</b>						
197	10-415-560	Treasurer's Fees	\$6,980	\$6,640	\$8,039	\$9,000	\$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
198	10-415-721	Chamber Service Agreement	\$32,732	\$40,232	\$32,732	\$32,732	\$32,732	\$32,732 for VC services by Chamber
199	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
200	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$16,220	\$1,500	
201	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
202	10-415-800	Attainable Housing Expenses	\$0	\$15,323	\$15,000	\$12,000	\$12,000	
203	10-415-870	Contingency - General Admin	\$5,000	\$1,806	\$11,000	\$11,000	\$11,000	for Chamber general expenses
204	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0		
205	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
206	10-415-885	Town Events	\$10,000	\$2,500	\$10,000	\$10,000	\$10,000	
207	10-415-886	MSOB Expenses	\$477,481	\$477,481	\$481,311			
208	TBD	Continental Divide Trail					\$2,500	CDT maps, brochures, convention website add on
209			\$625,445	\$637,085	\$651,334	\$168,952	\$156,732	
210		<b>Other Expenses</b>						
211	10-415-370	Training/Travel	\$10,750	\$4,517	\$10,750	\$10,000	\$13,000	Planner (\$3000); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
212	10-415-371	Misc Employee Expenses	\$14,000	\$6,011	\$14,000	\$14,000	\$15,000	Employee Enrichment
213	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
214	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
215	10-415-513	Property/Casualty Insurance	\$25,000	\$23,926	\$25,000	\$21,474	\$27,000	
216	10-415-514	Position Bonds	\$400	\$994	\$400	\$270	\$400	Employee/Trustee Blanket Bonds
217			\$51,400	\$35,447	\$51,400	\$46,744	\$56,650	
218		<b>Transit</b>						
219	10-415-385	Transit Service	\$40,000	\$0	\$40,000	\$0		<b>BOT to discuss</b>
220	10-415-386	Transit Planning	\$10,000	\$0	\$10,000	\$0		<b>BOT to discuss</b>
221	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0		
222			\$50,000	\$0	\$50,000	\$0	\$0	
223								
224		<b>Economic Development Grants</b>						
225	10-416-100	Trail Groomers	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
226	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
227	10-416-260	Grand Art Council	\$2,200	\$2,200	\$2,200	\$2,200	\$0	
228	TBD	Creative District					\$100,000	<b>BOT to discuss</b>
229			\$32,200	\$32,200	\$32,200	\$32,200	\$130,000	<b>Other grants moved to Grand Foundation line under BoT</b>
230								
231		<b>Subtotal Administration</b>	<b>\$1,393,392</b>	<b>\$1,327,407</b>	<b>\$1,532,962</b>	<b>\$945,214</b>	<b>\$1,087,150</b>	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
232		General Fund - Expenditures						
233		Public Safety						
234		Purchased Services						
235	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$25,000	\$20,858	\$20,858	
236	10-421-339	Sheriff's Contract	\$145,000	\$202,191	\$257,000	\$257,000	\$257,000	
237	10-421-340	Special Event Security	\$0	\$0	\$0	\$0		
238			\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
239		Subtotal Public Safety	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
240								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
241		<b>General Fund - Expenditures</b>						
242		<b>Public Works</b>						
243		<b>Personnel</b>						
244	10-431-100	Gross Wages - Public Works	\$233,034	\$255,952	\$262,163	\$277,845	\$305,630	10% increase
245	10-431-103	OT/Comp Time Buyout	\$15,000	\$15,607	\$16,875	\$42,197	\$40,000	overtime is paid out when it is accrued now instead of being banked
246	10-431-105	Bonus	\$2,400	\$8,250	\$4,000	\$5,000	\$5,000	
247	10-431-111	On Call Pay	\$22,575	\$18,227	\$24,833	\$10,350	\$10,350	\$50 per day
248	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
249	10-431-131	Longevity	\$0	\$0	\$0	\$0	\$0	
250	10-431-317	Uniform Allowance	\$2,400	\$3,050	\$2,640	\$2,940	\$2,940	
251	10-431-132	ICMA Town Paid Benefit	\$21,841	\$8,329	\$24,571	\$19,564	\$20,000	8% Maximum
252	10-431-133	Health/Dental-Employee	\$68,544	\$67,614	\$68,000	\$68,000	\$68,000	Medical/Dental/Life/Vision
253	10-431-135	Dep Health/Dental	\$6,240	\$0	\$6,552	\$11,539	\$6,552	
254	10-431-136	Medical Benefit Allowance	\$4,800	\$4,315	\$4,800	\$4,800	\$4,800	
255	10-431-141	Unemployment Insurance	\$819	\$1,011	\$921	\$1,322	\$1,037	.3% of wages + On Call
256	10-431-142	Workers' Compensation	\$16,900	\$19,349	\$19,013	\$19,013	\$35,000	
257	10-431-143	Social Security Match	\$16,927	\$18,718	\$19,043	\$27,320	\$21,429	6.2% of wages + Town ICMA + On Call
258	10-431-144	Medicare Match	\$3,959	\$4,373	\$4,454	\$6,389	\$5,012	1.45% of wages + Town ICMA + On Call
259			\$415,439	\$424,794	\$457,865	\$496,278	\$525,750	
260		<b>Supplies</b>						
261	10-431-222	General Supplies	\$5,000	\$4,826	\$7,000	\$7,000	\$7,000	
262	10-431-224	Safety Supplies	\$7,000	\$3,956	\$7,000	\$7,000	\$7,000	Crowd-control fencing, snow fencing, cones
263	10-431-226	Vehicle Supplies	\$3,000	\$94	\$4,000	\$4,000	\$4,000	Truck tool boxes
264	10-431-227	Small Tools	\$6,000	\$437	\$8,000	\$5,000	\$5,000	
265			\$21,000	\$9,313	\$26,000	\$23,000	\$23,000	
266		<b>Repairs and Maintenance</b>						
267	10-431-231	Gas/Fuel/Liquids	\$22,000	\$25,641	\$25,000	\$28,000	\$30,000	
268	10-431-232	Vehicle Maintenance	\$8,500	\$2,249	\$10,000	\$10,000	\$10,000	
269	10-431-233	Equipment Maintenance	\$25,000	\$23,160	\$28,000	\$25,000	\$25,000	
270	10-431-235	Tires/Chains	\$12,000	\$2,412	\$15,000	\$15,000	\$15,000	
271	10-431-236	Misc. Bridge Work	\$5,000	\$145	\$5,000	\$5,000	\$5,000	
272	10-431-237	Building Maintenance	\$5,000	\$5,125	\$6,000	\$6,000	\$6,000	
273	10-431-238	Street Light Maintenance	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
274	10-431-239	Miscellaneous Maintenance	\$1,000	\$366	\$3,000	\$2,500	\$2,500	
275	10-431-242	Road Maintenance	\$100,000	\$71,932	\$150,000	\$100,000	\$150,000	Pot holes/ seal cracks in road/maintaining streets.
276	10-431-245	Boardwalk Maintenance	\$0	\$2,057	\$0	\$0	\$0	
277	10-431-253	Tree Removal	\$500	\$0	\$5,000	\$5,000	\$5,000	
278	10-431-254	Tree Spraying	\$0	\$0	\$500	\$500	\$4,000	Arborist to spray trees
279	10-431-255	Stormwater Filter Maintenance	\$1,500	\$0	\$15,000	\$15,000	\$20,000	
280			\$183,500	\$133,087	\$265,500	\$215,000	\$275,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
281		General Fund - Expenditures						
282		Public Works						
283		Purchased Services						
284	10-431-312	Computer Services	\$4,000	\$1,577	\$4,000	\$3,000	\$3,000	
285	10-431-314	Ads/Bid Notices	\$2,000	\$980	\$2,000	\$2,500	\$2,000	
286	10-431-319	Misc. Purchased Services	\$2,500	\$3,932	\$2,500	\$1,000	\$2,500	Required physicals, fuel bond, Hep B shots
287			\$8,500	\$6,489	\$8,500	\$6,500	\$7,500	
288		Utilities						
289	10-431-318	Trash/Recycle Services	\$9,000	\$16,342	\$11,000	\$12,000	\$12,000	
290	10-431-341	Electric Utility	\$8,000	\$11,906	\$11,000	\$10,000	\$12,000	
291	10-431-343	Water Utility	\$1,000	\$735	\$1,000	\$700	\$700	
292	10-431-344	Telephone/Internet Utility	\$6,000	\$4,411	\$7,000	\$7,000	\$6,000	
293	10-431-345	Natural Gas Utility	\$4,500	\$3,935	\$4,500	\$5,000	\$5,000	
294	10-431-349	Street Light Electric Utility	\$24,000	\$12,138	\$24,000	\$15,000	\$20,000	
295			\$52,500	\$49,467	\$58,500	\$49,700	\$55,700	
296		Professional Services						
297	10-431-354	Engineering/Surveying Services	\$2,000	\$0	\$10,000	\$0	\$5,000	
298								
299		Other						
300	10-431-370	Training/Travel	\$5,000	\$206	\$6,000	\$1,000	\$5,000	
301	10-431-399	Equip Rental	\$17,000	\$1,000	\$10,000	\$5,000	\$5,000	
302	10-431-870	Contingency- Public Works	\$500	\$4,323	\$500	\$0		
303			\$22,500	\$5,529	\$16,500	\$6,000	\$10,000	
304		Subtotal Public Works	\$705,439	\$628,679	\$842,865	\$796,478	\$902,450	
305								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
306		<b>General Fund - Expenditures</b>						
307		<b>Grand Lake Center</b>						
308		<b>Personnel</b>						
309	10-450-100	Gross Wages - GL Center	\$99,376	\$101,498	\$111,798	\$123,379	\$121,086	25% PW/Parks/GLC employee will not be allocated based on part time employee being hired, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
310	10-450-103	OT/Comp Time Buyout	\$0	\$201	\$0	\$340	\$0	
311	10-450-105	Bonus	\$1,350	\$2,000	\$1,485	\$2,000	\$2,000	
312	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$573	\$0	\$0	\$20,800	one year-round part-time and then 25% of PW will not be allocated
313	10-450-130	GLC Membership Benefit	\$700	\$0	\$770	\$0	\$770	
314	10-450-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
315	10-450-317	Uniform Allowance	\$150	\$0	\$150	\$0	\$0	
316	10-450-132	ICMA Town Paid Benefit	\$8,058	\$2,741	\$9,065	\$6,700	\$11,351	8% Maximum
317	10-450-133	Health/Dental-Employee	\$35,404	\$25,334	\$37,174	\$31,686	\$33,000	Medical/Dental/Life/Vision
318	10-450-135	Dep. Health/Dental	\$1,765	\$0	\$1,853	\$0	\$0	
319	10-450-136	Medical Benefit Allowance	\$2,916	\$3,267	\$3,281	\$2,400	\$2,400	
320	10-450-141	Unemployment Insurance	\$298	\$424	\$335	\$300	\$426	.3% of wages
321	10-450-142	Workers' Compensation	\$1,800	\$833	\$2,025	\$1,660	\$3,000	
322	10-450-143	Social Security Match	\$6,745	\$6,717	\$7,588	\$8,000	\$8,797	6.2% of wages+Town ICMA
323	10-450-144	Medicare Match	\$1,577	\$1,563	\$1,774	\$1,700	\$2,057	1.45% of wages+Town ICMA
324			\$160,139	\$145,151	\$177,298	\$178,165	\$205,687	
325		<b>Supplies</b>						
326	10-450-211	Gen Office Supplies	\$1,500	\$1,478	\$1,500	\$1,000	\$1,500	
327	10-450-220	General Operating Supplies	\$0	\$2,583	\$3,000	\$3,000	\$3,000	
328	10-450-226	Office Equip Lease	\$3,000	\$1,000	\$1,200	\$1,200	\$1,200	Copier Lease
329	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$0	
330			\$5,500	\$5,062	\$6,700	\$5,200	\$5,700	
331		<b>Repairs and Maintenance</b>						
332	10-450-233	Office Equip Maint	\$600	\$249	\$600	\$600	\$600	Copier maintenance
333	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$1,500	\$1,500	
334	10-450-237	Building Maintenance	\$21,000	\$2,574	\$21,000	\$500	\$30,000	Gymnasium floors/fix large crack or replace flooring
335	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$10,000	\$0	\$2,000	reduced since this has not been used
336	10-450-250	Backflow Maintenance	\$400	\$0	\$400	\$400	\$600	
337	10-450-350	Maintenance Agreement	\$4,200	\$4,233	\$4,200	\$4,445	\$4,758	heating maint. Agreement with honeywell
338			\$37,700	\$7,056	\$37,700	\$7,445	\$39,458	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
339		<b>General Fund - Expenditures</b>						
340		<b>Grand Lake Center</b>						
341		<b>Utilities</b>						
342	10-450-318	Trash/Recycle Services	\$480	\$0	\$500	\$0	\$0	
343	10-450-341	Electric Utility	\$14,000	\$14,177	\$14,000	\$14,000	\$15,000	
344	10-450-342	Sewer Utility	\$4,500	\$3,907	\$4,500	\$4,292	\$4,600	
345	10-450-343	Water Utility	\$2,500	\$1,470	\$2,500	\$800	\$1,200	
346	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,317	\$4,000	\$7,200	\$7,500	
347	10-450-345	Natural Gas Utility	\$7,500	\$8,166	\$7,500	\$12,000	\$15,000	
348			\$32,980	\$35,038	\$33,000	\$38,292	\$43,300	
349		<b>Professional Services</b>						
350	10-450-312	Computer Services	\$2,820	\$5,526	\$2,820	\$7,000	\$3,000	7% of IT contract + 1.5 hr/mo @ \$115/hr
351	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$0	
352	10-450-352	Audit	\$910	\$910	\$910	\$980	\$1,100	7% of audit
353	10-450-355	Purchased Professional Serv.	\$2,000	\$1,562	\$2,000	\$1,500	\$1,500	alarm system
354			\$6,730	\$7,998	\$6,730	\$9,480	\$5,600	
355		<b>Other</b>						
356	10-450-234	Signage	\$0	\$3	\$0	\$0	\$0	
357	10-450-236	Minor/Misc Equipment	\$4,500	\$1,306	\$4,500	\$0	\$0	
358	10-450-238	Minor/Misc Furnishings	\$4,000	\$1,782	\$4,000	\$2,000	\$2,000	
359	10-450-320	Marketing	\$10,000	\$3,500	\$10,000	\$4,000	\$5,000	reduce this line by 5K and move to 10-450-237 to help cover cost
360	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$0	
361	10-450-370	Training/Travel	\$300	\$120	\$300	\$1,090	\$300	
362	10-450-513	Property/Casualty Insurance	\$8,000	\$7,143	\$8,000	\$8,000	\$10,000	
363	10-450-755	Exercise Equipment	\$2,000	\$22,108	\$2,000	\$1,005	\$0	
364	TBD	Summer Camp					\$30,000	
365	10-450-870	Contingency - GL Center	\$1,000	\$235	\$31,000	\$24,132		move summer camp to new line item
366			\$29,892	\$36,198	\$59,892	\$40,228	\$47,300	
367		<b>Subtotal Grand Lake Center</b>	<b>\$272,941</b>	<b>\$236,502</b>	<b>\$321,320</b>	<b>\$278,809</b>	<b>\$347,046</b>	
368								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
369		<b>General Fund - Expenditures</b>						
370		<b>Parks</b>						
371		<b>Personnel</b>						
372	10-452-100	Gross Wages - Parks	\$40,509	\$24,551	\$45,573	\$46,160	\$50,776	10% increase
373	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
374	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
375	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
376	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
377	10-452-317	Uniform Allowance	\$600	\$0	\$660	\$660	\$660	
378	10-452-132	ICMA Town Paid Benefit	\$3,241	\$403	\$3,646	\$3,452	\$4,062	
379	10-452-133	Health/Dental-Employee	\$7,454	\$1,364	\$7,827	\$12,000	\$13,000	
380	10-452-135	Dep. Health/Dental	\$4,188	\$0	\$4,397	\$2,036	\$4,397	
381	10-452-136	Medical Benefit Allowance	\$900	\$391	\$1,013	\$1,013	\$1,013	
382	10-452-141	Unemployment Insurance	\$122	\$0	\$137	\$137	\$152	
383	10-452-142	Workers' Compensation	\$2,400	\$3,432	\$2,700	\$525	\$2,700	
384	10-452-143	Social Security Match	\$2,712	\$1,715	\$3,051	\$3,051	\$3,148	
385	10-452-144	Medicare Match	\$634	\$414	\$713	\$713	\$736	
386			\$62,760	\$32,271	\$69,717	\$69,748	\$80,645	
387		<b>Supplies</b>						
388	10-452-220	Operating Supplies	\$15,000	\$35,694	\$18,000	\$35,000	\$35,000	Includes supplies for Public Restrooms; Christmas Lights
389	10-452-226	Small Equipment	\$3,000	\$9,000	\$5,000	\$1,000	\$5,000	
390	10-452-227	Small Tools	\$1,000	\$720	\$2,500	\$500	\$2,500	
391			\$19,000	\$45,414	\$25,500	\$36,500	\$42,500	
392		<b>Repairs and Maintenance</b>						
393	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$17	\$4,000	\$4,000	\$2,500	
394	10-452-233	Equipment Maintenance	\$2,500	\$0	\$5,000	\$2,500	\$2,500	
395	10-452-234	Information Signs	\$2,000	\$675	\$2,500	\$2,000	\$2,500	
396	10-452-235	Greenbelt Maintenance	\$7,500	\$2,015	\$7,500	\$7,000	\$7,000	
397	10-452-236	Sand & Dredge	\$1,000	\$0	\$8,000	\$5,000	\$5,000	
398	10-452-237	Building Maintenance	\$3,000	\$662	\$55,000	\$2,000	\$55,000	includes \$45,000 to replace steps and paint Community House
399	10-452-238	Dock Maintenance	\$5,000	\$0	\$20,000	\$1,000	\$25,000	
400	10-452-239	Miscellaneous Maintenance	\$8,000	\$1,403	\$5,000	\$5,000	\$5,000	
401	10-452-243	Benches/Planters/Fences	\$2,000	\$0	\$5,000	\$5,000	\$5,000	
402	10-452-244	Thomasson Park Maintenance	\$2,000	\$0	\$4,000	\$4,000	\$4,000	
403	10-452-248	Irrigation System Maintenance	\$3,000	\$222	\$4,000	\$4,000	\$4,000	
404	10-452-250	Backflow Maintenance	\$3,000	\$1,698	\$4,000	\$4,000	\$3,000	
405	10-452-319	Miscellaneous Services	\$2,000	\$858	\$3,000	\$3,000	\$3,000	
406	10-452-399	Equipment Rental	\$3,500	\$11,397	\$5,000	\$3,000	\$5,600	adding Porta Potty for fishing tournament
407			\$47,500	\$18,946	\$132,000	\$51,500	\$129,100	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
408		General Fund - Expenditures						
409		Parks						
410		Utilities						
411	10-452-341	Electric Utility	\$6,500	\$7,700	\$6,500	\$6,500	\$6,500	
412	10-452-342	Sewer Utility	\$1,000	\$511	\$1,000	\$540	\$540	
413	10-452-343	Water Utility	\$13,000	\$16,688	\$13,000	\$5,000	\$13,000	
414	10-452-345	Natural Gas Utility	\$4,000	\$3,674	\$4,000	\$4,000	\$4,000	
415			\$24,500	\$28,573	\$24,500	\$16,040	\$24,040	
416		Other						
417	10-452-400	Grand Avenue Gardens	\$0	\$0	\$2,500	\$0		
418	10-452-450	Park Improvements	\$6,000	\$2,514	\$10,000	\$5,000	\$10,000	
419	10-452-870	Contingency - Parks	\$250	\$0	\$250	\$100	\$0	
420	10-452-961	Memorial Benches	\$500	\$0	\$500	\$500	\$0	
421			\$6,750	\$2,514	\$13,250	\$5,600	\$10,000	
422		Subtotal Parks	\$160,510	\$127,719	\$264,967	\$179,388	\$286,285	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
423		<b>General Fund - Expenditures</b>						
424		<b>Debt Service</b>						
425	10-815-982	Land Acquisition - Principal	\$80,000	\$312,678	\$85,000	\$85,000	\$90,000	Principal for COP
426	10-815-983	Land Acquisition-Interest	\$10,000	\$32,564	\$42,038	\$42,164	\$39,615	Interest for COP
427	10-831-500	Capital Equip Lease Principal	\$68,645	\$73,559	\$68,645	\$181,670	\$0	Paid off in 2022
428	10-831-510	Capital Equip Lease Interest	\$4,058	\$10,149	\$4,058	\$2,915	\$0	Paid off in 2022
429			\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
430								
431	10-413-999	<b>TABOR Reserves</b>	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
432								
433		<b>Capital Outlay</b>						
434	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
435	10-915-923	Town Hall Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$2,500	board room sound
436	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
437	10-915-950	Space to Create Expenditures	\$440,000	\$250,000	\$376,421	\$251,274		<b>BOT to discuss</b>
438	10-931-910	Capital Equipment Purchase	\$131,627	\$125,830	\$368,800	\$350,000	\$120,000	\$10K road striper, \$80K 23 1 ton chevy truck, \$15K zero turn riding mower, \$15K titl deck trailer
439	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
440	10-931-921	Paving	\$200,000	\$199,792	\$200,000	\$138,731	\$100,000	
441	10-931-922	Drainage	\$100,000	\$9,670	\$100,000	\$0	\$50,000	
442	10-952-970	Land Purchase	\$1,417,678	\$1,268,806	\$0	\$464	\$0	
443	10-931-974	Streetscape Project Funding	\$125,000	\$25,701	\$0	\$0	\$0	
444	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
445	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$5,000	
446	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
447	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
448	10-952-500	Dock Improvements	\$0	\$11,250	\$0	\$0	\$0	
449	10-952-971	Park Improvements	\$100,000	\$5,239	\$100,000	\$100,000	\$250,000	Marque for Community House
450	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
451	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
452			\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500	
453		<b>Total General Fund Expenditures</b>	<b>\$5,591,592</b>	<b>\$5,099,620</b>	<b>\$4,899,811</b>	<b>\$4,032,187</b>	<b>\$3,788,371</b>	
454								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
455		Water Fund - Revenues						
456	20-344-100	Water Sales	\$600,000	\$656,910	\$600,000	\$672,000	\$675,000	Current rate is top of 10 year schedule. New meters added for new buildings
457	20-344-105	HP Net Meter Revenue	\$500	\$0	\$500	\$0		
458	20-344-120	Resale Meters Income	\$500	\$271	\$500	\$12,000	\$3,000	
459	20-344-140	Interest Revenue	\$20,000	\$799	\$1,000	\$7,000	\$10,000	interest rates are picking up
460	20-344-160	Misc. Revenues	\$0	\$113	\$0	\$0		
461	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$500	\$500	Includes Public Works/Parks and overage
462	20-344-110	Tap Fees - Capital	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500	based on 5 taps
463	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0		
464	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0		
465	20-344-260	Reimbursement Income	\$0	\$0	\$0	\$0		
466		Total Revenues	\$651,500	\$704,118	\$632,500	\$721,500	\$721,000	
467								

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
468		<b>Water Fund - Expenditures</b>						
469		<b>Personnel</b>						
470	20-430-100	Gross Wages - Water	\$196,426	\$193,236	\$220,979	\$200,000	\$257,000	anticipating 3rd water employee to get back to regular staffing needs
471	20-430-103	OT/Comp Time Buyout	\$15,000	\$4,060	\$16,875	\$1,500	\$5,000	
472	20-430-105	Bonus	\$1,800	\$10,000	\$1,980	\$2,000	\$2,500	
473	20-430-110	Gross Wages-Water PT/Seasonal	\$81,524	\$3,832	\$91,715	\$0	\$0	
474	20-430-111	On Call Pay	\$20,500	\$16,800	\$22,550	\$13,000	\$13,000	
475	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	
476	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
477	20-430-131	Longevity	\$0	\$0	\$0	\$0	\$0	
478	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,980	\$1,200	\$3,900	based on a staff of 3
479	20-430-132	ICMA Town Paid Benefit	\$24,020	\$10,519	\$27,023	\$7,000	\$20,960	8% Maximum
480	20-430-133	Health/Dental-Employee	\$39,424	\$31,004	\$41,395	\$32,732	\$45,000	Medical/Dental/Life/Vision
481	20-430-135	Dep Health/Dental	\$8,000	\$0	\$8,400	\$0	\$8,400	
482	20-430-136	Medical Benefit Allowance	\$4,956	\$3,348	\$5,576	\$1,000	\$3,600	
483	20-430-141	Unemployment Insurance	\$901	\$736	\$1,014	\$600	\$786	.3% of wages + On Call
484	20-430-142	Workers' Compensation	\$13,176	\$13,515	\$14,823	\$14,000	\$21,000	
485	20-430-143	Social Security Match	\$20,105	\$16,903	\$22,618	\$9,000	\$16,244	6.2% of wages + Town ICMA + On Call
486	20-430-144	Medicare Match	\$4,702	\$4,087	\$5,290	\$2,200	\$3,799	1.45% of wages + Town ICMA + On Call
487			\$432,334	\$309,240	\$482,218	\$284,232	\$401,189	
488		<b>Office Supplies</b>						
489	20-430-210	Office Supplies	\$1,285	\$1,046	\$1,285	\$1,500	\$1,500	Based on overall Admin General Office Supplies expense; water billing forms
490	20-430-211	Computer Supplies	\$600	\$0	\$21,845	\$0	\$22,000	New Itron product carry over from 2022 - supply shortage
491	20-430-215	Computer Software	\$6,500	\$346	\$6,500	\$6,500	\$7,000	Telemetry; Caselle & invoice cloud
492	20-430-220	Computer Hardware	\$2,500	\$1,788	\$2,500	\$1,000	\$2,500	Telemetry upgrade
493			\$10,885	\$3,180	\$32,130	\$9,000	\$33,000	
494		<b>Operational Supplies</b>						
495	20-430-221	Chemicals	\$10,000	\$13,702	\$10,000	\$12,000	\$13,000	
496	20-430-222	Lab Supplies/Equipment	\$1,500	\$757	\$1,500	\$800	\$1,500	
497	20-430-223	Well/Plant Supplies	\$600	\$38	\$600	\$500	\$600	
498	20-430-225	Meter Parts	\$300	\$0	\$300	\$500	\$500	
499	20-430-227	Small Equipment/Tools	\$600	\$53	\$600	\$250	\$600	
500	20-430-228	Safety Equipment	\$1,000	\$73	\$1,000	\$250	\$1,000	
501	20-430-229	Misc Operating Supplies	\$100	\$13	\$100	\$0	\$100	
502			\$14,100	\$14,636	\$14,100	\$14,300	\$17,300	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
503		<b>Water Fund - Expenditures</b>						
504		<b>Repairs and Maintenance</b>						
505	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,132	\$2,500	\$2,500	\$2,500	
506	20-430-232	Vehicle Maintenance	\$600	\$11	\$600	\$2,500	\$2,500	
507	20-430-233	Equipment Maintenance	\$600	\$0	\$10,704	\$2,500	\$5,000	Monthly software support for new itron
508	20-430-234	Well/Plant Maintenance	\$3,000	\$2,971	\$3,000	\$200	\$3,000	Plant - pretreatment/treatment
509	20-430-235	Tires & Chains	\$600	\$1,091	\$600	\$0	\$1,200	
510	20-430-237	Building Maintenance	\$1,000	\$5	\$1,000	\$200	\$1,000	
511	20-430-238	Distribution Line Maintenance	\$25,000	\$14,016	\$25,000	\$20,000	\$25,000	
512	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
513	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Road base for use in winter - stored at Public Works yard.
514	20-430-241	Motors & Pumps	\$2,500	\$1,782	\$2,500	\$2,200	\$2,500	
515			\$38,950	\$23,008	\$49,054	\$33,100	\$45,850	
516		<b>Resale Supplies</b>						
517	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
518	20-430-252	Resale Meters Expense	\$0	\$9,348	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
519	20-430-253	COGS-Meter	\$5,500	\$0	\$5,500	\$6,000	\$6,000	Financial reporting requirement
520			\$5,650	\$9,348	\$5,650	\$6,150	\$6,150	
521		<b>Purchased Services</b>						
522	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
523	20-430-311	Postage/Freight	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	
524	20-430-314	Legal Notices/Ads	\$200	\$0	\$200	\$300	\$300	Publication of CCR
525	20-430-316	Memberships	\$600	\$619	\$600	\$500	\$500	CRWA; American Water Works Association
526	20-430-318	Testing Services	\$3,000	\$1,190	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
527	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
528	20-430-320	Telemetry Maintenance	\$2,000	\$2,998	\$2,000	\$1,000	\$1,000	
529	20-430-330	Bank Fees	\$300	\$717	\$300	\$700	\$700	
530	20-430-321	Computer System Support	\$9,920	\$14,807	\$9,920	\$10,000	\$12,000	20% IT contract; 1/2 Caselle; Itron
531			\$17,320	\$21,531	\$17,320	\$17,000	\$19,100	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
532		<b>Water Fund - Expenditures</b>						
533		<b>Utilities</b>						
534	20-430-341	Electric Utility	\$30,000	\$34,748	\$30,000	\$20,000	\$23,000	
535	20-430-344	Telephone Utility	\$2,000	\$2,432	\$2,000	\$2,200	\$2,500	
536	20-430-345	Natural Gas Utility	\$4,000	\$4,804	\$4,000	\$6,500	\$7,000	
537	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
538			\$36,000	\$41,984	\$36,000	\$28,700	\$32,500	
539		<b>Professional Services</b>						
540	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
541	20-430-352	Audit	\$5,100	\$2,600	\$5,100	\$2,800	\$3,000	20% Water; 1/2 of single audit
542	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,470	\$5,000	\$4,500	\$5,000	
543	20-430-355	State Fees	\$300	\$310	\$300	\$0	\$0	Legislature has not been funding
544			\$11,000	\$7,380	\$11,000	\$7,300	\$8,600	
545		<b>Other Expenses</b>						
546	20-430-370	Training/Travel	\$2,000	\$5,402	\$2,000	\$1,000	\$2,000	
547	20-430-513	Property/Casualty Insurance	\$13,000	\$11,955	\$13,000	\$15,000	\$17,000	
548	20-430-514	Position Bonds	\$150	\$296	\$150	\$90	\$100	Position Bond
549	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
550			\$16,150	\$17,652	\$16,150	\$16,090	\$20,100	
551		<b>Water Fund - Expenditures</b>						
552		<b>Debt Service</b>						
553	20-830-640	DWRF Loan - Principal	\$67,247	\$67,247	\$67,247	\$68,598	\$69,977	based on arm schedule of loan
554	20-830-645	DWRF Loan - Interest	\$27,541	\$27,541	\$27,541	\$26,190	\$24,811	based on arm schedule of loan
555			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
556		<b>Capital Outlay</b>						
557	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
558	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
559	20-930-995	Capital Contingency	\$1	\$3,621	\$1	\$0	\$0	
560	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
561	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$48,000	new truck
562	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
563			\$1	\$3,621	\$1	\$0	\$48,000	
564		<b>Total Water Fund Expenditures</b>	<b>\$677,178</b>	<b>\$546,368</b>	<b>\$758,411</b>	<b>\$510,660</b>	<b>\$726,577</b>	
565								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
566		Marina Fund - Revenues						
567	40-344-113	Rentals (Non-Taxable)	\$325,000	\$306,999	\$375,000	\$283,756	\$300,000	Marina sales are dependent on mother nature and staffing
568	40-344-115	Tours	\$65,000	\$64,502	\$65,000	\$51,990	\$55,000	
569	40-344-120	Building Space Rental	\$3,300	\$5,500	\$3,300	\$3,584	\$3,584	Kayak Shak agreement ends 9/2025 and adjusted by CPI
570	40-344-140	Seasonal Slip Rentals	\$0	\$0	\$0	\$0		
571	40-344-145	Kayak Slip Rental	\$4,000	\$1,800	\$4,000	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
572	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	
573	40-344-160	Misc Revenue	\$0	\$7,676	\$0	\$115	\$0	
574	40-344-170	Interest Earned	\$4,000	\$1,009	\$1,000	\$2,500	\$4,000	interest rates are picking up
575	40-344-180	Boat Damage	\$1,000	\$750	\$1,000	\$0	\$1,000	
576	40-344-200	Sale of Assets	\$20,000	\$0	\$20,000	\$38,000	\$0	sold boats in 2022
577		Total Revenues	\$423,200	\$388,237	\$470,200	\$384,444	\$368,084	
578								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
579		<b>Marina Fund - Expenditures</b>						
580		<b>Personnel</b>						
581	40-460-100	Gross Wages - Marina	\$57,666	\$62,057	\$64,874	\$65,000	\$71,500	Admin time, Captain full time - 10% increase
582	40-460-103	OT/Comp Time Buyout	\$0	\$3,956	\$0	\$1,200	\$1,500	
583	40-460-105	Bonus	\$600	\$6,150	\$1,000	\$1,000	\$1,000	
584	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,622	\$61,760	\$141,325	\$100,000	\$130,000	Seasonal employees, Admin PT
585	40-460-119	Accrued Leave Expense	\$0	\$0	\$0	\$0	\$0	
586	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
587	40-460-131	Longevity	\$0	\$0	\$0	\$0	\$0	
588	40-460-132	ICMA Town Paid Benefit	\$4,661	\$370	\$5,244	\$0	\$5,720	8% Maximum
589	40-460-133	Health/Dental - Employee	\$16,190	\$13,225	\$15,000	\$15,000	\$17,000	Medical/Dental/Life/Vision assume rates will increase
590	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
591	40-460-136	Medical Benefit Allowance	\$1,380	\$689	\$1,449	\$1,200	\$1,200	
592	40-460-141	Unemployment Insurance	\$552	\$1,001	\$621	\$800	\$609	.3% of wages
593	40-460-142	Workers' Compensation	\$9,809	\$10,592	\$11,035	\$11,000	\$20,000	
594	40-460-143	Social Security Match	\$11,690	\$8,072	\$13,151	\$5,000	\$12,586	6.2% of wages + Town ICMA
595	40-460-144	Medicare Match	\$2,734	\$1,918	\$3,076	\$2,000	\$2,944	1.45% of wages + Town ICMA
596			\$230,904	\$169,791	\$256,775	\$202,200	\$264,059	
597		<b>Office Supplies</b>						
598	40-460-211	General Office Supplies	\$875	\$291	\$893	\$500	\$600	
599	40-460-214	Small Equip/Comp Hrdware	\$500	\$79	\$510	\$0	\$500	
600			\$1,375	\$370	\$1,403	\$500	\$1,100	
601		<b>Operational Supplies</b>						
602	40-460-222	Shop Supplies	\$2,500	\$180	\$2,550	\$500	\$2,500	\$500 for normal shop supplies, \$1K for life jackets, \$1K for iPad
603	40-460-223	Boat Supplies	\$2,500	\$1,493	\$2,550	\$2,000	\$2,000	
604	40-460-227	Tools	\$500	\$97	\$510	\$483	\$500	
605	40-460-231	Fuel	\$10,000	\$6,824	\$10,200	\$10,000	\$10,000	Marina vehicle & For refueling rentals, not for resale
606			\$15,500	\$8,595	\$15,810	\$12,983	\$15,000	
607		<b>Repairs and Maintenance</b>						
608	40-460-232	Vehicle Maintenance	\$600	\$2,338	\$612	\$500	\$500	
609	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$12,826	\$15,300	\$15,000	\$15,000	
610	40-460-237	Building/Facility Maintenance	\$1,200	\$275	\$1,224	\$2,000	\$2,000	
611			\$16,800	\$15,440	\$17,136	\$17,500	\$17,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
612		<b>Marina Fund - Expenditures</b>						
613		<b>Purchased Services</b>						
614	40-460-312	Computer Services	\$1,500	\$1,222	\$1,530	\$2,000	\$2,000	10% IT contract
615	40-460-314	Ads and Legal Notices	\$2,000	\$3,220	\$2,040	\$1,093	\$2,000	
616	40-460-316	Dues/Memberships	\$275	\$275	\$281	\$275	\$275	
617	40-460-317	Uniforms	\$2,500	\$224	\$2,550	\$1,000	\$1,000	
618	40-460-318	Miscellaneous Services	\$300	\$0	\$306	\$0	\$300	
619	40-460-320	Marketing	\$1,000	\$250	\$1,020	\$275	\$500	
620	40-460-330	Bank/Credit Card Fees	\$13,000	\$10,171	\$13,260	\$5,000	\$7,500	Heartland service fees
621			\$20,575	\$15,363	\$20,987	\$9,643	\$13,575	
622		<b>Permits and Fees</b>						
623	40-460-350	Boat Registration	\$875	\$983	\$893	\$80	\$900	
624	40-460-351	Licenses	\$100	\$0	\$102	\$833	\$100	
625			\$975	\$983	\$995	\$913	\$1,000	
626		<b>Utilities</b>						
627	40-460-341	Electric Utility	\$500	\$788	\$510	\$600	\$800	
628	40-460-342	Sewer Utility	\$400	\$333	\$408	\$550	\$575	
629	40-460-343	Water Utility	\$500	\$735	\$510	\$588	\$588	
630	40-460-344	Telephone/Internet Utility	\$1,400	\$1,426	\$1,428	\$1,000	\$1,200	Includes Cell Phone
631			\$2,800	\$3,282	\$2,856	\$2,738	\$3,163	
632		<b>Professional Services</b>						
633	40-460-355	Purchased Professional Serv.	\$1,000	\$970	\$1,020	\$320	\$500	Background checks
634	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
635	40-460-512	Audit	\$1,300	\$1,300	\$1,326	\$1,400	\$1,500	10% Marina
636	40-460-515	Engineering/Survey	\$0	\$0	\$40,000	\$2,500	\$0	Engineering for a new seawall and dock system
637			\$2,300	\$2,270	\$42,346	\$4,220	\$2,000	
638		<b>Other Expenses</b>						
639	40-460-301	Contributions	\$0	\$0	\$0	\$0	\$0	
640	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$4,469	\$0	
641	40-460-370	Training/Travel	\$600	\$643	\$612	\$0	\$500	
642	40-460-513	Property/Casualty Insurance	\$2,000	\$2,679	\$2,040	\$3,000	\$4,500	
643	40-460-514	Position Bonds	\$150	\$235	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
644	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
645	40-460-750	Fireworks	\$26,000	\$34,150	\$33,500	\$60,000	\$45,000	fireworks and barge repair
646	40-460-870	Contingency	\$5,000	\$877	\$5,100	\$454	\$1,000	
647			\$59,051	\$38,584	\$66,853	\$68,224	\$51,301	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
648		Marina Fund - Expenditures						
649		Capital Outlay						
650	40-960-610	Capital Equipment	\$92,597	\$0	\$130,000	\$125,708	\$0	
651	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
652	40-960-995	Facilities Improvements	\$125,000	\$0	\$150,000	\$60,000	\$80,000	Wall replacement & garage doors
653								
654		Total Marina Fund Expenditures	\$350,280	\$254,678	\$425,161	\$318,922	\$368,698	
655								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
656		<b>Pay-As-You-Throw Fund - Revenues</b>						
657	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,780	\$4,150	\$4,000	\$4,000	
658	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$75,784	\$74,700	\$74,000	\$75,000	
659	50-344-140	Interest Revenue	\$200	\$152	\$200	\$200	\$300	
660		<b>Total Revenues</b>	<b>\$79,050</b>	<b>\$78,715</b>	<b>\$79,050</b>	<b>\$78,200</b>	<b>\$79,300</b>	
661								
662		<b>Pay-As-You-Throw Fund - Expenditures</b>						
663		<b>Operations Supplies</b>						
664	50-470-200	Bags for Resale	\$0	\$0	\$0	\$2,300	\$2,300	WasteZero
665	50-470-250	COGS - Bags	\$6,000	\$2,256	\$6,000	\$6,000	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
666			\$6,000	\$2,256	\$6,000	\$8,300	\$8,800	
667		<b>Repairs and Maintenance</b>						
668	50-470-315	Site Maintenance	\$13,000	\$13,238	\$20,000	\$20,000	\$25,000	PW/Admin staff time
669								
670		<b>Purchased Services</b>						
671	50-470-300	Dumpster Service	\$30,000	\$25,208	\$30,000	\$30,000	\$30,000	
672	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
673	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$5,000	
674	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
675			\$36,950	\$26,583	\$36,950	\$31,950	\$36,950	
676								
677		<b>Professional Services</b>						
678	50-470-512	Audit	\$390	\$390	\$390	\$420	\$450	3% of audit
679								
680		<b>Other Expenses</b>						
681	50-470-310	Site Lease	\$1	\$1	\$0	\$1	\$1	
682	50-470-320	Business License	\$200	\$0	\$0	\$165	\$165	
683	50-470-350	Sales Tax	\$382	\$0	\$700	\$700	\$700	Direct Sales times 9.2%
684	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
685			\$583	\$1	\$700	\$866	\$866	
686		<b>Capital Outlay</b>						
687	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
688	50-970-751	Site Improvements	\$15,000	\$0	\$0	\$0	\$20,000	move facility
689		<b>Total Expenditures</b>	<b>\$56,923</b>	<b>\$42,468</b>	<b>\$64,040</b>	<b>\$61,536</b>	<b>\$92,066</b>	
690								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
691		Capital Improvement Fund - Streetscape Project ONLY						
692		Revenues						
693	90-344-110	1% Sales & use tax	\$435,000	\$656,779	\$615,252	\$615,000	\$584,250	1% Sales & MV Use Tax -assume 5 % reduction
694	90-344-140	Interest revenues	\$15,000	\$1,291	\$2,000	\$4,000	\$6,000	interest rates are picking up
695	90-344-300	EV Revenue	\$188,360	\$80,963	\$0	\$0	\$0	
696	90-344-310	Colorado Tree Co Revenue	\$0	\$1,500	\$1,500	\$0	\$0	
697	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
698	90-344-920	DOLA 2017 Tier II Phase 2	\$700,000	\$753,022	\$0	\$0	\$0	
699	90-391-360	Transfer in	\$206,000	\$0	\$0	\$0	\$0	
700		Total Revenues	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250	
701								
702		Expenditures						
703		Other Expenses						
704	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0		
705	90-431-870	Contingency	\$1,000	\$250	\$0	\$275	\$300	US Bank fee
706			\$1,000	\$250	\$0	\$275	\$300	
707		Debt Service						
708	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
709	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$115,000	\$115,000	\$120,000	based on debit service requirements
710	90-831-472	Sales tax bonds - interest	\$163,950	\$163,950	\$163,950	\$160,500	\$157,050	based on debit service requirements
711			\$278,950	\$278,950	\$278,950	\$275,500	\$277,050	
712								
713	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required.
714								
715		Capital Outlay						
716	TBD	Pavement					\$263,000	
717	TBD	Boardwalks					\$50,000	
718	90-444-300	EV Expenses	\$207,369	\$108,960	\$0	\$97,630	\$0	
719	90-444-310	Colorado Tree Coalition expens	\$0	\$0	\$1,500	\$0	\$0	
720	90-931-910	Streetscape	\$0	\$2,135,980	\$165,000	\$88,131	\$0	
721	90-931-912	Streetscape-Maintenance	\$125,000	\$0	\$125,000	\$0	\$0	
722	90-931-915	Streetscape Plan/Project Man	\$420,000	\$0	\$420,000	\$0	\$0	
723	90-931-916	Streetscape- Below Ground	\$296,725	\$0	\$296,725	\$0	\$0	
724	90-931-917	Streetscape-Above Ground	\$766,274	\$8,250	\$766,274	\$0	\$0	
725	90-931-918	Streetscape- Misc.	\$86,731	\$0	\$86,731	\$0	\$0	
726	90-931-919	Streetscape-Landscaping	\$283,065	\$0	\$283,065	\$0	\$0	
727			\$2,185,164	\$2,253,190	\$2,144,295	\$185,761	\$313,000	
728		Total Expenditures	\$2,465,114	\$2,532,390	\$2,423,245	\$461,536	\$590,350	
729								