

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
3								
4	Summation - General Fund Revenues and Expenditures							
5								
6	General Fund Beginning Balance		\$2,237,132	\$3,507,096	\$4,095,336	\$4,095,336	\$3,229,773	
7								
8	Operating Budget							
9	General Revenue		\$7,439,840	\$4,298,622	\$3,856,317	\$3,911,162	\$3,856,317	
10	Operations		(\$3,607,123)	(\$3,315,175)	(\$4,293,850)	(\$3,957,241)	(\$4,385,048)	
11	Debt Service		(\$127,050)	(\$127,048)	(\$129,485)	(\$129,485)	(\$131,176)	
12	Total Operating Budget		\$3,705,667	\$856,399	(\$567,018)	(\$175,564)	(\$659,907)	
13								
14	Capital Budget							
15	Capital Revenue		\$90,000	\$0	\$7,174,019	\$0	\$7,174,019	
16	Capital Outlay		(\$4,485,000)	(\$268,159)	(\$7,200,000)	(\$690,000)	(\$7,200,000)	
17	Total Capital Budget		(\$4,395,000)	(\$268,159)	(\$25,981)	(\$690,000)	(\$25,981)	
18								
19	Revenues Over (Under) Expenditures		(\$689,333)	\$588,240	(\$592,999)	(\$865,564)	(\$685,888)	
20	Appropriate From (To) Fund Balance		\$689,333	(\$588,240)	\$592,999	\$865,564	\$685,888	
21								
22	General Fund Ending Balance		\$1,547,799	\$4,095,336	\$3,502,337	\$3,229,773	\$2,543,885	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
23	Summation - General Fund Expenditures By Department							
24								
25								
26	Cemetery Committee		\$8,000	\$4,303	\$9,500	\$3,216	\$9,500	
27								
28	Planning Commission/Board of Adjustments		\$48,100	\$25,560	\$45,950	\$54,771	\$45,950	
29								
30	Greenways Committee		\$82,342	\$82,235	\$91,277	\$90,630	\$91,277	
31								
32	Board of Trustees		\$148,100	\$159,285	\$249,523	\$0	\$249,523	
33								
34	Administration							
35	Personnel		\$706,302	\$576,764	\$843,635	\$770,631	\$882,326	
36	Operations		\$601,532	\$534,599	\$662,748	\$730,011	\$662,748	
37		Administration Subtotal	\$1,307,834	\$1,111,363	\$1,506,383	\$1,500,642	\$1,545,074	
38								
39	Public Safety							
40	Operations		\$277,585	\$284,115	\$369,115	\$369,115	\$369,115	
41		Public Safety Subtotal	\$277,585	\$284,115	\$369,115	\$369,115	\$369,115	
42								
43	Public Works							
44	Personnel		\$796,471	\$755,744	\$1,013,699	\$990,583	\$1,056,014	
45	Operations		\$360,600	\$367,515	\$443,011	\$400,379	\$443,011	
46		Public Works Subtotal	\$1,157,071	\$1,123,259	\$1,456,710	\$1,390,962	\$1,499,024	
47								
48	Grand Lake Center							
49	Revenues		\$105,000	\$165,473	\$118,000	\$119,119	\$118,000	
50	Personnel		\$245,550	\$242,761	\$246,930	\$244,554	\$257,123	
51	Operations		\$130,240	\$152,748	\$124,128	\$118,421	\$124,128	
52	Capital		\$0	\$0	\$0	\$0	\$0	
53	Grand Lake Center Expenditures		\$375,790	\$395,509	\$371,058	\$362,975	\$381,250	
54		Grand Lake Center Totals	(\$270,790)	(\$230,036)	(\$253,058)	(\$243,856)	(\$263,250)	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
55	Parks Personnel Operations Debt Service Capital Outlay All Department/Committees Personnel Total* Operations Total* Debt Service Total* Capital Outlay Total Total General Fund Expenditures							
56								
57			\$0	\$0	\$0	\$0	\$0	
58			\$202,300	\$129,546	\$194,335	\$184,930	\$194,335	
59			\$202,300	\$129,546	\$194,335	\$184,930	\$194,335	
60								
61			\$127,050	\$127,048	\$129,485	\$129,485	\$131,176	
62								
63			\$4,485,000	\$268,159	\$7,200,000	\$690,000	\$7,200,000	
64								
65								
66			\$1,748,323	\$1,575,269	\$2,104,264	\$2,005,768	\$2,195,462	
67			\$1,858,799	\$1,739,906	\$2,189,586	\$1,951,473	\$2,189,586	
68			\$127,050	\$127,048	\$129,485	\$129,485	\$131,176	
69			\$4,485,000	\$268,159	\$7,200,000	\$690,000	\$7,200,000	
70								
71								

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
72	Summation - Water Enterprise Fund Revenues and Expenditures							
73								
74								
75	Water Enterprise Fund Beginning Balance		\$2,099,971	\$2,887,895	\$2,853,755	\$2,853,755	\$2,813,937	
76								
77	Revenues							
78	Operations Revenue		\$720,500	\$787,998	\$795,400	\$773,640	\$817,588	
79	Capital Revenue		\$13,000	\$39,000	\$39,000	\$32,500	\$39,000	
80	Total Revenues		\$733,500	\$826,998	\$834,400	\$806,140	\$856,588	
81								
82	Expenditures							
83	Operations		(\$690,656)	(\$766,350)	(\$811,277)	(\$751,170)	(\$832,362)	
84	Debt Service		(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	
85	Capital Outlay		\$0	\$0	\$0	\$0	\$0	
86	Total Expenditures		(\$785,444)	(\$861,138)	(\$906,065)	(\$845,958)	(\$927,150)	
87								
88	Revenues Over (Under) Expenditures		(\$51,944)	(\$34,140)	(\$71,665)	(\$39,818)	(\$70,562)	
89	Appropriate From (To) Fund Balance		\$51,944	\$34,140	\$71,665	\$39,818	\$70,562	
90								
91	Water Enterprise Fund Ending Balance		\$2,048,027	\$2,853,755	\$2,782,090	\$2,813,937	\$2,743,375	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
92								
93	Summation - Marina Enterprise Fund Revenues and Expenditures							
94								
95	Marina Enterprise Fund Beginning Balance		\$868,043	\$966,833	\$1,000,461	\$1,000,461	\$1,035,533	
96								
97	Revenues		\$440,784	\$473,699	\$478,784	\$485,539	\$478,784	
98								
99	Expenditures							
100	Operations		(\$429,186)	(\$440,071)	(\$426,464)	(\$400,468)	(\$439,440)	
101	Debt Service		\$0	\$0	\$0	\$0	\$0	
102	Capital Outlay		(\$60,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)	
103	Total Expenditures		(\$489,186)	(\$440,071)	(\$476,464)	(\$450,468)	(\$489,440)	
104								
105	Revenues Over (Under) Expenditures		(\$48,402)	\$33,628	\$2,320	\$35,071	(\$10,656)	
106	Appropriate From (To) Fund Balance		\$48,402	(\$33,628)	(\$2,320)	(\$35,071)	\$10,656	
107								
108	Marina Enterprise Fund Ending Balance		\$819,641	\$1,000,461	\$1,002,781	\$1,035,533	\$1,024,877	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
109								
110	Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures							
111								
112	PAYT Enterprise Fund Beginning Balance		\$170,659	\$185,377	\$156,925	\$156,925	\$127,899	
113								
114	Revenues		\$80,000	\$67,598	\$79,368	\$69,369	\$79,368	
115								
116	Expenditures							
117	Operations		(\$92,176)	(\$77,607)	(\$82,179)	(\$78,395)	(\$82,179)	
118	Capital Outlay		(\$20,000)	(\$18,443)	(\$20,000)	(\$20,000)	(\$20,000)	
119	Total Expenditures		(\$112,176)	(\$96,050)	(\$102,179)	(\$98,395)	(\$102,179)	
120								
121	Revenues Over (Under) Expenditures		(\$32,176)	(\$28,452)	(\$22,811)	(\$29,026)	(\$22,811)	
122	Appropriate From (To) Fund Balance		\$32,176	\$28,452	\$22,811	\$29,026	\$22,811	
123								
124	PAYT Enterprise Fund Ending Balance		\$138,483	\$156,925	\$134,114	\$127,899	\$105,088	

	A	B	E	F	G	I	J	K
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026	
125	Summation - Capital Improvement Fund Revenues and Expenditures							
126								
127								
128								
128	Capital Improvement Fund Beginning Balance		\$364,269	\$944,491	\$911,581	\$911,581	\$756,864	
129								
130	Revenues		\$595,000	\$679,407	\$600,000	\$600,000	\$600,000	
131								
132	Expenditures							
133	Operations		(\$300)	(\$275)	(\$275)	(\$275)	(\$275)	
134	Debt Service		(\$278,450)	(\$278,450)	(\$279,700)	(\$279,700)	(\$275,800)	
135	TABOR Reserve		\$0	\$0	\$0	\$0	\$0	
136	Capital Outlay		(\$530,000)	(\$433,592)	(\$530,000)	(\$474,742)	(\$530,000)	
137	Total Expenditures		(\$808,750)	(\$712,317)	(\$809,975)	(\$754,717)	(\$806,075)	
138								
139	Revenues Over (Under) Expenditures		(\$213,750)	(\$32,910)	(\$209,975)	(\$154,717)	(\$206,075)	
140	Appropriate From (To) Fund Balance		\$213,750	\$32,910	\$209,975	\$154,717	\$206,075	
141								
142	Capital Improvement Fund Ending Balance		\$150,519	\$911,581	\$701,606	\$756,864	\$550,789	Surplus Fund Requirement
143	Surplus Fund Requirements		\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	
144	Available funds		(\$129,981)	\$631,081	\$421,106	\$476,364	\$270,289	
145								

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
3									
4		General Fund - Revenues							
5		Taxes							
6	10-311-100	Property Taxes	\$551,550	\$557,423	\$740,646	\$738,823	\$740,646		2024 Mill Levy = 9.409- Assessed value \$78M see Certification.
7	10-311-110	Specific Ownership	\$18,000	\$25,646	\$15,000	\$20,162	\$15,000		Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$2,300	\$300	\$280	\$300		
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$91,056	\$40,000	\$42,540	\$40,000		4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$2,551,546	\$2,384,727	\$2,408,317	\$2,384,727		4%
11	10-311-150	Building Use Tax	\$25,000	\$296,727	\$70,000	\$62,312	\$70,000		Revenue based on permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,214	\$3,000	\$3,116	\$3,000		Agreement between State and tobacco companies per C.R.S. 39-22-623
13	10-311-161	Marijuana Tax	\$10,000	\$0	\$50,000	\$26,476	\$50,000		Since this business is the first of its kind in our area we're unsure of what to expect and have asked Verts for their projected sales and opening date. Have not heard back as of yet.
14	10-316-170	Franchise Cable	\$20,000	\$18,545	\$20,000	\$19,621	\$20,000		5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$10,000	\$2,815	\$5,000	\$4,218	\$5,000		\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$37,163	\$35,000	\$34,892	\$35,000		2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$25,000	\$16,775	\$20,000	\$17,836	\$20,000		3% gross revenues, paid monthly
18			\$3,075,818	\$3,604,210	\$3,383,673	\$3,378,593	\$3,383,673		
19		Licenses & Permits							
20	10-321-100	Liquor License Fee	\$4,500	\$5,812	\$4,500	\$4,814	\$4,500		
21	10-321-120	Sales Tax License	\$425	\$585	\$900	\$1,375	\$900		25 we will increase license from \$5 to \$10
22	10-321-130	Motor Vehicle License (rural)	\$2,500	\$2,236	\$2,000	\$2,113	\$2,000		Road & Bridge registration fees
23	10-321-140	Sign Permit	\$500	\$500	\$500	\$400	\$500		Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$100	\$100	\$100	\$300	\$100		
25	10-321-160	Animal License	\$50	\$137	\$150	\$125	\$150		
26	10-321-170	Encroachment Fees	\$400	\$200	\$400	\$200	\$400		
27	10-321-175	Business License Commission	\$30,000	\$31,044	\$30,000	\$30,922	\$30,000		
28	10-321-180	Nightly Rental License	\$80,000	\$94,779	\$117,000	\$96,845	\$117,000		Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx. 135 active
29	10-321-190	Boardwalk Sales Permit	\$25	\$25	\$25	\$25	\$25		
30	10-321-191	Marijuana License Fee	\$1,000	\$500	\$1,000	\$100	\$1,000		
31			\$119,500	\$135,918	\$156,575	\$137,219	\$156,575		
32		General Fund - Revenues							
33		Intergovernmental							
34	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$12,531	\$12,351	\$12,656	\$12,351		
35	10-335-200	Highway User Tax Fund	\$32,000	\$37,575	\$30,716	\$32,747	\$30,716		per estimate from OFMB
36	10-335-800	Conservation Trust Fund	\$3,000	\$2,457	\$3,000	\$2,650	\$3,000		
37	10-335-900	Other Intergovernmental	\$3,000	\$1,849	\$3,000	\$1,942	\$3,000		State Severance Tax & Federal Mineral Funds
38			\$47,520	\$54,412	\$49,067	\$49,995	\$49,067		
39									
40		Charges for Services							
41	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0		
42	10-341-200	Cemetery	\$12,000	\$9,959	\$10,000	\$9,750	\$10,000		Perpetual Care & Reservation Fees

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
43	10-341-300	Zoning & Subdivision Review	\$3,000	\$2,494	\$3,000	\$3,100	\$3,000		
44	10-341-400	Attainable Housing Fee	\$4,000	\$8,823	\$4,000	\$8,782	\$4,000		Based on new construction paid as part of building permit
45	10-341-500	EV Charging Station Revenue	\$4,000	\$17,083	\$12,000	\$13,188	\$12,000		
46	10-341-600	Fuel Depot Surcharge	\$2,000	\$1,520	\$2,000	\$1,480	\$2,000		
47	10-341-900	Cemetery Excavating Fee	\$6,000	\$2,525	\$1,000	\$875	\$1,000		
48	10-341-850	Nightly Rental App Fee \$165	\$2,000	\$3,542	\$2,000	\$341	\$2,000		based on new STR's. Reducing to anticipate less property transfers
49	10-350-101	GL Center - Rental Fees	\$15,000	\$53,186	\$18,000	\$17,604	\$18,000		
50	10-350-115	GL Center - Merchandise Sales	\$0	\$199		\$0			
51	10-350-121	GL Center - Memberships	\$70,000	\$87,457	\$85,000	\$84,280	\$85,000		
52	10-350-131	GL Center - Rec Fees	\$15,000	\$17,829	\$15,000	\$15,605	\$15,000		
53	10-350-132	GL Center - Golf Sim	\$0	\$1,880	\$0	\$1,630	\$0		
54	10-350-201	GL Center - Donations	\$0	\$0	\$0	\$0	\$0		
55	10-350-202	GLC Events	\$5,000	\$4,922	\$0	\$0	\$0		All events have been moved to 10-415-885
56			\$138,000	\$211,419	\$152,000	\$156,635	\$152,000		
57		Fines and Forfeitures							
58	10-351-100	Ordinance/Traffic Fines	\$500	-\$60	\$500	\$100	\$500		
59									
60		Fees and Leases							
61	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
62									
63		General Fund - Revenues							
64		Net Investment Income							
65	10-355-100	Interest Revenue	\$50,000	\$174,742	\$100,000	\$172,322	\$100,000		
66									
67		Other Revenue							
68	10-334-900	Grants - Other	\$4,000,000	\$100,000	\$0	\$0	\$0		
69	10-360-130	Municipal Fee	\$0	\$0	\$0	\$0	\$0		Muni fee penalty not assessed anymore
70	10-360-140	Rent - Land, Buildings	\$6,000	\$3,701	\$6,000	\$3,800	\$6,000		Pavilion, Comm. House, Lakefront Park
71	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$2	\$2	\$2		Marina, PAYT
72	10-360-200	Misc. Revenues - General	\$0	\$11,778	\$6,000	\$9,996	\$6,000		Rent for Matthew's property
73			\$4,006,002	\$115,481	\$12,002	\$13,798	\$12,002		
74		Capital Specific Revenue							
75	10-360-110	Sale of Assets	\$90,000	\$0	\$0	\$0	\$0		
76	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$0		
77	10-377-160	Space to Create Revenue	\$0	\$0	\$7,174,019	\$0	\$7,174,019		\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC, \$2M More Housing will be for the 26 budget year
78	10-377-170	Insurance Proceeds dock	\$0	\$0	\$0	\$0	\$0		
79			\$90,000	\$0	\$7,174,019	\$0	\$7,174,019		
80		Total Revenues	\$7,529,840	\$4,298,622	\$11,030,336	\$3,911,162	\$11,030,336		
81		General Fund - Expenditures							
82		Cemetery Committee							
83	10-410-211	Cemetery Supplies/Misc. Exp	\$2,000	\$4,093	\$3,500	\$3,216	\$3,500		\$1500 for IWorQ
84	10-410-215	Grave Markers	\$1,000	\$210	\$1,000	\$0	\$1,000		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
85	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000		
86			\$8,000	\$4,303	\$9,500	\$3,216	\$9,500		
87									
88		Planning Commission/Board of Adjustments							
89	10-412-211	General Office Supplies	\$300	\$78	\$400	\$120	\$400		based on overall Admin General Office Supplies expense
90	10-412-311	Postage/Ads/Legal Notices	\$500	\$749	\$750	\$425	\$750		Reimbursed by applicant
91	10-412-314	Purchased Services	\$18,000	\$18,149	\$10,000	\$36,604	\$10,000		RG assoc
92	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$150	\$300		
93	10-412-320	Computer Hardware	\$1,000	\$137	\$1,000	\$274	\$1,000		
94	10-412-351	Planning Legal Services	\$12,000	\$1,215	\$15,000	\$2,430	\$15,000		Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
95	10-412-370	Training/Travel	\$6,000	\$5,232	\$6,000	\$2,268	\$6,000		Planner in Admin, classes, online seminar
96	10-412-380	Comp Plan Update	\$10,000	\$0	\$12,500	\$12,500	\$12,500		next comp plan 2026 \$12,500 for Antero Group Priorities Strategy for 2025
97			\$48,100	\$25,560	\$45,950	\$54,771	\$45,950		
98									
99		Greenways Committee							
100	10-414-211	General Supplies	\$10,800	\$10,876	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
101	10-414-238	Trees/Shrubs/Plantings	\$10,000	\$6,290	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
102	10-414-241	Arbor Day Supplies	\$500	\$752	\$1,500	\$1,352	\$1,500		
103	10-414-319	Contract Labor	\$61,042	\$64,317	\$0	\$0	\$0		consolidated into one line item to simplify both the budget and contract
104	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0		
105	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0		
106	TBD	Contract landscaping services			\$89,777	\$89,278	\$89,777		combined 10-414-211, 10-414-238, 10-414-319 as noted above with 13% increase
107			\$82,342	\$82,235	\$91,277	\$90,630	\$91,277		
108									
109		General Fund - Expenditures							
110		Board of Trustees							
111	10-413-142	Workers' Compensation	\$800	\$913	\$1,000		\$1,000		
112	10-413-143	BOT Compensation	\$18,000	\$15,397	\$18,400		\$18,400		
113	10-413-211	Office/meeting supplies	\$5,000	\$6,756	\$5,000		\$5,000		
114	10-413-215	Elections	\$3,000	\$816	\$3,000		\$3,000		Spring election
115	10-413-316	Dues/Memberships	\$20,000	\$22,471	\$25,000		\$25,000		Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
116	10-413-370	Training/Travel	\$7,500	\$996	\$7,500		\$7,500		CML
117	10-413-460	Long Range/Misc	\$1,000	\$0	\$1,000		\$1,000		BOT retreat facilitator and misc. expenses
118	10-413-461	Appreciation Program	\$9,000	\$8,241	\$10,000		\$10,000		Appreciation Dinner; Misc appreciation expenses
119	10-413-462	Computer Equipment	\$2,500	\$718	\$1,000		\$1,000		
120	10-413-463	Water Quality Issues	\$250	\$0	\$250		\$250		GCWIN - Continued toxin monitoring
121	10-413-465	Computer Software	\$1,200	\$1,180	\$500		\$500		Zoom
122	10-413-870	Board Contingency	\$17,000	\$38,047	\$5,000		\$5,000		2024 \$100K for cost sharing request at the 9.23.24 meeting
123	10-413-728	Miscellaneous Donations	\$10,000	\$10,000	\$10,000		\$10,000		\$5,000 for substance abuse counseling, \$5,000 for GCWC
124	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$2,250	\$1,500		\$1,500		last payment will be 2029 per agreement from 2009

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
125	10-413-859	Grand Foundation	\$51,500	\$51,500	\$52,000		\$52,000		For GF to handle grant requests
126	10-413-999	TABOR Emergency Reserve			\$108,373		\$108,373		We have added this line item to the budget for Council to recognize this requirement as a part of the budget. This requirement does show in the balance sheet of the financial statements.
127			\$148,100	\$159,285	\$249,523	\$0	\$249,523		
128		Subtotal Boards and Committees	\$286,542	\$271,383	\$396,250	\$148,617	\$396,250		
129		General Fund - Expenditures							
130		Administration							
131		Personnel							
132	10-415-100	Gross Wages - Administration	\$439,727	\$368,063	\$552,515	\$492,129	\$569,090		We had some savings in 2024 due to staff vacancies and we moved Community Engagement Director to Admin from GLC
133	10-415-103	OT/Comp Time Buyout	\$2,000	\$1,269	\$2,000	\$2,000	\$2,000		
134	10-415-105	Bonus	\$7,000	\$4,500	\$8,000	\$8,000	\$8,000		Christmas bonuses
135	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0		
136	10-415-134	Alternative Benefit	\$6,600	\$1,925	\$0	\$0	\$0		not currently utilized
137	10-415-130	GL Center Membership Benefit	\$0	\$0	\$0	\$0	\$0		
138	10-415-132	ICMA Town Paid Benefit	\$35,178	\$31,601	\$44,201.18	\$40,170.32	\$45,527.21		8% Match
139	10-415-133	Health/Dental-Employee	\$85,000	\$17,928	\$73,200	\$67,832	\$80,520		Medical/Dental/Life/Vision
140	10-415-135	Dep Health/Dental	\$69,300	\$90,151	\$94,659	\$93,587	\$104,124		
141	10-415-136	Medical Benefit Allowance	\$10,000	\$11,195	\$10,000	\$10,000	\$10,000		HSR
142	10-415-141	Unemployment Insurance	\$879	\$329	\$1,109	\$1,004	\$1,158		.2% of wages
143	10-415-142	Workers' Compensation	\$15,000	\$17,593	\$13,000	\$15,236	\$15,000		
144	10-415-143	Social Security Match	\$27,263	\$22,297	\$34,380	\$31,132	\$35,904		6.2% of wages + Town 457
145	10-415-144	Medicare Match	\$6,376	\$5,215	\$8,040	\$7,281	\$8,397		1.45% of wages+Town 457
146	10-415-145	FAMILI Benefit Admin	\$1,979	\$4,698	\$2,531	\$2,260	\$2,606		0.45% of wages + Town 457
147			\$706,302	\$576,764	\$843,635	\$770,631	\$882,326		
148		Supplies							
149	10-415-211	General Office Supplies	\$9,000	\$10,373	\$9,000	\$7,602	\$9,000		
150	10-415-215	Computer Software	\$23,000	\$11,793	\$20,000	\$30,923	\$20,000		Firewall, Malware, Antivirus, Adobe, Caselle, O365
151	10-415-220	Computer Hardware	\$7,000	\$1,289	\$5,000	\$3,654	\$5,000		Computer replacements
152	10-415-226	Small Equipment	\$3,000	\$557	\$3,000	\$786	\$3,000		Copier lease
153			\$42,000	\$24,012	\$37,000	\$42,965	\$37,000		
154		Repairs and Maintenance							
155	10-415-231	Gas/Fuel	\$1,200	\$676	\$1,200	\$824	\$1,200		
156	10-415-232	Vehicle Maintenance	\$3,000	\$1,231	\$2,000	\$1,462	\$2,000		
157	10-415-233	Office Equipment Maintenance	\$3,000	\$2,898	\$2,000	\$1,759	\$2,000		
158	10-415-237	Building Maintenance	\$11,000	\$1,556	\$2,000	\$1,798	\$2,000		
159	10-415-238	Town Hall Furnishings	\$1,000	\$0	\$1,000	\$0	\$1,000		
160			\$19,200	\$6,361	\$8,200	\$5,843	\$8,200		
161		General Fund - Expenditures							
162		Administration							
163		Purchased Services							
164	10-415-311	Postage/Freight	\$7,000	\$5,352	\$5,000	\$4,305	\$5,000		Meter lease + postage meter refills
165	10-415-312	Computer Services	\$50,000	\$59,928	\$58,500	\$56,450	\$58,500		Paychex, Executech, civic plus, gov.os&IWorQ

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
166	10-415-314	Ads & Legal Notices	\$5,000	\$3,695	\$3,000	\$7,233	\$3,000		
167	10-415-316	Dues & Memberships	\$1,650	\$1,403	\$2,000	\$1,500	\$2,000		APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
168	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0		
169	10-415-319	Miscellaneous Services	\$3,200	\$1,558	\$3,200	\$1,675	\$3,200		\$1636 rain gauge cost sharing contribution
170	10-415-330	Bank Fees	\$500	\$652	\$500	\$729	\$500		Safe deposit box/returned checks/direct deposit fees
171			\$67,350	\$72,588	\$72,200	\$71,892	\$72,200		
172		Utilities							
173	10-415-341	Electric Utility	\$5,500	\$5,230	\$5,492	\$5,320	\$5,492		
174	10-415-342	Sewer Utility	\$1,600	\$1,342	\$1,409	\$1,386	\$1,409		
175	10-415-343	Water Utility	\$1,200	\$1,431	\$1,503	\$178	\$1,503		
176	10-415-344	Telephone/Internet Utility	\$11,000	\$8,998	\$9,448	\$9,246	\$9,448		Includes internet service, cell phone
177	10-415-345	Natural Gas Utility	\$6,500	\$4,693	\$4,928	\$4,785	\$4,928		
178	10-415-346	Website Hosting Services	\$2,500	\$4,285	\$18,500	\$18,250	\$18,500		Website Hosting & 15k ADA
179	10-415-347	Recycling - Town Hall	\$500	\$0	\$500	\$480	\$500		Town clean up for electronics
180			\$28,800	\$25,979	\$41,779	\$39,645	\$41,779		
181		Professional Services							
182	10-415-351	Legal Services	\$30,000	\$69,041	\$55,000	\$54,534	\$55,000		
183	10-415-352	Audit	\$9,300	\$9,600	\$10,200	\$10,200	\$10,200		60% of audit -
184	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$250	\$500		As-needed basis
185	10-415-355	Professional Services-Other	\$2,500	\$1,559	\$2,000	\$62,872	\$2,000		ABC Flex, Background checks
186			\$42,300	\$80,200	\$67,700	\$127,856	\$67,700		
187		General Fund - Expenditures							
188		Administration							
189		Marketing							
190	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$0	\$0	\$0		be consolidated into one line item to simplify both the budget and contract
191	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$0	\$0	\$0		be consolidated into one line item to simplify both the budget and contract
192	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$353	\$1,500	\$1,268	\$1,500		
193	10-415-724	NRL VC Op	\$30,000	\$30,000	\$0	\$0	\$0		be consolidated into one line item to simplify both the budget and contract
194	10-415-870	Contingency - General Admin	\$61,000	\$49,000	\$0	\$0	\$0		be consolidated into one line item to simplify both the budget and contract
195	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0		
196	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$0	\$0	\$0		be consolidated into one line item to simplify both the budget and contract
197	10-415-885	Town Events	\$12,500	\$13,979	\$43,400	\$43,225	\$43,400		\$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
198	10-415-887	Continental Divide Trail	\$0	\$0	\$2,500	\$2,500	\$2,500		
199	TBD	Chamber Contract			\$175,000	\$175,000	\$175,000		consolidated 10-415-721,722,724,870,880
200			\$188,232	\$176,564	\$222,400	\$221,993	\$222,400		
201		Other Expenses							
202	10-415-560	Treasurer's Fees	\$9,000	\$11,195	\$14,819	\$14,819	\$14,819		2% of Property Taxes calculated from COV+Interest and Penalties
203	10-415-800	Attainable Housing Expenses	\$19,000	\$15,828	\$18,000	\$16,400	\$18,000		Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
204	10-415-370	Training/Travel		\$16,822		\$8,822			
205	10-415-371	Misc Employee Expenses	\$15,000	-\$63,270	\$0	\$0	\$0		Employee Enrichment not budgeted for 2025

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
206	10-415-393	Document Recording	\$250	\$56	\$250	\$250	\$250		
207	10-415-394	Developer Reimbursement	\$0	\$0	\$0	\$0	\$0		
208	10-415-513	Property/Casualty Insurance	\$35,000	\$33,064	\$35,000	\$34,126	\$35,000		
209	10-415-514	Position Bonds	\$400	\$200	\$400	\$400	\$400		Employee/Trustee Blanket Bonds
210			\$78,650	\$13,895	\$68,469	\$74,817	\$68,469		
211		Transit							
212	10-415-385	Transit Service	\$0	\$0	\$0	\$0	\$0		
213	10-415-386	Transit Planning	\$0	\$0	\$0	\$0	\$0		
214			\$0	\$0	\$0	\$0	\$0		
215									
216		Economic Development Grants							
217	10-416-100	Trail Groomers	\$30,000	\$30,000	\$40,000	\$40,000	\$40,000		Increased contrubution from \$30K to \$40K
218	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		
219	10-416-261	Creative District	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
220			\$135,000	\$135,000	\$145,000	\$145,000	\$145,000		Other grants moved to Grand Foundation line under BoT
221									
222		Subtotal Administration	\$1,307,834	\$1,111,363	\$1,506,383	\$1,500,642	\$1,545,074		
223		General Fund - Expenditures							
224		Public Safety							
225		Purchased Services							
226	10-421-314	Dispatch Operations	\$20,585	\$27,115	\$27,115	\$27,115	\$27,115		
227	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$342,000	\$342,000	\$342,000		\$257K for Sheriff's Contract and \$85K for vehicle purchase outfitted
228		Subtotal Public Safety	\$277,585	\$284,115	\$369,115	\$369,115	\$369,115		
229									
230		General Fund - Expenditures							
231		Public Works							
232		Personnel							
233	10-431-100	Gross Wages PW/Parks	\$460,097	\$406,224	\$591,563	\$584,043	\$609,310		7 FT PW, 1 PW Director and 2 PT
234	10-431-103	OT/Comp Time Buyout	\$40,000	\$20,187	\$21,398	\$21,026	\$21,398		
235	10-431-105	Bonus	\$7,000	\$7,750	\$7,000	\$7,000	\$7,000		
236	10-431-111	On Call Pay	\$18,250	\$18,150	\$18,250	\$18,000	\$18,250		
237	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0		
238	10-431-317	Uniform Allowance	\$3,600	\$2,600	\$3,600	\$3,200	\$3,600		
239	10-431-132	ICMA Town Paid Benefit	\$25,000	\$30,231	\$49,037	\$50,406	\$52,477		8% Maximum
240	10-431-133	Health/Dental-Employee	\$91,500	\$100,827	\$132,000	\$120,827	\$145,200		Medical/Dental/Life/Vision
241	10-431-135	Dep Health/Dental	\$53,000	\$58,581	\$42,000	\$41,472	\$46,200		
242	10-431-136	Medical Benefit Allowance	\$5,000	\$8,322	\$8,400	\$8,350	\$8,400		
243	10-431-141	Unemployment Insurance	\$1,037	\$12,670	\$1,226	\$1,260	\$1,312		0.20% of wages + On Call
244	10-431-142	Workers' Compensation	\$50,000	\$47,490	\$89,575	\$83,964	\$89,575		
245	10-431-143	Social Security Match	\$32,138	\$31,869	\$38,004	\$39,064	\$39,761		6.20% of wages + Town 457 + On Call
246	10-431-144	Medicare Match	\$7,516	\$7,453	\$8,888	\$9,136	\$10,008		1.45% of wages + Town 457 + On Call
247	10-431-145	FAMILI Benefit PW	\$2,333	\$3,390	\$2,758	\$2,835	\$3,523		0.45% of wages + Town 457 + On Call
248			\$796,471	\$755,744	\$1,013,699	\$990,583	\$1,056,014		
249		Supplies							

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
250	10-431-222	General Supplies	\$7,000	\$12,215	\$7,000	\$11,796	\$7,000		
251	10-431-224	Safety Supplies	\$12,000	\$6,427	\$7,000	\$8,622	\$7,000		
252	10-431-226	Vehicle Supplies	\$6,000	\$4,672	\$4,000	\$3,661	\$4,000		
253	10-431-227	Small Tools	\$7,500	\$7,990	\$7,500	\$3,870	\$7,500		
254			\$32,500	\$31,304	\$25,500	\$27,949	\$25,500		
255		Repairs and Maintenance							
256	10-431-231	Gas/Fuel/Liquids	\$40,000	\$34,459	\$40,000	\$38,671	\$40,000		
257	10-431-232	Vehicle Maintenance	\$10,000	\$6,154	\$10,000	\$7,162	\$10,000		
258	10-431-233	Equipment Maintenance	\$37,500	\$46,069	\$37,500	\$34,498	\$37,500		
259	10-431-235	Tires/Chains	\$15,000	\$7,837	\$10,000	\$8,867	\$10,000		
260	10-431-236	Misc. Bridge Work	\$1,000	\$0	\$35,000	\$25,000	\$35,000		5 year bridge staining - Last time it was \$15k per bridge. PW will do smaller on
261	10-431-237	Building Maintenance	\$6,000	\$6,374	\$8,000	\$7,268	\$8,000		
262	10-431-238	Street Light Maintenance	\$2,000	\$4	\$2,000	\$1,000	\$2,000		
263	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$1,250	\$2,500		
264	10-431-242	Road Maintenance	\$55,000	\$73,352	\$75,000	\$73,922	\$75,000		Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
265	10-431-245	Boardwalk Maintenance	\$5,000	\$8,901	\$5,000	\$6,496	\$5,000		
266	10-431-253	Tree Removal	\$0	-\$6,650	\$5,000	\$400	\$5,000		
267	10-431-254	Tree Spraying	\$3,500	\$3,068	\$3,500	\$3,000	\$3,500		
268	10-431-255	Storm water Filter Maintenance	\$0	\$0	\$0	\$0	\$0		5 year replacement schedule done in 2023
269	10-431-256	EV Station Maintenance	\$12,000	\$12,920	\$4,000	\$3,950	\$4,000		
270	10-431-257	Fire Mitigation	0	\$5,500		\$50			
271			\$189,500	\$197,988	\$237,500	\$211,534	\$237,500		
272		General Fund - Expenditures							
273		Public Works							
274		Purchased Services							
275	10-431-312	Computer Services	\$3,200	\$7,272	\$9,000	\$7,450	\$9,000		6K for IWorQ
276	10-431-314	Ads/Bid Notices	\$2,000	\$45	\$2,000	\$500	\$2,000		
277	10-431-319	Misc. Purchased Services	\$2,500	\$2,537	\$2,500	\$2,350	\$2,500		Required physicals, fuel bond, Hep B shots
278			\$7,700	\$9,854	\$13,500	\$10,300	\$13,500		
279		Utilities							
280	10-431-318	Trash/Recycle Services	\$13,000	\$22,035	\$23,137	\$23,068	\$23,137		Trash only. If you do recycle this number will increase by at least 100%
281	10-431-341	Electric Utility	\$13,200	\$14,462	\$15,185	\$14,875	\$15,185		
282	10-431-343	Water Utility	\$700	\$588	\$617	\$596	\$617		
283	10-431-344	Telephone/Internet Utility	\$9,000	\$5,948	\$6,245	\$6,132	\$6,245		
284	10-431-345	Natural Gas Utility	\$8,000	\$6,204	\$6,514	\$6,348	\$6,514		
285	10-431-349	Street Light Electric Utility	\$11,000	\$4,678	\$4,912	\$4,837	\$4,912		
286			\$54,900	\$53,915	\$56,611	\$55,856	\$56,611		
287		Professional Services							
288	10-431-354	Engineering/Surveying Services	\$10,000	\$4,255	\$10,000	\$8,840	\$10,000		
289	10-431-400	Winter Lights	\$39,000	\$59,125	\$59,900	\$59,900	\$59,900		Lights for the Town and Business as discussed on 9.23.24 meeting
290			\$49,000	\$63,380	\$69,900	\$68,740	\$69,900		
291		Other							
292	10-431-370	Training/Travel	\$10,000	\$1,246	\$10,000	\$2,250	\$10,000		snow & ice and CDL

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
293	10-431-399	Equip Rental	\$15,000	\$8,597	\$15,000	\$8,750	\$15,000		
294	10-431-870	Contingency- Public Works	\$2,000	\$1,231	\$15,000	\$15,000	\$15,000		\$15,000 budgeted incase of Cirsa claim - new deductible
295			\$27,000	\$11,074	\$40,000	\$26,000	\$40,000		
296		Subtotal Public Works	\$1,157,071	\$1,123,259	\$1,456,710	\$1,390,962	\$1,499,024		
297									
298		General Fund - Expenditures							
299		Grand Lake Center							
300		Personnel							
301	10-450-100	Gross Wages - GL Center	\$158,539	\$154,580	\$153,798	\$153,580	\$158,412		Admin & PW time has been allocated. Added additional staff at GLC moved Community Engagement Director to Admin
302	10-450-103	OT/Comp Time Buyout	\$0	\$1,044	\$1,000	\$1,000	\$1,000		
303	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		
304	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$0	\$0	\$0	\$0		
305	10-450-130	GLC Membership Benefit	\$770	\$0	\$0	\$0	\$0		
306	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0		
307	10-450-132	ICMA Town Paid Benefit	\$12,683	\$9,351	\$13,317	\$12,526	\$12,913		8% Maximum
308	10-450-133	Health/Dental-Employee	\$38,000	\$32,588	\$38,000	\$36,877	\$41,800		Medical/Dental/Life/Vision
309	10-450-135	Dep. Health/Dental	\$12,000	\$16,685	\$16,000	\$15,874	\$17,600		
310	10-450-136	Medical Benefit Allowance	\$2,400	\$3,349	\$3,000	\$2,950	\$3,000		
311	10-450-141	Unemployment Insurance	\$317	\$259	\$332	\$313	\$323		0.20% of wages
312	10-450-142	Workers' Compensation	\$6,000	\$8,856	\$6,000	\$6,750	\$7,000		
313	10-450-143	Social Security Match	\$9,829	\$10,285	\$10,320	\$9,708	\$10,008		6.20% of wages +Town 457
314	10-450-144	Medicare Match	\$2,299	\$2,405	\$2,413	\$2,270	\$2,340		1.45% of wages +Town 457
315	10-450-145	FAMILI	\$713	\$1,359	\$750	\$705	\$726		0.45% of wages +Town 457
316			\$245,550	\$242,761	\$246,930	\$244,554	\$257,123		
317		Supplies							
318	10-450-211	Gen Office Supplies	\$1,500	\$1,701	\$1,500	\$1,462	\$1,500		
319	10-450-220	General Operating Supplies	\$4,000	\$3,679	\$5,000	\$4,280	\$5,000		Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
320	10-450-346	Copier Lease & Main	\$0	\$1,554	\$0	\$1,160			
321	10-450-226	Office Equip Lease	\$0	\$0	\$0	\$0	\$0		Copier Lease
322			\$5,500	\$6,934	\$6,500	\$6,902	\$6,500		
323		Repairs and Maintenance							
324	10-450-233	Office Equip Maint	\$0	\$0	\$0	\$0	\$0		Copier maintenance
325	10-450-235	Fitness Equip Maint	\$2,000	\$735	\$2,000	\$1,470	\$2,000		Bi-annual maintenance agreement and general equipment maintenance
326	10-450-237	Building Maintenance	\$5,000	\$9,804	\$10,000	\$13,450	\$10,000		Light replacements and other maint.
327	10-450-239	Minor Infrastructure Maint	\$2,000	\$1,400	\$2,000	\$1,625	\$2,000		
328	10-450-250	Backflow Maintenance	\$600	\$0	\$600	\$1,328	\$600		
329	10-450-350	Maintenance Agreement	\$5,800	\$5,488	\$5,800	\$5,800	\$5,800		Honeywell heating system
330	10-450-400	Golf Simulator Expense	\$0	\$0	\$0	\$0	\$0		
331			\$15,400	\$17,427	\$20,400	\$23,673	\$20,400		
332		General Fund - Expenditures							
333		Grand Lake Center							
334		Utilities							
335	10-450-318	Trash/Recycle Services	\$0	\$0	\$0	\$0	\$0		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
336	10-450-341	Electric Utility	\$16,500	\$9,269	\$9,732	\$9,458	\$9,732		
337	10-450-342	Sewer Utility	\$4,850	\$4,603	\$4,833	\$4,712	\$4,833		
338	10-450-343	Water Utility	\$1,200	\$1,067	\$1,120	\$1,103	\$1,120		
339	10-450-344	Telephone/Internet/TV Utility	\$8,000	\$6,508	\$6,833	\$6,674	\$6,833		
340	10-450-345	Natural Gas Utility	\$12,000	\$5,065	\$5,318	\$5,260	\$5,318		
341			\$42,550	\$26,512	\$27,838	\$27,207	\$27,838		
342		Professional Services							
343	10-450-312	Computer Services	\$5,000	\$12,184	\$9,000	\$8,216	\$9,000		Caselle & Executech & civic rec
344	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0		
345	10-450-352	Audit	\$1,190	\$1,120	\$1,190	\$1,190	\$1,190		7% of audit
346	10-450-355	Purchased Professional Serv.	\$1,700	\$1,423	\$1,300	\$1,240	\$1,300		Fire and alarm inspection and agreement
347			\$7,890	\$14,727	\$11,490	\$10,646	\$11,490		
348		Other							
349	10-450-234	Signage	\$600	\$0	\$600	\$300	\$600		Banners and specialized signs for hours and rules etc.
350	10-450-236	Minor/Misc Equipment	\$1,500	\$1,239	\$1,500	\$1,350	\$1,500		for items that may need replaced throughout the year
351	10-450-238	Minor/Misc Furnishings	\$2,000	\$0	\$2,000	\$0	\$2,000		5 long banquet tables and other furnishings that may come up
352	10-450-320	Marketing	\$5,000	\$3,407	\$5,000	\$3,500	\$5,000		website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
353	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0		
354	10-450-370	Training/Travel	\$300	\$118	\$300	\$120	\$300		
355	10-450-400	Golf Simulator	\$0	\$239	\$0	\$0	\$0		
356	10-450-513	Property/Casualty Insurance	\$12,000	\$10,661	\$12,000	\$11,223	\$12,000		
357	10-450-755	Exercise Equipment	\$4,000	\$3,093	\$6,000	\$3,500	\$6,000		PB Nets/Balls, equipment that may break/needs replacing
358	10-450-870	Contingency - GL Center	\$500	\$344	\$500	\$0	\$500		
359	10-450-871	GLC Event Expense	\$3,000	\$3,047	\$0	\$0	\$0		moved to 10-415-885
360	10-450-869	Summer Camp	\$30,000	\$65,000	\$30,000	\$30,000	\$30,000		
361			\$58,900	\$87,148	\$57,900	\$49,993	\$57,900		
362		Subtotal Grand Lake Center	\$375,790	\$395,509	\$371,058	\$362,975	\$381,250		
363									
364		General Fund - Expenditures							
365		Parks							
366		Personnel							
367	10-452-100	Gross Wages - Parks	\$0	\$0	\$0	\$0	\$0		
368	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0		
369	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0		
370	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0		
371	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0		
372	10-452-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0		
373	10-452-132	ICMA Town Paid Benefit	\$0	\$0	\$0	\$0	\$0		
374	10-452-133	Health/Dental-Employee	\$0	\$0	\$0	\$0	\$0		
375	10-452-135	Dep. Health/Dental	\$0	\$0	\$0	\$0	\$0		
376	10-452-136	Medical Benefit Allowance	\$0	\$0	\$0	\$0	\$0		
377	10-452-141	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0		
378	10-452-142	Workers' Compensation	\$0	\$0	\$0	\$0	\$0		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
379	10-452-143	Social Security Match	\$0	\$0	\$0	\$0	\$0		
380	10-452-144	Medicare Match	\$0	\$0	\$0	\$0	\$0		
381	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0	\$0	\$0		
382			\$0	\$0	\$0	\$0	\$0		
383		Supplies							
384	10-452-220	Restroom Operating Supplies	\$27,000	\$17,562	\$27,000	\$24,791	\$27,000		
385	10-452-221	Lawn Supplies	\$10,000	\$4,310	\$10,000	\$12,655	\$10,000		
386	10-452-226	Small Equipment	\$0	\$0	\$0	\$0	\$0		
387	10-452-227	Small Tools	\$0	\$0	\$0	\$0	\$0		
388			\$37,000	\$21,872	\$37,000	\$37,446	\$37,000		
389		Repairs and Maintenance							
390	10-452-232	Bear-Resistant Cans Maint	\$0	\$1,179	\$0	\$0	\$0		not currently utilized
391	10-452-233	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0		
392	10-452-234	Information Signs	\$5,000	\$0	\$0	\$0	\$0		
393	10-452-235	Greenbelt Maintenance	\$0	\$0	\$0	\$0	\$0		
394	10-452-236	Sand & Dredge	\$5,000	\$1,057	\$5,000	\$2,250	\$5,000		
395	10-452-237	Building Maintenance	\$55,000	\$19,518	\$35,000	\$32,430	\$35,000		
396	10-452-238	Dock Maintenance	\$40,000	\$31,572	\$20,000	\$19,193	\$20,000		
397	10-452-239	Miscellaneous Maintenance	\$5,000	\$3,131	\$5,000	\$4,842	\$5,000		
398	10-452-243	Benches/Planters/Fences	\$5,000	\$530	\$5,000	\$4,450	\$5,000		
399	10-452-244	Thomasson Park Maintenance	\$1,000	\$521	\$1,000	\$500	\$1,000		
400	10-452-248	Irrigation System Maintenance	\$5,000	\$3,256	\$5,000	\$3,500	\$5,000		
401	10-452-250	Backflow Maintenance	\$3,000	\$1,801	\$3,000	\$1,975	\$3,000		
402	10-452-319	Miscellaneous Services	\$3,000	\$4,800	\$3,000	\$3,000	\$3,000		
403	10-452-399	Equipment Rental	\$0	\$0	\$0	\$0	\$0		
404			\$127,000	\$67,365	\$82,000	\$72,140	\$82,000		
405		General Fund - Expenditures							
406		Parks							
407		Utilities							
408	10-452-341	Electric Utility	\$7,700	\$11,780	\$12,369	\$12,046	\$12,369		
409	10-452-342	Sewer Utility	\$600	\$598	\$628	\$616	\$628		
410	10-452-343	Water Utility	\$13,000	\$14,851	\$15,594	\$15,372	\$15,594		
411	10-452-345	Natural Gas Utility	\$7,000	\$8,328	\$8,744	\$9,560	\$8,744		
412			\$28,300	\$35,557	\$37,335	\$37,594	\$37,335		
413		Other							
414	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0		
415	10-452-450	Park Improvements	\$10,000	\$4,752	\$5,000	\$5,000	\$5,000		
416	10-452-870	Contingency - Parks	\$0	\$0	\$1,000	\$750	\$1,000		
417	10-452-961	Memorial Benches	\$0	\$0	\$0	\$0	\$0		
418	TBD	Fireworks	\$0	\$0	\$30,000	\$30,000	\$30,000		See ordinances 28-2006 moving back to General Fund from Marina. 2 shows 4th of July and NYE
419	TBD	Ice Rink Expenses	\$0	\$0	\$2,000	\$2,000	\$2,000		
420			\$10,000	\$4,752	\$38,000	\$37,750	\$38,000		
421		Subtotal Parks	\$202,300	\$129,546	\$194,335	\$184,930	\$194,335		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
422		General Fund - Expenditures							
423		Debt Service							
424	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$95,000	\$95,000	\$100,000		Principal for COP
425	10-815-983	Land Acquisition-Interest	\$37,050	\$37,048	\$34,485	\$34,485	\$31,176		Interest for COP
428			\$127,050	\$127,048	\$129,485	\$129,485	\$131,176		
429									
430									
431		Capital Outlay							
432	10-915-922	Admin Capital Expenditures	\$5,000	\$2,697	\$0	\$0	\$0		
433	10-915-923	Town Hall Capital Outlay	\$50,000	\$0	\$45,000	\$45,000	\$45,000		Town Hall steps and board walk - was budgeted for 24 and needs to be moved to 25
434	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0		
435	10-915-950	Space to Create Expenditures	\$4,010,000	\$5,461	\$7,000,000	\$500,000	\$7,000,000		Most likely this amount will transfer over to 2026 as Construction in progress
436	10-931-910	Capital Equipment Purchase	\$150,000	\$149,862	\$100,000	\$100,000	\$100,000		\$50,000 Water Truck, \$50,000 replace John Deer mower looking at articulating tractor or front mount tractor plus attachments. This provides the rough terrain mowing application.
437	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0		
438	10-931-921	Paving	\$50,000	\$9,800	\$25,000	\$20,000	\$25,000		
439	10-931-922	Drainage	\$50,000	\$22,003	\$30,000	\$25,000	\$30,000		
440	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0		
441	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0		
442	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0		
443	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$0	\$0	\$0		
444	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0		
445	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0		
446	10-952-500	Dock Improvements	\$0	\$0	\$0	\$0	\$0		
447	10-952-600	Community House Upgrades	\$0	\$39	\$0	\$0	\$0		
448	10-952-971	Park Improvements	\$165,000	\$78,297	\$0	\$0	\$0		
449	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0		
450	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0		
451			\$4,485,000	\$268,159	\$7,200,000	\$690,000	\$7,200,000		
452		Total General Fund Expenditures	\$8,219,172	\$3,710,382	\$11,623,335	\$4,776,726	\$11,716,224		
453									
454		Water Fund - Revenues							
455	20-344-100	Water Sales	\$680,000	\$686,945	\$739,600	\$691,090	\$761,788		BOT approved rate increase to \$160/\$320 for 25 and 3% thereafter
456	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0		
457	20-344-120	Resale Meters Income	\$10,000	\$6,541	\$5,000	\$2,500	\$5,000		
458	20-344-140	Interest Revenue	\$30,000	\$92,537	\$50,000	\$79,650	\$50,000		
459	20-344-160	Misc. Revenues	\$0	\$0	\$0	\$0	\$0		
460	20-344-190	Bulk Water Permits	\$500	\$1,975	\$800	\$400	\$800		
461	20-344-110	Tap Fees - Capital	\$13,000	\$39,000	\$39,000	\$32,500	\$39,000		
462		Total Revenues	\$733,500	\$826,998	\$834,400	\$806,140	\$856,588		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
463									
464		Water Fund - Expenditures							
465		Personnel							
466	20-430-100	Gross Wages - Water	\$320,000	\$396,613	\$409,760	\$407,556	\$422,053		3 full time and one part time
467	20-430-103	OT/Comp Time Buyout	\$0	\$4,298	\$2,000	\$2,000	\$2,000		
468	20-430-105	Bonus	\$3,000	\$3,500	\$3,000	\$3,000	\$3,000		
469	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$0	\$0	\$0	\$0		
470	20-430-111	On Call Pay	\$18,200	\$18,150	\$18,200	\$18,200	\$18,200		
471	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0		Year end financial reporting requirement
472	20-430-130	GLC Membership Benefit	\$0	\$50	\$0	\$0	\$0		
473	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,800	\$1,600	\$1,800		
474	20-430-132	ICMA Town Paid Benefit	\$25,600	\$16,740	\$32,941	\$33,004	\$34,164		8% Maximum
475	20-430-133	Health/Dental-Employee	\$54,000	\$69,230	\$45,000	\$45,500	\$49,500		Medical/Dental/Life/Vision
476	20-430-135	Dep Health/Dental	\$6,000	\$0	\$18,000	\$18,000	\$19,800		
477	20-430-136	Medical Benefit Allowance	\$3,600	\$3,300	\$4,000	\$3,750	\$4,000		
478	20-430-141	Unemployment Insurance	\$676	\$747	\$824	\$825	\$854		0.20% of wages + On Call
479	20-430-142	Workers' Compensation	\$40,000	\$38,564	\$42,000	\$40,750	\$42,000		
480	20-430-143	Social Security Match	\$19,840	\$27,311	\$25,529	\$25,578	\$26,477		6.20% of wages + Town 457 + On Call
481	20-430-144	Medicare Match	\$4,640	\$6,387	\$5,971	\$5,982	\$6,192		1.45% of wages + Town 457 + On Call
482	20-452-145	FAMILI Benefit	\$0	\$863	\$1,853	\$1,857	\$1,922		0.45% of wages + Town 457 + On Call
483			\$497,356	\$586,953	\$610,877	\$607,603	\$631,962		
484		Office Supplies							
485	20-430-210	Office Supplies	\$1,500	\$1,493	\$1,500		\$1,500		
486	20-430-211	Computer Supplies	\$2,500	\$0	\$2,500		\$2,500		
487	20-430-215	Computer Software	\$8,000	\$7,794	\$9,000		\$9,000		
488	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500		\$2,500		
489			\$14,500	\$9,287	\$15,500	\$0	\$15,500		
490		Operational Supplies							
491	20-430-221	Chemicals	\$20,000	\$24,726	\$20,000		\$20,000		
492	20-430-222	Lab Supplies/Equipment	\$1,500	\$1,544	\$1,500		\$1,500		
493	20-430-223	Well/Plant Supplies	\$600	\$136	\$600		\$600		
494	20-430-225	Meter Parts	\$500	\$0	\$500		\$500		
495	20-430-227	Small Equipment/Tools	\$600	\$234	\$800		\$800		
496	20-430-228	Safety Equipment	\$1,000	\$130	\$1,000		\$1,000		
497	20-430-229	Misc Operating Supplies	\$0	\$0	\$0		\$0		
498			\$24,200	\$26,770	\$24,400	\$0	\$24,400		
499		Water Fund - Expenditures							
500		Repairs and Maintenance							
501	20-430-231	Gas/Fuel/Fluids	\$4,000	\$3,333	\$4,000		\$4,000		
502	20-430-232	Vehicle Maintenance	\$3,000	\$1,677	\$3,000	\$7,140	\$3,000		
503	20-430-233	Equipment Maintenance	\$5,000	\$3,731	\$5,000		\$5,000		Monthly software support for new itron
504	20-430-234	Well/Plant Maintenance	\$3,500	\$889	\$3,500		\$3,500		Plant - pretreatment/treatment
505	20-430-235	Tires & Chains	\$1,000	\$0	\$1,000	\$500	\$1,000		
506	20-430-237	Building Maintenance	\$1,000	\$388	\$1,000	\$750	\$1,000		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
507	20-430-238	Distribution Line Maintenance	\$25,000	\$36,635	\$25,000	\$19,750	\$25,000		
508	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150		
509	20-430-240	Road Materials	\$3,000	\$375	\$3,000	\$4,020	\$3,000		
510	20-430-241	Motors & Pumps	\$4,000	\$868	\$4,000	\$2,250	\$4,000		
511			\$49,650	\$47,896	\$49,650	\$34,410	\$49,650		
512		Resale Supplies							
513	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150		Parts for new construction meters
514	20-430-252	Resale Meters Expense	\$0	\$134	\$0	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
515	20-430-253	COGS-Meter	\$8,000	\$0	\$10,000	\$4,000	\$10,000		Financial reporting requirement
516			\$8,150	\$134	\$10,150	\$4,000	\$10,150		
517		Purchased Services							
518	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0		
519	20-430-311	Postage/Freight	\$1,500	\$2,350	\$1,500	\$1,250	\$1,500		
520	20-430-314	Legal Notices/Ads	\$600	\$295	\$600	\$450	\$600		Publication of CCR
521	20-430-316	Memberships	\$700	\$712	\$700	\$700	\$700		CRWA; American Water Works Association
522	20-430-318	Testing Services	\$3,000	\$2,498	\$3,000	\$2,250	\$3,000		(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
523	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100		
524	20-430-320	Telemetry Maintenance	\$4,000	\$5,832	\$4,000	\$10,867	\$4,000		
525	20-430-330	Bank Fees	\$200	\$94	\$100	\$100	\$100		
526	20-430-321	Computer System Support	\$16,000	\$24,481	\$17,000	\$12,500	\$17,000		Executech, caselle
527			\$26,100	\$36,262	\$27,000	\$28,117	\$27,000		
528		Water Fund - Expenditures							
529		Utilities							
530	20-430-341	Electric Utility	\$30,000	\$30,469	\$31,000	\$32,598	\$31,000		
531	20-430-344	Telephone Utility	\$3,000	\$3,950	\$3,100	\$3,050	\$3,100		
532	20-430-345	Natural Gas Utility	\$8,500	\$3,566	\$5,100	\$4,572	\$5,100		
533			\$41,500	\$37,985	\$39,200	\$40,220	\$39,200		
534		Professional Services							
535	20-430-351	Legal Services	\$600	\$0	\$600	\$300	\$600		
536	20-430-352	Audit	\$3,100	\$3,200	\$3,400	\$3,400	\$3,400		20% Water
537	20-430-354	System Analysis/Eng & Survey	\$5,000	\$0	\$5,000	\$10,220	\$5,000		required engineering
538	20-430-355	State Fees	\$400	\$350	\$400	\$400	\$400		
539			\$9,100	\$3,550	\$9,400	\$14,320	\$9,400		
540		Other Expenses							
541	20-430-370	Training/Travel	\$2,000	\$2,252	\$2,000	\$1,250	\$2,000		
542	20-430-513	Property/Casualty Insurance	\$17,000	\$15,261	\$17,000	\$16,250	\$17,000		
543	20-430-514	Position Bonds	\$100	\$0	\$100	\$0	\$100		Position Bond
544	20-430-870	Contingency-Operations	\$1,000	\$0	\$6,000	\$5,000	\$6,000		\$5,000 budgeted incase of Cirsa claim - new deductible
545			\$20,100	\$17,513	\$25,100	\$22,500	\$25,100		
546		Water Fund - Expenditures							
547		Debt Service							
548	20-830-640	DWRF Loan - Principal	\$71,384	\$71,384	\$72,819	\$72,819	\$74,282		
549	20-830-645	DWRF Loan - Interest	\$23,404	\$23,404	\$21,969	\$21,969	\$20,506		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
550			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788		
551		Capital Outlay							
552	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0		
553	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0		
554	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0		
555	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0		
556	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$0		
557			\$0	\$0	\$0	\$0	\$0		
558		Total Water Fund Expenditures	\$785,444	\$861,138	\$906,065	\$845,958	\$927,150		
559									
560		Marina Fund - Revenues							
561	40-344-113	Rentals (Non-Taxable)	\$350,000	\$364,332	\$365,000	\$361,588	\$365,000		
562	40-344-115	Tours	\$70,000	\$72,862	\$73,000	\$70,986	\$73,000		
563	40-344-120	Building Space Rental	\$3,584	\$3,891	\$3,584	\$3,423	\$3,584		
564	40-344-145	Kayak Slip Rental	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600		(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
565	40-344-155	SUP Slip Rental	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600		
566	40-344-160	Misc Revenue	\$0	\$200	\$0	\$0	\$0		
567	40-344-170	Interest Earned	\$8,000	\$24,214	\$8,000	\$20,842	\$8,000		
568	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$500	\$1,000		
569	40-344-200	Sale of Assets	\$0	\$0	\$20,000	\$20,000	\$20,000		Sale of 1 pontoon boats
570		Total Revenues	\$440,784	\$473,699	\$478,784	\$485,539	\$478,784		
571									
572		Marina Fund - Expenditures							
573		Personnel							
574	40-460-100	Gross Wages - Marina	\$78,000	\$96,138	\$86,000	\$86,138	\$88,580		Admin time, Captain full time pay year round pay
575	40-460-103	OT/Comp Time Buyout	\$8,000	\$5,900	\$8,000	\$8,000	\$8,000		
576	40-460-105	Bonus	\$4,000	\$0	\$4,000	\$4,000	\$4,000		
577	40-460-110	Gross Wages-Marina PT/Seasonal	\$120,000	\$105,392	\$136,000	\$130,281	\$140,080		Seasonal employees
578	40-460-132	ICMA Town Paid Benefit	\$5,000	\$2,089	\$5,000	\$7,851	\$8,046		8% Maximum
579	40-460-133	Health/Dental - Employee	\$25,000	\$23,238	\$20,000	\$19,349	\$22,000		Medical/Dental/Life/Vision 4.7% increase plus add Rick
580	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0		
581	40-460-136	Medical Benefit Allowance	\$2,600	\$1,632	\$2,000	\$1,850	\$2,000		
582	40-460-141	Unemployment Insurance	\$800	\$852	\$800	\$457	\$481		0.20% of wages
583	40-460-142	Workers' Compensation	\$20,000	\$41,957	\$37,000	\$36,841	\$37,000		
584	40-460-143	Social Security Match	\$12,276	\$13,092	\$13,839	\$14,162	\$14,921		6.20% of wages + Town 457 + On Call
585	40-460-144	Medicare Match	\$2,871	\$3,062	\$3,236	\$3,312	\$3,490		1.45% of wages + Town 457 + On Call
586	40-460-145	FAMILY Benefit	\$0	\$150	\$200	\$442	\$453		0.45% of wages + Town 457 + On Call
587			\$278,547	\$293,502	\$316,075	\$312,683	\$329,051		
588		Office Supplies							
589	40-460-211	General Office Supplies	\$900	\$695	\$1,000	\$725	\$1,000		
590	40-460-214	Small Equip/Comp Hardware	\$500	\$0	\$500	\$125	\$500		
591			\$1,400	\$695	\$1,500	\$850	\$1,500		
592		Operational Supplies							
593	40-460-222	Shop Supplies	\$2,000	\$476	\$2,000	\$1,256	\$2,000		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
594	40-460-223	Boat Supplies	\$1,500	\$1,491	\$1,500	\$1,375	\$1,500		
595	40-460-227	Tools	\$500	\$761	\$750	\$684	\$750		
596	40-460-231	Fuel	\$11,000	\$6,985	\$12,000	\$8,947	\$12,000		For refueling rentals, not for resale
597			\$15,000	\$9,713	\$16,250	\$12,262	\$16,250		
598		Repairs and Maintenance							
599	40-460-232	Vehicle Maintenance	\$500	\$52	\$0	\$0	\$0		
600	40-460-233	Equipment (Boat) Maintenance	\$20,000	\$29,375	\$15,000	\$14,550	\$15,000		Winterizing done by Marina Captain keep in house to keep cost low
601	40-460-237	Building/Facility Maintenance	\$2,000	\$15,813	\$20,000	\$17,857	\$20,000		Building Maintenance/repairs
602			\$22,500	\$45,240	\$35,000	\$32,407	\$35,000		
603		Marina Fund - Expenditures							
604		Purchased Services							
605	40-460-312	Computer Services	\$3,500	\$5,595	\$4,000	\$3,864	\$4,000		10% IT contract
606	40-460-314	Ads and Legal Notices	\$2,000	\$0	\$2,000	\$0	\$2,000		
607	40-460-316	Dues/Memberships	\$350	\$124	\$350	\$300	\$350		
608	40-460-317	Uniforms	\$1,000	\$760	\$1,000	\$875	\$1,000		
609	40-460-318	Miscellaneous Services	\$300	\$127	\$300	\$200	\$300		
610	40-460-320	Marketing	\$700	\$325	\$700	\$350	\$700		
611	40-460-330	Bank/Credit Card Fees	\$15,000	\$19,295	\$20,000	\$14,500	\$20,000		Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
612			\$22,850	\$26,226	\$28,350	\$20,089	\$28,350		
613		Permits and Fees							
614	40-460-350	Boat Registration	\$900	\$0	\$900	\$0	\$900		
615	40-460-351	Licenses	\$100	\$0	\$100	\$0	\$100		
616			\$1,000	\$0	\$1,000	\$0	\$1,000		
617		Utilities							
618	40-460-341	Electric Utility	\$1,000	\$894	\$1,100	\$986	\$1,100		
619	40-460-342	Sewer Utility	\$600	\$258	\$600	\$467	\$600		
620	40-460-343	Water Utility	\$588	\$588	\$588	\$588	\$588		
621	40-460-344	Telephone/Internet Utility	\$1,500	\$3,537	\$1,800	\$1,796	\$1,800		Includes Cell Phone and I Pads for Civic Rec
622			\$3,688	\$5,277	\$4,088	\$3,837	\$4,088		
623		Professional Services							
624	40-460-355	Purchased Professional Serv.	\$1,000	\$1,252	\$1,000	\$948	\$1,000		Background checks
625	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0		
626	40-460-512	Audit	\$1,700	\$1,600	\$1,700	\$1,700	\$1,700		10% Marina
627	40-460-515	Engineering/Survey	\$3,000	\$0	\$5,000	\$5,000	\$5,000		Engineering for a new seawall and dock system
628			\$5,700	\$2,852	\$7,700	\$7,648	\$7,700		
629		Other Expenses							
630	40-460-360	Sales Tax	\$0	\$0	\$10,000	\$5,000	\$10,000		
631	40-460-370	Training/Travel	\$500	\$192	\$500	\$350	\$500		
632	40-460-513	Property/Casualty Insurance	\$5,200	\$3,763	\$5,200	\$4,791	\$5,200		
633	40-460-514	Position Bonds	\$300	\$0	\$300	\$300	\$300		Cash-handling Marina employees on blanket public employee bond
634	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1		Lease of Marina from GF
635	40-460-750	Fireworks	\$70,000	\$52,500	\$0	\$0	\$0		See ordinance 28-2006
636	40-460-880	Ice Rink Expenses	\$2,000	\$0	\$0	\$0	\$0		

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
637	40-460-870	Contingency	\$500	\$110	\$500	\$250	\$500		
638			\$78,501	\$56,566	\$16,501	\$10,692	\$16,501		
639		Marina Fund - Expenditures							
640		Capital Outlay							
641	40-960-610	Capital Equipment	\$0	\$0	\$50,000	\$50,000	\$50,000		1 new boats
642	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0		
643	40-960-995	Facilities Improvements	\$60,000	\$0	\$0	\$0	\$0		
644			\$60,000	\$0	\$50,000	\$50,000	\$50,000		
645		Total Marina Fund Expenditures	\$489,186	\$440,071	\$476,464	\$450,468	\$489,440		
646									
647		Pay-As-You-Throw Fund - Revenues							
648	50-344-110	Bags: Direct Sales (T)	\$4,000	\$2,820	\$4,000	\$2,923	\$4,000		
649	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$64,778	\$75,000	\$66,177	\$75,000		
650	50-344-140	Interest Revenue	\$1,000	\$0	\$0	\$0	\$0		
651	TBD	Sales Tax Collected			\$368	\$269	\$368		sales tax to direct sales 9.2%
652		Total Revenues	\$80,000	\$67,598	\$79,368	\$69,369	\$79,368		
653									
654		Pay-As-You-Throw Fund - Expenditures							
655		Operations Supplies							
656	50-470-200	Bags for Resale	\$2,000	\$9,586	\$3,000	\$6,500	\$3,000		WasteZero
657	50-470-250	COGS - Bags	\$6,500	\$0	\$6,500	\$0	\$6,500		Financial reporting requirement; COGS=Cost of Goods Sold
658			\$8,500	\$9,586	\$9,500	\$6,500	\$9,500		
659		Repairs and Maintenance							
660	50-470-315	Site Maintenance	\$50,000	\$35,872	\$35,000	\$35,000	\$35,000		PW/Admin staff time
661									
662		Purchased Services							
663	50-470-300	Dumpster Service	\$30,000	\$29,974	\$35,000	\$34,465	\$35,000		
664	50-470-301	Recycling Contribution	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500		
665	50-470-305	Recycling Program	\$0	\$0	\$0	\$0	\$0		
666	50-470-312	Computer Services	\$500	\$0	\$0	\$0	\$0		3% IT contract
667			\$32,000	\$31,474	\$36,500	\$35,965	\$36,500		
668									
669		Professional Services							
670	50-470-512	Audit	\$510	\$480	\$510	\$510	\$510		3% of audit
671									
672		Other Expenses							
673	50-470-310	Site Lease	\$1	\$1	\$1	\$1	\$1		
674	50-470-320	Business License	\$165	\$0	\$0	\$0	\$0		
675	50-470-350	Sales Tax	\$700	\$194	\$368	\$269	\$368		Direct Sales times 9.2% remitted to DOR
676	50-470-870	Contingency	\$300	\$0	\$300	\$150	\$300		
677			\$1,166	\$195	\$669	\$420	\$669		
678		Capital Outlay							
679	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0		
680	50-970-751	Site Improvements	\$20,000	\$18,443	\$20,000	\$20,000	\$20,000		preparing for the new recycling requirements

	A	B	E	G	H	J	K	L	M
2			Budget FY2024	Actual FY2024	Budget FY2025	YTD Estimates FY2025	Budget FY2026		2025 Budget Explanatory Notes
681		Total Expenditures	\$112,176	\$96,050	\$102,179	\$98,395	\$102,179		
682									
683		Capital Improvement Fund							
684		Revenues							
685	90-344-110	Sales & use tax 1%	\$580,000	\$637,886	\$580,000	\$580,000	\$580,000		1% Sales & MV Use Tax a
686	90-344-140	Interest revenues	\$15,000	\$41,521	\$20,000	\$20,000	\$20,000		
687		Total Revenues	\$595,000	\$679,407	\$600,000	\$600,000	\$600,000		
688									
689		Expenditures							
690		Other Expenses							
691	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0		
692	90-431-870	Contingency	\$300	\$275	\$275	\$275	\$275		US Bank fee
693			\$300	\$275	\$275	\$275	\$275		
694		Debt Service							
695	90-831-471	Sales tax bonds - principal	\$125,000	\$125,000	\$130,000	\$130,000	\$130,000		
696	90-831-472	Sales tax bonds - interest	\$153,450	\$153,450	\$149,700	\$149,700	\$145,800		
697			\$278,450	\$278,450	\$279,700	\$279,700	\$275,800		
698									
699	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0		Not required voter approved 1% sales tax
700									
701		Capital Outlay							
702	90-931-200	Capital Pavement	\$350,000	\$384,701	\$400,000	\$395,110	\$400,000		
703	90-931-201	Capital Boardwalks	\$100,000	\$44,329	\$50,000	\$46,632	\$50,000		
704	90-931-203	Capital Professional Services	\$25,000	\$4,562	\$25,000	\$5,500	\$25,000		
705	90-931-204	Capital Maintenance	\$50,000	\$0	\$50,000	\$25,000	\$50,000		
706	90-931-202	Greenbelt Maintenance	\$5,000	\$0	\$5,000	\$2,500	\$5,000		
713			\$530,000	\$433,592	\$530,000	\$474,742	\$530,000		
714		Total Expenditures	\$808,750	\$712,317	\$809,975	\$754,717	\$806,075		
715									