

**TOWN OF GRAND LAKE  
2022 BUDGET MESSAGE**

The proposed 2022 budget for the Town of Grand Lake, Colorado was initially presented to the Town Board of Trustees on September 27 2021. A formal Public Hearing on the budget was held on November 08, 2021 at the Town Board Regular Meeting. The Town Board scheduled the budget for final approval at its meeting on November 22, 2021

The 2022 budget totals are applied to the following funds in the amounts listed:

General Fund	\$ 4,418,500
Capital Improvement Fund	\$ 444,950
Water Enterprise Fund	\$ 758,409
Marina Enterprise Fund	\$ 705,159
Pay-As-You-Throw Enterprise Fund	\$ 64,040

The services provided by each fund are explained further in the body of this report. Revenues in all funds are budgeted conservatively and expenses are budgeted using a 3-year historical spending analysis. Management is responsible for the preparation and fair representation of the Town's financial condition in accordance with accounting principles generally accepted in the U.S.

**GENERAL FUND**

Services provided by the Town under the General Fund include: Administration; Public Safety (through a contract with the Grand County Sheriff's Department); Public Works (Streets and Parks); Municipal Court; Elections; Culture and Recreation, the Grand Lake Center; Planning and Zoning, and Code Administration.

The General Fund utilizes the modified accrual basis of accounting, a method under which revenues are recognized in the period they become available and measurable; and expenditures are recognized in the period the associated liability is incurred.

**Notable Budget Items**

**Revenue**

- Property Tax revenues for 2022 were calculated based on statutory limitations.
- Sales Tax revenues for 2022 are budgeted using actual 2020 and 2021 sales tax receipts with a 2% overall increase.

- The Town is currently working towards a Certificate of Participation (COP) to purchase land as well as pay off a prior land purchase. This COP is estimated to result in \$1,565,000 for these purposes.
- The Town continues to seek grant funding for various capital projects. Commencement of desirable capital projects is contingent on grant funding. For example for 2022 the Town is being awarded grant funds from the Department of Local Affairs for a Main Street Open for Business Program.
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### **Operation Expenditures**

- **Grants:** In order to leverage available funds \$35,000 will be donated to the Grand Foundation. This replaces the usual individual grants that the Board of Trustee allots to non-profits that apply with the Town. In addition, on 11/09/2020 the Board of Trustees set aside an additional \$50,000 in grant funds for fire relief. The funds are for business support and will also be sent to the Grand Foundation for award. Certain grants that have been deemed as part of the economic development of the Town and will be directly awarded through the Town. In total \$118,350 will be donated in 2021.
- **Gross Wages:** Wages are expected to increase \$98K in 2021. This increase includes a 3.1% cost of living increase to current staff. It also includes a new position for a full-time communications coordinator/facilities manager as well as moving the code enforcement officer to full time.
- **Computer Services:** There is an overall increase in this line item due to several additions. First, the Town plans to design and implement a new website. There is also a slight increase to the current IT contract to Executech. Further, there is a slight decrease to the accounting software, Caselle, offset by an increase for the payroll service, Paychex, which is now used by the town.
- **Transit Services:** The Board would like to see a bus to and from the Town next year. We have added \$10,000 to the budget to explore and plan this option. We have also added \$40,000 for the actual service.
- **Road Maintenance:** This is an estimate of what Public Works will need to fill in potholes and seal cracks in addition to regular maintenance on the streets.
- **Equipment Rental:** The Public Works department will rent a street sweeper at \$9,000. In addition, they will rent a water truck and rollers.
- **Capital Outlay:**

**Space to Create:** This is offset by Grants awarded and recorded under revenues. The expense is to cover preconstruction services such as an engineering assessment, a schematic design, and development of a preliminary construction schedule.

**Streetscape Project Funding:** This is a transfer from the general fund to cover streetscape maintenance.

- **Capital Equipment Purchase:**  
Compact Excavator: \$59,714  
Brushcat: \$7,282  
Truck attachments \$64,631.35.
- **Paving:** The Paving budget for 2019 was \$325,000. Of that approximately \$150,000 was used. The remaining \$200,000 has been moved to 2021 with the intent of paving partial from Grand to Ellsworth.
- **Drainage:** The Town will update old drainage plans and develop a set of goals to move forward with a drainage plan for the Town. In addition, there are a few needed projects that have already been identified and will take place during 2021.
- **Park Improvements:** Public works has identified several projects that they would like to complete in 2021. These include rebuilding the marquee in Town Park, laying asphalt at the East Inlet, and a memorial Gazebo.
- **Land Purchases:** The Thomasson land purchased in 2008 has a balloon payment in 2021. The Town would like to pay the loan off in the beginning of the year and save almost \$14,000 of interest. That payout is \$217,678.28.  
The Town entered into an agreement to purchase the property at 195 GCR, Grand Lake Colorado and the accompanying water rights on 09/28/2020 for \$1,200,000. The sale is expected to close in the first part of 2021. The budget amount includes all closing and finance costs associated with the sale.

### **Debt Service**

- In 2015, the Town entered into a lease-purchase agreement for a 2015 John Deere front-end loader for its Public Works department. The remaining principal at the end of 2018 is \$99,264. The agreement is serviced through the General Fund and the 2019 budget includes \$16,046 for interest and principal payments.
- In 2018, the Town entered into two lease-purchase agreements for a 2018 John Deere motor grader and a 2018 Bobcat skid steer loader for use in Public Works maintenance operations. The remaining principal at the end of 2018 is \$257,154

and \$50,998 respectively. The agreement is serviced through the General Fund and the 2019 budget includes \$67,427 for interest and principal payments.

- The Town has agreed to purchase property and water rights to 195 GCR 48 in Grand Lake CO for \$1,200,000. This purchase will be made with proceeds of a Certificate of Purchase (COP) against the Grand Lake Center. The COP will generate revenues of \$1,565,000 which are recorded in line 10-377-120. In addition to the new land purchase the town will pay off its Thomasson land for \$217,678.28. These are accounted for under Land Purchases, 10-952-970. It is estimated that within the first year of the COP the town will pay \$80,000 in principal and \$10,000 in interest.

## **WATER ENTERPRISE FUND**

Water service is provided within the Town limits and to certain outlying areas by the Town through the Water Enterprise Fund. The Water Enterprise Fund also uses the modified accrual basis of accounting. The Water Enterprise Fund is a proprietary fund, which generally report services for which the Town charges customers a fee. In 2017, we began site preparation for the future installation of a 300,000-gallon buried concrete water tank to replace the existing aboveground 250,000-gallon tank. Site preparation was started in the fall of 2017. Tank construction began in the summer of 2018 and was completed in the fall of 2018. We expect to begin 2021 with a beginning fund balance of approximately \$1.7M.

## **Notable Budget Items**

### **Revenue**

- A water rate study was conducted in 2008. Based upon the recommendations in that study, starting in 2009 service fees were set to increase 6% annually for ten years (initially through 2018) to sustain operations and provide for future capital projects. The Board of Trustees passed a Resolution opting out of the April 2015 increase; however, the scheduled increase did occur in 2016. No increase was applied in 2017, but the 6% increase was applied in 2018 and will continue in 2019, and 2020, as currently planned. The current increases have reached the maximum allotted amount in 2020 and therefore revenue in the fund was held flat.

### **Operation Expenses**

- Expenses across the Water Fund were held to be flat and we expect the fund to end with \$1.6M in reserve.

### **Debt Service**

- We have borrowed \$1.6 million to install the new 300,000-gallon buried concrete water storage tank through a State Revolving Fund loan (SRF). Our principal and interest payments will be approximately \$67,247 and \$27,541 respectively for a total annual payment of \$94,788 in 2021.

## **MARINA ENTERPRISE FUND**

The Marina Enterprise, doing business as the Headwaters Marina, is owned by the Town and was established in 2007. Services include pontoon and pedal boat rentals, and historic lake tours. The Marina Enterprise Fund utilizes the modified accrual basis of accounting.

### **Notable Budget Items**

#### **Revenue**

- The Marina has been increasing revenues the past several years and has always been a viable Enterprise Fund or proprietary fund. In this budget, revenues are expected to increase about 20% from 2020 budgeted numbers.

#### **Operation Expenses**

- **Gross Wages:** The current Marina Director has agreed to become full time/year-round. This increase includes benefits.
- **Sales Tax:** A boat was purchased in 2019 and sales tax was not paid at time of purchase. This boat will be put into use in 2021 and sales tax will need to be paid.
- **Fireworks:** Fireworks will be run out the Marina in 2021.
- **Capital Equipment:** New Tour Boat: \$92,596.84  
This is a replacement for one of the current boats that will be taken out of circulation and sold. The new boat is a Barletta L 25 that is 27'6" long and 8;6" wide.
- **Facilities Improvements:** The Marina's roof was scheduled to have been replaced in 2019. This repair was pushed off until 2021. In addition to the roof, the marina would greatly benefit from doors on the docks.

## **PAY-AS-YOU-THROW ENTERPRISE FUND**

The Pay-As-You-Throw Enterprise Fund, the third proprietary fund of the Town, has been successful beyond initial expectations since its inception in 2010 in addressing the problem of trash service in Town, particularly for part-time residents, second home owners, and visitors. The use of the program continues to grow each year.

The Pay-As-You-Throw Enterprise Fund bags are purchased wholesale by the PAYT Fund and sold in bulk to a number of retail outlets, retail outlets can sell the bags, collect taxes, and retain small profit margins. We also sell bags individually to residents and visitors, predominantly at Town Hall.

### **Capital Improvement Fund**

The Capital Improvement Fund is a tax revenue generating fund, also known as a governmental fund. The fund was formed, as approved by the electorate, to document the collection of a 1% sales and use tax, repayment of a bond and use of the bonds specifically for a Streetscape Improvement project from the entrance of town to the downtown business area.

### **Notable Budget Items**

#### **Revenues:**

- The General Fund will transfer in approximately \$206,000 in during 2021. Of that \$81,000 is from the parking in Lieu monies. These funds will be applied to the Park Ave paving project. The remaining \$125,000 will be for Boardwalk maintenance.
- Sales Tax is estimated at \$435,000 in 2021 this is derived from actual numbers in 2020 and 2019 and then reduced by 3.5%.
- Finally, revenues reflect a 2018 DOLA grant that was awarded and will be received in 2021 for \$700,000.

#### **Capital Outlay:**

- **Streetscape Maintenance:** Boardwalk maintenance and is expected to cover the sealing of 45,000 sq feet of boardwalks within the Town.
- **Streetscape:** This is for the paving of Park Ave which was approved and started in 2020. A contract for the work has already been signed and accepted. The work should begin in Spring of 2021.

### **SUMMARY**

The Board of Trustees of the Town of Grand Lake are committed to continuing to serve the citizens with quality service while maintaining a fiscally responsible budget.

Management will closely monitor revenues and limit expenditures to keep within overall budget parameters. Monthly reviews of departmental budgets will be held with the Town Manager, the

Town Treasurer and department directors. Budget expenditure variances of 15% or greater will be reviewed at these monthly meetings and discussed in an effort to keep budgets in line throughout the year. Subsequently, departmental budgets have predominantly come in under budget the past few years.

We are also pleased to report that our sales tax revenues have continued to increase year over year with expected 2020 revenues outperforming budgeted numbers.

The Town Board and Town staff will continue to provide the services citizens expect while simultaneously being good stewards of public funds.

Respectfully submitted,

John Crone  
Town Manager

	Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
<b>Summation - General Fund Revenues and Expenditures</b>						
<b>General Fund Beginning Balance</b>	<b>\$1,932,884</b>	<b>\$2,193,734</b>	<b>\$2,018,575</b>	<b>\$2,386,026</b>	<b>\$3,056,705</b>	
Operating Budget						
General Revenue	\$2,444,885	\$2,841,686	\$2,499,927	\$3,282,646	\$3,247,928	
Operations	(\$2,205,893)	(\$1,866,516)	(\$2,444,304)	(\$2,221,308)	(\$2,998,538)	
Debt Service	(\$109,240)	(\$109,239)	(\$162,703)	(\$200,267)	(\$199,741)	
TABOR Reserve	\$0	\$0	\$0	\$0	\$0	Moved to Liability line item
<b>Total Operating Budget</b>	<b>\$129,752</b>	<b>\$865,931</b>	<b>(\$107,080)</b>	<b>\$861,071</b>	<b>\$49,649</b>	
Capital Budget						
Capital Revenue	\$300,962	\$0	\$2,030,000	\$1,633,579	\$401,421	
Capital Outlay	(\$1,160,566)	(\$673,639)	(\$2,539,305)	(\$1,823,971)	(\$1,170,221)	
<b>Total Capital Budget</b>	<b>(\$859,604)</b>	<b>(\$673,639)</b>	<b>(\$509,305)</b>	<b>(\$190,392)</b>	<b>(\$768,800)</b>	
Revenues Over (Under) Expenditures	(\$729,852)	\$192,292	(\$616,385)	\$670,679	(\$719,151)	
Appropriate From (To) Fund Balance	\$729,852	(\$192,292)	\$616,385	(\$670,679)	\$719,151	
<b>General Fund Ending Balance</b>	<b>\$1,203,032</b>	<b>\$2,386,026</b>	<b>\$1,402,190</b>	<b>\$3,056,705</b>	<b>\$2,337,554</b>	



		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
24	<b>Summation - General Fund Expenditures By Department</b>						
25							
26							
27	Cemetery Committee	\$10,175	\$5,618	\$11,550	\$2,388	\$11,550	
28							
29	Planning Commission/Board of Adjustments	\$65,300	\$57,703	\$20,300	\$9,758	\$90,000	
30							
31	Greenways Committee	\$45,248	\$44,000	\$47,585	\$45,901	\$51,585	
32							
33	Board of Trustees	\$83,036	\$104,274	\$144,209	\$104,619	\$132,600	
34							
35	Administration						
36	Personnel	\$329,392	\$309,579	\$448,850	\$381,373	\$503,428	
37	Operations	\$349,077	\$283,207	\$467,061	\$419,784	\$498,223	
38	Administration Subtotal	\$678,469	\$592,786	\$915,911	\$801,157	\$1,001,651	
39							
40	Public Safety						
41	Personnel	\$19,877	\$34,252	\$0	\$0	\$0	Moved under admin
42	Operations	\$165,858	\$166,808	\$165,858	\$187,665	\$282,000	
43	Public Safety Subtotal	\$185,735	\$201,060	\$165,858	\$187,665	\$282,000	
44							
45	Public Works						
46	Personnel	\$362,803	\$358,604	\$415,439	\$399,787	\$457,865	
47	Operations	\$349,670	\$136,456	\$290,000	\$290,000	\$385,000	
48	Public Works Subtotal	\$712,473	\$495,059	\$705,439	\$689,787	\$842,865	
49							
50	Grand Lake Center						
51	<b>Revenues</b>	\$90,860	\$51,532	\$59,600	\$34,096	\$59,600	
52	Personnel	\$164,278	\$157,707	\$160,139	\$146,595	\$177,299	
53	Operations	\$104,774	\$68,964	\$112,802	\$100,781	\$144,022	
54	Capital	\$0	\$0	\$0	\$0	\$0	
55	<b>Grand Lake Center Expenditures</b>	\$269,052	\$226,672	\$272,941	\$247,376	\$321,321	
56	Grand Lake Center Totals	(\$178,192)	(\$175,140)	(\$213,341)	(\$213,280)	(\$261,721)	

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022
57						
58	Parks					
59	Personnel	\$66,605	\$63,631	\$62,760	\$48,304	\$69,717
60	Operations	\$89,800	\$75,713	\$97,750	\$84,354	\$195,250
61	Parks Subtotal	\$156,405	\$139,344	\$160,510	\$132,658	\$264,967
62						
63	Debt Service	\$109,240	\$109,239	\$162,703	\$200,267	\$199,741
64						
65	Capital Outlay	\$1,160,566	\$673,639	\$2,539,305	\$1,823,971	\$1,170,221
66						
67	All Department/Committees					
68	Personnel Total*	\$942,955	\$923,773	\$1,087,188	\$976,059	\$1,208,308
69	Operations Total*	\$1,262,938	\$942,743	\$1,357,115	\$1,245,250	\$1,790,230
70	Debt Service Total*	\$109,240	\$109,239	\$162,703	\$200,267	\$199,741
71	Capital Outlay Total	\$1,160,566	\$673,639	\$2,539,305	\$1,823,971	\$1,170,221
72						
73	<b>Total General Fund Expenditures</b>	<b>\$3,475,699</b>	<b>\$2,649,394</b>	<b>\$5,146,311</b>	<b>\$4,245,546</b>	<b>\$4,368,500</b>

	Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022
74	<b>Summation - Water Enterprise Fund Revenues and Expenditures</b>				
75					
76					
77	<b>Water Enterprise Fund Beginning Balance</b>	<b>\$1,546,246</b>	<b>\$1,546,246</b>	<b>\$1,571,051</b>	<b>\$1,723,881</b>
78					
79	Revenues				
80	Operations Revenue	\$624,441	\$620,173	\$621,500	\$589,623
81	Capital Revenue	\$32,500	\$105,547	\$30,000	\$26,000
82	<b>Total Revenues</b>	<b>\$656,941</b>	<b>\$725,720</b>	<b>\$651,500</b>	<b>\$615,623</b>
83					
84	Expenditures				
85	Operations	(\$551,350)	(\$427,450)	(\$582,389)	(\$437,737)
86	Debt Service	(\$99,154)	(\$94,778)	(\$94,788)	(\$95,785)
87	Capital Outlay	(\$26,000)	(\$25,857)	(\$1)	\$0
88	<b>Total Expenditures</b>	<b>(\$676,504)</b>	<b>(\$548,085)</b>	<b>(\$677,178)</b>	<b>(\$533,522)</b>
89					
90	Revenues Over (Under) Expenditures	(\$19,563)	\$177,635	(\$25,678)	\$82,101
91	Appropriate From (To) Fund Balance	\$19,563	(\$177,635)	\$25,678	(\$82,101)
92					
93	<b>Water Enterprise Fund Ending Balance</b>	<b>\$1,526,683</b>	<b>\$1,723,881</b>	<b>\$1,545,373</b>	<b>\$1,805,981</b>

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022
94						
95	<b>Summation - Marina Enterprise Fund Revenues and Expenditures</b>					
96						
97	<b>Marina Enterprise Fund Beginning Balance</b>	<b>\$564,087</b>	<b>\$566,686</b>	<b>\$801,395</b>	<b>\$850,993</b>	<b>\$1,016,255</b>
98						
99	<b>Revenues</b>	<b>\$353,900</b>	<b>\$526,290</b>	<b>\$425,200</b>	<b>\$380,064</b>	<b>\$472,200</b>
100						
101						
102	Operations	(\$259,393)	(\$210,343)	(\$350,280)	(\$214,802)	(\$425,159)
103	Debt Service	\$0	\$0	\$0	\$0	\$0
104	Capital Outlay	(\$140,000)	(\$31,640)	(\$217,597)	\$0	(\$280,000)
105	<b>Total Expenditures</b>	<b>(\$399,393)</b>	<b>(\$241,983)</b>	<b>(\$567,877)</b>	<b>(\$214,802)</b>	<b>(\$705,159)</b>
106						
107	Revenues Over (Under) Expenditures	(\$45,493)	\$284,307	(\$142,677)	\$165,262	(\$232,959)
108	Appropriate From (To) Fund Balance	\$45,493	(\$284,307)	\$142,677	(\$165,262)	\$232,959
109						
110	<b>Marina Enterprise Fund Ending Balance</b>	<b>\$518,594</b>	<b>\$850,993</b>	<b>\$658,718</b>	<b>\$1,016,255</b>	<b>\$783,295</b>

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022
111	<b>Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures</b>					
112						
113						
114	<b>PAYT Enterprise Fund Beginning Balance</b>	<b>\$85,107</b>	<b>\$88,610</b>	<b>\$91,183</b>	<b>\$125,257</b>	<b>\$146,333</b>
115						
116	<b>Revenues</b>	<b>\$47,200</b>	<b>\$60,622</b>	<b>\$79,050</b>	<b>\$78,153</b>	<b>\$79,050</b>
117						
118	Expenditures					
119	Operations	(\$38,829)	(\$23,974)	(\$56,923)	(\$42,078)	(\$64,040)
120	Capital Outlay	\$0	\$0	(\$15,000)	(\$15,000)	\$0
121	<b>Total Expenditures</b>	<b>(\$38,829)</b>	<b>(\$23,974)</b>	<b>(\$71,923)</b>	<b>(\$57,078)</b>	<b>(\$64,040)</b>
122						
123	Revenues Over (Under) Expenditures	\$8,371	\$36,647	\$7,127	\$21,075	\$15,010
124	Appropriate From (To) Fund Balance	(\$8,371)	(\$36,647)	(\$7,127)	(\$21,075)	(\$15,010)
125						
126	<b>PAYT Enterprise Fund Ending Balance</b>	<b>\$93,478</b>	<b>\$125,257</b>	<b>\$98,310</b>	<b>\$146,333</b>	<b>\$161,343</b>

		Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
127							
128	<b>Summation - Capital Improvement Fund Revenues and Expenditures</b>						
129							
130	<b>Capital Improvement Fund Beginning Balance</b>	<b>\$1,199,076</b>	<b>\$1,238,534</b>	<b>\$1,221,284</b>	<b>\$1,462,761</b>	<b>\$522,353</b>	
131							
132	<b>Revenues</b>	<b>\$1,017,305</b>	<b>\$501,477</b>	<b>\$1,356,000</b>	<b>\$1,316,336</b>	<b>\$617,252</b>	
133							
134	Expenditures						
135	Operations	(\$1,000)	\$0	(\$1,978,795)	(\$1,977,795)	(\$1,000)	
136	Debt Service	(\$277,250)	(\$277,250)	(\$278,950)	(\$278,950)	(\$278,950)	
137	TABOR Reserve	\$0	\$0	\$0	\$0	\$0	
138	Capital Outlay	(\$1,657,631)	\$0	\$0	\$0	(\$165,000)	
139	<b>Total Expenditures</b>	<b>(\$1,935,881)</b>	<b>(\$277,250)</b>	<b>(\$2,257,745)</b>	<b>(\$2,256,745)</b>	<b>(\$444,950)</b>	
140							
141	Revenues Over (Under) Expenditures	(\$918,576)	\$224,227	(\$901,745)	(\$940,409)	\$172,302	
142	Appropriate From (To) Fund Balance	\$918,576	(\$224,227)	\$901,745	\$940,409	(\$172,302)	
143							
144	<b>Capital Improvement Fund Ending Balance</b>	<b>\$280,500</b>	<b>\$1,462,761</b>	<b>\$319,539</b>	<b>\$522,353</b>	<b>\$694,655</b>	<b>Surplus Fund Requirement</b>

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
3								
4		<b>General Fund - Revenues</b>						
5		<b>Taxes</b>						
6	10-311-100	Property Taxes	\$280,701	\$340,657	\$333,658	\$333,658	\$401,968	2022 Mill Levy = 6.812- Assessed value \$59M see Certification
7								
8	10-311-110	Specific Ownership	\$18,000	\$23,305	\$15,000	\$10,000	\$15,000	Property tax on vehicles
9	10-311-120	Interest & Penalty-Prop Taxes	\$550	\$1,398	\$300	\$300	\$300	
10	10-311-130	Motor Vehicle Use Tax	\$38,000	\$44,293	\$40,000	\$37,537	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec by check
11	10-311-140	Sales Tax	\$1,659,230	\$1,979,311	\$1,741,825	\$2,461,018	\$2,461,018	4% Actual 1/21-8/21 + 09/20-12/20
12	10-311-150	Building Use Tax	\$30,000	\$28,186	\$45,000	\$71,350	\$45,000	Revenue based on permits closed, not issued (year end adjustment)
13	10-311-160	Cigarettes-Select Sales Tax	\$3,300	\$3,344	\$3,000	\$2,233	\$3,000	
14	10-316-170	Cable Franchise	\$22,000	\$5,252	\$21,000	\$5,898	\$10,000	5% gross revenues, paid quarterly
15	10-316-171	Telephone Franchise	\$3,500	\$17,053	\$5,500	\$13,569	\$10,000	\$1/mo. per account, paid quarterly
16	10-316-172	Electric Franchise	\$30,000	\$24,891	\$30,000	\$28,897	\$30,000	2%, paid quarterly
17	10-316-173	Natural Gas Franchise	\$13,000	\$9,336	\$11,000	\$4,385	\$11,000	3% gross revenues, paid monthly
18			<u>\$2,098,281</u>	<u>\$2,477,026</u>	<u>\$2,246,283</u>	<u>\$2,968,845</u>	<u>\$3,027,286</u>	
19		<b>Licenses &amp; Permits</b>						
20	10-321-100	Liquor License	\$2,500	\$3,986	\$4,500	\$719	\$4,500	
21	10-321-120	Town Sales Tax License	\$400	\$593	\$500	\$500	\$500	\$5 Town Sales Tax Licenses
22	10-321-130	Motor Vehicle License	\$2,000	\$1,888	\$2,000	\$1,000	\$2,000	Road & Bridge registration fees - paid electronically by GC Treasurer with Property Taxes
23	10-321-140	Sign Permit	\$300	\$180	\$300	\$275	\$300	Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$200	\$180	\$200	\$200	\$200	
25	10-321-160	Animal License	\$100	\$125	\$150	\$100	\$150	
26	10-321-170	Rent - Visitors Center	\$300	\$655	\$400	\$1,700	\$400	
27	10-321-175	Business License Commission	\$30,000	\$25,387	\$30,000	\$30,000	\$30,000	\$750 license; STR Helper software renewal \$12,000; Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber (2019 \$30K)
28	10-321-180	Nightly Rental License	\$84,000	\$76,200	\$70,000	\$40,055	\$50,000	
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$150	\$0	\$150	
30			<u>\$119,950</u>	<u>\$109,219</u>	<u>\$108,200</u>	<u>\$74,549</u>	<u>\$88,200</u>	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
31		<b>General Fund - Revenues</b>						
32		<b>Intergovernmental</b>						
33	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$3,940	\$6,492	\$3,942	\$6,492	
34	10-335-200	Highway User Tax Fund	\$31,000	\$27,600	\$30,000	\$30,000	\$30,000	
35	10-335-800	Conservation Trust Fund	\$2,000	\$2,608	\$2,000	\$2,000	\$2,000	
36	10-335-900	Other Intergovernmental	\$1,200	\$175	\$1,000	\$0	\$1,000	State Severance Tax & Federal Mineral Funds
37			<u>\$40,692</u>	<u>\$34,323</u>	<u>\$39,492</u>	<u>\$35,942</u>	<u>\$39,492</u>	
38								
39		<b>Charges for Services</b>						
40	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	
41	10-341-200	Cemetery	\$5,000	\$6,150	\$3,200	\$9,175	\$3,200	Perpetual Care & Reservation Fees (3 cremations, 1 traditional)
42	10-341-201	Headstone Deposit	\$1,000	\$800	\$1,000	\$1,000	\$1,000	Deposits paid until placement of headstone can be made x 4
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$300	\$2,000	\$3,300	\$2,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$70	\$2,000	\$0	\$2,000	Based on new construction paid at building permit pick-up
45	10-341-500	EV Charging Station	\$300	\$515	\$300	\$764	\$300	
46	10-341-600	Fuel Depot Surcharge	\$1,000	\$10,587	\$1,000	\$9,992	\$1,000	
47	10-341-625	Spec Ev/Material Recovery Fee	\$10,000	\$0	\$0	\$0	\$0	
48	10-341-700	Copies/Faxes/Soda	\$100	\$164	\$100	\$49	\$100	
49	10-341-850	Nightly Rental Application Fee	\$1,200	\$3,220	\$1,200	\$1,425	\$1,200	
50	10-350-101	GL Center - Rental Fees	\$17,600	\$19,603	\$17,600	\$11,560	\$17,600	
51	10-350-111	GL Center - (T) Merch Sales	\$1,000	\$0	\$0	\$0	\$0	
52	10-350-115	GL Center - (N) Merch Sales	\$0	\$60	\$0	\$65	\$0	
53	10-350-121	GL Center - Memberships	\$54,660	\$26,485	\$30,000	\$17,313	\$30,000	Incl. Employee GLC Membership Benefit
54	10-350-131	GL Center - Rec Fees	\$17,600	\$5,385	\$12,000	\$4,508	\$12,000	
55	10-350-201	GL Center - Donations	\$0	\$0	\$0	\$650	\$0	
56			<u>\$113,460</u>	<u>\$73,337</u>	<u>\$70,400</u>	<u>\$59,801</u>	<u>\$70,400</u>	
57		<b>Fines and Forfeitures</b>						
58	10-351-100	Ordinance/Traffic Fines	\$0	\$0	\$0	\$0	\$0	
59								
60		<b>Fees and Leases</b>						
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.
62								



	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
63		<b>General Fund - Revenues</b>						
64		<b>Net Investment Income</b>						
65	10-355-100	Interest Revenue	\$18,000	\$11,652	\$18,000	\$4,437	\$5,000	Interest rates will not rebound enough in 2022 for this to be more
66								
67		<b>Other Revenue</b>						
68	10-334-210	Orton - Community Heart & Soul	\$10,000	\$5,000	\$0	\$0	\$0	Exp 10-415-355
69	10-334-900	Grants - Other	\$25,000	\$116,620	\$0	\$63,591	\$0	
70	10-360-130	Municipal Fee	\$0	\$90	\$50	\$0	\$50	Muni fee penalty
71	10-360-140	Rent - Land, Buildings	\$10,000	\$5,955	\$10,000	\$3,315	\$10,000	Pavilion, Comm. House, Lakefront Park, Lakefront to RM SUP, etc.
72	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$2	\$0	\$0	Marina, PAYT
73	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	
74	10-360-200	Misc. Revenues - General	\$7,000	\$5,962	\$5,000	\$69,666	\$5,000	NEED TO RECLASS
75	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
76			<u>\$52,002</u>	<u>\$133,629</u>	<u>\$15,052</u>	<u>\$136,573</u>	<u>\$15,050</u>	
77		<b>Contributions</b>						
78	10-377-200	Capital Contribs (Interfund)	\$100,000	\$0	\$0	\$0	\$0	
79								
80		<b>Capital Specific Revenue</b>						
81	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	2021 sell fleet; one truck and subaru
82	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
83	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
84	10-377-120	Certificate of Participation	\$0	\$0	\$1,565,000	\$1,570,000	\$0	Funds in, expense is 10-952-970 2021: Carry over from 2020: Space to creat grants, 225,000 grant and 325,000 grant less the 110K already spent- assuming current balance of 64K
85	10-377-140	Grants - Capital	\$175,962	\$0	\$440,000	\$63,579	\$376,421	out of total
86	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
87	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
88	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
89			<u>\$200,962</u>	<u>\$0</u>	<u>\$2,030,000</u>	<u>\$1,633,579</u>	<u>\$401,421</u>	
90		<b>Total Revenues</b>	<b>\$2,745,847</b>	<b>\$2,841,686</b>	<b>\$4,529,927</b>	<b>\$4,916,225</b>	<b>\$3,649,349</b>	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
91		<b>General Fund - Expenditures</b>						
92		<b>Cemetery Committee</b>						
93	10-410-211	General Supplies/Misc Expenses	\$4,500	\$1,728	\$4,500	\$1,000	\$4,500	\$2,000 Mapping; \$2,500 General Supplies
94	10-410-215	Grave Markers	\$1,675	\$1,325	\$3,050	\$200	\$3,050	1050 for 7 new @150 each, 2000 for refunds
95	10-410-242	General Maintenance	\$4,000	\$2,565	\$4,000	\$1,188	\$4,000	General maintenance (tree removal)
96			<u>\$10,175</u>	<u>\$5,618</u>	<u>\$11,550</u>	<u>\$2,388</u>	<u>\$11,550</u>	
97								
98		<b>Planning Commission/Board of Adjustments</b>						
99	10-412-211	General Office Supplies	\$1,000	\$1,559	\$1,000	\$74	\$1,000	based on overall Admin General Office Supplies expense
100	10-412-311	Postage/Ads/Legal Notices	\$2,200	\$19	\$1,000	\$94	\$1,000	Reimbured by applicant
101	10-412-314	Purchased Services	\$10,000	\$6,520	\$2,000	\$6,096	\$18,000	Reimbursable from developers/owners-\$1500/mo RG assoc
102	10-412-319	Misc.-Planning Commission/BOA	\$100	\$0	\$300	\$600	\$1,000	
103	10-412-320	Computer Hardware	\$0	\$0	\$7,000	\$1,720	\$7,000	software renewals, large format scanner for records
104	10-412-351	Planning Legal Services	\$2,000	\$0	\$3,000	\$0	\$6,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
105	10-412-370	Training/Travel	\$0	\$2,051	\$6,000	\$1,173	\$6,000	Planner in Admin, classes, online seminar
106	10-412-380	Comp Plan Update	\$50,000	\$47,554	\$0	\$0	\$50,000	Lands Committee requested a planning consultant for the Municipal lands plan.
107			<u>\$65,300</u>	<u>\$57,703</u>	<u>\$20,300</u>	<u>\$9,758</u>	<u>\$90,000</u>	
108								
109		<b>Greenways Committee</b>						
110	10-414-211	General Supplies	\$2,000	\$833	\$2,000	\$5,954	\$6,000	Hilly Lawn-Fuel (\$1100 for fuel purchases elsewhere-1,700 mile equivalent); GL Hardware; Flowering of Grand Lake supplies
111	10-414-238	Trees/Shrubs/Plantings	\$6,000	\$5,805	\$6,500	\$1,717	\$6,500	Requested a \$500 increase for additional plantings/planters and increase in costs of goods
112	10-414-241	Arbor Day Supplies	\$250	\$0	\$250	\$214	\$250	Arbor Day programs for Tree City USA requirements; Seedlings from CSU Extension
113	10-414-319	Contract Labor	\$36,698	\$37,362	\$38,535	\$38,000	\$38,535	2021: Increase of 5% hourly based on 40 hour week is \$37.05
114	10-414-726	Miscellaneous Services	\$150	\$0	\$150	\$16	\$150	
115	10-414-870	Contingency	\$150	\$0	\$150	\$0	\$150	
116			<u>\$45,248</u>	<u>\$44,000</u>	<u>\$47,585</u>	<u>\$45,901</u>	<u>\$51,585</u>	
117								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
118		<b>General Fund - Expenditures</b>						
119		<b>Board of Trustees</b>						
120	10-413-142	Workers' Compensation	\$309	\$229	\$309	\$115	\$300	
121	10-413-211	Office/meeting supplies	\$0	\$37	\$2,400	\$630	\$2,400	New account for meeting supplies for 2021
122	10-413-215	Elections	\$2,000	\$2,442	\$2,000	\$1,050	\$1,200	
123	10-413-316	Dues/Memberships	\$7,700	\$8,896	\$7,700	\$7,000	\$17,700	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	\$1,867	\$7,500	\$1,265	\$7,500	
125	10-413-460	Long Range/Misc	\$1,500	\$818	\$500	\$355	\$500	BOT retreat facilitator and misc. expenses
126	10-413-461	Appreciation Program	\$3,300	\$1,128	\$3,000	\$4,386	\$3,000	Appreciation Dinner; Misc appreciation expenses
127	10-413-462	Computer Equipment	\$1,000	\$476	\$1,000	\$2,369	\$2,400	
128	10-413-463	Water Quality Issues	\$1,000	\$0	\$0	\$0	\$0	GCWIN - Continued toxin monitoring
129	10-413-465	Computer Software	\$425	\$980	\$1,000	\$1,000	\$1,000	Liberty software annual support - was in ADMIN
130	10-413-870	Board Contingency	\$250	\$350	\$250	\$0	\$250	
131	10-413-452	Headwater Trails Alliance	\$4,500	\$4,500	\$5,000	\$0	\$0	
132	10-413-722	Grand Lake Trailgrooming	\$22,500	\$22,500	\$25,000	\$0	\$0	
133	10-413-723	Grand Lake Historical Society	\$347	\$347	\$0	\$0	\$0	
134	10-413-728	Miscellaneous Donations	\$500	\$37,500	\$50,000	\$50,000	\$45,000	2020, 2021 for business support, 2022 \$5,000 for substance abuse counseling, \$25,000 for Community House upgrades, \$10,000 for kiln for GLC, \$5,000 for GCWC
135	10-413-731	Grnd Cnty Council on Aging	\$3,600	\$3,600	\$0	\$0	\$0	
136	10-413-782	Advocates	\$1,350	\$1,350	\$0	\$0	\$0	
137	10-413-793	GL Fireworks Organization	\$10,000	\$3,000	\$0	\$0	\$0	Moved to Marina
138	10-413-796	Mountain Family Center	\$5,400	\$5,400	\$0	\$100	\$0	
139	10-413-797	Grand Arts Council	\$1,980	\$1,980	\$2,200	\$0	\$0	
140	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
141	10-413-845	GC Rural Health Network	\$500	\$500	\$0	\$0	\$0	
142	10-413-850	Grand Lake Yacht Club Sailing	\$225	\$225	\$0	\$0	\$0	
143	10-413-852	Grand Angels	\$0	\$0	\$0	\$0	\$0	
144	10-413-854	GC Search & Rescue	\$0	\$0	\$0	\$0	\$0	
145	10-413-855	GL US Constitution Week	\$4,050	\$4,050	\$0	\$0	\$0	
146	10-413-856	Grand Enterprise Initiative	\$0	\$0	\$0	\$0	\$0	
147	10-413-860	GC Housing Assistance Fund	\$0	\$0	\$0	\$0	\$0	
148	10-413-859	Grand Foundation	\$750	\$750	\$35,000	\$35,000	\$50,000	Increased for 2021
149	10-413-861	GAP - Grand Foundation	\$1,000	\$0	\$0	\$0	\$0	
150			\$83,036	\$104,274	\$144,209	\$104,619	\$132,600	

	A	B	C	D	E	F	G	H
2			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	<b>2022 Budget Explanatory Notes</b>
151		<b>Subtotal Boards and Committees</b>	\$203,759	\$211,594	\$223,644	\$162,665	\$285,735	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
152		<b>General Fund - Expenditures</b>						
153		<b>Administration</b>						
154		<b>Personnel</b>						
155	10-415-100	Gross Wages - Administration	\$212,399	\$214,383	\$310,121	\$275,461	\$348,886	
156	10-415-103	OT/Comp Time Buyout	\$0	\$2,427	\$0	\$1,429	\$0	
157	10-415-105	Bonus	\$1,550	\$5,000	\$4,800	\$0	\$7,000	\$1000 per employee
158	10-415-110	Gross Wages-Admin PT/Seasonal	\$22,065	\$12,175	\$23,476	\$2,617	\$26,411	
159	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,000	\$6,000	\$6,600	
160	10-415-130	GLC Membership Benefit	\$2,130	\$0	\$1,750	\$0	\$1,925	
161	10-415-131	Longevity Benefit	\$0	\$370	\$0	\$0	\$0	
162	10-415-132	ICMA Town Paid Benefit	\$18,758	\$13,108	\$27,072	\$25,308	\$30,456	8% Maximum
163	10-415-133	Health/Dental-Employee	\$35,750	\$29,535	\$32,845	\$37,251	\$34,487	Medical/Dental/Life/Vision
164	10-415-135	Dep Health/Dental	\$6,178	\$4,560	\$6,282	\$0	\$6,596	
165	10-415-136	Medical Benefit Allowance	\$3,348	\$1,975	\$6,588	\$8,414	\$7,412	
166	10-415-141	Unemployment Insurance	\$726	\$460	\$1,015	\$553	\$1,142	.3% of wages
167	10-415-142	Workers' Compensation	\$539	\$577	\$943	\$1,610	\$1,061	
168	10-415-143	Social Security Match	\$16,168	\$15,412	\$22,659	\$18,422	\$25,491	6.2% of wages+Town ICMA
169	10-415-144	Medicare Match	\$3,781	\$3,596	\$5,299	\$4,307	\$5,961	1.45% of wages+Town ICMA
170			<b>\$329,392</b>	<b>\$309,579</b>	<b>\$448,850</b>	<b>\$381,373</b>	<b>\$503,428</b>	
171		<b>Supplies</b>						
172	10-415-211	General Office Supplies	\$3,600	\$2,959	\$4,500	\$10,787	\$5,000	
173	10-415-215	Computer Software	\$20,622	\$21,587	\$16,622	\$15,954	\$17,000	Firewall, Malware, Antivirus, Adobe, STR Helper (\$9,350), ESRI (\$700); Caselle Ongoing; O365 (10 lic),
174	10-415-220	Computer Hardware	\$0	\$3,289	\$7,000	\$0	\$7,000	Replacement Server
175	10-415-226	Small Equipment	\$2,100	\$3,226	\$2,100	\$2,100	\$2,100	Copier lease
176	10-415-252	Resale Supplies	\$0	\$0	\$0	\$0	\$0	
177			<b>\$26,322</b>	<b>\$31,062</b>	<b>\$30,222</b>	<b>\$28,841</b>	<b>\$31,100</b>	
178		<b>Repairs and Maintenance</b>						
179	10-415-231	Gas/Fuel	\$1,000	\$1,975	\$1,000	\$1,237	\$1,000	
180	10-415-232	Vehicle Maintenance	\$1,000	\$7	\$1,000	\$1,130	\$1,000	(2) vehicles
181	10-415-233	Office Equipment Maintenance	\$2,500	\$542	\$2,500	\$0	\$2,500	Copier Maint agreement
182	10-415-237	Building Maintenance	\$15,500	\$1,634	\$15,500	\$0	\$0	
183	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$0	\$250	
184			<b>\$20,250</b>	<b>\$4,159</b>	<b>\$20,250</b>	<b>\$2,367</b>	<b>\$4,750</b>	

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			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
185		<b>General Fund - Expenditures</b>						
186		<b>Administration</b>						
187		<b>Purchased Services</b>						
188	10-415-311	Postage/Freight	\$2,100	\$1,657	\$2,000	\$4,813	\$5,000	Meter lease + postage meter refills
189	10-415-312	Computer Services	\$14,750	\$13,032	\$62,000	\$50,000	\$62,000	60% IT contract; 1/2 Caselle support (get rid of PR); Paychex, 40K for new town website, time clock system- See Attachment A
190	10-415-314	Ads & Legal Notices	\$750	\$4,676	\$750	\$4,578	\$5,000	Increased usage in 2020 and 2021
191	10-415-316	Dues & Memberships	\$1,650	\$963	\$1,650	\$1,213	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
192	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
193	10-415-319	Miscellaneous Services	\$150	\$140	\$150	\$3,650	\$5,000	
194	10-415-330	Bank Fees	\$675	\$1,165	\$675	\$1,371	\$1,500	Safe deposit box/returned checks/direct deposit fees
195			<u>\$20,075</u>	<u>\$21,632</u>	<u>\$67,225</u>	<u>\$65,625</u>	<u>\$80,150</u>	
196		<b>Utilities</b>						
197	10-415-341	Electric Utility	\$4,100	\$3,175	\$3,500	\$3,500	\$3,500	
198	10-415-342	Sewer Utility	\$1,050	\$1,092	\$1,000	\$1,154	\$1,000	
199	10-415-343	Water Utility	\$1,500	\$870	\$1,200	\$882	\$1,200	
200	10-415-344	Telephone/Internet Utility	\$4,300	\$8,411	\$5,000	\$7,000	\$7,500	Includes internet service, cell phone- increased to reflect higher costs from vendor
201	10-415-345	Natural Gas Utility	\$2,500	\$1,723	\$2,500	\$2,500	\$2,500	
202	10-415-346	Website Hosting Services	\$750	\$888	\$800	\$720	\$800	Website Hosting (Rain Retail-\$588)
203	10-415-347	Recycling - Town Hall	\$1,300	\$936	\$1,300	\$1,031	\$1,300	
204			<u>\$15,500</u>	<u>\$17,095</u>	<u>\$15,300</u>	<u>\$16,787</u>	<u>\$17,800</u>	
205		<b>Professional Services</b>						
206	10-415-351	Legal Services	\$40,000	\$11,867	\$30,000	\$65,000	\$85,000	Reflects increase in 2021 assuming maintained in 2022
207	10-415-352	Audit	\$10,060	\$10,050	\$10,300	\$10,300	\$10,300	60% of audit - (1/2) of \$5,000 single audit
208	10-415-353	Judge-Municipal Court	\$800	\$0	\$500	\$0	\$500	As-needed basis
209	10-415-355	Professional Services-Other	\$52,700	\$17,993	\$11,700	\$12,270	\$15,000	ABC Flex, Background checks
210			<u>\$103,560</u>	<u>\$39,910</u>	<u>\$52,500</u>	<u>\$87,570</u>	<u>\$110,800</u>	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
211		<b>General Fund - Expenditures</b>						
212		<b>Administration</b>						
213		<b>Marketing</b>						
214	10-415-560	Treasurer's Fees	\$5,986	\$6,746	\$6,980	\$6,362	\$8,039	2% of Property Taxes calculated from COV+Interest and Penalties
215	10-415-721	Chamber Service Agreement	\$32,732	\$32,732	\$32,732	\$32,732	\$32,732	\$32,732 for VC services by Chamber
216	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
217	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$15,102	\$15,102	
218	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
219	10-415-800	Attainable Housing Expenses	\$0	\$11,141	\$0	\$9,290	\$15,000	Increased to reflect increased cost
220	10-415-870	Contingency - General Admin	\$5,000	\$0	\$5,000	\$991	\$11,000	for Chamber general expenses
221	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0	\$150	
222	10-415-880	Chamber Public Relations	\$0	\$0	\$10,000	\$10,000	\$10,000	
223	10-415-885	Town Events	\$0	\$0	\$10,000	\$5,000	\$10,000	
224			<u>\$126,970</u>	<u>\$133,721</u>	<u>\$147,964</u>	<u>\$147,477</u>	<u>\$170,023</u>	
225		<b>Other Expenses</b>						
226	10-415-370	Training/Travel	\$9,750	\$2,118	\$10,750	\$2,953	\$10,750	Planner (\$750); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
227	10-415-371	Misc Employee Expenses	\$0	\$0	\$14,000	\$11,322	\$14,000	Employee Enrichment
228	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
229	10-415-394	Developer Reimbursement	\$1,000	\$7,976	\$1,000	\$0	\$1,000	
230	10-415-513	Property/Casualty Insurance	\$25,000	\$24,644	\$25,000	\$23,364	\$25,000	
231	10-415-514	Position Bonds	\$400	\$890	\$400	\$1,278	\$400	Employee/Trustee Blanket Bonds
232	10-415-540	Grants to Neighborhoods	\$0	\$0	\$0	\$0	\$0	
233			<u>\$36,400</u>	<u>\$35,629</u>	<u>\$51,400</u>	<u>\$38,916</u>	<u>\$51,400</u>	
234		<b>Transit</b>						
235	10-415-385	Transit Service	\$0	\$0	\$40,000	\$0	\$40,000	See Attachment A; carry over from 2021
236	10-415-386	Transit Planning	\$0	\$0	\$10,000	\$0	\$10,000	See Attachment A; carry over from 2021
237	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0	\$0	
238			<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$0</u>	<u>\$50,000</u>	
239								
240		<b>Economic Development Grants</b>						
241	10-416-100	Trail Groomers	\$0	\$0	\$25,000	\$25,000	\$25,000	
242	10-416-150	Heart and Soul	\$0	\$0	\$0	\$0	\$0	
243	10-416-200	Space to Create	\$0	\$0	\$0	\$0	\$0	Using 10-915-950
244	10-416-250	Headwaters Trail Assoc- HTA	\$0	\$0	\$5,000	\$5,000	\$5,000	
245	10-416-260	Grand Art Council	\$0	\$0	\$2,200	\$2,200	\$2,200	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
246	10-416-270	Rocky Mtn Rep	\$0	\$0	\$0	\$0	\$0	
247			\$0	\$0	\$32,200	\$32,200	\$32,200	<b>Other grants moved to Grand Foundation line under BoT</b>
248								
249		<b>Subtotal Administration</b>	<b>\$678,469</b>	<b>\$592,786</b>	<b>\$915,911</b>	<b>\$801,157</b>	<b>\$1,051,651</b>	



	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
250		<b>General Fund - Expenditures</b>						
251		<b>Public Safety</b>						
252		<b>Personnel</b>						
253	10-421-100	Gross Wages - Public Safety	\$0	\$0	\$0	\$0	\$0	Moved Code Enforcement office to Admin
254	10-421-103	Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
255	10-421-105	Bonus	\$0	\$1,000	\$0	\$0	\$0	
256	10-421-110	Gross Wages-Public Safety PT	\$16,640	\$16,469	\$0	\$0	\$0	
257	10-421-130	GLC Membership Benefit	\$355	\$0	\$0	\$0	\$0	
258	10-421-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
259	10-421-132	ICMA Town Paid Benefit	\$1,331	\$0	\$0	\$0	\$0	
260	10-421-133	Health/Dental-Employee	\$0	\$14,495	\$0	\$0	\$0	
261	10-421-135	Dep Health/Dental	\$0	\$612	\$0	\$0	\$0	
262	10-421-136	Medical Benefit	\$0	\$26	\$0	\$0	\$0	
263	10-421-141	Unemployment Insurance	\$50	\$39	\$0	\$0	\$0	
264	10-421-142	Workers' Compensation	\$93	\$339	\$0	\$0	\$0	
265	10-421-143	Social Security Match	\$1,114	\$1,031	\$0	\$0	\$0	
266	10-421-144	Medicare Match	\$294	\$241	\$0	\$0	\$0	
267			<u>\$19,877</u>	<u>\$34,252</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
268		<b>Purchased Services</b>						
269	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,858	\$20,858	\$25,000	Increase from 2021
270	10-421-339	Sheriff's Contract	\$145,000	\$145,950	\$145,000	\$166,808	\$257,000	Increase from 2021, added coverage
271	10-421-340	Special Event Security	\$0	\$0	\$0	\$0	\$0	
272			<u>\$165,858</u>	<u>\$166,808</u>	<u>\$165,858</u>	<u>\$187,665</u>	<u>\$282,000</u>	
273		<b>Subtotal Public Safety</b>	<u>\$185,735</u>	<u>\$201,060</u>	<u>\$165,858</u>	<u>\$187,665</u>	<u>\$282,000</u>	
274								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								2022 Budget Explanatory Notes
275		<b>General Fund - Expenditures</b>						
276		<b>Public Works</b>						
277		<b>Personnel</b>						
278	10-431-100	Gross Wages - Public Works	\$214,082	\$215,579	\$233,034	\$213,541	\$262,163	
279	10-431-103	OT/Comp Time Buyout	\$9,350	\$13,832	\$15,000	\$20,573	\$16,875	
280	10-431-105	Bonus	\$1,500	\$5,000	\$2,400	\$5,500	\$4,000	
281	10-431-111	On Call Pay	\$18,200	\$16,900	\$22,575	\$17,800	\$24,833	
282	10-431-130	GLC Membership Benefit	\$1,420	\$0	\$0	\$15,281	\$0	
283	10-431-131	Longevity	\$0	\$1,050	\$0	\$0	\$0	
284	10-431-317	Uniform Allowance	\$2,400	\$2,572	\$2,400	\$3,000	\$2,640	
285	10-431-132	ICMA Deferred Compensation	\$17,127	\$13,096	\$21,841	\$26,424	\$24,571	8% Maximum
286	10-431-133	Health/Dental-Employee	\$50,470	\$37,256	\$68,544	\$57,827	\$68,000	Medical/Dental/Life/Vision
287	10-431-135	Dep Health/Dental	\$6,087	\$14,338	\$6,240	\$0	\$6,552	
288	10-431-136	Medical Benefit Allowance	\$4,800	\$1,927	\$4,800	\$2,952	\$4,800	
289	10-431-141	Unemployment Insurance	\$724	\$497	\$819	\$828	\$921	.3% of wages + On Call
290	10-431-142	Workers' Compensation	\$16,896	\$16,820	\$16,900	\$15,918	\$19,013	
291	10-431-143	Social Security Match	\$16,003	\$15,997	\$16,927	\$16,325	\$19,043	6.2% of wages + Town ICMA + On Call
292	10-431-144	Medicare Match	\$3,744	\$3,740	\$3,959	\$3,819	\$4,454	1.45% of wages + Town ICMA + On Call
293			<u>\$362,803</u>	<u>\$358,604</u>	<u>\$415,439</u>	<u>\$399,787</u>	<u>\$457,865</u>	
294		<b>Supplies</b>						
295	10-431-222	General Supplies	\$4,000	\$334	\$5,000	\$5,000	7,000	
296	10-431-224	Safety Supplies	\$5,000	\$680	\$7,000	\$7,000	7,000	Crowd-control fencing, snow fencing, cones
297	10-431-226	Vehicle Supplies	\$2,500	\$0	\$3,000	\$3,000	4,000	Truck tool boxes
298	10-431-227	Small Tools	\$5,000	\$14	\$6,000	\$6,000	8,000	
299			<u>\$16,500</u>	<u>\$1,028</u>	<u>\$21,000</u>	<u>\$21,000</u>	<u>\$26,000</u>	
300		<b>Repairs and Maintenance</b>						
301	10-431-231	Gas/Fuel/Liquids	\$20,000	\$12,250	\$22,000	\$22,000	25,000	
302	10-431-232	Vehicle Maintenance	\$7,500	\$2,351	\$8,500	\$8,500	10,000	
303	10-431-233	Equipment Maintenance	\$25,000	\$17,035	\$25,000	\$25,000	28,000	
304	10-431-235	Tires/Chains	\$12,000	\$1,326	\$12,000	\$12,000	15,000	
305	10-431-236	Misc. Bridge Work	\$17,000	\$16,074	\$5,000	\$5,000	5,000	
306	10-431-237	Building Maintenance	\$5,000	\$211	\$5,000	\$5,000	6,000	
307	10-431-238	Street Light Maintenance	\$2,000	\$212	\$3,000	\$3,000	3,000	
308	10-431-239	Miscellaneous Maintenance	\$500	\$0	\$1,000	\$1,000	3,000	
309	10-431-242	Road Maintenance	\$76,000	\$32,924	\$100,000	\$100,000	150,000	Pot holes/ seal cracks in road/maintaining streets. See attachment A
310	10-431-245	Boardwalk Maintenance	\$100,000	\$0	\$0	\$0	0	
311	10-431-253	Tree Removal	\$1,500	\$0	\$500	\$500	5,000	
312	10-431-254	Tree Spraying	\$0	\$0	\$0	\$0	500	
313	10-431-255	Stormwater Filter Maintenance	\$500	\$0	\$1,500	\$1,500	\$15,000	replace filters
314			<u>\$267,000</u>	<u>\$82,382</u>	<u>\$183,500</u>	<u>\$183,500</u>	<u>\$265,500</u>	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
315		<b>General Fund - Expenditures</b>						
316		<b>Public Works</b>						
317		<b>Purchased Services</b>						
318	10-431-312	Computer Services	\$2,070	\$806	\$4,000	\$4,000	4,000	
319	10-431-314	Ads/Bid Notices	\$1,800	\$0	\$2,000	\$2,000	2,000	
320	10-431-319	Misc. Purchased Services	\$1,500	\$2,261	\$2,500	\$2,500	2,500	Required physicals, fuel bond, Hep B shots
321			<u>\$5,370</u>	<u>\$3,066</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$8,500</u>	
322		<b>Utilities</b>						
323	10-431-318	Trash/Recycle Services	\$9,000	\$12,020	\$9,000	\$9,000	11,000	
324	10-431-341	Electric Utility	\$6,000	\$4,429	\$8,000	\$8,000	11,000	
325	10-431-343	Water Utility	\$600	\$530	\$1,000	\$1,000	\$1,000	
326	10-431-344	Telephone/Internet Utility	\$3,200	\$5,202	\$6,000	\$6,000	7,000	
327	10-431-345	Natural Gas Utility	\$4,500	\$3,397	\$4,500	\$4,500	\$4,500	
328	10-431-349	Street Light Electric Utility	\$24,000	\$18,405	\$24,000	\$24,000	\$24,000	
329			<u>\$47,300</u>	<u>\$43,983</u>	<u>\$52,500</u>	<u>\$52,500</u>	<u>\$58,500</u>	
330		<b>Professional Services</b>						
331	10-431-354	Engineering/Surveying Services	\$2,000	\$1,078	\$2,000	\$2,000	\$10,000	
332								
333		<b>Other</b>						
334	10-431-370	Training/Travel	\$3,000	\$117	\$5,000	\$5,000	\$6,000	
335	10-431-399	Equip Rental	\$8,000	\$3,052	\$17,000	\$17,000	\$10,000	
336	10-431-870	Contingency- Public Works	\$500	\$1,750	\$500	\$500	\$500	
337			<u>\$11,500</u>	<u>\$4,918</u>	<u>\$22,500</u>	<u>\$22,500</u>	<u>\$16,500</u>	
338		<b>Subtotal Public Works</b>	<u>\$712,473</u>	<u>\$495,059</u>	<u>\$705,439</u>	<u>\$689,787</u>	<u>\$842,865</u>	
339								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
340		<b>General Fund - Expenditures</b>						
341		<b>Grand Lake Center</b>						
342		<b>Personnel</b>						
343	10-450-100	Gross Wages - GL Center	\$107,553	\$107,597	\$99,376	\$101,274	\$111,798	25% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
344	10-450-103	OT/Comp Time Buyout	\$275	\$1,550	\$0	\$402	\$0	
345	10-450-105	Bonus	\$550	\$2,000	\$1,350	\$0	\$1,485	
346	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$240	\$0	\$400	\$0	
347	10-450-130	GLC Membership Benefit	\$799	\$0	\$700	\$0	\$770	
348	10-450-131	Longevity Benefit	\$0	\$99	\$0	\$0	\$0	
349	10-450-317	Uniform Allowance	\$150	\$109	\$150	\$0	\$150	1 employee @ .25 for allowance
350	10-450-132	ICMA Town Paid Benefit	\$8,604	\$3,813	\$8,058	\$8,724	\$9,065	8% Maximum
351	10-450-133	Health/Dental-Employee	\$30,073	\$28,511	\$35,404	\$23,122	\$37,174	Medical/Dental/Life/Vision
352	10-450-135	Dep. Health/Dental	\$1,765	\$197	\$1,765	\$0	\$1,853	
353	10-450-136	Medical Benefit Allowance	\$2,856	\$1,678	\$2,916	\$2,990	\$3,281	
354	10-450-141	Unemployment Insurance	\$331	\$223	\$298	\$331	\$335	.3% of wages
355	10-450-142	Workers' Compensation	\$2,273	\$2,981	\$1,800	\$1,240	\$2,025	
356	10-450-143	Social Security Match	\$7,334	\$7,057	\$6,745	\$6,588	\$7,588	6.2% of wages+Town ICMA
357	10-450-144	Medicare Match	\$1,715	\$1,651	\$1,577	\$1,524	\$1,774	1.45% of wages+Town ICMA
358			<b>\$164,278</b>	<b>\$157,707</b>	<b>\$160,139</b>	<b>\$146,595</b>	<b>\$177,299</b>	
359		<b>Supplies</b>						
360	10-450-211	Gen Office Supplies	\$1,500	\$1,819	\$1,500	\$1,265	\$1,500	
361	10-450-220	General Operating Supplies	\$3,000	\$5,365	\$0	\$2,017	\$3,000	Moved to Park Improvements in 2021 will move back in 2022
362	10-450-226	Office Equip Lease	\$1,000	\$988	\$3,000	\$1,152	\$1,200	Copier Lease
363	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$1,000	Items purchased for resale: towels, water bottles, T-shirts, etc.
364			<b>\$6,500</b>	<b>\$8,171</b>	<b>\$5,500</b>	<b>\$4,434</b>	<b>\$6,700</b>	
365		<b>Repairs and Maintenance</b>						
366	10-450-233	Office Equip Maint	\$600	\$204	\$600	\$289	\$600	Copier maintenance
367	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$0	\$1,500	
368	10-450-237	Building Maintenance	\$25,000	\$4,678	\$21,000	\$492	\$21,000	
369	10-450-239	Minor Infrastructure Maint	\$0	\$0	\$10,000	\$0	\$10,000	
370	10-450-250	Backflow Maintenance	\$400	\$225	\$400	\$0	\$400	
371	10-450-350	Maintenance Agreement	\$4,200	\$3,425	\$4,200	\$1,411	\$4,200	Honeywell heating system
372			<b>\$31,700</b>	<b>\$8,533</b>	<b>\$37,700</b>	<b>\$2,191</b>	<b>\$37,700</b>	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
373		<b>General Fund - Expenditures</b>						
374		<b>Grand Lake Center</b>						
375		<b>Utilities</b>						
376	10-450-318	Trash/Recycle Services	\$480	\$0	\$480	\$0	\$500	
377	10-450-341	Electric Utility	\$14,000	\$12,149	\$14,000	\$13,127	\$14,000	
378	10-450-342	Sewer Utility	\$4,500	\$3,696	\$4,500	\$3,907	\$4,500	
379	10-450-343	Water Utility	\$2,500	\$1,774	\$2,500	\$1,176	\$2,500	
380	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$6,191	\$4,000	\$4,000	\$4,000	
381	10-450-345	Natural Gas Utility	\$7,500	\$4,684	\$7,500	\$7,500	\$7,500	
382			<u>\$32,980</u>	<u>\$28,495</u>	<u>\$32,980</u>	<u>\$29,711</u>	<u>\$33,000</u>	
383		<b>Professional Services</b>						
384	10-450-312	Computer Services	\$2,820	\$2,330	\$2,820	\$2,236	\$2,820	7% of IT contract + 1.5 hr/mo @ \$115/hr
385	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$1,000	
386	10-450-352	Audit	\$882	\$910	\$910	\$0	\$910	7% of audit
387	10-450-355	Purchased Professional Serv.	\$2,000	\$1,130	\$2,000	\$1,530	\$2,000	
388			<u>\$6,702</u>	<u>\$4,370</u>	<u>\$6,730</u>	<u>\$3,766</u>	<u>\$6,730</u>	
389		<b>Other</b>						
390	10-450-234	Signage	\$1,000	\$0	\$0	\$6	\$0	
391	10-450-236	Minor/Misc Equipment	\$2,500	\$2,614	\$4,500	\$2,613	\$4,500	
392	10-450-238	Minor/Misc Furnishings	\$2,000	\$2,077	\$4,000	\$2,985	\$4,000	
393	10-450-320	Marketing	\$10,000	\$3,385	\$10,000	\$3,803	\$10,000	website, brochures/booklets
394	10-450-360	Sales Tax	\$92	\$0	\$92	\$0	\$92	
395	10-450-370	Training/Travel	\$300	\$419	\$300	\$0	\$300	
396	10-450-513	Property/Casualty Insurance	\$8,000	\$7,564	\$8,000	\$6,679	\$8,000	
397	10-450-755	Exercise Equipment	\$2,000	\$1,063	\$2,000	\$44,216	\$2,000	Purchase golf sim in 2021
398	10-450-870	Contingency - GL Center	\$1,000	\$2,275	\$1,000	\$378	\$31,000	\$30,000 for summer day camp
399			<u>\$26,892</u>	<u>\$19,396</u>	<u>\$29,892</u>	<u>\$60,679</u>	<u>\$59,892</u>	
400		<b>Subtotal Grand Lake Center</b>	<u>\$269,052</u>	<u>\$226,672</u>	<u>\$272,941</u>	<u>\$247,376</u>	<u>\$321,321</u>	
401								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
402		<b>General Fund - Expenditures</b>						
403		<b>Parks</b>						
404		<b>Personnel</b>						
405	10-452-100	Gross Wages - Parks	\$38,347	\$39,786	\$40,509	\$36,853	\$45,573	
406	10-452-103	OT/Comp Time Buyout	\$1,575	\$1,523	\$0	\$0	\$0	
407	10-452-105	Bonus	\$300	\$0	\$0	\$0	\$0	
408	10-452-130	GLC Membership Benefit	\$266	\$0	\$0	\$0	\$0	
409	10-452-131	Longevity	\$0	\$765	\$0	\$0	\$0	
410	10-452-317	Uniform Allowance	\$450	\$319	\$600	\$0	\$660	
411	10-452-132	ICMA Deferred Compensation	\$3,068	\$1,208	\$3,241	\$1,640	\$3,646	8% Maximum
412	10-452-133	Health/Dental-Employee	\$9,458	\$8,458	\$7,454	\$2,729	\$7,827	Medical/Dental/Life/Vision
413	10-452-135	Dep. Health/Dental	\$6,087	\$6,252	\$4,188	\$0	\$4,397	
414	10-452-136	Medical Benefit Allowance	\$900	-\$135	\$900	\$338	\$1,013	
415	10-452-141	Unemployment Insurance	\$133	\$88	\$122	\$0	\$137	.3% of wages
416	10-452-142	Workers' Compensation	\$2,413	\$2,481	\$2,400	\$3,734	\$2,700	
417	10-452-143	Social Security Match	\$2,924	\$2,290	\$2,712	\$2,427	\$3,051	6.2% of wages+Town ICMA
418	10-452-144	Medicare Match	\$684	\$596	\$634	\$583	\$713	1.45% of wages+Town ICMA
419			\$66,605	\$63,631	\$62,760	\$48,304	\$69,717	
420		<b>Supplies</b>						
421	10-452-220	Operating Supplies	\$13,500	\$23,902	\$15,000	\$17,807	\$18,000	Includes supplies for Public Restrooms; Christmas Lights
422	10-452-226	Small Equipment	\$2,550	\$0	\$3,000	\$9,000	\$5,000	2021:overage, Walk-behind weedeater replacement (\$550)
423	10-452-227	Small Tools	\$1,000	\$944	\$1,000	\$1,440	\$2,500	2021: overage Incl. electric conduit for new dryers in Pavilion RR
424			\$17,050	\$24,846	\$19,000	\$28,247	\$25,500	
425		<b>Repairs and Maintenance</b>						
426	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$4,950	\$3,000	\$34	\$4,000	
427	10-452-233	Equipment Maintenance	\$2,500	\$32	\$2,500	\$0	\$5,000	
428	10-452-234	Information Signs	\$2,000	\$129	\$2,000	\$609	\$2,500	
429	10-452-235	Greenbelt Maintenance	\$7,500	\$2,297	\$7,500	\$0	\$7,500	
430	10-452-236	Sand & Dredge	\$1,000	\$0	\$1,000	\$0	\$8,000	
431	10-452-237	Building Maintenance	\$3,000	\$3,951	\$3,000	\$1,214	\$55,000	includes \$45,000 to replace steps and paint Community House
432	10-452-238	Dock Maintenance	\$5,000	\$284	\$5,000	\$0	\$20,000	
433	10-452-239	Miscellaneous Maintenance	\$8,000	\$2,133	\$8,000	\$1,205	\$5,000	
434	10-452-243	Benches/Planters/Fences	\$1,000	\$0	\$2,000	\$0	\$5,000	
435	10-452-244	Thomasson Park Maintenance	\$1,000	\$248	\$2,000	\$0	\$4,000	
436	10-452-248	Irrigation System Maintenance	\$3,000	\$659	\$3,000	\$444	\$4,000	
437	10-452-250	Backflow Maintenance	\$3,000	\$1,118	\$3,000	\$0	\$4,000	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
438	10-452-319	Miscellaneous Services	\$2,000	\$1,737	\$2,000	\$1,716	\$3,000	
439	10-452-399	Equipment Rental	\$3,500	\$1,575	\$3,500	\$23,803	\$5,000	
440			\$45,500	\$19,112	\$47,500	\$29,025	\$132,000	

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
441		<b>General Fund - Expenditures</b>						
442		<b>Parks</b>						
443		<b>Utilities</b>						
444	10-452-341	Electric Utility	\$6,500	\$5,171	\$6,500	\$6,064	\$6,500	
445	10-452-342	Sewer Utility	\$1,000	\$483	\$1,000	\$511	\$1,000	
446	10-452-343	Water Utility	\$8,500	\$20,762	\$13,000	\$12,978	\$13,000	
447	10-452-345	Natural Gas Utility	\$4,000	\$3,066	\$4,000	\$3,986	\$4,000	
448			<u>\$20,000</u>	<u>\$29,483</u>	<u>\$24,500</u>	<u>\$23,539</u>	<u>\$24,500</u>	
449		<b>Other</b>						
450	10-452-400	Grand Avenue Gardens	\$2,500	\$0	\$0	\$0	\$2,500	
451	10-452-450	Park Improvements	\$1,000	\$2,169	\$6,000	\$3,544	\$10,000	
452	10-452-870	Contingency - Parks	\$250	\$104	\$250	\$0	\$250	
453	10-452-961	Memorial Benches	\$3,500	\$0	\$500	\$0	\$500	
454			<u>\$7,250</u>	<u>\$2,273</u>	<u>\$6,750</u>	<u>\$3,544</u>	<u>\$13,250</u>	
455		<b>Subtotal Parks</b>	<u>\$156,405</u>	<u>\$139,344</u>	<u>\$160,510</u>	<u>\$132,658</u>	<u>\$264,967</u>	



	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
456		<b>General Fund - Expenditures</b>						
457		<b>Debt Service</b>						
458	10-815-982	Land Acquisition - Principal	\$14,488	\$14,488	\$80,000	\$95,000	\$85,000	Principal for COP
459	10-815-983	Land Acquisition-Interest	\$11,387	\$11,387	\$10,000	\$32,564	\$42,038	Interest for COP
460	10-831-500	Capital Equip Lease Principal	\$70,803	\$70,803	\$68,645	\$68,645	\$68,645	2019 Mower; 2018 grader; 2015 Loader- Gov Leasing endor 173 JD Tractor end of lease balloon
461	10-831-510	Capital Equip Lease Interest	\$12,562	\$12,562	\$4,058	\$4,058	\$4,058	2019 Mower; 2018 grader; 2015 Loader- Gov Leasing endor 173
462			<u>\$109,240</u>	<u>\$109,239</u>	<u>\$162,703</u>	<u>\$200,267</u>	<u>\$199,741</u>	
463								
464	10-413-999	<b>TABOR Reserves</b>	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
465								
466		<b>Capital Outlay</b>						
467	10-915-922	Admin Capital Expenditures	\$0	\$50,000	\$0	\$0	\$0	
468	10-915-923	Town Hall Capital Outlay	\$25,000	\$6,718	\$25,000	\$0	\$25,000	
469	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
470	10-915-950	Space to Create Expenditures	\$150,000	\$150,000	\$440,000	\$0	\$376,421	Offset- See 10-377-140 Sweeper 275,000, Titl deck trailer 10,500,Skid Sprayer 2,300 plus 1,000
471	10-931-910	Capital Equipment Purchase	\$313,066	\$269,083	\$131,627	\$131,627	\$368,800	freight, est. high end range aerator \$20,000, 1-ton pick-up truck \$60000
472	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
473	10-931-921	Paving	\$325,000	\$151,812	\$200,000	\$200,000	\$200,000	Center and Rainbow Bridge, Chip seal numerous
474	10-931-922	Drainage	\$0	\$0	\$100,000	\$5,160	\$100,000	
475	10-952-970	Land Purchase	\$0	\$0	\$1,417,678	\$1,486,484	\$0	
476	10-931-974	Streetscape Project Funding	\$165,000	\$0	\$125,000	\$0	\$0	
477	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
478	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$0	
479	10-931-923	Town Shop Capital Outlay	\$0	\$18,985	\$0	\$0	\$0	
480	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
481	10-952-500	Dock Improvements	\$0	\$0	\$0	\$0	\$0	
482	10-952-971	Park Improvements	\$182,500	\$27,042	\$100,000	\$700	\$100,000	Town Park Marquee rebuild (\$30,000), Asphalt at E. Inlet (\$20,000), Gazebo and other park improvements (\$50,000)
483	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
484	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
485			<u>\$1,160,566</u>	<u>\$673,639</u>	<u>\$2,539,305</u>	<u>\$1,823,971</u>	<u>\$1,170,221</u>	
486		<b>Total General Fund Expenditures</b>	<u><b>\$3,475,699</b></u>	<u><b>\$2,649,394</b></u>	<u><b>\$5,146,311</b></u>	<u><b>\$4,245,546</b></u>	<u><b>\$4,418,500</b></u>	
487								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
488		<b>Water Fund - Revenues</b>						
489	20-344-100	Water Sales	\$610,441	\$607,499	\$600,000	\$588,708	\$600,000	Current rate is top of 10 year schedule
490	20-344-105	HP Net Meter Revenue	\$1,500	\$97	\$500	\$0	\$500	
491	20-344-120	Resale Meters	\$2,000	\$0	\$500	\$0	\$500	
492	20-344-140	Interest Revenue	\$10,000	\$11,447	\$20,000	\$615	\$1,000	Interest in 2022 will not be that high
493	20-344-160	Misc. Revenues	\$0	\$605	\$0	\$0	\$0	
494	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$300	\$500	Includes Public Works/Parks and overage
495	20-344-110	Tap Fees - Capital	\$32,500	\$104,000	\$30,000	\$26,000	\$30,000	
496	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0	\$0	
497	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
498	20-344-260	Reimbursement Income	\$0	\$1,547	\$0	\$0	\$0	
499		<b>Total Revenues</b>	<b>\$656,941</b>	<b>\$725,720</b>	<b>\$651,500</b>	<b>\$615,623</b>	<b>\$632,500</b>	
500								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
501		<b>Water Fund - Expenditures</b>						
502		<b>Personnel</b>						
503	20-430-100	Gross Wages - Water	\$190,307	\$183,750	\$196,426	\$208,975	\$220,979	2021:Gerry cash out PTO, Vaca
504	20-430-103	OT/Comp Time Buyout	\$5,900	\$747	\$15,000	\$292	\$16,875	
505	20-430-105	Bonus	\$1,000	\$3,600	\$1,800	\$2,000	\$1,980	
506	20-430-110	Gross Wages-Water PT/Seasonal	\$49,863	\$34,444	\$81,524	\$780	\$91,715	Move Kyle to FT
507	20-430-111	On Call Pay	\$18,200	\$18,150	\$20,500	\$17,500	\$22,550	
508	20-430-119	Year End Leave Expense	\$1,000	\$1,170	\$0	\$0	\$0	Year end financial reporting requirement
509	20-430-130	GLC Membership Benefit	\$710	\$0	\$0	\$0	\$0	
510	20-430-131	Longevity	\$0	\$1,742	\$0	\$0	\$0	
511	20-430-317	Uniform Allowance	\$1,200	\$1,200	\$1,800	\$1,200	\$1,980	
512	20-430-132	ICMA Deferred Compensation	\$19,213	\$13,180	\$24,020	\$21,254	\$27,023	8% Maximum
513	20-430-133	Health/Dental-Employee	\$37,118	\$30,368	\$39,424	\$27,511	\$41,395	Medical/Dental/Life/Vision
514	20-430-135	Dep Health/Dental	\$7,942	\$1,213	\$8,000	\$0	\$8,400	
515	20-430-136	Medical Benefit Allowance	\$3,516	-\$534	\$4,956	\$2,071	\$5,576	
516	20-430-141	Unemployment Insurance	\$799	\$512	\$901	\$444	\$1,014	.3% of wages + On Call
517	20-430-142	Workers' Compensation	\$13,253	\$9,010	\$13,176	\$12,804	\$14,823	
518	20-430-143	Social Security Match	\$17,712	\$15,760	\$20,105	\$16,569	\$22,618	6.2% of wages + Town ICMA + On Call
519	20-430-144	Medicare Match	\$4,142	\$3,692	\$4,702	\$4,143	\$5,290	1.45% of wages + Town ICMA + On Call
520			<b>\$371,875</b>	<b>\$318,003</b>	<b>\$432,334</b>	<b>\$315,543</b>	<b>\$482,216</b>	
521		<b>Office Supplies</b>						
522	20-430-210	Office Supplies	\$2,200	\$2,499	\$1,285	\$1,285	\$1,285	Based on overall Admin General Office Supplies expense; water billing forms
523	20-430-211	Computer Supplies	\$1,000	\$0	\$600	\$0	\$21,845	New Itron product
524	20-430-215	Computer Software	\$6,500	\$4,314	\$6,500	\$692	\$6,500	Telemetry; Caselle Budgeting (\$4,000)
525	20-430-220	Computer Hardware	\$2,500	\$288	\$2,500	\$0	\$2,500	Telemetry upgrade
526			<b>\$12,200</b>	<b>\$7,100</b>	<b>\$10,885</b>	<b>\$1,977</b>	<b>\$32,130</b>	
527		<b>Operational Supplies</b>						
528	20-430-221	Chemicals	\$15,000	\$15,050	\$10,000	\$11,651	\$10,000	
529	20-430-222	Lab Supplies/Equipment	\$2,500	\$655	\$1,500	\$1,275	\$1,500	
530	20-430-223	Well/Plant Supplies	\$1,000	\$382	\$600	\$75	\$600	
531	20-430-225	Meter Parts	\$500	\$459	\$300	\$0	\$300	
532	20-430-227	Small Equipment/Tools	\$1,000	\$129	\$600	\$22	\$600	
533	20-430-228	Safety Equipment	\$500	\$1,075	\$1,000	\$0	\$1,000	
534	20-430-229	Misc Operating Supplies	\$100	\$0	\$100	\$0	\$100	
535			<b>\$20,600</b>	<b>\$17,751</b>	<b>\$14,100</b>	<b>\$13,024</b>	<b>\$14,100</b>	

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			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
536		<b>Water Fund - Expenditures</b>						
537		<b>Repairs and Maintenance</b>						
538	20-430-231	Gas/Fuel/Fluids	\$4,000	\$2,420	\$2,500	\$3,620	\$2,500	
539	20-430-232	Vehicle Maintenance	\$1,000	\$80	\$600	\$0	\$600	
540	20-430-233	Equipment Maintenance	\$1,000	\$0	\$600	\$0	\$10,704	Monthly software support for new itron
541	20-430-234	Well/Plant Maintenance	\$5,000	\$3,148	\$3,000	\$985	\$3,000	Plant - pretreatment/treatment
542	20-430-235	Tires & Chains	\$1,000	\$0	\$600	\$0	\$600	
543	20-430-237	Building Maintenance	\$1,000	\$31	\$1,000	\$9	\$1,000	
544	20-430-238	Distribution Line Maintenance	\$25,000	\$2,986	\$25,000	\$23,768	\$25,000	
545	20-430-239	Misc. Maintenance	\$250	\$75	\$150	\$0	\$150	
546	20-430-240	Road Materials	\$5,000	\$0	\$3,000	\$0	\$3,000	Road base for use in winter - stored at Public Works yard.
547	20-430-241	Motors & Pumps	\$2,500	\$2,368	\$2,500	\$914	\$2,500	
548			<u>\$45,750</u>	<u>\$11,107</u>	<u>\$38,950</u>	<u>\$29,297</u>	<u>\$49,054</u>	
549		<b>Resale Supplies</b>						
550	20-430-251	Resale Parts	\$250	\$0	\$150	\$0	\$150	Parts for new construction meters
551	20-430-252	Resale Meters	\$0	\$0	\$0	\$10,296	\$0	Meters & Setters for new construction - Reported on COGS line
552	20-430-253	COGS-Meter	\$10,000	\$0	\$5,500	\$0	\$5,500	Financial reporting requirement
553			<u>\$10,250</u>	<u>\$0</u>	<u>\$5,650</u>	<u>\$10,296</u>	<u>\$5,650</u>	
554		<b>Purchased Services</b>						
555	20-430-310	Misc Service Fees	\$0	\$239	\$0	\$0	\$0	
556	20-430-311	Postage/Freight	\$2,100	\$2,035	\$1,200	\$1,200	\$1,200	
557	20-430-314	Legal Notices/Ads	\$500	\$233	\$200	\$0	\$200	Publication of CCR
558	20-430-316	Memberships	\$700	\$694	\$600	\$550	\$600	CRWA; American Water Works Association (2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
559	20-430-318	Testing Services	\$5,000	\$2,299	\$3,000	\$200	\$3,000	
560	20-430-319	Miscellaneous Services	\$200	\$0	\$100	\$0	\$100	2019=water tank demo; Includes document recording
561	20-430-320	Telemetry Maintenance	\$5,000	\$1,020	\$2,000	\$1,020	\$2,000	
562	20-430-330	Bank Fees	\$300	\$492	\$300	\$743	\$300	Water customer Auto debit fees
563	20-430-321	Computer System Support	\$9,920	\$6,146	\$9,920	\$9,900	\$9,920	20% IT contract; 1/2 Caselle; Itron
564			<u>\$23,720</u>	<u>\$13,158</u>	<u>\$17,320</u>	<u>\$13,613</u>	<u>\$17,320</u>	

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			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
565		<b>Water Fund - Expenditures</b>						
566		<b>Utilities</b>						
567	20-430-341	Electric Utility	\$32,000	\$31,084	\$30,000	\$32,283	\$30,000	
568	20-430-344	Telephone Utility	\$2,885	\$2,336	\$2,000	\$2,462	\$2,000	
569	20-430-345	Natural Gas Utility	\$4,500	\$3,800	\$4,000	\$5,318	\$4,000	
570	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
571			<u>\$39,385</u>	<u>\$37,219</u>	<u>\$36,000</u>	<u>\$40,063</u>	<u>\$36,000</u>	
572		<b>Professional Services</b>						
573	20-430-351	Legal Services	\$1,000	\$0	\$600	\$0	\$600	
574	20-430-352	Audit	\$5,020	\$4,850	\$5,100	\$0	\$5,100	20% Water; 1/2 of single audit
575	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,500	\$5,000	\$0	\$5,000	
576	20-430-355	State Fees	\$400	\$310	\$300	\$0	\$300	Legislature has not been funding - will catch up soon
577			<u>\$11,420</u>	<u>\$9,660</u>	<u>\$11,000</u>	<u>\$0</u>	<u>\$11,000</u>	
578		<b>Other Expenses</b>						
579	20-430-370	Training/Travel	\$2,000	\$110	\$2,000	\$2,000	\$2,000	
580	20-430-513	Property/Casualty Insurance	\$13,000	\$13,196	\$13,000	\$11,547	\$13,000	
581	20-430-514	Position Bonds	\$150	\$146	\$150	\$378	\$150	Position Bond
582	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
583			<u>\$16,150</u>	<u>\$13,452</u>	<u>\$16,150</u>	<u>\$13,924</u>	<u>\$16,150</u>	
584		<b>Water Fund - Expenditures</b>						
585		<b>Debt Service</b>						
586	20-830-640	DWRF Loan - Principal	\$68,958	\$65,607	\$67,247	\$67,247	\$67,247	
587	20-830-645	DWRF Loan - Interest	\$30,196	\$29,171	\$27,541	\$28,538	\$27,541	
588			<u>\$99,154</u>	<u>\$94,778</u>	<u>\$94,788</u>	<u>\$95,785</u>	<u>\$94,788</u>	
589		<b>Capital Outlay</b>						
590	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
591	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
592	20-930-995	Capital Contingency	\$26,000	\$25,857	\$1	\$0	\$1	
593	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
594	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$0	
595	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
596			<u>\$26,000</u>	<u>\$25,857</u>	<u>\$1</u>	<u>\$0</u>	<u>\$1</u>	
597		<b>Total Water Fund Expenditures</b>	<b><u>\$676,504</u></b>	<b><u>\$548,085</u></b>	<b><u>\$677,178</u></b>	<b><u>\$533,522</u></b>	<b><u>\$758,409</u></b>	
598								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
599		<b>Marina Fund - Revenues</b>						
600	40-344-113	Rentals (Non-Taxable)	\$250,000	\$459,989	\$325,000	\$321,869	\$375,000	
601	40-344-115	Tours	\$65,000	\$46,291	\$65,000	\$51,950	\$65,000	
602	40-344-120	Building Space Rental	\$3,300	\$1,100	\$3,300	\$345	\$3,300	Kayak Shak agreement ends 9/2020
603	40-344-140	Seasonal Slip Rentals	\$0	\$137	\$0	\$0	\$0	
604	40-344-145	Kayak Slip Rental	\$4,200	\$3,300	\$4,000	\$4,000	\$4,000	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
605	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	RMSUP agreement ends 9/2021
606	40-344-160	Misc Revenue	\$0	\$1,047	\$0	\$0	\$0	
607	40-344-170	Interest Earned	\$7,000	\$3,275	\$4,000	\$500	\$1,000	
608	40-344-180	Boat Damage	\$1,000	\$1,600	\$1,000	\$500	\$1,000	
609	40-344-200	Sale of Assets	\$20,000	\$9,551	\$20,000	\$0	\$20,000	
610	40-344-220	Contributed Services	\$2,500	\$0	\$2,000	\$0	\$2,000	See 40-460-301 in kind
611		<b>Total Revenues</b>	<b>\$353,900</b>	<b>\$526,290</b>	<b>\$425,200</b>	<b>\$380,064</b>	<b>\$472,200</b>	
612								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
613		<b>Marina Fund - Expenditures</b>						
614		<b>Personnel</b>						
615	40-460-100	Gross Wages - Marina	\$12,941	\$26,170	\$57,666	\$84,692	\$64,874	Admin time, Captain full time- See Attachment B
616	40-460-103	OT/Comp Time Buyout	\$0	\$2,534	\$0	\$2,698	\$0	
617	40-460-105	Bonus	\$100	\$2,000	\$600	\$0	\$1,000	
618	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,471	\$85,646	\$125,622	\$37,732	\$141,325	Seasonal employees, Admin PT
619	40-460-119	Accrued Leave Expense	\$500	-\$473	\$0	\$0	\$0	
620	40-460-130	GLC Membership Benefit	\$2,663	\$0	\$0	\$0	\$0	
621	40-460-131	Longevity	\$0	\$54	\$0	\$0	\$0	
622	40-460-132	ICMA Deferred Compensation	\$1,153	\$1,150	\$4,661	\$307	\$5,244	8% Maximum
623	40-460-133	Health/Dental - Employee	\$1,932	\$3,581	\$16,190	\$6,662	\$15,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
624	40-460-135	Dep Health/Dental	\$1,765	\$182	\$0	\$0	\$0	
625	40-460-136	Medical Benefit Allowance	\$180	\$463	\$1,380	\$159	\$1,449	
626	40-460-141	Unemployment Insurance	\$415	\$301	\$552	\$334	\$621	.3% of wages
627	40-460-142	Workers' Compensation	\$9,813	\$6,771	\$9,809	\$4,617	\$11,035	
628	40-460-143	Social Security Match	\$8,660	\$7,174	\$11,690	\$4,182	\$13,151	6.2% of wages + Town ICMA
629	40-460-144	Medicare Match	\$2,024	\$1,679	\$2,734	\$1,009	\$3,076	1.45% of wages + Town ICMA
630			<u>\$167,617</u>	<u>\$137,233</u>	<u>\$230,904</u>	<u>\$142,391</u>	<u>\$256,775</u>	
631		<b>Office Supplies</b>						
632	40-460-211	General Office Supplies	\$1,500	\$1,569	\$875	\$875	\$893	
633	40-460-214	Small Equip/Comp Hrdware	\$2,000	\$2,144	\$500	\$500	\$510	
634			<u>\$3,500</u>	<u>\$3,713</u>	<u>\$1,375</u>	<u>\$1,375</u>	<u>\$1,403</u>	
635		<b>Operational Supplies</b>						
636	40-460-222	Shop Supplies	\$1,000	\$1,523	\$2,500	\$2,000	\$2,550	
637	40-460-223	Boat Supplies	\$2,000	\$312	\$2,500	\$2,000	\$2,550	
638	40-460-227	Tools	\$500	\$282	\$500	\$500	\$510	
639	40-460-231	Fuel	\$10,000	\$5,912	\$10,000	\$2,500	\$10,200	Marina vehicle & For refueling rentals, not for resale
640			<u>\$13,500</u>	<u>\$8,028</u>	<u>\$15,500</u>	<u>\$7,000</u>	<u>\$15,810</u>	
641		<b>Repairs and Maintenance</b>						
642	40-460-232	Vehicle Maintenance	\$1,000	\$6,779	\$600	\$0	\$612	
643	40-460-233	Equipment (Boat) Maintenance	\$17,000	\$13,142	\$15,000	\$15,000	\$15,300	
644	40-460-237	Building/Facility Maintenance	\$2,000	\$1,945	\$1,200	\$1,200	\$1,224	
645			<u>\$20,000</u>	<u>\$21,866</u>	<u>\$16,800</u>	<u>\$16,200</u>	<u>\$17,136</u>	

	A	B	C	D	E	F	G	H
2			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	2022 Budget Explanatory Notes
646		<b>Marina Fund - Expenditures</b>						
647		<b>Purchased Services</b>						
648	40-460-312	Computer Services	\$1,500	\$1,710	\$1,500	\$1,000	\$1,530	10% IT contract
649	40-460-314	Ads and Legal Notices	\$100	\$4,351	\$2,000	\$2,310	\$2,040	
650	40-460-316	Dues/Memberships	\$500	\$275	\$275	\$275	\$281	
651	40-460-317	Uniforms	\$1,000	\$1,288	\$2,500	\$204	\$2,550	
652	40-460-318	Miscellaneous Services	\$500	\$239	\$300	\$0	\$306	
653	40-460-320	Marketing	\$2,000	\$578	\$1,000	\$250	\$1,020	
654	40-460-330	Bank/Credit Card Fees	\$8,000	\$13,710	\$13,000	\$13,000	\$13,260	Heartland service fees
655			\$13,600	\$22,151	\$20,575	\$17,039	\$20,987	
656		<b>Permits and Fees</b>						
657	40-460-350	Boat Registration	\$1,500	\$904	\$875	\$974	\$893	
658	40-460-351	Licenses	\$165	\$0	\$100	\$0	\$102	
659			\$1,665	\$904	\$975	\$974	\$995	
660		<b>Utilities</b>						
661	40-460-341	Electric Utility	\$750	\$549	\$500	\$545	\$510	
662	40-460-342	Sewer Utility	\$400	\$420	\$400	\$222	\$408	
663	40-460-343	Water Utility	\$600	\$530	\$500	\$294	\$510	
664	40-460-344	Telephone/Internet Utility	\$2,500	\$1,775	\$1,400	\$996	\$1,428	Includes Cell Phone
665			\$4,250	\$3,274	\$2,800	\$2,056	\$2,856	
666		<b>Professional Services</b>						
667	40-460-355	Purchased Professional Serv.	\$1,000	\$911	\$1,000	\$970	\$1,020	Background checks
668	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
669	40-460-512	Audit	\$1,260	\$1,300	\$1,300	\$0	\$1,326	10% Marina
670	40-460-515	Engineering/Survey	\$0	\$2,600	\$0	\$0	\$40,000	Engineering for a new seawall and dock system
671			\$2,260	\$4,811	\$2,300	\$970	\$42,346	
672		<b>Other Expenses</b>						
673	40-460-301	Contributions	\$2,500	\$0	\$0	\$0	\$0	Sales tax on the boat that was purchased in 2019 and will be in use 2021. See
674	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$0	\$25,300	Attachment B
675	40-460-370	Training/Travel	\$1,000	\$999	\$600	\$643	\$612	
676	40-460-513	Property/Casualty Insurance	\$3,000	\$2,701	\$2,000	\$1,965	\$2,040	
677	40-460-514	Position Bonds	\$200	\$142	\$150	\$189	\$300	Cash-handling Marina employees on blanket public employee bond
678	40-460-516	Site Lease	\$1	\$1	\$1	\$0	\$1	Lease of Marina from GF
679	40-460-750	Fireworks	\$0	\$0	\$26,000	\$24,000	\$33,500	fireworks and barge repair
680	40-460-870	Contingency	\$1,000	\$4,521	\$5,000	\$0	\$5,100	



	A	B	C	D	E	F	G	H
2			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	<b>2022 Budget Explanatory Notes</b>
681			\$33,001	\$8,364	\$59,051	\$26,797	\$66,853	

	A	B	C	D	E	F	G	H
2			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
682		<b>Marina Fund - Expenditures</b>						<b>2022 Budget Explanatory Notes</b>
683		<b>Capital Outlay</b>						
684	40-960-610	Capital Equipment	\$40,000	\$31,640	\$92,597	\$0	\$130,000	4 new Crestliner boats
685	40-960-750	Capital Contribs (Interfund)	\$100,000	\$0	\$0	\$0	\$0	
686	40-960-995	Facilities Improvements	\$0	\$0	\$125,000	\$0	\$150,000	2021: Doors for Dock (\$25,000), New Roof at Marina (\$100,000)
687			<u>\$140,000</u>	<u>\$31,640</u>	<u>\$217,597</u>	<u>\$0</u>	<u>\$280,000</u>	
688		<b>Total Marina Fund Expenditures</b>	<b><u>\$399,393</u></b>	<b><u>\$241,983</u></b>	<b><u>\$567,877</u></b>	<b><u>\$214,802</u></b>	<b><u>\$705,159</u></b>	
689								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
690		<b>Pay-As-You-Throw Fund - Revenues</b>						
691	50-344-110	Bags: Direct Sales (T)	\$2,000	\$1,827	\$4,150	\$8,022	\$4,150	
692	50-344-115	Bags: Vendor Purchase (NT)	\$45,000	\$58,544	\$74,700	\$70,000	\$74,700	
693	50-344-140	Interest Revenue	\$200	\$251	\$200	\$131	\$200	
694		<b>Total Revenues</b>	<b>\$47,200</b>	<b>\$60,622</b>	<b>\$79,050</b>	<b>\$78,153</b>	<b>\$79,050</b>	
695								
696		<b>Pay-As-You-Throw Fund - Expenditures</b>						
697		<b>Operations Supplies</b>						
698	50-470-200	Bags for Resale	\$0	\$7,550	\$0	\$0	\$0	WasteZero
699	50-470-250	COGS - Bags	\$4,000	\$0	\$6,000	\$6,000	\$6,000	Financial reporting requirement; COGS=Cost of Goods Sold
700			\$4,000	\$7,550	\$6,000	\$6,000	\$6,000	
701		<b>Repairs and Maintenance</b>						
702	50-470-315	Site Maintenance	\$2,000	\$355	\$13,000	\$13,000	\$20,000	PW/Admin staff time
703								
704		<b>Purchased Services</b>						
705	50-470-300	Dumpster Service	\$30,000	\$14,005	\$30,000	\$30,000	\$30,000	
706	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
707	50-470-305	Recycling Program	\$0	\$0	\$5,000	\$5,000	\$5,000	
708	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
709			\$31,950	\$15,380	\$36,950	\$36,950	\$36,950	
710								
711		<b>Professional Services</b>						
712	50-470-512	Audit	\$378	\$390	\$390	\$390	\$390	3% of audit
713								
714		<b>Other Expenses</b>						
715	50-470-310	Site Lease	\$1	\$1	\$1	\$0	\$0	
716	50-470-320	Business License	\$200	\$0	\$200	\$0	\$0	
717	50-470-350	Sales Tax	\$300	\$298	\$382	\$738	\$700	Direct Sales times 9.2%
718	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
719			\$501	\$299	\$583	\$738	\$700	
720		<b>Capital Outlay</b>						
721	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
722	50-970-751	Site Improvements	\$0	\$0	\$15,000	\$15,000	\$0	
723		<b>Total Expenditures</b>	<b>\$38,829</b>	<b>\$23,974</b>	<b>\$71,923</b>	<b>\$57,078</b>	<b>\$64,040</b>	
724								

	A	B	C	D	E	F	G	H
			Budget FY2020	Actual FY2020	Budget FY2021	YTD Estimate ending for FY 2021	Budget FY2022	
2								<b>2022 Budget Explanatory Notes</b>
725		<b>Capital Improvement Fund - Streetscape Project ONLY</b>						
726		<b>Revenues</b>						
727	90-344-110	1% Sales & use tax	\$445,635	\$494,828	\$435,000	\$615,252	\$615,252	1% Sales & MV Use Tax actual 1/21-8/2021 + actual 9/20-12/20
728	90-344-140	Interest revenues	\$18,000	\$6,650	\$15,000	\$1,084	\$2,000	
729	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
730	90-344-920	DOLA 2017 Tier II Phase 2	\$553,670	\$0	\$700,000	\$700,000	\$0	
731	90-391-360	Transfer in	\$0	\$0	\$206,000	\$206,000	\$0	
732		<b>Total Revenues</b>	<b>\$1,017,305</b>	<b>\$501,477</b>	<b>\$1,356,000</b>	<b>\$1,316,336</b>	<b>\$617,252</b>	
733								
734		<b>Expenditures</b>						
735		<b>Other Expenses</b>						
736	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
737	90-431-870	Contingency	\$1,000	\$0	\$1,000	\$0	\$0	US Bank fee
738			\$1,000	\$0	\$1,000	\$0	\$0	
739		<b>Debt Service</b>						
740	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
741	90-831-471	Sales tax bonds - principal	\$110,000	\$110,000	\$115,000	\$115,000	\$115,000	
742	90-831-472	Sales tax bonds - interest	\$167,250	\$167,250	\$163,950	\$163,950	\$163,950	
743			\$277,250	\$277,250	\$278,950	\$278,950	\$278,950	
744								
745	90-431-999	<b>TABOR Emergency Reserve</b>	\$0	\$0	\$0	\$0	\$0	Not required.
746								
747		<b>Capital Outlay</b>						
748	90-931-910	Streetscape	\$1,657,631	\$0	\$0	\$0	\$20,000	planning for Phase IV
749	90-931-912	Streetscape-Maintenance	\$0	\$0	\$125,000	\$125,000	\$145,000	45,000 sq. ft. of boardwalks in Town Sealing
750	90-931-915	Streetscape Plan/Project Man	\$0	\$0	\$420,000	\$420,000	\$0	
751	90-931-916	Streetscape- Below Ground	\$0	\$0	\$296,725	\$296,725	\$0	
752	90-931-917	Streetscape-Above Ground	\$0	\$0	\$766,274	\$766,274	\$0	
753	90-931-918	Streetscape- Misc.	\$0	\$0	\$86,731	\$86,731	\$0	
754	90-931-919	Streetscape-Landscaping	\$0	\$0	\$283,065	\$283,065	\$0	
755		<b>Total Expenditures</b>	<b>\$1,935,881</b>	<b>\$277,250</b>	<b>\$2,257,745</b>	<b>\$2,256,745</b>	<b>\$443,950</b>	
756								

**TOWN OF GRAND LAKE**  
**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET**  
(Pursuant to 29-1-103(3)(d), C.R.S.)

**Budget Year 2022**

**GENERAL FUND:**

**I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:**

**Description of Real Property Lease-Purchases: 301 Marina Drive**  
**Date of Lease-Purchase Agreement: March 9, 2021**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreement(s) in Budget Year:	2022	<u>\$127,037.50</u>
Total maximum payment liability for all Real Property Lease-Purchase Agreement(s) over the entire remaining term of all such agreement(s), including all optional renewal terms:		<u>\$1,810,259.40</u>

Does the agreement include renewal options? Yes \_\_\_ No x

**II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:**

**Description of Lease-Purchase Item: Canon IR Advance C5540i Copier**  
**Date of Lease-Purchase Agreement: 12/1/2018**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for this Non-Real Property Lease Purchase Agreement in Budget Year:	2022	<u>\$2,076.00</u>
Total maximum payment liability for this Non-Real Property Lease-Purchase Agreement over the entire remaining term of such agreement, including all optional renewal terms:		<u>\$4,325.00</u>

Does the agreement include renewal options? Yes \_\_\_ No X

**Description of Lease-Purchase Item: 2015 John Deere 624K Front End Loader**  
**Date of Lease-Purchase Agreement: 9/25/2015**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for this Non-Real Property Lease Purchase Agreement in Budget Year:	2022	<u>\$16,045.80</u>

Total maximum payment liability for this Non-Real Property Lease-Purchase Agreement over the entire remaining term of such agreement, including all optional renewal terms: \$56,935.60

Does the agreement include renewal options? Yes  No

**Description of Lease-Purchase Item: Quadiant IX3-P5 Mailing System**

**Date of Lease-Purchase Agreement: 08/10/2016**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for this Non-Real Property Lease Purchase Agreement in Budget Year:	2022	<u>\$246.16</u>

Total maximum payment liability for this Non-Real Property Lease-Purchase Agreement over the entire remaining term of such agreement, including all optional renewal terms: \$3,446.24

Does the agreement include renewal options? Yes  No

**Description of Lease-Purchase Item: 2018 John Deere 772G Motor Grader**

**Date of Lease-Purchase Agreement: 7/17/2018**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for this Non-Real Property Lease Purchase Agreement in Budget Year:	2022	<u>\$51,815.04</u>

Total maximum payment liability for this Non-Real Property Lease-Purchase Agreement over the entire remaining term of such agreement, including all optional renewal terms: \$119,536.10

Does the agreement include renewal options? Yes  No

**Description of Lease-Purchase Item: 2019 John Deere X739 Tractor & Ford F-350 (or comparable)**

**Date of Lease-Purchase Agreement: 4/30/2019**

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for this Non-Real Property Lease Purchase Agreement in Budget Year:	2022	<u>\$15,502.92</u>

Total maximum payment liability for this Non-Real Property Lease-Purchase Agreement over the entire remaining term of such agreement, including all optional renewal terms: \$35,214.82

Does the agreement include renewal options? Yes  No

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO ADOPT BUDGET  
RESOLUTION NO. 37-2021**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.**

**WHEREAS**, the Board of Trustees of the Town of Grand Lake has appointed the Town Manager, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, the Town Manager, has submitted a proposed budget to this governing body on September 27, 2021, for its consideration; and

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at the Grand Lake Town Hall, a public hearing was held on November 8, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law; and

**WHEREAS**, the electors of the Town of Grand Lake did, on November 8, 1994, permit the Town of Grand Lake to collect, retain and expend the full proceeds of the Town's fees, revenues, and non-Federal grants.

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

Section 1. That the budget as submitted, amended, and summarized by fund hereby is approved and adopted as the budget of the Town of Grand Lake for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and Clerk of the Town of Grand Lake and made a part of the public records of the Town.

**ADOPTED, this 22nd day of November 2021.**



Votes Approving: 5  
Votes Opposed: 0  
Absent: 2  
Abstained: 0

**ATTEST:**

Jennifer Thompson, Town Clerk

**BOARD OF TRUSTEES TOWN OF GRAND LAKE, COLORADO**

Stephan Kudron, Mayor

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO APPROPRIATE SUMS OF MONEY  
RESOLUTION NO. 38-2021**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2022 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on November 22, 2021; and

**WHEREAS**, the Board of Trustees has made provision therein for revenues in an amount equal to or greater than the total proposed for expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing limitation on expenditures for the operations of the Town of Grand Lake.

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

Section 1. That the following sums are hereby appropriated from the revenue of each fund to each fund, for purposes stated:

<b>GENERAL FUND:</b>		
Current Operating Expenses	\$3,048,538	
Capital Outlay	\$1,170,221	
Debt Service	\$ 199,741	
<b>TOTAL GENERAL FUND</b>		<b>\$4,418,500</b>
<b>CAPITAL IMPROVEMENT FUND:</b>		
Current Operating Expenses	\$ 1,000	
Capital Outlay	\$ 165,000	
Debt Service	\$ 278,950	
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>\$444,950</b>
<b>WATER ENTERPRISE FUND:</b>		
Current Operating Expenses	\$ 663,620	
Capital Overlay	\$ 1	
Debt Service	\$ 94,788	
<b>TOTAL WATER ENTERPRISE FUND</b>		<b>\$ 758,409</b>
<b>MARINA ENTERPRISE FUND:</b>		
Current Operating Expenses	\$ 425,159	
Capital Outlay	\$ 280,000	
<b>TOTAL MARINA ENTERPRISE FUND</b>		<b>\$ 705,159</b>



PAY-AS-YOU-THROW ENTERPRISE FUND:

Current Operating Expenses \$ 64,040

**TOTAL PAY-AS-YOU-THROW ENTERPRISE FUND \$ 64,040**

**DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 22<sup>nd</sup> DAY OF NOVEMBER 2021.**

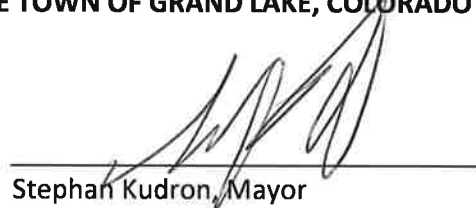


Votes Approving: 5  
Votes Opposed: 0  
Absent: 2  
Abstained: 0

**ATTEST:**

**BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO**

  
Jennifer Thompson, Town Clerk

  
Stephan Kudron, Mayor

**TOWN OF GRAND LAKE BOARD OF TRUSTEES  
RESOLUTION TO SET MILL LEVIES  
RESOLUTION NO. 39-2021**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2022 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees of the Town of Grand Lake, has adopted the annual budget in accordance with the Local Government Budget Law, on November 22, 2021; and

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$401,968; and

**WHEREAS**, the 2021 preliminary valuation for assessment for the Town of Grand Lake as certified by the County Assessor is \$59,008,850

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

Section 1. That for the purpose of meeting all general operating expenses of the Town of Grand Lake during the 2022 budget year, there is hereby levied a tax of 9.409 mills upon each dollar of the total valuation for assessment of all taxable property within the Town of Grand Lake for the year 2022.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2022, there is hereby levied a temporary mill levy reduction of 2.597 mills.

Section 3. That the Town Manager be authorized and directed to certify to the County Commissioners of Grand County, Colorado, the mill levies for the Town of Grand Lake as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

**ADOPTED, this 22nd day of November 2021.**

(S E A L)



ATTEST:

  
Jennifer Thompson, Town Clerk

Votes Approving: 5  
Votes Opposed: 0  
Absent: 2  
Abstained: 0

TOWN OF GRAND LAKE

  
Stephan Kudron, Mayor