



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING AGENDA

Monday, November 25, 2024, at 4:30 PM

Town Hall Board Room – 1026 Park Avenue

*The Town of Grand Lake upholds the Six Pillars of Character:
Citizenship, Trustworthiness, Respect, Responsibility, Fairness and Caring*

Please join my meeting from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/88940099176>

You can also dial in using your phone.

United States: 719 359 4580

Access Code: 889 4009 9176

WORK SESSION 4:30 PM

1. Call to Order
2. Roll Call
3. Conflicts of Interest
4. Items of Discussion
 - A. "Return to Work" Policy Discussion

EVENING MEETING 6:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Announcements
4. Roll Call
5. Conflicts of Interest
6. Manager's Report
7. Public Comments (Limited to 3 Minutes)
- H. Consent Agenda
 1. Meeting Minutes- November 11, 2024
 2. Accounts Payable- November 25, 2024
9. Financial Review
 - A. September Sales Tax & October Financials
10. Items of Discussion
 - A. Consideration to Approve Resolution 71-2024, Summarizing Expenditures & Revenues for Each Fund & Adopting a Budget for the Town of Grand Lake, Colorado, for the Calendar Year Beginning on the First Day of January 2025, and Ending on the Last Day of December 2025
Consideration to Approve Resolution 72-2024, Approving Sums of Money to the Various Funds & Spending Agencies, in the Amounts and for the Purposes as Set Forth Below, for the Town of Grand Lake, Colorado, for the 2025 Budget Year
Consideration to Approve Resolution 73-2024, to Help Defray the Costs of Government for the Town of Grand Lake, Colorado, for the 2025 Budget Year
 - B. Consideration to Approve Resolution 74-2024, a Resolution Setting Certain Fees & Deposits
 - C. Consideration to Approve Resolution 75-2024, Adopting a Wage Range Structure for 2025
 - D. Consideration to Accept Bid for 2025 Purchase of an Argo UTV
 - E. Consideration to Approve the Professional Services Agreement with ArtSpace Projects, Inc.
 - F. Consideration to Approve a Contract with MA Studios
11. Future Items for Consideration
12. Mayor's Report
13. Adjourn Meeting

Samples of Injury Leave/Modified Duty/Return to Work Provisions of Personnel Policies

(Note: Sample are for illustrative purposes only and must be modified as necessary to reflect the individual employer’s benefits programs, leave policies, and other applicable policies.

SAMPLE 1:

1. WORK-RELATED INJURY AND RETURN TO WORK POLICY

1.1 Return-to-Work Policy

The City has elected to adopt a return-to-work policy with the intent to utilize eligible workers in a job-related incident in a productive capacity while they are recovering from an injury. The goal of temporary modified duty is to provide a progression of job duties that will return the injured worker to their regular job.

The Human Resources Director or their designee will be responsible for coordinating the return-to-work program.

1.2 Return to Work Program

The following return-to-work program should be followed when an employee sustains a work-related injury or illness.

- 1) All injuries, no matter how minor, will be reported by the injured worker to the worker's direct supervisor or Human Resources, as soon as they are able and report in writing within 10 days after the injury, supervisors will notify the designated coordinator. Injuries will be filed with the City’s Worker’s Compensation Provider.
- 2) The injured worker will seek medical attention from one of the designated medical providers.
- 3) In case of an emergency, the injured worker is to seek medical attention from the nearest medical facility. Follow-up care must be coordinated through the designated medical provider. The Worker’s Compensation Provider may not pay for medical expenses incurred by the injured worker, if they seek unauthorized treatment from a non-designated medical provider. When possible, follow-up medical appointments are to be made before or after work hours. Time off for medical appointments will be treated consistently with other personnel policies.

While on modified duty, the injured worker will be held to all existing personnel policies and will be responsible for maintaining acceptable performance standards as a condition of continued employment.

Modified duty assignments are designed to be temporary and transitional in nature. They will be reviewed jointly by the supervisor, injured worker, and relevant staff to address increasing work duties and overall performance. While on worker’s compensation leave, an employee may continue to receive health insurance benefits. The modified duty is not intended to exceed six months, unless authorized in writing by the designated coordinator.

SAMPLE 2:

MODIFIED DUTY, ALTERNATE DUTY, RETURN-TO-WORK

PURPOSE

This policy is intended to serve as a guide to assist employees who have sustained a work-related accident, an injury, or an illness to return to employment as soon as possible, while adhering to temporary, physician-imposed physical restrictions. The City will make reasonable efforts to provide modified duty work assignments to employees released by the physician to return to work with specific restrictions.

SCOPE

At the discretion of the City, all employees who are eligible to return to work on a “modified duty or alternate duty” status, considering that the following criterion exists:

- The injury sustained by the employee has been determined to be work-related and compensable or,
- The physical restrictions imposed by the treating physician are for a specified injury or temporary illness period,
- Work-related tasks, which are within the physical limitations of the treating physician, are available and are within the physical and skill capacities of the injured employee, with reasonable accommodations made by the City, employee or both.

DEFINITIONS

Modified Duty (also known as light duty) – A temporary situation where an employee returns from an injury or illness to modified or restricted duties in the previously held position.

Alternate Duty – A situation where temporary medical restrictions preclude the return to duty in the employee’s previous position, and a temporary assignment to an alternate position is offered within the home department or a hosting department.

Home Department – The department to which employee is assigned during normal employment.

Hosting Department – The department that provides alternate duty to an injured employee.

Limited Nature of Modified Duty Assignment

By definition, modified duty assignments are temporary. In no way should a modified duty work assignment be perceived as permanent work or a permanent job change. As such, any modified duty work assignment must be reviewed by City management to determine if the modified duty work assignment is to be extended beyond an initial 30-day period. The duration of modified duty or alternate duty should be the lesser of the duration of the medical restrictions or three calendar months, commencing upon the date the department offered the modified duty. At the end of three calendar months, the case shall be reviewed for determination of status. At the time of review, the current physical restrictions, prognosis for length of recovery, and the continued availability of

modified duty will be assessed as to extending the assignment. If the employee is unable to return to unrestricted pre-injury/illness job duties by the end of a six-month period, Human Resources will be consulted to determine if the employee is eligible for any other types of leave, including Long Term Disability.

Temporary Modified Duty Position Description

If Modified or Alternate Duty assignment is called for, the department should prepare a “Temporary Modified Duty Assignment” form demonstrating that such duty is in accordance with the employee’s medical restrictions. The employee must agree to the Modified/Alternate position or decline the position, sign the form, have their supervisor sign the form, and return the form to Human Resources.

Refusal of Modified Duty Assignment

As previously noted, the City will make reasonable efforts to provide employees with Modified Duty work assignments following a work-related injury, other injury or illness for which the treating physician imposes temporary physical restrictions. If the employee is under FMLA and chooses not to accept the Modified Duty assignment, it may result in termination of Workers’ compensation indemnity benefits or Short-Term Disability benefits. If the employee does not feel that the position is within the restrictions placed by the physician, the form with the position description will be forwarded, by the City, to the physician for his recommendations and approval.

SAMPLE 3:

Injury Leave

If disabled due to an on-the-job injury and entitled to receive benefits under the Workers’ Compensation Law of the State of Colorado for temporary partial disability or temporary total disability, work time missed may be charged as injury leave subject to the limitations detailed below.

If work is missed due to an on-the-job injury, employees are permitted to be on injury leave when a designated physician has certified, in writing, that the time off is related to the injury.

Injury leave is paid at an employee’s normal rate of pay for a maximum of 90 calendar days per injury and will be considered as part of and administered in accordance with Family and Medical Leave.

If a question arises concerning liability for a workers’ compensation claim, leave time will be charged to another available leave category until there is an admission of liability by the insurance carrier or third-party administrator. If an admission of liability is made, leave time used will be reinstated or time taken as leave without pay will be paid.

Injury leave shall terminate after 90 calendar days or as it applies below, whichever occurs first:

- On the date a ruling of permanent disability is made.
- When the designated physician authorizes a return to the employee’s regular job, modified job duties, or to participate in the Alternate Work Program.

- When the employee reaches maximum medical improvement (MMI).

Employees who exhaust the 90 calendar days of injury leave may be eligible to continue to receive compensation at a rate equal to two-thirds of their regular pay as administered through the insurance carrier or third-party administrator. Available leave hours may be used to supplement injury leave pay to 100% during the leave time. Under no circumstances will an employee receive a combination of paid leave and injury leave which exceeds 100% of the employee's normal base pay.

Alternate Work Program

The Alternate Work Program, sometimes called "light duty program", "light duty status" and "alternate duty" allows a full-time and/or three-quarter-time employee to return to work in a capacity that suits their physical limitations when a physician certifies their inability to perform regular job duties following an on-the-job or off-the-job injury or illness but certifies that they are eligible for an alternate work assignment. Employees are not guaranteed placement in an alternate work assignment. Alternate work assignments will be made based on availability and as deemed necessary to the operation of the City.

On the Job Injury or Illness

If an employee sustains an on-the-job injury or illness and the designated physician determines that they are not able to return to regular job duties but may perform other work activities, they may be eligible for placement in the Alternate Work Program, which may consist of working anywhere in the City or simply a modification of current duties.

If an employee sustains an on-the-job injury or illness and unreasonably refuses to accept an alternate work assignment, their workers' compensation benefits for lost work time may end and the employee may be subject to disciplinary action up to and including termination.

If working in an alternate work assignment as the result of an on-the-job injury and the employee is placed at maximum medical improvement (MMI) with permanent restrictions by a designated physician, eligibility to participate in the program ceases. The employee's ability to perform the essential functions of the position held at the time of injury/illness, with or without reasonable accommodation, will be reviewed at that time. If unable to perform the essential functions of the position, employment may be terminated, subject to applicable state and federal law.

Off the Job Injury or Illness

If an employee sustains an off-the-job injury or illness and the physician certifies in writing that the employee is unable to return to regular job duties but may perform other work activities, the employee may be eligible for voluntary placement in the Alternate Work Program. The supervisor may accommodate work restrictions by modifying current job duties. If this is not possible, it is the employee's responsibility to contact the Human Resources Department to determine if another alternate work assignment is available. Preference for placement in the Alternate Work Program will be given to those employees who sustain an on-the-job injury or illness.

General Provisions

The Alternate Work Program will consist of a temporary alternate work assignment(s) which will be consistent with the physician's work restrictions for the employee. These assignment(s) may be in the employee's own department or in another department, may simply entail a modification of current duties to allow work within the physician's restriction or a combination of these assignments.

The Human Resources Department will be responsible for working with City departments to identify and place employees in alternate work assignments.

The employee's medical condition will be reviewed periodically to determine if they can resume normal unrestricted job duties or resume normal job duties with restrictions that can be accommodated by the department if this is not already being done.

Under the Alternate Work Program, salary and benefits costs will be charged to the department in which the normal position is budgeted.

An employee may work in an alternate work assignment for less than but not more than six (6) continuous calendar months. Releases of less than thirty (30) calendar days to perform regular job duties with no restrictions will not disrupt the six (6) month continuous period. If six (6) calendar months have elapsed and the employee has not received a physician's release to return to their former position, they may be terminated for an inability to perform the essential job functions of the position for which they were hired. If this situation occurs, an employee may also be eligible for extended leave. Please refer to the "Extended Leave" section of this handbook for additional information.

If working in an alternate work assignment and released to full duty within six (6) months of the injury or illness by the treating physician, an employee will return to the same or similar position held at the time of injury or illness. Placement in an alternate work assignment is never a regular or permanent assignment.

At any time during placement in the Alternate Work Program, an employee is eligible to compete for appropriate job openings for which they are qualified.

Extended Leave

Extended leave may be an option for employees who have been employed for at least 24 months. Employees who are absent from work while on any type of approved leave related to an injury or illness or in the Alternate Work Program for a period that exceeds three (3) continuous months (90 calendar days) may be terminated subject to provisions of federal and state law, based on the situation and the City's ability to leave the employee's position vacant for a longer period of time.

Employees being paid temporary partial disability or temporary total disability under the City's workers' comp benefit or who are being paid under the City's Long Term Disability benefit may be required to or will have the option of using other paid leave to supplement his/her pay.

Refer to the Long-Term Disability and Injury Leave sections of this handbook for more information.

Employees who are absent from work on an intermittent basis (more than 480 hours in a rolling 12-month period and pro-rated for three-quarter and part-time employees based on individual work schedules) while on any type of approved leave related to an injury or illness and/or in the

Alternate Work program on an intermittent basis for a period that exceeds six (6) months will be subject to a change in employment status (e.g. full-time to part-time), terminated or another alternative appropriate to the situation subject to provisions of federal and state law, based on the situation and the City's ability to accommodate the intermittent leave. This policy will apply regardless of the reason for the intermittent leave.



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING MINUTES

Monday, November 11, 2024, at 6:00 PM

Town Hall Board Room – 1026 Park Avenue

*The Town of Grand Lake upholds the Six Pillars of Character:
Citizenship, Trustworthiness, Respect, Responsibility, Fairness and Caring*

A. Call to Order

The regular meeting of the Board of Trustees was called to order by Mayor Pro-Tem Bergquist at 6:00 P.M. in the Town Hall Board Room.

B. Pledge of Allegiance

Mayor Pro-Tem Bergquist led everyone in reciting the Pledge of Allegiance.

C. Announcements

Mayor Pro-Tem Bergquist announced: Please turn off all cell phones during the meeting.

D. Roll Call

Mayor Kudron, Mayor Pro-Tem Bergquist, Trustees Causseaux, Miller, Schoenherr and Town Clerk Carrell were present.

Trustee Causseaux made a motion to excuse Trustee Arntson and Trustee Sobon from the workshop and evening meeting. Trustee Schoenherr seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Abstain
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Absent

E. Conflicts of Interest

None.

F. Manager's Report

Marquee Progress:

Work continues on the Town Marquee. They are trying to work through the weather.

Space to Create:

Staff is working with the Town attorney and MA Studios to complete a standard agreement. We should have a completed contract in the coming week.

Art Space Contract:

We are working with the Town Attorney and Art Space to complete a scope of services agreement.

Staff Promotions:

Crystal Myers has been promoted to the role of Grand Lake Center Manager. She will be participating in more of the strategic planning and operations of the Center in the coming months. Please congratulate Crystal when you see her.

Staff Openings:

Current staff openings include Town Manager, Community Development and Code Enforcement/Permit Tech

November Events:

Holiday Bazaar

Tree Lighting

Housing Priorities Workshop

November 18, 2024, from 3pm to 6pm in Town Hall

Next Board Meeting:

November 25, 2024

November 11, 2024

G. Public Comments (Limited to 3 Minutes)

Mickey Rourke, 1015 Mountain Avenue- Mr. Rourke expressed his disappointment in the Board and the Town, regarding the American Flags around town. If the town is going to fly a flag, respect it. If it looks weathered or damaged, take it down. It says a lot when they are fading color or ripped.

H. Consent Agenda

1. Meeting Minutes- October 28, 2024

2. Accounts Payable- November 11, 2024

Trustee Causseaux made a motion to approve the consent agenda. Trustee Miller seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Abstain
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Absent

I. Items of Discussion

1. Public Hearing on FY 2025 Budget

Mayor Pro-Tem Bergquist opened for public hearing.

No public comment made.

Mayor Pro-Tem Bergquist closed the public hearing.

2. Consideration to Approve a Contract with iWorQ Systems for Code Enforcement & Public Works Software

Presented by Town Manager, Kudron.

Trustee made a motion to approve the contract with iWorQ Systems for code enforcement and public works software. Trustee seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Abstain
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Absent

3. Consideration to Approve a Contract with MA Studios

Item moved to next meeting November 25, 2024.

J. Future Items for Consideration

- 2025 Budget Approval
- Contracts for Artspace & MA Studios

K. Mayor's Report

Mayor Kudron continues to learn about this town and is excited for what lies ahead. There are a lot of people who want to do good things for this town. A conversation was had last week with a resident who has a large lot in town, that years ago turned into a small house on a large lot and they wanted to know if the Board and Planning Commission would consider turning that into three homes on three lots, that a couple of them might even be affordable. It's those kinds of conversations that warm his heart.

There's not a lot of people in town, first two weeks of November are slow around here, this is nothing that hasn't happened.

Staff continues to do a great job. They are opening up and making important decisions. Part of the importance of this budget meeting is that the Treasurer is now comfortable again, to make sure if the manager gets loosey goosey" with the budget she sends emails, he's glad she's doing that and following suit as she has done with prior managers.

There are more people who want to build homes on the side of hills, we tell them it costs money, they say let's get it done, so we will work on moving forward.

Mayor Kudron has received great feedback regarding the holiday lighting around town, but Vail has found too many lights are a bad thing for a tree. Something the town should do going into 2025-2026 is producing a horticulture plan.

L. Adjourn Meeting

Trustee Causseaux made a motion to adjourn the meeting. Trustee Schoenherr seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Abstain
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Causseaux	Aye
Trustee Miller	Aye
Trustee Schoenherr	Aye
Trustee Sobon	Absent

This meeting of the Board of Trustees was adjourned at 8:24 PM.

(Attest)

Alayna Carrell, Town Clerk

Christina Bergquist, Mayor Pro-Tem



Request for Board Action

Meeting Date: 11/25/2024

Department: Treasurer	Presenter: Fawkes
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ITEM:
Consideration to approve Accounts Payable

BACKGROUND:
At every Board meeting, the Town Board of Trustees approves the accounts payable.

FISCAL NOTE
All documents were emailed to Trustees for review on Monday, November 18, 2024.

STAFF RECOMMENDATION
Approve

SUGGESTED MOTIONS
I make a motion to approve/(deny) the accounts payable for November 25, 2024



Town of Grand Lake

September 2024 Sales Tax Reports & October 2024 Financials

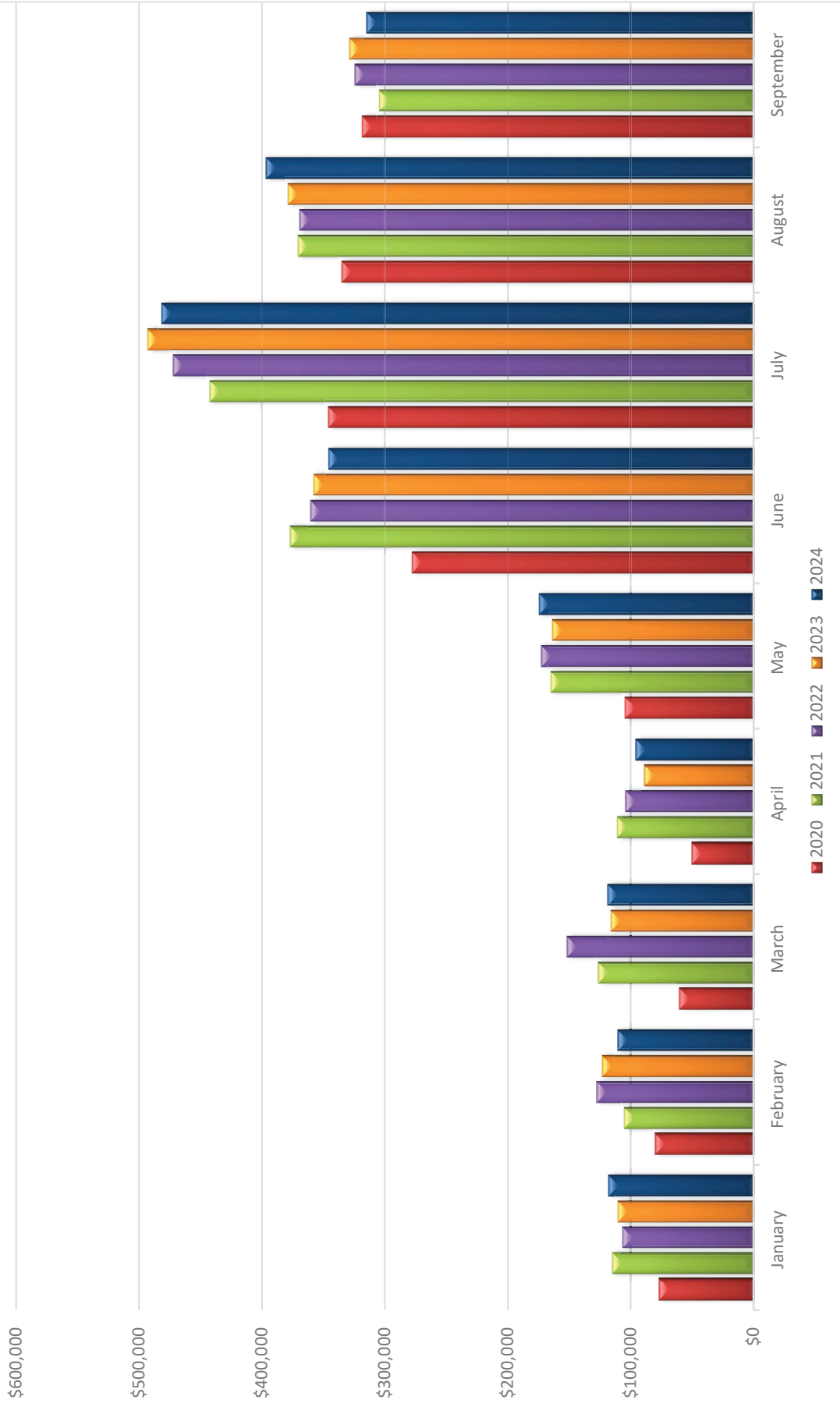
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2024**

Sales Month	2024	2023	2022	2021	2020
January	\$117,972	\$110,248	\$106,350	\$114,888	\$77,149
February	\$110,759	\$123,072	\$127,918	\$105,125	\$80,166
March	\$118,874	\$115,936	\$151,941	\$126,469	\$60,184
April	\$95,992	\$88,692	\$104,344	\$110,867	\$49,912
May	\$174,513	\$163,725	\$172,788	\$164,901	\$104,689
June	\$345,644	\$357,780	\$360,464	\$377,346	\$277,913
July	\$481,419	\$492,768	\$472,409	\$442,768	\$346,264
August	\$396,761	\$378,782	\$369,399	\$370,626	\$335,005
September	\$314,945	\$328,788	\$324,475	\$304,337	\$318,513
October		\$159,985	\$181,308	\$164,428	\$118,313
November		\$100,490	\$100,997	\$109,224	\$85,868
December		\$134,012	\$129,464	\$132,476	\$125,334

YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2024	\$2,156,880	92.25%	-0.13%	\$ (2,910.06)	\$2,337,968
2023	\$2,159,790	92.38%	-1.38%	\$ (30,297.22)	\$2,337,968
2022	\$2,190,087	88.99%	3.44%	\$ 72,760.40	\$2,461,018
2021	\$2,117,327	121.56%	28.34%	\$ 467,529.80	\$1,741,825
2020	\$1,649,797	99.43%	2699.45%	\$1,590,863.92	\$1,659,230

4% SALES TAX CASH FLOW 2024
General Fund
YTD through September



1% SALES TAX CASH FLOW REPORT:

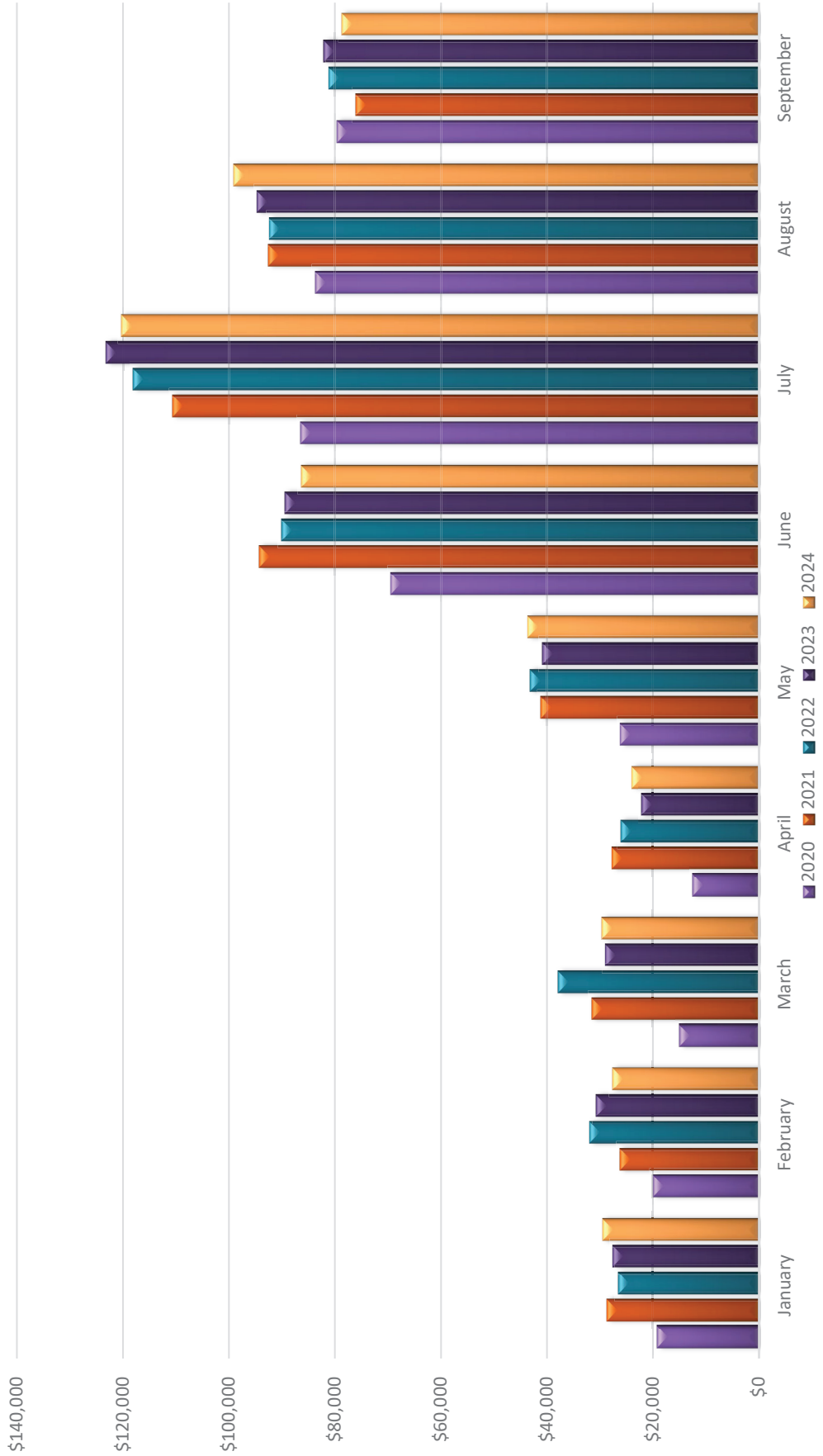
TOWN OF GRAND LAKE
FISCAL YEAR 2024

1 % Sales Tax Month	2024	2023	2022	2021	2020
January	\$29,493	\$27,562	\$26,587	\$28,722	\$19,287
February	\$27,690	\$30,768	\$31,979	\$26,281	\$20,042
March	\$29,719	\$28,984	\$37,985	\$31,617	\$15,046
April	\$23,998	\$22,173	\$26,086	\$27,717	\$12,478
May	\$43,628	\$40,931	\$43,197	\$41,225	\$26,172
June	\$86,411	\$89,445	\$90,116	\$94,336	\$69,478
July	\$120,355	\$123,192	\$118,102	\$110,692	\$86,566
August	\$99,190	\$94,695	\$92,350	\$92,656	\$83,751
September	\$78,736	\$82,197	\$81,119	\$76,084	\$79,628
October		\$39,996	\$45,327	\$41,107	\$29,578
November		\$25,122	\$25,249	\$27,306	\$21,467
December		\$33,503	\$32,366	\$33,119	\$31,333

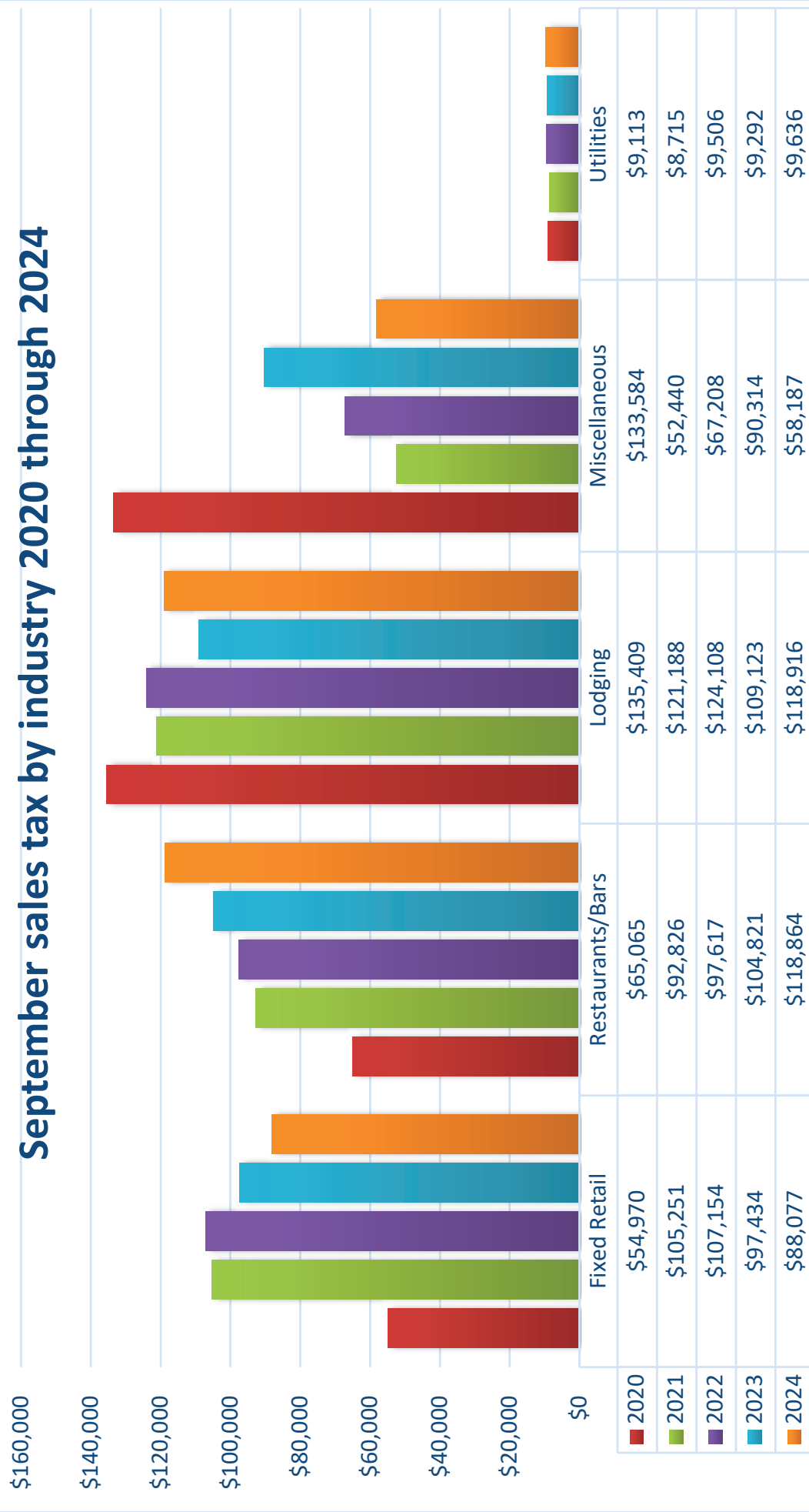
YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2024	\$539,220	92.97%	-0.13%	\$ (728)	\$580,000.00
2023	\$539,947	92.42%	-1.38%	\$ (7,574)	\$584,250.00
2022	\$547,522	88.99%	3.44%	\$ 18,190	\$615,252.00
2021	\$529,332	121.69%	28.34%	\$ 116,882	\$435,000.00
2020	\$412,449	92.55%	2703.56%	\$ 397,738	\$445,635.00

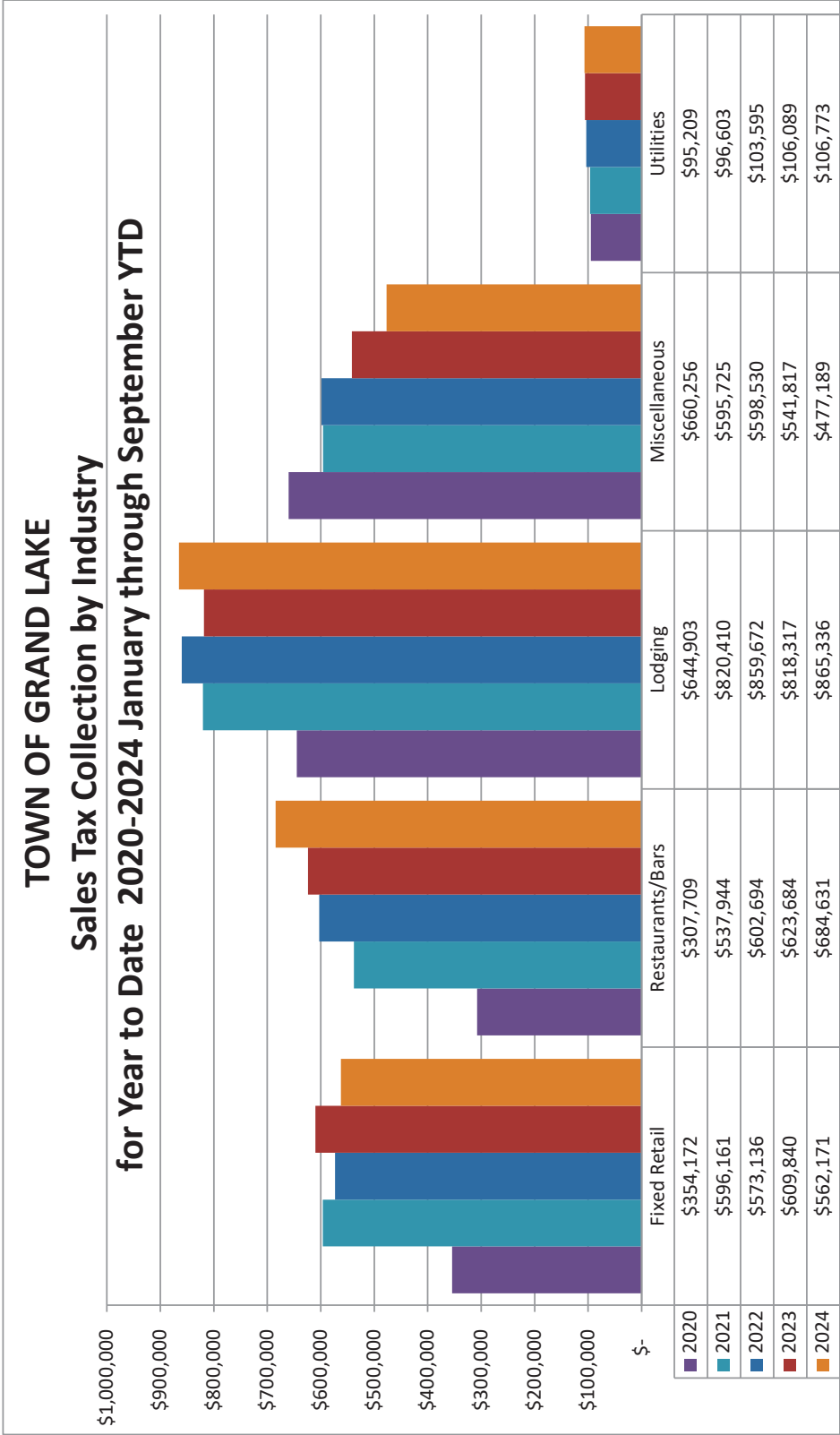
1% SALES TAX CASH FLOW 2024
Capital Improvement Fund
YTD through September



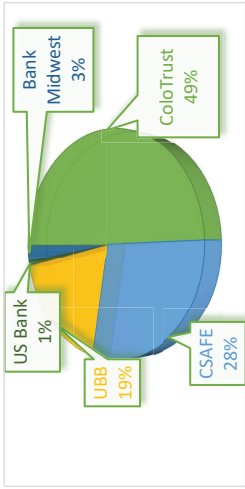
September sales tax by industry 2020 through 2024



TOWN OF GRAND LAKE Sales Tax Collection by Industry for Year to Date 2020-2024 January through September YTD



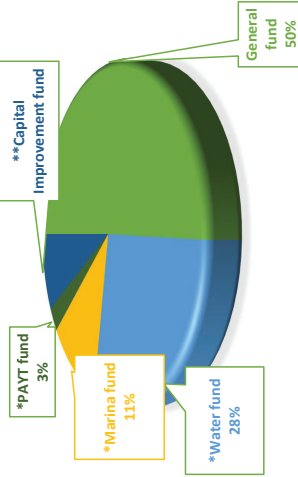
BANK CASH BALANCES



Bank	Amount
ColoTrust	\$4,033,255
CSAFE	\$2,314,173
UBB	\$1,538,388
US Bank	\$58,640
Bank Midwest	\$211,360
TOTAL CASH *	\$8,155,816.07

*a portion of the funds are committed or restricted. Funds are also allocated to certain funds - see below

FUND BALANCES



General fund	\$ 3,959,585
*Water fund	\$ 2,165,452
*Marina fund	\$ 841,300
*PAYT fund	\$ 210,299
**Capital Improvement fund	\$ 673,066
TOTAL	\$ 7,849,702.70

*enterprise funds

** Restricted for capital road improvements minus bond required reserves as noted below

*balance may differ due to A/R & AP

COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -	funds from new development for parking spaces
Cemetery Funds	\$ 119,256.89	committed fund for the Grand Lake Cemetery
Conservation Trust Funds	\$ 46,073.26	funds from State Lottery restricted for Parks & Open Space funds from building permit fees and nightly rental license
Attainable Housing Fund	\$ 282,006.22	restricted for attainable housing
Emergency Reserves	\$ 117,000.00	TABOR Requirement
Sales Tax Bond Required Reserves	\$ 280,500.00	Streetscape bond requirement (CIP Fund)
TOTAL	\$ 844,836.37	balances are adjusted at year end during an audit

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,299,937.00	issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,116,584.74	construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,215,000.00	construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,631,521.74	

Town of Grand Lake Pre Pairs and Transfer

Company	Date	Amount
Paychex Payroll	10/15/2024	\$ 48,806
Paychex Payroll Taxes	10/15/2024	\$ 19,379
ICMA Retirement	10/15/2024	\$ 7,738
Paychex Payroll	10/31/2024	\$ 44,496 3 week
Paychex Payroll Taxes	10/31/2024	\$ 17,565
ICMA Retirement	10/31/2024	\$ 7,699
Hartford life/AD&D Insurance	9/14/2024	\$ 180
Health Saving Reimbursement	10/1/2024	\$ 403
Health Saving Reimbursement	10/8/2024	\$ 135
Health Saving Reimbursement	10/29/2024	\$ 832
Heartland (marina cc fees)	10/1/2024	\$ 2,142
DWRF	10/30/2024	\$ 47,394
Cirsa Property	10/1/2024	\$ 15,677
Cirsa Workman's Comp	10/1/2024	\$ 28,239
CEBT (Health Ins)	10/10/2024	\$ 33,890
Bank Transfers		

From	To	Date	Amount
UBB Money Market	UBB Operating	10/28/2024	\$ 115,000
UBB Money Market	UBB Operating	10/21/2024	\$ 120,000

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2024 - Unadjusted

Section 9, Item A.

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 551,850	\$ 551,660	\$ (190)	100.0	
Specific Ownership Tax	18,000	21,308	3,308	118.4	
General Sales Tax	2,337,968	1,841,935	(496,033)	78.8	Sales tax revenues run 2 months behind
Building Use Tax	25,000	135,211	110,211	540.8	Part of the building application fees
Motor Vehicle Use Tax	40,000	64,798	24,798	162.0	
Cigarette Tax	3,000	3,155	155	105.2	Tax revenues run 2 months behind
Marijuana Tax/Fees	10,000	-	(10,000)	-	
Franchise Tax	90,000	48,193	(41,807)	53.5	Quarterly payments
Subtotal Taxes	3,075,818	2,666,261	(409,557)	86.7	
Licenses & Permits					
Business Licenses	30,000	29,671	(329)	98.9	Annual event in July
Nightly Rental Licenses	80,000	91,778	11,778	114.7	
Liquor License	4,500	5,812	1,312	129.1	
Other Licenses	5,000	3,800	(1,200)	76.0	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	119,500	131,060	11,560	109.7	
Intergovernmental					
County Road and Bridge	9,520	12,531	3,011	131.6	paid in full for the year
Grants	4,000,000	100,000	(3,900,000)	2.5	100K from Boetcher for Space to Create
Highway Users Tax	32,000	28,316	(3,684)	88.5	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	1,855	(1,145)	61.8	Quarterly revenue
Other Intergovernmental	3,000	1,849	(1,151)	61.6	State severance tax and federal mineral funds
Subtotal Intergovernmental	4,047,520	144,551	(3,902,969)	3.6	
Charges for Services					
Attainable Housing Fee	4,000	8,637	4,637	215.9	Part of the building application fees
Zoning and Subdivision Review	3,000	2,494	(506)	83.1	
Cemetery	12,000	9,459	(2,541)	78.8	Perpetual fees
Grand Lake Center	105,000	146,630	41,630	139.6	Memberships, rec fees, rental income \$35K not reaccuring
Other Charges for Services	14,000	22,104	8,104	157.9	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	138,000	189,325	51,325	137.2	
Fines and Forfeitures					
Fees and Leases	500	(210)	(710)	(42.0)	Ordinances and parking fines - negative amount due to fine forgiven
Net Investment Income	50,000	2,500	-	100.0	Quarterly payment for Chamber rent
Other Revenue	96,002	146,756	96,756	293.5	Interest income
Capital Specific Revenue	-	-	(83,083)	13.5	event fees and rentals. Equipment sale turned into a trade
Total Revenues	\$ 7,529,840	\$ 3,293,161	\$ (4,236,679)	43.7	

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2024 - Unadjusted

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%
Current:				
Boards and Committees				
Board of Trustees	\$ 148,100	116,346	\$ 31,754	78.6
Cemetery Committee	8,000	2,563	5,437	32.0
Planning Commission & Board of Ar	48,100	11,415	36,685	23.7
Greenways Committee	82,342	81,058	1,284	98.4
Subtotal Boards and Committees	286,542	211,382	75,160	73.8
Administration				
Personnel	706,302	462,429	243,873	65.5
Supplies	42,000	18,646	23,354	44.4
Repairs and Maintenance	19,200	4,430	14,770	23.1
Purchased Services	67,350	58,783	8,567	87.3
Utility Services	28,800	23,038	5,762	80.0
Professional Services	70,300	65,495	4,805	93.2
Marketing	190,732	178,208	12,524	93.4
Other	65,650	67,972	(2,322)	103.5
Subtotal Administration	1,190,334	879,002	311,332	73.8
Economic Development Grants				
Public Safety	135,000	105,000	30,000	77.8
Personnel	-	-	-	-
Purchased Services	277,585	284,115	(6,530)	102.4
Subtotal Public Safety	277,585	284,115	(6,530)	102.4
Public Works				
Personnel	796,471	634,376	162,095	79.6
Supplies	32,500	19,835	12,665	61.0
Repairs and Maintenance	182,000	169,044	12,956	92.9
Purchased Services	7,700	3,169	4,531	41.2
Utility Services	54,900	42,277	12,623	77.0
Professional Services	49,000	29,785	19,215	60.8
Other	34,500	20,662	13,838	59.9
Subtotal Public Works	\$ 1,157,071	\$ 919,149	\$ 237,922	79.4

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2024 - Unadjusted

Expenditures	Original Budget	Actual Amounts	Positive (Negative)	%
Grand Lake Center				
Personnel	\$ 245,550	\$ 195,916	\$ 49,634	79.8
Supplies	9,000	6,469	2,531	71.9
Repairs and Maintenance	15,400	4,054	11,346	26.3
Utility Services	42,550	20,282	22,268	47.7
Professional Services	9,490	13,689	(4,199)	144.2
Other	55,400	84,172	(28,772)	151.9
Subtotal Grand Lake Center	377,390	324,582	52,808	86.0
Parks				
Personnel	-	-	-	-
Supplies	37,000	20,947	16,053	56.6
Repairs and Maintenance	127,000	58,970	68,030	46.4
Utility Services	28,300	23,301	4,999	82.3
Other	10,000	3,749	6,251	37.5
Parks Capital	165,000	58,629	106,371	35.5
Subtotal Parks	367,300	165,596	201,704	45.1
Capital Outlay	4,320,000	178,384	4,141,616	4.1
Debt service				
Lease Principal	90,000	-	90,000	-
Lease Interest	37,050	18,524	18,526	50.0
Subtotal Debt Service	127,050	18,524	108,526	14.6
Reserves	-	-	-	-
Total Expenditures	8,238,272	3,085,734	5,152,538	37.5
Net Balance*	(708,432)	207,427	915,859	

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2024- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
General Sales Tax	\$ 580,000	\$ 460,484	\$ (119,516)	79.4	Tax revenues run 2 months behind
Subtotal Taxes	580,000	460,484	(119,516)	79.4	
Intergovernmental					
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	15,000	35,115	20,115	234.1	interest
Total Revenues	595,000	495,599	(99,401)	83.3	
Expenditures					
Grant Expenses	-	-	-	-	
Operations	300	275	(25)	91.7	for bond
Capital Outlay	530,000	431,711	(98,289)	81.5	Boardwalk maint & paving
Debt service					
Bond Principal	125,000	125,000	-	-	Annual payment
Bond Interest	153,450	153,450	-	100.0	Semi annual payments
Subtotal Debt Service	278,450	278,450	-	100.0	
Reserves	-	-	-	-	
Total Expenditures	808,750	710,436	(98,314)	87.8	
Net Balance*	(213,750)	(214,837)	(1,087)		

*Excess Revenues Over (Under) Expenditures

Section 9, Item A.

TOWN OF GRAND LAKE

WATER FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2024 - Unadjusted

Section 9, Item A.

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 680,000	\$ 685,448	\$ 5,448	100.8	Billed quarterly (Jan, April, July, Oct)
Tap Fees	13,000	39,000	26,000	300.0	
Resale Meters	10,000	6,074	(3,927)	60.7	New meters purchased by owner
Bulk Water Permits	500	1,707	1,207	341.4	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	30,000	78,262	48,262	260.9	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	733,500	810,491	76,991	110.5	
Expenditures					
Personnel	497,078	481,122	(15,956)	96.8	Wages and Benefits
Office Supplies	14,500	8,384	(6,116)	57.8	
Operations Supplies	24,200	24,320	120	100.5	
Repairs and Maintenance	49,650	36,563	(13,087)	73.6	
Resale Supplies	8,150	134	(8,016)	1.6	Meters
Purchased Services	27,900	26,245	(1,655)	94.1	
Utilities	41,500	31,655	(9,845)	76.3	Water and Sewer are billed quarterly
Professional Services	9,100	3,550	(5,550)	39.0	Computer programs and support & Telemetry Maintenance
Other Expenses	20,100	16,984	(3,116)	84.5	Quarterly property insurance
Water Capital	-	-	-	-	
Debt Service-Principal	71,384	71,384	(0)	100.0	Semi annual payments
Debt Service-Interest	23,404	23,404	0	100.0	Semi annual payments
Total Expenditures	786,966	723,745	(63,221)	92.0	
Net Balance*	(53,466)	86,746	140,212		

TOWN OF GRAND LAKE

MARINA FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2024-Unadjusted

Section 9, Item A.

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 350,000	\$ 364,332	\$ 14,332	104.1	
Tours	70,000	72,862	2,862	104.1	
Space Rentals	11,784	12,091	307	102.6	
Miscellaneous	1,000	200	(800)	20.0	
Interest Income	8,000	20,478	12,478	256.0	
Sale of Assets	-	-	-	-	
Total Revenues	440,784	469,963	29,179	106.6	
Expenditures					
Personnel	278,547	269,707	8,840	96.8	Wages and benefits
Office Supplies	1,400	695	705	49.6	
Operations Supplies	15,000	8,133	6,867		
Fireworks	70,000	52,500	17,500	54.2	4th of July fireworks
Repairs and Maintenance	22,500	37,888	(15,388)	168.4	
Permits and Fees	1,000	-	1,000	-	
Purchased Services	22,850	24,161	(1,311)	105.7	Computer service & office supplies
Utilities	3,688	4,087	(399)	110.8	Water and Sewer are billed quarterly
Professional Services	5,700	2,852	2,848	50.0	Audit and background checks
Other Expenses	8,501	3,955	4,547	46.5	Insurance
Capital Outlay	60,000	-	60,000	-	
Total Expenditures	489,186	403,978	85,208	82.6	
Net Balance*	(48,402)	65,985	114,387		

83% OF THE FISCAL YEAR HAS ELAPSED

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TOWN OF GRAND LAKE

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2024- UNADJUSTED

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,000	\$ 61,980	\$ (17,020)	78.5	
Interest Income	\$ 1,000	-	(1,000)	-	
Total Revenues	80,000	61,980	(18,020)	77.5	
Expenditures					
Operations Supplies	8,500	2,870	5,630	33.8	PAYT bags
Repairs and Maintenance	50,000	872	49,128	1.7	End of year adjustment
Purchased Services	32,000	27,181	4,819	84.9	Dumpster service
Professional Services	510	480	30		
Other Expenses	1,166	194	972	16.7	
Capital Outlay	20,000	761	19,239	3.8	Move facility
Total Expenditures	112,176	32,358	79,818	28.8	
Net Balance*	(32,176)	29,622	61,798		

Section 9, ItemA.

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2024

Section 9, Item A.

COMBINED CASH ACCOUNTS

01-102000	US BANK CHECKING	58,640.01
01-104000	2019 UBB MONEY MARKET	1,430,260.57
01-104500	2019 UBB CHKG - OPERATIONS	4,060.64
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST / CCB	9,063.75
01-106700	OLD MIDWEST	.00
01-107500	UTILITY CASH CLEARING ACCT	.00
01-107600	AR CASH CLEARING ACCT	.00
	TOTAL COMBINED CASH	1,502,024.97
01-200000	ACCOUNTS PAYABLE GENERAL	.00
01-100000	CASH ALLOCATED TO OTHER FUNDS	(1,502,024.97)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	662,240.77
20	ALLOCATION TO WATER FUND	381,734.69
40	ALLOCATION TO MARINA FUND	374,750.16
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	210,249.31
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(126,949.96)
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,502,024.97
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(1,502,024.97)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND	662,240.77
10-103000	CSAFE	221,506.99
10-103100	CSAFE - CORE	2,018,668.12
10-109100	COLOTRUST	1,056,969.19
10-116000	PETTY CASH	100.00
10-116500	GLC PETTY CASH	100.00
10-116501	AFTER SCHOOL PROG PETTY CASH	.00
10-117000	ACCOUNTS RECEIVABLE	(62,444.67)
10-117100	PROPERTY TAXES RECEIVABLE	530,203.00
10-117500	ACCOUNTS RECIVABLE - AR	4,069.70
10-123000	FUEL AR - FUEL PAYMENTS	1,427.39
10-129000	UNLEADED GAS INVENTORY	(2,637.33)
10-130000	DIESEL INVENTORY	1,460.63
10-131000	DUE FROM WATER FUND	.00
10-131001	DUE FROM MARINA FUND	.00
10-131002	DUE FROM PAYT	.00
10-143100	PREPAID EXPENSES FOR GENERAL F	.00
10-143500	GLC PREPAID EXPENSES	.00
10-149000	DEPOSITS PAID BY THE TOWN	.00
		4,431,663.79
	TOTAL ASSETS	4,431,663.79

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	(	3,719.53)	
10-205000	RETAINAGE PAYABLE		.00	
10-217100	SOCIAL SECURITY WITHHOLDING		.00	
10-217200	FEDERAL W/H PAYABLE		.00	
10-217300	STATE W/H PAYABLE		.00	
10-217400	MEDICARE WITHHOLDING		.00	
10-217500	SUTA PAYABLE		.00	
10-217600	WC PAYABLE		.00	
10-219100	FLEX MEDICAL		26,332.38	
10-219200	MEDICAL BENEFIT PAYABLE		.00	
10-220000	ICMA W/H PAYABLE		.00	
10-221000	ICMA EMP LOAN PAYABLE		.00	
10-221001	ICMA/ROTH IRA		.00	
10-221100	MISC DEDUCTIONS PAYABLE		.00	
10-222000	DEFERRED REVENUE-PROPERTY TAX		530,203.00	
10-223100	PREPAID FEES FOR DEPOSITS		.00	
10-223180	PREPAID NRL		.00	
10-225000	ESCROW MONIES GENERAL		.00	
10-226000	USE TAX DEFERRED REVENUE		160,166.33	
10-227000	DEFERRED REV		.00	
10-228100	GLC CUSTOMER DEPOSITS		1,001.00	
10-228200	PREPAID RENTAL FEES & DEPOSITS		250.00	
10-228300	GLC PREPAID MEMBERSHIPS		.00	
10-228400	DEPOSITS TOWN EVENTS		1,500.00	
10-228500	LAND USE/MUNI PROP DEPOSITS		2,122.21	
10-228600	ATTORNEY RETAINER	(	9,395.00)	
10-230000	HEADSTONE DEPOSIT		3,900.00	
10-231000	FOLK SCHOOL PAYMENTS		3,035.00	
10-231200	WINTER CARNIVAL		743.69	
10-232000	DUE TO WATER FROM GF		.00	
10-233000	DUE TO MARINA FROM GF		.00	
10-234000	AEROLAB, INC PAYMENTS		.00	
10-241000	RENTAL DEPOSITS		1,000.00	
			717,139.08	

TOTAL LIABILITIES

717,139.08

FUND EQUITY

10-270000	PARKING FEE-IN-LIEU		.00
10-275000	FUND BALANCE		2,937,669.82
10-281000	CEMETERY FUNDS		119,256.89
10-283000	CONSERVATION TRUST FUNDS		46,073.26
10-284000	ATTAINABLE HOUSING FUNDS		282,006.22
10-285000	FUND BAL RESVD - INV & PRE PDS		5,091.51
10-286000	EMERGENCY RESERVES		117,000.00

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

207,427.01

BALANCE - CURRENT DATE

207,427.01

TOTAL FUND EQUITY

3,714,524.71

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,431,663.79

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	PROPERTY TAXES	1,019.96	549,879.50	551,550.00	1,670.50 99.7
10-311-110	SPECIFIC OWNERSHIP	1,894.91	21,308.06	18,000.00 (3,308.06)	118.4
10-311-120	INTEREST & PENALTY-PROP TAXES	59.55	1,780.94	300.00 (1,480.94)	593.7
10-311-130	MOTOR VEHICLE USE & SALES TAX	4,873.76	64,798.01	40,000.00 (24,798.01)	162.0
10-311-140	SALES TAX 4%	396,760.78	1,841,935.23	2,337,968.00	496,032.77 78.8
10-311-150	BUILDING USE TAX	9,041.57	135,210.67	25,000.00 (110,210.67)	540.8
10-311-160	CIGARETTES-SELECT SALES TAX	431.83	3,155.39	3,000.00 (155.39)	105.2
10-311-161	MARIJUANA TAX	.00	.00	10,000.00	10,000.00 .0
	TOTAL GENERAL TAXES	414,082.36	2,618,067.80	2,985,818.00	367,750.20 87.7
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	FRANCHISE CABLE	.00	12,274.71	20,000.00	7,725.29 61.4
10-316-171	FRANCHISE TELEPHONE	217.79	2,102.41	10,000.00	7,897.59 21.0
10-316-172	FRANCHISE ELECTRIC	.00	20,547.23	35,000.00	14,452.77 58.7
10-316-173	FRANCHISE NATURAL GAS	771.92	13,268.42	25,000.00	11,731.58 53.1
	TOTAL UTILITY FRANCHISE TAX	989.71	48,192.77	90,000.00	41,807.23 53.6
<u>LICENSES & PERMITS</u>					
10-321-100	LIQUOR LICENSE FEE	.00	5,811.50	4,500.00 (1,311.50)	129.1
10-321-120	SALES TAX LICENSE \$5	.00	475.00	425.00 (50.00)	111.8
10-321-130	MOTOR VEHICLE LICENSE (RURAL)	188.67	1,863.09	2,500.00	636.91 74.5
10-321-140	SIGN PERMIT	.00	500.00	500.00	.00 100.0
10-321-150	GRADING PERMIT	50.00	100.00	100.00	.00 100.0
10-321-160	ANIMAL LICENSE	.50	136.50	50.00 (86.50)	273.0
10-321-170	ENCROACHMENT PERMIT/LICENSE	.00	200.00	400.00	200.00 50.0
10-321-175	BUSINESS LICENSE COMMISSION	825.00	29,671.25	30,000.00	328.75 98.9
10-321-180	NIGHTLY RENTAL LICENSE FEE	900.00	91,777.60	80,000.00 (11,777.60)	114.7
10-321-190	BOARDWALK SALES PERMIT	.00	25.00	25.00	.00 100.0
10-321-191	MARIJUANA LICENSE FEES	.00	500.00	1,000.00	500.00 50.0
	TOTAL LICENSES & PERMITS	1,964.17	131,059.94	119,500.00 (11,559.94)	109.7
<u>GRANTS</u>					
10-334-900	GRANTS - OTHER	.00	100,000.00	4,000,000.00	3,900,000.00 2.5
	TOTAL GRANTS	.00	100,000.00	4,000,000.00	3,900,000.00 2.5

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>						
10-335-130	GRAND CNTY ROAD & BRIDGE	.00	12,531.00	9,520.00	(3,011.00)	131.6
10-335-200	HIGHWAY USER TAX FUND	3,332.38	28,316.47	32,000.00	3,683.53	88.5
10-335-800	CONSERVATION TRUST FUND	.00	1,854.75	3,000.00	1,145.25	61.8
10-335-900	OTHER INTERGOVERNMENTAL	.00	1,848.65	3,000.00	1,151.35	61.6
	TOTAL INTERGOVERNMENTAL	3,332.38	44,550.87	47,520.00	2,969.13	93.8
<u>CHARGES FOR SERVICES</u>						
10-341-200	CEMETERY REVENUES	.00	9,459.21	12,000.00	2,540.79	78.8
10-341-202	CEMETERY GRANTS AND DONATION	.00	.00	.00	.00	.0
10-341-300	ZONING & SUBDIVISION REVIEW	(325.00)	2,494.00	3,000.00	506.00	83.1
10-341-400	ATTAINABLE HOUSING FEE REVENUE	.00	8,637.30	4,000.00	(4,637.30)	215.9
10-341-500	EV CHARGING STATION REVENUE	2,488.64	15,057.27	4,000.00	(11,057.27)	376.4
10-341-600	FUEL DEPOT SURCHARGE	170.54	1,320.18	2,000.00	679.82	66.0
10-341-700	COPIES/FAXES/SODA	.00	.00	.00	.00	.0
10-341-850	NIGHTLY RENTAL APP FEE \$165	.00	3,376.95	2,000.00	(1,376.95)	168.9
10-341-900	CEMETERY EXCAVATING FEE	.00	2,350.00	6,000.00	3,650.00	39.2
	TOTAL CHARGES FOR SERVICES	2,334.18	42,694.91	33,000.00	(9,694.91)	129.4
<u>GRAND LAKE CENTER REVENUES</u>						
10-350-101	GLC - RENTAL FEES	(34,175.00)	51,331.00	15,000.00	(36,331.00)	342.2
10-350-111	GLC - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115	GLC - (N) MERCH SALES	199.35	199.35	.00	(199.35)	.0
10-350-121	GLC - MEMBERSHIPS	6,840.50	73,487.50	70,000.00	(3,487.50)	105.0
10-350-131	GLC - REC FEES	1,427.00	15,053.00	15,000.00	(53.00)	100.4
10-350-132	GLC GOLF SIM REVENUE	(385.00)	1,637.50	.00	(1,637.50)	.0
10-350-201	GLC - DONATIONS	.00	.00	.00	.00	.0
10-350-202	GLC EVENTS	4,023.58	4,921.58	5,000.00	78.42	98.4
	TOTAL GRAND LAKE CENTER REVENUES	(22,069.57)	146,629.93	105,000.00	(41,629.93)	139.7
<u>FINES AND FORFEITURES</u>						
10-351-100	ORDINANCE/TRAFFIC FINES	.00	(210.00)	500.00	710.00	(42.0)
	TOTAL FINES AND FORFEITURES	.00	(210.00)	500.00	710.00	(42.0)
<u>FEES AND LEASES</u>						
10-353-180	RENT - VISITORS CENTER	.00	2,500.00	2,500.00	.00	100.0
	TOTAL FEES AND LEASES	.00	2,500.00	2,500.00	.00	100.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>						
10-355-100	INTEREST REVENUE	14,361.30	146,756.19	50,000.00	(96,756.19)	293.5
	TOTAL INVESTMENT INCOME	14,361.30	146,756.19	50,000.00	(96,756.19)	293.5
 <u>OTHER</u>						
10-360-110	SALE OF ASSETS	.00	.00	90,000.00	90,000.00	.0
10-360-130	MUNICIPAL FEE	.00	.00	.00	.00	.0
10-360-140	EVENT RENT - LAND, BUILDINGS	(550.00)	3,141.00	6,000.00	2,859.00	52.4
10-360-160	RENT - ENTERPRISE FUND SITES	.00	.00	2.00	2.00	.0
10-360-200	MISC. REVENUES - GENERAL	7,252.56	9,777.87	.00	(9,777.87)	.0
10-360-350	MSOB REVENUE	.00	.00	.00	.00	.0
	TOTAL OTHER	6,702.56	12,918.87	96,002.00	83,083.13	13.5
 <u>CAPITAL SPECIFIC</u>						
10-377-140	GRANTS - CAPITAL	.00	.00	.00	.00	.0
10-377-145	COMMUNITY HOUSE UPGRADES GRANT	.00	.00	.00	.00	.0
10-377-160	SPACE TO CREATE REVENUE	.00	.00	.00	.00	.0
10-377-165	REVITALIZING MAIN STREET REV	.00	.00	.00	.00	.0
10-377-166	EV GRANT REVENUE	.00	.00	.00	.00	.0
10-377-170	INSURANCE PROCEEDS DOCK	.00	.00	.00	.00	.0
10-377-175	COLORADO TREE CO REVENUE	.00	.00	.00	.00	.0
	TOTAL CAPITAL SPECIFIC	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	421,697.09	3,293,161.28	7,529,840.00	4,236,678.72	43.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	3.29	2,353.24	2,000.00	(353.24)	117.7
10-410-215 GRAVE MARKERS	.00	209.90	1,000.00	790.10	21.0
10-410-242 CEMETERY MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CEMETERY COMMITTEE	3.29	2,563.14	8,000.00	5,436.86	32.0
 <u>PC/BOA</u>					
10-412-211 OFFICE SUPPLIES	.00	78.00	300.00	222.00	26.0
10-412-311 POSTAGE/ADS/LEGAL NOTICES	68.62	685.61	500.00	(185.61)	137.1
10-412-314 PURCHASED SERVICES	1,230.00	4,067.50	18,000.00	13,932.50	22.6
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	136.53	1,000.00	863.47	13.7
10-412-351 PLANNING LEGAL SERVICES	.00	1,215.25	12,000.00	10,784.75	10.1
10-412-370 TRAINING/TRAVEL	309.28	5,232.38	6,000.00	767.62	87.2
10-412-380 COMP PLAN UPDATE	.00	.00	10,000.00	10,000.00	.0
TOTAL PC/BOA	1,607.90	11,415.27	48,100.00	36,684.73	23.7
 <u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	182.71	666.36	800.00	133.64	83.3
10-413-143 BOT COMPENSATION	1,844.61	12,472.71	18,000.00	5,527.29	69.3
10-413-211 OFFICE/MEETING SUPPLIES	280.00	4,427.74	5,000.00	572.26	88.6
10-413-215 ELECTIONS	.00	816.40	3,000.00	2,183.60	27.2
10-413-316 DUES/MEMBERSHIPS	.00	22,471.00	20,000.00	(2,471.00)	112.4
10-413-370 TRAINING/TRAVEL	(41.00)	996.02	7,500.00	6,503.98	13.3
10-413-460 LONG RANGE/MISC	.00	.00	1,000.00	1,000.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	9,000.00	9,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	234.45	2,500.00	2,265.55	9.4
10-413-463 WATER QUALITY ISSUES	.00	.00	250.00	250.00	.0
10-413-465 COMPUTER SOFTWARE	.00	762.60	1,200.00	437.40	63.6
10-413-728 MISCELLANEOUS DONATIONS	.00	10,000.00	10,000.00	.00	100.0
10-413-843 ROCKY MTN REP THEATRE	.00	.00	1,350.00	1,350.00	.0
10-413-859 GRAND FOUNDATION	.00	51,500.00	51,500.00	.00	100.0
10-413-870 BOARD CONTINGENCY	.00	11,998.24	17,000.00	5,001.76	70.6
TOTAL BOARD OF TRUSTEES	2,266.32	116,345.52	148,100.00	31,754.48	78.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	.00	10,876.18	10,800.00	(76.18)	100.7
10-414-238 TREES/SHRUBS/PLANTINGS	646.99	6,289.45	10,000.00	3,710.55	62.9
10-414-241 ARBOR DAY SUPPLIES	.00	752.12	500.00	(252.12)	150.4
10-414-319 CONTRACT LABOR	11,339.66	63,139.96	61,042.00	(2,097.96)	103.4
10-414-726 MISCELLANEOUS SERVICES	.00	.00	.00	.00	.0
10-414-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL GREENWAYS COMMITTEE	11,986.65	81,057.71	82,342.00	1,284.29	98.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100	GROSS WAGES - ADMINISTRATION	12,495.47	293,288.04	439,727.00	146,438.96 66.7
10-415-103	OT/COMP TIME BUYOUT	89.76	957.28	2,000.00	1,042.72 47.9
10-415-105	BONUS	.00	500.00	7,000.00	6,500.00 7.1
10-415-110	GROSS WAGES-ADMIN PT/SEASONAL	.00	.00	.00	.00 .0
10-415-130	GLC MEMBERSHIP BENIFIT	.00	.00	.00	.00 .0
10-415-132	ICMA TOWN PAID BENEFIT	2,158.20	27,679.50	35,178.16	7,498.66 78.7
10-415-133	HEALTH/DENTAL-EMPLOYEE	(11,048.64)	17,591.90	85,000.00	67,408.10 20.7
10-415-134	ALTERNATIVE BENEFIT	.00	1,925.00	6,600.00	4,675.00 29.2
10-415-135	DEP HEALTH/DENTAL	13,910.94	76,242.30	69,300.00	(6,942.30) 110.0
10-415-136	MEDICAL BENEFIT ALLOWANCE	1,849.94	10,713.15	10,000.00	(713.15) 107.1
10-415-141	UNEMPLOYMENT INSURANCE	(31.75)	405.81	879.00	473.19 46.2
10-415-142	WORKERS' COMPENSATION	667.14	6,679.97	15,000.00	8,320.03 44.5
10-415-143	SOCIAL SECURITY MATCH	548.07	19,024.19	27,263.00	8,238.81 69.8
10-415-144	MEDICARE MATCH	128.18	4,449.14	6,376.00	1,926.86 69.8
10-415-145	FAMILI BENEFIT ADMIN	143.20	2,973.20	1,979.00	(994.20) 150.2
10-415-211	OFFICE SUPPLIES	711.78	7,214.75	9,000.00	1,785.25 80.2
10-415-215	COMPUTER SOFTWARE	1,062.09	9,961.15	23,000.00	13,038.85 43.3
10-415-220	COMPUTER HARDWARE	225.95	913.17	7,000.00	6,086.83 13.1
10-415-226	SMALL EQUIPMENT	.00	557.31	3,000.00	2,442.69 18.6
10-415-231	GAS/FUEL	.00	611.67	1,200.00	588.33 51.0
10-415-232	VEHICLE MAINTENANCE	.00	1,231.27	3,000.00	1,768.73 41.0
10-415-233	OFFICE EQUIPMENT MAINTENANCE	168.12	2,518.93	3,000.00	481.07 84.0
10-415-237	BUILDING MAINTENANCE	.00	67.98	11,000.00	10,932.02 .6
10-415-238	TOWN HALL FURNISHINGS	.00	.00	1,000.00	1,000.00 .0
10-415-311	POSTAGE/FREIGHT	(1,273.25)	3,025.31	7,000.00	3,974.69 43.2
10-415-312	COMPUTER SERVICES	844.22	49,901.06	50,000.00	98.94 99.8
10-415-314	ADS & LEGAL NOTICES	112.34	2,715.34	5,000.00	2,284.66 54.3
10-415-316	DUES & MEMBERSHIPS	65.00	1,135.00	1,650.00	515.00 68.8
10-415-318	JANITORIAL SERVICES	.00	.00	.00	.00 .0
10-415-319	MISCELLANEOUS SERVICES	.00	1,558.00	3,200.00	1,642.00 48.7
10-415-330	BANK FEES	60.74	448.54	500.00	51.46 89.7
10-415-341	ELECTRIC UTILITY	162.22	4,642.32	5,500.00	857.68 84.4
10-415-342	SEWER UTILITY	335.40	1,341.60	1,600.00	258.40 83.9
10-415-343	WATER UTILITY	.00	1,029.00	1,200.00	171.00 85.8
10-415-344	TELEPHONE/INTERNET UTILITY	1,302.73	10,036.51	11,000.00	963.49 91.2
10-415-345	NATURAL GAS UTILITY	(169.13)	3,048.83	6,500.00	3,451.17 46.9
10-415-346	WEBSITE HOSTING SERVICES	.00	2,940.00	2,500.00	(440.00) 117.6
10-415-347	RECYCLING - TOWN HALL	.00	.00	500.00	500.00 .0
10-415-351	LEGAL SERVICES	17,136.93	54,595.68	30,000.00	(24,595.68) 182.0
10-415-352	AUDIT	.00	9,600.00	9,300.00	(300.00) 103.2
10-415-353	JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00 .0
10-415-355	PROFESSIONAL SERVICES-OTHER	130.00	1,299.00	2,500.00	1,201.00 52.0
10-415-370	TRAINING/TRAVEL	2,895.25	10,354.04	15,000.00	4,645.96 69.0
10-415-371	MISC EMPLOYEE EXPENSES	1,545.07	(1,045.52)	15,000.00	16,045.52 (7.0)
10-415-385	TRANSIT SERVICE	.00	.00	.00	.00 .0
10-415-386	TRANSIT PLANNING	.00	.00	.00	.00 .0
10-415-387	TRANSIT CAPITAL INVESTMENT	.00	.00	.00	.00 .0
10-415-393	DOCUMENT RECORDING	(24.00)	(47.00)	250.00	297.00 (18.8)
10-415-394	DEVELOPER REIMBURSEMENT	.00	.00	.00	.00 .0
10-415-513	PROPERTY/CASUALTY INSURANCE	7,995.48	33,064.38	35,000.00	1,935.62 94.5
10-415-514	POSITION BONDS	.00	200.00	400.00	200.00 50.0
10-415-560	TREASURER'S FEES	21.82	11,033.45	9,000.00	(2,033.45) 122.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	35,232.00	35,232.00	.00	100.0
10-415-722 BLC FEE REMITTANCE	.00	38,000.00	38,000.00	.00	100.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	353.00	1,500.00	1,147.00	23.5
10-415-724 NRL VC OP	.00	30,000.00	30,000.00	.00	100.0
10-415-800 ATTAINABLE HOUSING EXPENSES	1,966.35	13,622.73	19,000.00	5,377.27	71.7
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	61,000.00	61,000.00	.00	100.0
10-415-875 MARKETING CONTINGENCY	.00	.00	.00	.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	10,000.00	10,000.00	.00	100.0
10-415-885 EVENTS TOWN	1,857.00	4,412.94	12,500.00	8,087.06	35.3
10-415-886 MSOB EXPENSES	.00	.00	.00	.00	.0
10-415-887 CONTINENTAL DIVIDE TRAIL	.00	.00	2,500.00	2,500.00	.0
TOTAL ADMINISTRATION	58,042.62	879,001.92	1,190,334.16	311,332.24	73.8
 ECONOMIC DEVELOPMENT GRANTS					
10-416-100 TRAIL GROOMERS	.00	.00	30,000.00	30,000.00	.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	.00	5,000.00	5,000.00	.00	100.0
10-416-260 GRAND ART COUNCIL	.00	.00	.00	.00	.0
10-416-261 CREATIVE DISTRICT	.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	.00	105,000.00	135,000.00	30,000.00	77.8
 PUBLIC SAFETY					
10-421-100 GROSS WAGES - PUBLIC SAFETY	.00	.00	.00	.00	.0
10-421-105 BONUS	.00	.00	.00	.00	.0
10-421-110 GROSS WAGES-PUBLIC SAFETY PT	.00	.00	.00	.00	.0
10-421-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-421-131 LONGEVITY BENEFIT	.00	.00	.00	.00	.0
10-421-132 ICMA TOWN PAID BENEFIT	.00	.00	.00	.00	.0
10-421-133 HEALTH/DENTAL-EMPLOYEE	.00	.00	.00	.00	.0
10-421-135 DEP HEALTH/DENTAL	.00	.00	.00	.00	.0
10-421-136 MEDICAL BENEFIT	.00	.00	.00	.00	.0
10-421-141 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
10-421-142 WORKERS' COMPENSATION	.00	.00	.00	.00	.0
10-421-143 SOCIAL SECURITY MATCH	.00	.00	.00	.00	.0
10-421-144 MEDICARE MATCH	.00	.00	.00	.00	.0
10-421-314 DISPATCH OPERATIONS	.00	27,115.01	20,585.00	(6,530.01)	131.7
10-421-339 SHERIFF'S CONTRACT	.00	257,000.00	257,000.00	.00	100.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	284,115.01	277,585.00	(6,530.01)	102.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100	GROSS WAGES - PUBLIC WORKS	38,198.93	353,368.16	460,097.00	106,728.84 76.8
10-431-103	OT/COMP TIME BUYOUT	2,748.67	18,058.20	40,000.00	21,941.80 45.2
10-431-105	BONUS	.00	.00	7,000.00	7,000.00 .0
10-431-111	ON CALL PAY	1,400.00	15,000.00	18,250.00	3,250.00 82.2
10-431-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
10-431-131	LONGEVITY	.00	.00	.00	.00 .0
10-431-132	ICMA TOWN PAID BENEFIT	2,363.30	23,932.19	25,000.00	1,067.81 95.7
10-431-133	HEALTH/DENTAL-EMPLOYEE	4,068.76	84,390.65	91,500.00	7,109.35 92.2
10-431-135	DEP HEALTH/DENTAL	10,477.95	48,104.01	53,000.00	4,895.99 90.8
10-431-136	MEDICAL BENEFIT ALLOWANCE	1,031.05	7,526.47	5,000.00	(2,526.47) 150.5
10-431-141	UNEMPLOYMENT INSURANCE	15.05	890.34	1,037.00	146.66 85.9
10-431-142	WORKERS' COMPENSATION	11,872.42	47,489.68	50,000.00	2,510.32 95.0
10-431-143	SOCIAL SECURITY MATCH	2,742.11	25,277.87	32,138.00	6,860.13 78.7
10-431-144	MEDICARE MATCH	641.28	5,911.68	7,516.00	1,604.32 78.7
10-431-145	FAMILI BENEFIT PW	169.82	2,226.85	2,333.00	106.15 95.5
10-431-222	GENERAL SUPPLIES	27.47	5,442.89	7,000.00	1,557.11 77.8
10-431-224	SAFETY SUPPLIES	.00	3,127.08	12,000.00	8,872.92 26.1
10-431-226	VEHICLE SUPPLIES	.00	4,032.10	6,000.00	1,967.90 67.2
10-431-227	SMALL TOOLS	39.50	7,233.19	7,500.00	266.81 96.4
10-431-231	GAS/FUEL/LIQUIDS	9,286.12	31,917.14	40,000.00	8,082.86 79.8
10-431-232	VEHICLE MAINTENANCE	.00	6,144.56	10,000.00	3,855.44 61.5
10-431-233	EQUIPMENT MAINTENANCE	105.97	30,216.84	37,500.00	7,283.16 80.6
10-431-235	TIRES/CHAINS	.00	6,160.00	15,000.00	8,840.00 41.1
10-431-236	MISC. BRIDGE WORK	.00	.00	1,000.00	1,000.00 .0
10-431-237	BUILDING MAINTENANCE	10.28	6,350.01	6,000.00	(350.01) 105.8
10-431-238	STREET LIGHT MAINTENANCE	.00	4.49	2,000.00	1,995.51 .2
10-431-239	MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00 .0
10-431-242	ROAD MAINTENANCE	142.68	70,212.09	55,000.00	(15,212.09) 127.7
10-431-245	BOARDWALK MAINTENANCE	175.51	8,701.36	5,000.00	(3,701.36) 174.0
10-431-253	TREE REMOVAL	(11,000.00)	(6,650.00)	.00	6,650.00 .0
10-431-254	TREE SPRAYING	.00	3,068.00	3,500.00	432.00 87.7
10-431-255	STORMWATER FILTER MAINTENANCE	.00	.00	.00	.00 .0
10-431-256	EV STATION MAINTENANCE	.00	12,920.00	4,500.00	(8,420.00) 287.1
10-431-257	FIRE MITIGATION	11,000.00	11,000.00	7,500.00	(3,500.00) 146.7
10-431-312	COMPUTER SERVICES	.00	847.68	3,200.00	2,352.32 26.5
10-431-314	ADS/BID NOTICES	44.82	44.82	2,000.00	1,955.18 2.2
10-431-317	UNIFORM ALLOWANCE	175.00	2,200.00	3,600.00	1,400.00 61.1
10-431-318	TRASH/RECYCLE SERVICES	3,528.16	17,685.34	13,000.00	(4,685.34) 136.0
10-431-319	MISC. PURCHASED SERVICES	134.99	2,276.99	2,500.00	223.01 91.1
10-431-341	ELECTRIC UTILITY	1,212.32	11,754.31	13,200.00	1,445.69 89.1
10-431-343	WATER UTILITY	.00	441.00	700.00	259.00 63.0
10-431-344	TELEPHONE/INTERNET UTILITY	739.99	3,886.16	9,000.00	5,113.84 43.2
10-431-345	NATURAL GAS UTILITY	190.44	3,832.12	8,000.00	4,167.88 47.9
10-431-349	STREET LIGHT ELECTRIC UTILITY	.00	4,677.83	11,000.00	6,322.17 42.5
10-431-354	ENGINEERING/SURVEYING SERVICES	.00	660.00	10,000.00	9,340.00 6.6
10-431-370	TRAINING/TRAVEL	.00	882.32	10,000.00	9,117.68 8.8
10-431-399	EQUIP RENTAL	.00	7,549.44	15,000.00	7,450.56 50.3
10-431-400	WINTER LIGHTS	20,000.00	29,125.00	39,000.00	9,875.00 74.7
10-431-870	CONTINGENCY- PUBLIC WORKS	.00	1,230.50	2,000.00	769.50 61.5
	TOTAL PUBLIC WORKS	111,542.59	919,149.36	1,157,071.00	237,921.64 79.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>%</u>
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TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100	GROSS WAGES - GL CENTER	14,342.67	127,870.20	158,539.00	30,668.80 80.7
10-450-103	OT/COMP TIME BUYOUT	.00	910.37	.00 (910.37)	.0
10-450-105	BONUS	.00	.00	2,000.00	2,000.00 .0
10-450-110	GROSS WAGES-GLC PT/SEASONAL	.00	.00	.00	.00 .0
10-450-130	GLC MEMBERSHIP BENEFIT	.00	.00	770.00	770.00 .0
10-450-132	ICMA TOWN PAID BENEFIT	686.03	7,608.43	12,683.00	5,074.57 60.0
10-450-133	HEALTH/DENTAL-EMPLOYEE	2,212.63	26,905.89	38,000.00	11,094.11 70.8
10-450-135	DEP. HEALTH/DENTAL	2,418.00	14,266.92	12,000.00 (2,266.92)	118.9
10-450-136	MEDICAL BENEFIT ALLOWANCE	.00	3,349.18	2,400.00 (949.18)	139.6
10-450-141	UNEMPLOYMENT INSURANCE	12.22	246.42	317.00	70.58 77.7
10-450-142	WORKERS' COMPENSATION	900.00	3,600.00	6,000.00	2,400.00 60.0
10-450-143	SOCIAL SECURITY MATCH	928.01	8,403.47	9,829.00	1,425.53 85.5
10-450-144	MEDICARE MATCH	217.03	1,965.33	2,299.00	333.67 85.5
10-450-145	FAMILI BENEFIT (GLC)	46.21	790.07	713.00 (77.07)	110.8
10-450-211	OFFICE SUPPLIES	.00	1,346.99	1,500.00	153.01 89.8
10-450-220	OPERATING SUPPLIES	340.37	3,057.80	4,000.00	942.20 76.5
10-450-226	DO NOT USE OFFICE EQUIP LEASE	.00	.00	.00	.00 .0
10-450-233	NO LONGER USOFFICE EQUIP MAINT	.00	.00	.00	.00 .0
10-450-234	SIGNAGE	.00	.00	600.00	600.00 .0
10-450-235	FITNESS EQUIP MAINT	275.00	735.00	2,000.00	1,265.00 36.8
10-450-236	MINOR/MISC EQUIPMENT	.00	824.79	1,500.00	675.21 55.0
10-450-237	BUILDING MAINTENANCE	778.67	3,228.70	5,000.00	1,771.30 64.6
10-450-238	MINOR/MISC FURNISHINGS	.00	1,239.58	2,000.00	760.42 62.0
10-450-239	MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00 .0
10-450-250	BACKFLOW MAINTENANCE	.00	.00	600.00	600.00 .0
10-450-252	RESALE SUPPLIES	.00	.00	.00	.00 .0
10-450-312	COMPUTER SERVICES	215.33	9,652.14	5,000.00 (4,652.14)	193.0
10-450-317	UNIFORM ALLOWANCE	.00	.00	.00	.00 .0
10-450-318	TRASH/RECYCLE SERVICES	.00	.00	.00	.00 .0
10-450-320	MARKETING	.00	2,238.02	5,000.00	2,761.98 44.8
10-450-341	ELECTRIC UTILITY	915.00	7,104.18	16,500.00	9,395.82 43.1
10-450-342	SEWER UTILITY	1,182.93	4,602.72	4,850.00	247.28 94.9
10-450-343	WATER UTILITY	.00	735.00	1,200.00	465.00 61.3
10-450-344	TELEPHONE/INTERNET/TV UTILITY	533.54	4,773.67	8,000.00	3,226.33 59.7
10-450-345	NATURAL GAS UTILITY	278.10	3,066.48	12,000.00	8,933.52 25.6
10-450-346	COPIER LEASE & MAIN	30.00	1,493.70	1,600.00	106.30 93.4
10-450-350	MAINTENANCE AGREEMENT	.00	.00	5,800.00	5,800.00 .0
10-450-351	LEGAL SERVICES	.00	.00	.00	.00 .0
10-450-352	AUDIT	.00	1,120.00	1,190.00	70.00 94.1
10-450-355	PURCHASED PROFESSIONAL SERV.	339.51	1,423.04	1,700.00	276.96 83.7
10-450-360	GLC SALES TAX	.00	.00	.00	.00 .0
10-450-361	GL OVER/SHORT CASH	.00	.00	.00	.00 .0
10-450-370	TRAINING/TRAVEL	.00	76.38	300.00	223.62 25.5
10-450-400	GOLF SIMULATOR EXPENSE	.00	90.05	.00 (90.05)	.0
10-450-513	PROPERTY/CASUALTY INSURANCE	2,665.15	10,660.60	12,000.00	1,339.40 88.8
10-450-755	EXERCISE EQUIPMENT	.00	2,805.81	4,000.00	1,194.19 70.2
10-450-869	SUMMER CAMP	35,000.00	65,000.00	30,000.00 (35,000.00)	216.7
10-450-870	CONTINGENCY - GL CENTER	.00	343.72	500.00	156.28 68.7
10-450-871	GLC EVENT EXPENSES	23.98	3,047.19	3,000.00 (47.19)	101.6
	TOTAL GRAND LAKE CENTER EXPENDITUR	64,340.38	324,581.84	377,390.00	52,808.16 86.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100	GROSS WAGES - PARKS	.00	.00	.00	.00 .0
10-452-103	OT/COMP TIME BUYOUT	.00	.00	.00	.00 .0
10-452-105	BONUS	.00	.00	.00	.00 .0
10-452-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
10-452-131	LONGEVITY	.00	.00	.00	.00 .0
10-452-132	ICMA TOWN PAID BENEFIT	.00	.00	.00	.00 .0
10-452-133	HEALTH/DENTAL-EMPLOYEE	.00	.00	.00	.00 .0
10-452-135	DEP. HEALTH/DENTAL	.00	.00	.00	.00 .0
10-452-136	MEDICAL BENEFIT ALLOWANCE	.00	.00	.00	.00 .0
10-452-141	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00 .0
10-452-142	WORKERS' COMPENSATION	.00	.00	.00	.00 .0
10-452-143	SOCIAL SECURITY MATCH	.00	.00	.00	.00 .0
10-452-144	MEDICARE MATCH	.00	.00	.00	.00 .0
10-452-145	FAMILI BENEFIT PARKS	.00	.00	.00	.00 .0
10-452-220	RESTROOM OPERATING SUPPLIES	1,638.39	16,637.08	27,000.00	10,362.92 61.6
10-452-221	LAWN SUPPLIES	6.29	4,309.64	10,000.00	5,690.36 43.1
10-452-226	NO LONGER USED SMALL EQUIPMENT	.00	.00	.00	.00 .0
10-452-227	NO LONGER USED SMALL TOOLS	.00	.00	.00	.00 .0
10-452-232	BEAR-RESISTANT CANS MAINT	.00	4.25	.00	(4.25) .0
10-452-233	DO NOT USEEQUIPMENT MAINTENANCE	.00	(1,519.67)	.00	1,519.67 .0
10-452-234	INFORMATION SIGNS	.00	.00	5,000.00	5,000.00 .0
10-452-235	IN CIP GREENBELT MAINTENANCE	.00	.00	.00	.00 .0
10-452-236	SAND & DREDGE	.00	1,056.80	5,000.00	3,943.20 21.1
10-452-237	BUILDING MAINTENANCE	2,005.76	16,086.92	55,000.00	38,913.08 29.3
10-452-238	DOCK MAINTENANCE	15.16	31,571.91	40,000.00	8,428.09 78.9
10-452-239	MISCELLANEOUS MAINTENANCE	11.49	2,183.77	5,000.00	2,816.23 43.7
10-452-243	BENCHES/PLANTERS/FENCES	.00	529.52	5,000.00	4,470.48 10.6
10-452-244	THOMASSON PARK MAINTENANCE	.00	.00	1,000.00	1,000.00 .0
10-452-248	IRRIGATION SYSTEM MAINTENANCE	14.58	3,255.60	5,000.00	1,744.40 65.1
10-452-250	BACKFLOW MAINTENANCE	1,440.00	1,800.81	3,000.00	1,199.19 60.0
10-452-317	UNIFORM ALLOWANCE	.00	.00	.00	.00 .0
10-452-319	MISCELLANEOUS SERVICES	1,200.00	4,000.00	3,000.00	(1,000.00) 133.3
10-452-341	ELECTRIC UTILITY	1,521.52	9,535.29	7,700.00	(1,835.29) 123.8
10-452-342	SEWER UTILITY	301.14	597.84	600.00	2.16 99.6
10-452-343	WATER UTILITY	.00	8,075.44	13,000.00	4,924.56 62.1
10-452-345	NATURAL GAS UTILITY	416.87	5,092.67	7,000.00	1,907.33 72.8
10-452-399	NO LONGER USEEQUIPMENT RENTAL	.00	.00	.00	.00 .0
10-452-400	GRAND AVENUE GARDENS	.00	.00	.00	.00 .0
10-452-450	PARK IMPROVEMENTS	63.44	3,748.85	10,000.00	6,251.15 37.5
10-452-870	CONTINGENCY - PARKS	.00	.00	.00	.00 .0
10-452-961	MEMORIAL BENCHES	.00	.00	.00	.00 .0
	TOTAL PARKS	8,634.64	106,966.72	202,300.00	95,333.28 52.9
 <u>DEPARTMENT 460</u>					
10-460-750	FIREWORKS	.00	.00	.00	.00 .0
	TOTAL DEPARTMENT 460	.00	.00	.00	.00 .0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982 LAND ACQUISITION - PRINCIPAL	.00	.00	90,000.00	90,000.00	.0
10-815-983 LAND ACQUISITION-INTEREST	.00	18,524.11	37,050.00	18,525.89	50.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	18,524.11	127,050.00	108,525.89	14.6
<u>ADMIN CAPITAL</u>					
10-915-922 ADMIN CAPITAL EXPENDITURES	.00	2,718.89	5,000.00	2,281.11	54.4
10-915-923 TOWN HALL CAPITAL OUTLAY	.00	.00	50,000.00	50,000.00	.0
10-915-950 SPACE TO CREATE EXPENDITURES	.00	.00	4,010,000.00	4,010,000.00	.0
TOTAL ADMIN CAPITAL	.00	2,718.89	4,065,000.00	4,062,281.11	.1
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	.00	149,862.23	150,000.00	137.77	99.9
10-931-911 CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921 PAVING	.00	3,800.00	50,000.00	46,200.00	7.6
10-931-922 DRAINAGE	1,920.00	22,003.29	50,000.00	27,996.71	44.0
10-931-973 PUBLIC WAY FINDING SIGNS	.00	.00	5,000.00	5,000.00	.0
TOTAL PUBLIC WORKS CAPITAL	1,920.00	175,665.52	255,000.00	79,334.48	68.9
<u>PARKS CAPITAL</u>					
10-952-500 DOCK IMPROVEMENTS	.00	.00	.00	.00	.0
10-952-600 COMMUNITY HOUSE UPGRADES EXPEN	.00	38.94	.00	(38.94)	.0
10-952-971 PARK IMPROVEMENTS	15,484.00	58,590.32	165,000.00	106,409.68	35.5
10-952-972 BOARDWALKS	.00	.00	.00	.00	.0
10-952-995 LAKEFRONT IMPROVEMENTS	.00	.00	.00	.00	.0
TOTAL PARKS CAPITAL	15,484.00	58,629.26	165,000.00	106,370.74	35.5
TOTAL FUND EXPENDITURES	275,828.39	3,085,734.27	8,238,272.16	5,152,537.89	37.5
NET REVENUE OVER EXPENDITURES	145,868.70	207,427.01	(708,432.16)	(915,859.17)	29.3

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2024

Section 9, Item A.

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	381,734.69	
20-101000	US BANK	.00	
20-102000	CSAFE	73,997.64	
20-109100	COLOTRUST	1,709,719.98	
20-117000	ACCTS RECEIVABLE/WATER SALES	142,603.32	
20-117099	ACCTS RECEIVABLE-OTHER	.00	
20-117500	ACCOUNTS RECIVABLE - AR	467.40	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,541.60	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	455,988.36	
20-127000	ASSET-METERS/INSTL IN PROGRESS	.00	
20-128000	ASSET-CONSTRUCTION IN PROGRESS	.00	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(3,130,006.59)	
20-133000	ASSET/BLDG-TOWN HALL	26,934.62	
20-135000	DUE FROM GENERAL FUND	.00	
20-136000	DUE FROM MARINA FUND	.00	
20-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		4,217,314.84

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	1,364.37	
20-201001	DWRF PAYABLE-PRINCIPAL	1,187,968.57	
20-217100	SOCIAL SECURITY PAYABLE	(.01)	
20-217200	FEDERAL W/H PAYABLE	.00	
20-217300	STATE TAX W/H PAYABLE	.00	
20-217400	MEDICARE WITHHOLDING	.01	
20-217500	SUTA PAYABLE	.00	
20-217600	WC PAYABLE	.00	
20-218100	HEALTH/DENTAL/VISION	.00	
20-219100	FLEX MEDICAL	.00	
20-219200	MEDICAL BENEFIT PAYABLE	.00	
20-220000	ICMA W/H PAYABLE	.00	
20-221000	ICMA LOAN PAYABLE	.00	
20-221001	ICMA/ROTH IRA	.00	
20-222000	DEFERRED REVENUE-PREPAID FEES	8,390.11	
20-223000	ACCRUED VACATION PAYABLE	44,952.89	
20-231000	DUE TO G.F. FROM WATER FUND	.00	
	TOTAL LIABILITIES		1,242,675.94

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(853,253.11)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2024

Section 9, Item A.

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	86,745.93		
	<hr/>		
BALANCE - CURRENT DATE		86,745.93	
		<hr/>	
TOTAL FUND EQUITY			2,974,638.90
			<hr/>
TOTAL LIABILITIES AND EQUITY			4,217,314.84
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TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	177,003.69	685,448.25	680,000.00	(5,448.25)	100.8
20-344-110 TAP FEES - CAPITAL	.00	39,000.00	13,000.00	(26,000.00)	300.0
20-344-120 RESALE METERS INCOME	.00	6,073.50	10,000.00	3,926.50	60.7
20-344-140 INTEREST REVENUE	7,562.93	78,262.01	30,000.00	(48,262.01)	260.9
20-344-160 MISC. REVENUES	.00	.00	.00	.00	.0
20-344-190 BULK WATER PERMITS	50.00	1,707.24	500.00	(1,207.24)	341.5
TOTAL WATER REVENUES	184,616.62	810,491.00	733,500.00	(76,991.00)	110.5
TOTAL FUND REVENUE	184,616.62	810,491.00	733,500.00	(76,991.00)	110.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	GROSS WAGES - WATER	41,549.87	329,380.36	320,000.00 (	9,380.36) 102.9
20-430-103	OT/COMP TIME BUYOUT	87.52	3,880.52	.00 (	3,880.52) .0
20-430-105	BONUS	.00	.00	3,000.00	3,000.00 .0
20-430-110	GROSS WAGES-WATER PT/SEASONAL	.00	.00	.00	.00 .0
20-430-111	ON CALL PAY	1,400.00	15,000.00	18,200.00	3,200.00 82.4
20-430-119	YEAR END LEAVE EXPENSE	.00	.00	.00	.00 .0
20-430-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00 .0
20-430-132	ICMA TOWN PAID BENEFIT	1,667.44	12,966.22	25,600.00	12,633.78 50.7
20-430-133	HEALTH/DENTAL-EMPLOYEE	8,319.41	55,997.83	54,000.00 (	1,997.83) 103.7
20-430-135	DEP HEALTH/DENTAL	.00	.00	6,000.00	6,000.00 .0
20-430-136	MEDICAL BENEFIT ALLOWANCE	.00	3,094.71	3,600.00	505.29 86.0
20-430-141	UNEMPLOYMENT INSURANCE	63.72	685.10	676.00 (	9.10) 101.4
20-430-142	WORKERS' COMPENSATION	7,473.40	31,933.30	40,000.00	8,066.70 79.8
20-430-143	SOCIAL SECURITY MATCH	2,777.90	22,458.12	19,840.00 (	2,618.12) 113.2
20-430-144	MEDICARE MATCH	649.66	5,252.27	4,640.00 (	612.27) 113.2
20-430-145	FAMILI BENEFIT	30.93	473.99	1,522.00	1,048.01 31.1
20-430-210	OFFICE SUPPLIES	975.00	1,470.28	1,500.00	29.72 98.0
20-430-211	COMPUTER SUPPLIES	.00	.00	2,500.00	2,500.00 .0
20-430-215	COMPUTER SOFTWARE	400.50	6,913.79	8,000.00	1,086.21 86.4
20-430-220	COMPUTER HARDWARE	.00	.00	2,500.00	2,500.00 .0
20-430-221	CHEMICALS	1,867.90	22,757.88	20,000.00 (	2,757.88) 113.8
20-430-222	LAB SUPPLIES/EQUIPMENT	19.98	1,105.18	1,500.00	394.82 73.7
20-430-223	WELL/PLANT SUPPLIES	.00	92.64	600.00	507.36 15.4
20-430-225	METER PARTS	.00	.00	500.00	500.00 .0
20-430-227	SMALL EQUIPMENT/TOOLS	.00	233.96	600.00	366.04 39.0
20-430-228	SAFETY EQUIPMENT	.00	129.97	1,000.00	870.03 13.0
20-430-229	MISC OPERATING SUPPLIES	.00	.00	.00	.00 .0
20-430-231	GAS/FUEL/FLUIDS	307.71	2,364.91	4,000.00	1,635.09 59.1
20-430-232	VEHICLE MAINTENANCE	.00	1,189.89	3,000.00	1,810.11 39.7
20-430-233	EQUIPMENT MAINTENANCE	.00	3,730.58	5,000.00	1,269.42 74.6
20-430-234	WELL/PLANT MAINTENANCE	5.59	888.55	3,500.00	2,611.45 25.4
20-430-235	TIRES & CHAINS	.00	.00	1,000.00	1,000.00 .0
20-430-237	BUILDING MAINTENANCE	98.50	321.88	1,000.00	678.12 32.2
20-430-238	DISTRIBUTION LINE MAINTENANCE	620.60	26,902.31	25,000.00 (	1,902.31) 107.6
20-430-239	MISC. MAINTENANCE	.00	.00	150.00	150.00 .0
20-430-240	ROAD MATERIALS	.00	375.24	3,000.00	2,624.76 12.5
20-430-241	MOTORS & PUMPS	.00	789.72	4,000.00	3,210.28 19.7
20-430-251	RESALE PARTS	.00	.00	150.00	150.00 .0
20-430-252	RESALE METERS EXPENSE	.00	133.78	.00 (	133.78) .0
20-430-253	COGS-METER	.00	.00	8,000.00	8,000.00 .0
20-430-310	MISC SERVICE FEES	.00	.00	.00	.00 .0
20-430-311	POSTAGE/FREIGHT	1,000.00	2,000.00	1,500.00 (	500.00) 133.3
20-430-314	LEGAL NOTICES/ADS	.00	295.03	600.00	304.97 49.2
20-430-316	MEMBERSHIPS	.00	712.00	700.00 (	12.00) 101.7
20-430-317	UNIFORM ALLOWANCE	100.00	1,000.00	1,800.00	800.00 55.6
20-430-318	TESTING SERVICES	.00	2,286.67	3,000.00	713.33 76.2
20-430-319	MISCELLANEOUS SERVICES	.00	.00	100.00	100.00 .0
20-430-320	TELEMETRY MAINTENANCE	85.00	5,577.40	4,000.00 (	1,577.40) 139.4
20-430-321	COMPUTER SYSTEM SUPPORT	716.33	14,279.84	16,000.00	1,720.16 89.3
20-430-330	BANK FEES	26.70	93.82	200.00	106.18 46.9
20-430-341	ELECTRIC UTILITY	2,572.62	26,480.49	30,000.00	3,519.51 88.3
20-430-344	TELEPHONE UTILITY	836.57	2,604.24	3,000.00	395.76 86.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	72.36	2,570.14	8,500.00	5,929.86	30.2
20-430-347 INTERNET SERVICE	.00	.00	.00	.00	.0
20-430-351 LEGAL SERVICES	.00	.00	600.00	600.00	.0
20-430-352 AUDIT	.00	3,200.00	3,100.00	(100.00)	103.2
20-430-354 SYSTEM ANALYSIS/ENG & SURVEY	.00	.00	5,000.00	5,000.00	.0
20-430-355 STATE FEES	.00	350.00	400.00	50.00	87.5
20-430-370 TRAINING/TRAVEL	.00	1,722.99	2,000.00	277.01	86.2
20-430-513 PROPERTY/CASUALTY INSURANCE	4,076.12	15,261.41	17,000.00	1,738.59	89.8
20-430-514 POSITION BONDS	.00	.00	100.00	100.00	.0
20-430-700 DEPRECIATION RESERVE	.00	.00	.00	.00	.0
20-430-870 CONTINGENCY-OPERATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL WATER OPERATIONS	77,801.33	628,957.01	692,178.00	63,220.99	90.9
 <u>WATER DEBT SERVICE</u>					
20-830-640 DWRF LOAN - PRINCIPAL	35,869.49	71,383.83	71,384.00	.17	100.0
20-830-645 DWRF LOAN - INTEREST	11,524.54	23,404.23	23,404.00	(.23)	100.0
TOTAL WATER DEBT SERVICE	47,394.03	94,788.06	94,788.00	(.06)	100.0
 <u>WATER CAPITAL</u>					
20-930-994 SYSTEM UPGRADES	.00	.00	.00	.00	.0
20-930-995 CAPITAL CONTINGENCY	.00	.00	.00	.00	.0
20-930-997 CAPITAL DIRECT PURCHASE	.00	.00	.00	.00	.0
20-930-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL WATER CAPITAL	.00	.00	.00	.00	.0
 TOTAL FUND EXPENDITURES	 125,195.36	 723,745.07	 786,966.00	 63,220.93	 92.0
 NET REVENUE OVER EXPENDITURES	 59,421.26	 86,745.93	 (53,466.00)	 (140,211.93)	 162.3

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2024

Section 9, Item A.

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	374,750.16	
40-109100	COLOTRUST	466,550.23	
40-116000	PETTY CASH	.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECIVABLE - AR	4,600.00	
40-118000	ASSET - BOATS	532,371.71	
40-118500	ASSET - BOATS-IN PROGRESS	.00	
40-119000	ASSET - OTHER	32,814.17	
40-123000	DUE TO MARINA FROM GF	.00	
40-129000	ACCUM DEPRECIATION/ALL PROP	(375,739.48)	
40-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		1,035,346.79

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	(808.23)	
40-217000	WAGES PAYABLE	.00	
40-217100	SOCIAL SECURITY PAYABLE	.00	
40-217200	FEDERAL W/H PAYABLE	.00	
40-217300	STATE TAX W/H PAYABLE	.00	
40-217400	MEDICARE WITHHOLDING	.00	
40-217500	SUTA PAYABLE	.00	
40-217600	WC PAYABLE	.00	
40-218100	HEALTH/DENTAL/VISION	.00	
40-219100	FLEX MEDICAL	.00	
40-219200	MEDICAL BENEFIT PAYABLE	.00	
40-220000	ICMA W/H PAYABLE	.00	
40-221000	ICMA LOAN PAYABLE	.00	
40-221001	ICMA/ROTH IRA	.00	
40-223000	ACCRUED VACATION PAYABLE	3,336.14	
40-231000	DUE TO GF FROM MARINA	.00	
40-232000	DUE TO WATER FROM MARINA	.00	
	TOTAL LIABILITIES		2,527.91

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	966,834.18	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	65,984.70	
	BALANCE - CURRENT DATE	65,984.70	
	TOTAL FUND EQUITY		1,032,818.88
	TOTAL LIABILITIES AND EQUITY		1,035,346.79

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	.00	364,332.00	350,000.00	(14,332.00)	104.1
40-344-115 TOURS	.00	72,861.70	70,000.00	(2,861.70)	104.1
40-344-120 BUILDING SPACE RENTAL	.00	3,890.91	3,584.00	(306.91)	108.6
40-344-145 KAYAK SLIP RENTAL	.00	3,600.00	3,600.00	.00	100.0
40-344-155 SUP SLIP RENTAL	.00	4,600.00	4,600.00	.00	100.0
40-344-160 MISC REVENUE	.00	200.02	.00	(200.02)	.0
40-344-170 INTEREST EARNED	1,978.80	20,478.26	8,000.00	(12,478.26)	256.0
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	.00	.00	.0
40-344-220 CONTRIBUTED SERVICES	.00	.00	.00	.00	.0
TOTAL MARINA REVENUES	1,978.80	469,962.89	440,784.00	(29,178.89)	106.6
TOTAL FUND REVENUE	1,978.80	469,962.89	440,784.00	(29,178.89)	106.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100 GROSS WAGES - MARINA	11,137.00	87,144.95	78,000.00	(9,144.95)	111.7
40-460-103 OT/COMP TIME BUYOUT	143.87	5,899.76	8,000.00	2,100.24	73.8
40-460-105 BONUS	.00	.00	4,000.00	4,000.00	.0
40-460-110 GROSS WAGES-MARINA PT/SEASONAL	3,144.92	105,392.10	120,000.00	14,607.90	87.8
40-460-119 ACCRUED LEAVE EXPENSE	.00	.00	.00	.00	.0
40-460-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
40-460-132 ICMA TOWN PAID BENEFIT	53.87	2,088.81	5,000.00	2,911.19	41.8
40-460-133 HEALTH/DENTAL - EMPLOYEE	2,660.44	21,786.09	25,000.00	3,213.91	87.1
40-460-135 DEP HEALTH/DENTAL	.00	.00	.00	.00	.0
40-460-136 MEDICAL BENEFIT ALLOWANCE	99.00	1,631.80	2,600.00	968.20	62.8
40-460-141 UNEMPLOYMENT INSURANCE	33.82	827.66	800.00	(27.66)	103.5
40-460-142 WORKERS' COMPENSATION	7,142.91	29,319.53	20,000.00	(9,319.53)	146.6
40-460-143 SOCIAL SECURITY MATCH	896.34	12,534.52	12,276.00	(258.52)	102.1
40-460-144 MEDICARE MATCH	209.63	2,931.48	2,871.00	(60.48)	102.1
40-460-145 FAMILI BENIFIT	5.72	150.40	.00	(150.40)	.0
40-460-211 OFFICE SUPPLIES	10.49	694.91	900.00	205.09	77.2
40-460-214 SMALL EQUIP/COMP HRDWARE	.00	.00	500.00	500.00	.0
40-460-222 SHOP SUPPLIES	.00	215.85	2,000.00	1,784.15	10.8
40-460-223 BOAT SUPPLIES	13.71	619.59	1,500.00	880.41	41.3
40-460-227 TOOLS	.00	348.95	500.00	151.05	69.8
40-460-231 FUEL	207.74	6,948.36	11,000.00	4,051.64	63.2
40-460-232 VEHICLE MAINTENANCE	52.08	52.08	500.00	447.92	10.4
40-460-233 EQUIPMENT (BOAT) MAINTENANCE	29,275.92	29,327.25	20,000.00	(9,327.25)	146.6
40-460-237 BUILDING/FACILITY MAINTENANCE	.00	8,508.92	2,000.00	(6,508.92)	425.5
40-460-301 CONTRIBUTIONS	.00	.00	.00	.00	.0
40-460-312 COMPUTER SERVICES	215.33	4,237.70	3,500.00	(737.70)	121.1
40-460-314 ADS AND LEGAL NOTICES	.00	.00	2,000.00	2,000.00	.0
40-460-316 DUES/MEMBERSHIPS	.00	61.61	350.00	288.39	17.6
40-460-317 UNIFORMS	.00	760.15	1,000.00	239.85	76.0
40-460-318 MISCELLANEOUS SERVICES	.00	.00	300.00	300.00	.0
40-460-320 MARKETING	.00	325.00	700.00	375.00	46.4
40-460-330 BANK/CREDIT CARD FEES	2,141.69	18,776.89	15,000.00	(3,776.89)	125.2
40-460-341 ELECTRIC UTILITY	58.40	750.60	1,000.00	249.40	75.1
40-460-342 SEWER UTILITY	.00	258.00	600.00	342.00	43.0
40-460-343 WATER UTILITY	.00	441.00	588.00	147.00	75.0
40-460-344 TELEPHONE/INTERNET UTILITY	603.28	2,637.48	1,500.00	(1,137.48)	175.8
40-460-350 BOAT REGISTRATION	.00	.00	900.00	900.00	.0
40-460-351 LICENSES	.00	.00	100.00	100.00	.0
40-460-355 PURCHASED PROFESSIONAL SERV.	194.25	1,252.25	1,000.00	(252.25)	125.2
40-460-360 SALES TAX	.00	.00	.00	.00	.0
40-460-361 MARINA OVER/SHORT	.00	.00	.00	.00	.0
40-460-370 TRAINING/TRAVEL	.00	191.86	500.00	308.14	38.4
40-460-510 LEGAL	.00	.00	.00	.00	.0
40-460-512 AUDIT	.00	1,600.00	1,700.00	100.00	94.1
40-460-513 PROPERTY/CASUALTY INSURANCE	940.66	3,762.64	5,200.00	1,437.36	72.4
40-460-514 POSITION BONDS	.00	.00	300.00	300.00	.0
40-460-515 ENGINEERING/SURVEY	.00	.00	3,000.00	3,000.00	.0
40-460-516 SITE LEASE	.00	.00	1.00	1.00	.0
40-460-700 DEPRECIATION RESERVE	.00	.00	.00	.00	.0
40-460-750 FIREWORKS	.00	52,500.00	70,000.00	17,500.00	75.0
40-460-870 CONTINGENCY	.00	.00	500.00	500.00	.0
40-460-880 ICE RINK EXPENSES	.00	.00	2,000.00	2,000.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

MARINA FUND					
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL MARINA OPERATIONS	59,241.07	403,978.19	429,186.00	25,207.81	94.1
<u>MARINA CAPITAL</u>					
40-960-610 CAPITAL EQUIPMENT	.00	.00	.00	.00	.0
40-960-750 CAPITAL CONTRIBS (INTERFUND)	.00	.00	.00	.00	.0
40-960-995 FACILITIES IMPROVEMENTS	.00	.00	60,000.00	60,000.00	.0
40-960-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL	.00	.00	60,000.00	60,000.00	.0
TOTAL FUND EXPENDITURES	59,241.07	403,978.19	489,186.00	85,207.81	82.6
NET REVENUE OVER EXPENDITURES	(57,262.27)	65,984.70	(48,402.00)	(114,386.70)	136.3

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	210,249.31	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	(2,400.00)	
50-127000	ASSET - BAG INVENTORY	7,860.06	
50-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		215,759.37
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	761.07	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
	TOTAL LIABILITIES		761.07
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	185,376.53	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	29,621.77	
	BALANCE - CURRENT DATE	29,621.77	
	TOTAL FUND EQUITY		214,998.30
	TOTAL LIABILITIES AND EQUITY		215,759.37

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 PAYT BAGS: DIRECT SALES (T)	192.00	2,002.00	4,000.00	1,998.00	50.1
50-344-115 PAYT BAGS: VENDOR PUR (NT)	6,298.00	59,978.00	75,000.00	15,022.00	80.0
50-344-140 INTEREST REVENUE	.00	.00	1,000.00	1,000.00	.0
TOTAL PAYT REVENUES	6,490.00	61,980.00	80,000.00	18,020.00	77.5
TOTAL FUND REVENUE	6,490.00	61,980.00	80,000.00	18,020.00	77.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200	PAYT BAGS FOR RESALE	.00	2,869.55	2,000.00	(869.55) 143.5
50-470-250	PAYT COGS - BAGS	.00	.00	6,500.00	6,500.00 .0
50-470-300	DUMPSTER SERVICE	3,522.20	25,931.41	30,000.00	4,068.59 86.4
50-470-301	RECYCLING CONTRIBUTION	125.00	1,250.00	1,500.00	250.00 83.3
50-470-305	RECYCLING PROGRAM	.00	.00	.00	.00 .0
50-470-310	SITE LEASE	.00	.00	1.00	1.00 .0
50-470-312	COMPUTER SERVICES	.00	.00	500.00	500.00 .0
50-470-315	SITE MAINTENANCE	.00	871.99	50,000.00	49,128.01 1.7
50-470-320	BUSINESS LICENSE	.00	.00	165.00	165.00 .0
50-470-350	SALES TAX	194.21	194.21	700.00	505.79 27.7
50-470-512	AUDIT	.00	480.00	510.00	30.00 94.1
50-470-870	CONTINGENCY	.00	.00	300.00	300.00 .0
	TOTAL PAYT OPERATIONS	3,841.41	31,597.16	92,176.00	60,578.84 34.3
<u>PAYT CAPITAL</u>					
50-970-751	SITE IMPROVEMENTS	761.07	761.07	20,000.00	19,238.93 3.8
	TOTAL PAYT CAPITAL	761.07	761.07	20,000.00	19,238.93 3.8
	TOTAL FUND EXPENDITURES	4,602.48	32,358.23	112,176.00	79,817.77 28.9
	NET REVENUE OVER EXPENDITURES	1,887.52	29,621.77	(32,176.00)	(61,797.77) 92.1

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	(126,949.96)	
90-109100	COLOTRUST	800,015.58	
90-117000	ACCOUNTS RECEIVABLE	58,625.50	
90-117500	ACCOUNTS RECIVABLE - AR	617.00	
		<hr/>	
	TOTAL ASSETS		<u>732,308.12</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL	2,653.04	
		<hr/>	
	TOTAL LIABILITIES		2,653.04
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND	280,500.00	
90-275000	RETAINED EARNINGS - PRIOR	663,991.73	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(214,836.65)	
		<hr/>	
	BALANCE - CURRENT DATE	(214,836.65)	
		<hr/>	
	TOTAL FUND EQUITY		<u>729,655.08</u>
	TOTAL LIABILITIES AND EQUITY		<u>732,308.12</u>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	99,190.19	460,483.80	580,000.00	119,516.20	79.4
90-344-140 INTEREST REVENUES	3,393.14	35,115.16	15,000.00	(20,115.16)	234.1
90-344-160 MISC REVENUE	.00	.00	.00	.00	.0
90-344-310 CO TREE GRANT	.00	.00	.00	.00	.0
90-344-910 DOLA 2017 TIER II PHASE 1	.00	.00	.00	.00	.0
90-344-920 DOLA 2017 TIER II PHASE 2	.00	.00	.00	.00	.0
	102,583.33	495,598.96	595,000.00	99,401.04	83.3
<u>CIF OTHER REVENUES</u>					
90-391-360 TXFR IN FROM WATER ENTERPRISE	.00	.00	.00	.00	.0
	.00	.00	.00	.00	.0
	102,583.33	495,598.96	595,000.00	99,401.04	83.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>						
90-431-870	CONTINGENCY	.00	275.00	300.00	25.00	91.7
90-431-999	TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
	TOTAL CAP IMP FUND OPERATIONS	.00	275.00	300.00	25.00	91.7
<u>CIF EXPENSES</u>						
90-444-300	EV EXPENSES	.00	.00	.00	.00	.0
90-444-310	COLORADO TREE COALITION EXPENS	.00	.00	.00	.00	.0
	TOTAL CIF EXPENSES	.00	.00	.00	.00	.0
<u>CAP IMP FUND DEBT SERVICE</u>						
90-831-471	SALES TAX BONDS - PRINCIPAL	125,000.00	125,000.00	125,000.00	.00	100.0
90-831-472	SALES TAX BONDS - INTEREST	76,725.00	153,450.00	153,450.00	.00	100.0
	TOTAL CAP IMP FUND DEBT SERVICE	201,725.00	278,450.00	278,450.00	.00	100.0
<u>CAP IMP FUND CAPITAL</u>						
90-931-200	CAPITAL PAVEMENT	751.78	384,701.43	350,000.00	(34,701.43)	109.9
90-931-201	CAPITAL BOARDWALKS	6,688.40	42,447.18	100,000.00	57,552.82	42.5
90-931-202	GREENBELT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
90-931-203	CAPITAL PROFESSIONAL SERVICES	.00	4,562.00	25,000.00	20,438.00	18.3
90-931-204	CAPITAL MAINTANCE	.00	.00	50,000.00	50,000.00	.0
90-931-910	STREETSCAPE	.00	.00	.00	.00	.0
90-931-912	STREETSCAPE-MAINTENANCE	.00	.00	.00	.00	.0
90-931-915	STREETSCAPE PLAN/PROJECT MAN	.00	.00	.00	.00	.0
90-931-916	STREETSCAPE- BELOW GROUND	.00	.00	.00	.00	.0
90-931-917	STREETSCAPE-ABOVE GROUND	.00	.00	.00	.00	.0
90-931-918	STREETSCAPE- MISC.	.00	.00	.00	.00	.0
90-931-919	STREETSCAPE-LANDSCAPING	.00	.00	.00	.00	.0
	TOTAL CAP IMP FUND CAPITAL	7,440.18	431,710.61	530,000.00	98,289.39	81.5
	TOTAL FUND EXPENDITURES	209,165.18	710,435.61	808,750.00	98,314.39	87.8
	NET REVENUE OVER EXPENDITURES	(106,581.85)	(214,836.65)	(213,750.00)	1,086.65	(100.5)



TO: Mayor Kudron and Town Trustees
FROM: Heike Fawkes, Town Treasurer
DATE: November 25, 2024
RE: 2025 Budget Approval Resolution

To comply with State Statute three resolutions, need to be approved to adopt the Budget.

Motions

For the Board of Trustees to adopt the 2025 budget it may do so by the following motion:

I move to adopt Resolution 71-2024, 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 2025 and ending on the last day of December 2025.

For the Board of Trustees to adopt resolution 72-2024 it may do so by the following motion:

I move to adopt Resolution 72-2024, 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 2025 Budget Year.

For the Board of Trustees to adopt resolution 73-2024 it may do so by the following motion:

I move to adopt Resolution 73-2024, A Resolution Levying Property Taxes for the Year 2025, for the Town of Grand Lake, Colorado, for the 2025 Budget Year.



2025 Town of Grand Lake Budget

*1026 Park Ave · PO Box 99
Grand Lake, CO 80447
970-627-3435
www.townofgrandlake.com*

Town of Grand Lake Board of Trustees

Stephan Kudron, Mayor
Christina Bergquist, Mayor Pro-Tem
Mike Arntson, Financial Trustee
Julie Causseaux, Trustee
Robert Miller, Trustee
Jim Schoenherr, Trustee
Michael Sobon, Trustee

Town of Grand Lake Staff

Steve Kudron, Town Manager
Heike Fawkes, Treasurer
Alayna Carrell, Town Clerk
Matthew Reed-Tolonen, Public Works Director
Dave Johnson, Water Superintendent
Community Development Director
Crystal Myers, Grand Lake Center Manager
Katie Hearsum, Community Engagement Director
Marina Captain
Melissa Jackson, Bookkeeper
Sarah Weekes, Administrative Assistant/Event Manager
Randy Lewis, Public Works Supervisor
Jack Crawford, Public Works
Logan Cross, Public Works
Braden Markle, Public Works
Matthew Horne, Public Works
Lance FitzGerald, Public Works
Christopher Bryan, Public Works
Jams Cowan, Public Works
Ryan Barnard, Water Department
Gerald Hassoldt, Water Department
Sarah Clements, Water Department
Code Enforcement Officer/Permit Technician

**TOWN OF GRAND LAKE
2025 BUDGET MESSAGE**

The proposed 2025 budget for the Town of Grand Lake, Colorado was initially presented to the Town Board of Trustees on September 23, 2024 and workshopped on October 28rd. A formal Public Hearing on the budget was held on November 11, 2024, at the Town Board Regular Meeting. The Town Board scheduled the budget for final approval at its meeting on November 25, 2024.

The 2025 budget totals are as follows:

The 2024 Budget per Fund	Estimated Reserves 1/1/2025	Revenue	Expenditures	Ending Balance
General Fund (Total)	\$3,061,604	\$3,856,317	\$4,415,966	\$2,475,974
Water Enterprise Fund	\$2,170,851	\$834,400	\$906,065	\$2,099,186
Marina Enterprise Fund	\$868,602	\$478,784	\$476,464	\$870,922
Pay-as-You-Throw Enterprise Fund	\$157,983	\$79,368	\$102,719	\$135,132
Capital Improvement Fund	\$773,141	\$600,000	\$809,975	\$563,166
Total:	\$6,259,040	\$5,248,869	\$6,711,189	\$6,144,380

Our budget for 2025 has been primarily constructed by building upon the 2024 budget, year-to-date estimates, and known expenses. We anticipate that sales tax revenues will remain relatively stable for 2025. As we do not have certainty about the opening date of the marijuana store, we've conservatively estimated this tax revenue. Property tax calculations are based on the preliminary assessed property values from Grand County. 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. We expect to begin 2025 with a beginning balance in the General Fund of approximately \$ 3.061M.

Notable Budget Items

Revenue

- Property Tax revenues for 2025 were calculated based on full statutory limitations.
- Sales Tax revenues for 2025 are budgeted using actual 2024 through September 2024 and September – December 2023 sales tax receipts. These amounts are expected to be flat with 2024 after the increases the last couple of years.

- Other revenues include sales of assets, Grand Lake Center updated fees, and marijuana fees and taxes.

Operation Expenditures

- **Gross Wages:** Wages are expected to increase in 2025. This increase includes a 7.5% cost of living increase for current staff as well as a 2.5% merit increase pool. It also includes funds for Water and Public Works to be fully staffed. Health insurance and Workman’s Comp have increased as well.
- **Greenways Committee:** Increased for anticipated price increases for 2025.
- **Board of Trustees:** includes estimated expenses for recognition benches and community dinner.
- **Marketing:** \$175k marketing and Visitor Center operations to the Grand Lake Area Chamber.
- **Public Works/Parks:** Capital purchases include new lawn equipment for Parks as well as an Argo amphibious vehicle to promote winter activities on the lake safely
- **Capital Outlay:** We've allocated resources for essential projects, including the replacement of Town Hall ramps, paving, drainage improvements, Grant for Grand Lake Area Historical Society (GLAHS) and a park marque sign.
- **Paving:** \$150K Paving
- **Drainage:** Funding has been applied for to repair the west side Stormwater system.
- **Grand Lake Center:** Will continue with the Summer Kids Camp Program at \$30K.

Debt Service

- In 2021, the Town purchased property and water rights at 195 GCR 48 in Grand Lake CO for \$1,200,000, and Thomasson Park for \$217,678.28 with the proceeds from a COP. In 2025, the town will pay \$90,000 in principal and \$39,485 in interest on the COPs.

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 reports services for which the Town charges customers a fee. We expect to begin 2025 with a beginning fund balance just over \$2M.

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. The water rates have not changed since 2018. During the November 11, 2024, the Board of Trustees voted to increase residential rates from \$143 to \$160 per quarter. All other rate services will be proportionately adjusted for 2025.

Operation Expenses

- Expenses across the Water Fund increased from increased supplies and operational costs. We expect the fund to end with \$2.1M 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 \$71,384 and \$23,404 respectively for a total annual payment of \$94,788 in 2025.

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 revenues for 2024 increased by 3%, with expenses being reduced by 18% mostly due to reduced days of operations because of staffing shortages. Expenses for 2025 show an increase due to the purchase of one boat for the fleet.

Operation Expenses

- **Fireworks:** Fireworks expenses are now appropriated from the general fund for 2025 and beyond.

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 homeowners, 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 and Grand Lake Center.

Notable Budget Items

- **Capital:** PAYT has budgeted \$20K for required recycling and an additional \$25K for staff time managing the site.

Capital Improvement Fund

On November 8, 2016, the citizens of Grand Lake passed a ballot question to increase sales and use tax from 4% to 5%, effective January 1, 2017, and to incur debt for the purpose of financing improvements to streets, boardwalks, sidewalks, multi-use pathways, streetscapes, signage and drainage. These bonds were sold in May 2017 and generated an additional premium of \$385,090. Debt service began in December 2017. These funds are

used first to pay debt service on the bonds in, then to fund the Surplus Fund requirement of \$280,4 to operate and maintain the infrastructure installed.

Notable Budget Items

Capital: The town will continue to improve the roads and has budgeted \$530K for improvements and expenses as allowed by the fund. Boardwalk repairs, notably, will continue as the 2024 pilot program proved successful.

Debt Service: In 2024 the town will pay \$279,700 in principal and interest for the 2017 bond debt.

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.

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

Respectfully submitted,

Steve Kudron
Town Manager

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO ADOPT BUDGET
RESOLUTION NO. 71-2024**

Section 10, Item A.

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 2025, AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 & Treasurer, has submitted a proposed budget to this governing body on September 23, 2024, and workshopped on October 14th 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 11, 2024, 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 25th day of November 2024.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Christina Bergquist
Mayor Pro-Tem

**In TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO APPROPRIATE SUMS OF MONEY
RESOLUTION NO. 72-2024**

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 2025 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on November 25th, 2024; and

WHEREAS, the Board of Trustees has made provision therein for revenues and fund balances 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:

GENERAL FUND:		
Current Operating Expenses	\$4,286,481	
Capital Outlay	\$7,200,000	
Debt Service	\$ 129,485	
TOTAL GENERAL FUND		\$11,615,966
 CAPITAL IMPROVEMENT FUND:		
Current Operating Expenses	\$ 275	
Capital Outlay	\$ 530,000	
Debt Service	\$ 279,700	
TOTAL CAPITAL IMPROVEMENT FUND		\$ 809,975
 WATER ENTERPRISE FUND:		
Current Operating Expenses	\$ 811,277	
Capital Overlay	\$ 0	
Debt Service	\$ 94,788	
TOTAL WATER ENTERPRISE FUND		\$ 906,065
 MARINA ENTERPRISE FUND:		
Current Operating Expenses	\$ 426,464	
Capital Outlay	50,000	
TOTAL MARINA ENTERPRISE FUND		\$ 476,464

PAY-AS-YOU-THROW ENTERPRISE FUND:

Current Operating Expenses	\$ 82,179	
Capital Outlay	\$ 20,000	
TOTAL PAY-AS-YOU-THROW ENTERPRISE FUND		\$102,179

ADOPTED, this 25th day of November, 2024.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Christina Bergquist
Mayor Pro-Tem

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 73-2024**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2025 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 25, 2024; and

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$740,646; and

WHEREAS, the 2024 preliminary valuation for assessment for the Town of Grand Lake as certified by the County Assessor is \$78,716,810

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 2025 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 2024.

Section 2. 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 25^h day of November, 2024.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Christina Bergquist
Mayor Pro-Tem

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
Summation - General Fund Revenues and Expenditures					
General Fund Beginning Balance	\$3,056,705	\$3,241,529	\$2,237,132	\$3,439,986	\$3,061,604
Operating Budget					
General Revenue	\$3,393,340	\$3,268,896	\$7,439,840	\$3,660,805	\$3,856,317
Operations	(\$3,403,019)	(\$3,265,507)	(\$3,607,123)	(\$3,519,275)	(\$4,286,481)
Debt Service	(\$129,615)	(\$129,613)	(\$127,050)	(\$127,050)	(\$129,485)
Total Operating Budget	(\$139,294)	(\$126,224)	\$3,705,667	\$14,480	(\$559,649)
Capital Budget					
Capital Revenue	\$227,241	\$135,048	\$90,000	\$0	\$7,174,019
Capital Outlay	(\$710,516)	(\$399,100)	(\$4,485,000)	(\$392,862)	(\$7,200,000)
Total Capital Budget	(\$483,275)	(\$264,052)	(\$4,395,000)	(\$392,862)	(\$25,981)
Revenues Over (Under) Expenditures	(\$622,569)	(\$390,276)	(\$689,333)	(\$378,382)	(\$585,630)
Appropriate From (To) Fund Balance	\$622,569	\$390,276	\$689,333	\$378,382	\$585,630
General Fund Ending Balance	\$2,434,136	\$2,851,253	\$1,547,799	\$3,061,604	\$2,475,974

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
23	Summation - General Fund Expenditures By Department					
24						
25						
26	Cemetery Committee	\$8,000	\$261	\$8,000	\$9,500	\$9,500
27						
28	Planning Commission/Board of Adjustments	\$41,600	\$43,915	\$48,100	\$28,117	\$45,950
29						
30	Greenways Committee	\$68,918	\$70,240	\$82,342	\$83,342	\$91,277
31						
32	Board of Trustees	\$111,950	\$112,301	\$148,100	\$241,366	\$249,523
33						
34	Administration					
35	Personnel	\$615,541	\$582,645	\$706,302	\$625,248	\$827,727
36	Operations	\$580,932	\$542,113	\$601,532	\$583,467	\$671,679
37	Administration Subtotal	\$1,196,473	\$1,124,758	\$1,307,834	\$1,208,715	\$1,499,406
38						
39	Public Safety					
40	Operations	\$277,858	\$277,858	\$277,585	\$284,115	\$369,115
41	Public Safety Subtotal	\$277,858	\$277,858	\$277,585	\$284,115	\$369,115
42						
43	Public Works					
44	Personnel	\$613,338	\$681,333	\$796,471	\$762,354	\$1,019,632
45	Operations	\$426,700	\$391,964	\$360,600	\$350,200	\$442,260
46	Public Works Subtotal	\$1,040,038	\$1,073,297	\$1,157,071	\$1,112,554	\$1,461,892
47						
48	Grand Lake Center					
49	Revenues	\$67,000	\$118,178	\$105,000	\$116,000	\$118,000
50	Personnel	\$218,060	\$221,726	\$245,550	\$236,316	\$246,930
51	Operations	\$154,358	\$160,930	\$130,240	\$117,140	\$125,858
52	Capital	\$0	\$0	\$0	\$0	\$0
53	Grand Lake Center Expenditures	\$372,418	\$382,656	\$375,790	\$353,456	\$372,788
54	Grand Lake Center Totals	(\$305,418)	(\$264,478)	(\$270,790)	(\$237,456)	(\$254,788)

		Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025
55						
56	Parks					
57	Personnel	\$80,124	\$0	\$0	\$0	\$0
58	Operations	\$205,640	\$180,220	\$202,300	\$198,110	\$187,030
59	Parks Subtotal	\$285,764	\$180,220	\$202,300	\$198,110	\$187,030
60						
61	Debt Service	\$129,615	\$129,613	\$127,050	\$127,050	\$129,485
62						
63	Capital Outlay	\$710,516	\$399,100	\$4,485,000	\$392,862	\$7,200,000
64						
65	All Department/Committees					
66	Personnel Total*	\$1,527,063	\$1,485,704	\$1,748,323	\$1,623,918	\$2,094,289
67	Operations Total*	\$1,875,956	\$1,779,803	\$1,858,799	\$1,895,357	\$2,192,192
68	Debt Service Total*	\$129,615	\$129,613	\$127,050	\$127,050	\$129,485
69	Capital Outlay Total	\$710,516	\$399,100	\$4,485,000	\$392,862	\$7,200,000
70						
71	Total General Fund Expenditures	\$4,243,150	\$3,794,220	\$8,219,172	\$4,039,187	\$11,615,966

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
72	Summation - Water Enterprise Fund Revenues and Expenditures					
73						
74						
75	Water Enterprise Fund Beginning Balance	\$1,805,981	\$1,889,293	\$2,099,971	\$2,207,255	\$2,170,851
76						
77	Revenues					
78	Operations Revenue	\$688,500	\$772,835	\$720,500	\$765,800	\$795,400
79	Capital Revenue	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000
80	Total Revenues	\$721,000	\$883,335	\$733,500	\$804,800	\$834,400
81						
82	Expenditures					
83	Operations	(\$633,931)	(\$613,006)	(\$690,656)	(\$746,416)	(\$811,277)
84	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)
85	Capital Outlay	(\$48,000)	(\$43,098)	\$0	\$0	\$0
86	Total Expenditures	(\$776,719)	(\$750,891)	(\$785,444)	(\$841,204)	(\$906,065)
87						
88	Revenues Over (Under) Expenditures	(\$55,719)	\$132,444	(\$51,944)	(\$36,404)	(\$71,665)
89	Appropriate From (To) Fund Balance	\$55,719	(\$132,444)	\$51,944	\$36,404	\$71,665
90						
91	Water Enterprise Fund Ending Balance	\$1,750,262	\$2,021,737	\$2,048,027	\$2,170,851	\$2,099,186

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

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

	Budget FY2023	Actual FY2023	Budget FY2024	YTD Estimates for FY 2024	Budget FY2025	
125	Summation - Capital Improvement Fund Revenues and Expenditures					
126						
127						
128	\$522,253	\$364,269	\$364,269	\$886,866	\$773,141	
129						
130	\$590,250	\$741,258	\$595,000	\$620,000	\$600,000	
131						
132	Expenditures					
133	(\$300)	(\$1,275)	(\$300)	(\$275)	(\$275)	
134	(\$277,050)	(\$277,050)	(\$278,450)	(\$278,450)	(\$279,700)	
135	\$0	\$0	\$0	\$0	\$0	
136	(\$313,000)	(\$272,676)	(\$530,000)	(\$455,000)	(\$530,000)	
137	(\$590,350)	(\$551,001)	(\$808,750)	(\$733,725)	(\$809,975)	
138						
139	(\$100)	\$190,257	(\$213,750)	(\$113,725)	(\$209,975)	
140	\$100	(\$190,257)	\$213,750	\$113,725	\$209,975	
141						
142	\$522,153	\$554,526	\$150,519	\$773,141	\$563,166	Surplus Fund Requirement
143	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	\$ 280,500	
144	\$241,653	\$274,026	(\$129,981)	\$492,641	\$282,666	
145						

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
3			12/31/2023		12/31/2024			12/31/2025	2025 Budget Explanatory Notes
4		General Fund - Revenues							
5		Taxes							
6	10-311-100	Property Taxes	\$396,673	\$396,939	\$551,550	\$536,732	\$530,203	\$740,646	2024 Mill Levy = 9.409- Assessed value \$78M see Certification.
7	10-311-110	Specific Ownership	\$15,000	\$24,967	\$18,000	\$16,791	\$15,000	\$15,000	Property tax on vehicles
8	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$1,285	\$300	\$1,428	\$200	\$300	
9	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$43,120	\$40,000	\$59,924	\$40,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
10	10-311-140	Sales Tax 4%	\$2,337,968	\$1,979,311	\$2,337,968	\$1,445,174	\$2,337,968	\$2,384,727	4%
11	10-311-150	Building Use Tax	\$25,000	\$196,254	\$25,000	\$105,169	\$70,000	\$70,000	Revenue based on permits
12	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$4,838	\$3,000	\$2,724	\$3,000	\$3,000	Agreement between State and tobacco companies per C.R.S. 39-22-623
13	10-311-161	Marijuana Tax	\$0	\$0	\$10,000	\$0	\$0	\$50,000	Since this business is the first of its kind in our area we're unsure of what to expect and have asked Verts for their projected sales and opening date. Have not heard back as of yet.
14	10-316-170	Franchise Cable	\$20,000	\$22,412	\$20,000	\$12,275	\$20,000	\$20,000	5% gross revenues, paid monthly
15	10-316-171	Franchise Telephone	\$5,000	\$5,064	\$10,000	\$1,885	\$5,000	\$5,000	\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$35,000	\$32,104	\$35,000	\$20,547	\$35,000	\$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$15,000	\$11,269	\$25,000	\$12,497	\$20,000	\$20,000	3% gross revenues, paid monthly
18			\$2,892,941	\$2,717,564	\$3,075,818	\$2,215,145	\$3,076,371	\$3,383,673	
19		Licenses & Permits							
20	10-321-100	Liquor License Fee	\$3,750	\$8,494	\$4,500	\$5,812	\$4,514	\$4,500	
21	10-321-120	Sales Tax License	\$425	\$485	\$425	\$450	\$450	\$900	25 we will increase license from \$5 to \$10
22	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,158	\$2,500	\$1,409	\$2,000	\$2,000	Road & Bridge registration fees
23	10-321-140	Sign Permit	\$100	\$350	\$500	\$475	\$500	\$500	Includes Town Off Premise Sign Fees
24	10-321-150	Grading Permit	\$50	\$150	\$100	\$50	\$100	\$100	
25	10-321-160	Animal License	\$50	\$85	\$50	\$136	\$136	\$150	
26	10-321-170	Encroachment Fees	\$400	\$350	\$400	\$200	\$400	\$400	
27	10-321-175	Business License Commission	\$30,000	\$28,044	\$30,000	\$26,605	\$30,000	\$30,000	
28	10-321-180	Nightly Rental License	\$50,000	\$84,075	\$80,000	\$83,372	\$84,000	\$117,000	Remaining revenues after Gov.os program transferred to Attainable Housing Fund at year end, funds usually given to Chamber (\$30K) approx. 135 active
29	10-321-190	Boardwalk Sales Permit	\$150	\$25	\$25	\$0	\$0	\$25	
30	10-321-191	Marijuana License Fee	\$0	\$8,000	\$1,000	\$500	\$0	\$1,000	
31			\$86,925	\$132,215	\$119,500	\$119,008	\$122,100	\$156,575	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
32		General Fund - Revenues							
33		Intergovernmental							
34	10-335-130	Grand Cnty Road & Bridge	\$9,520	\$9,372	\$9,520	\$12,531	\$12,531	\$12,351	
35	10-335-200	Highway User Tax Fund	\$31,952	\$32,716	\$32,000	\$24,984	\$32,000	\$30,716	per estimate from OFMB
36	10-335-800	Conservation Trust Fund	\$3,000	\$2,918	\$3,000	\$1,855	\$3,000	\$3,000	
37	10-335-900	Other Intergovernmental	\$1,000	\$3,357	\$3,000	\$1,849	\$3,000	\$3,000	State Severance Tax & Federal Mineral Funds
38			\$45,472	\$48,362	\$47,520	\$41,218	\$50,531	\$49,067	
39									
40		Charges for Services							
41	10-341-100	Court Fees	\$0	\$0	\$0	\$0	\$0	\$0	
42	10-341-200	Cemetery	\$12,000	\$11,550	\$12,000	\$9,459	\$10,000	\$10,000	Perpetual Care & Reservation Fees
43	10-341-300	Zoning & Subdivision Review	\$2,000	\$6,537	\$3,000	\$3,330	\$3,000	\$3,000	
44	10-341-400	Attainable Housing Fee	\$2,000	\$8,837	\$4,000	\$8,637	\$7,534	\$4,000	Based on new construction paid as part of building permit
45	10-341-500	EV Charging Station Revenue	\$4,000	\$9,704	\$4,000	\$12,569	\$12,000	\$12,000	
46	10-341-600	Fuel Depot Surcharge	\$2,000	\$2,214	\$2,000	\$1,150	\$2,000	\$2,000	
47	10-341-900	Cemetery Excavating Fee	\$6,000	\$1,575	\$6,000	\$4,750	\$1,050	\$1,000	
48	10-341-850	Nightly Rental App Fee \$165	\$5,000	\$3,801	\$2,000	\$3,377	\$2,717	\$2,000	based on new STR's. Reducing to anticipate less property transfers
49	10-350-101	GL Center - Rental Fees	\$15,000	\$16,278	\$15,000	\$85,056	\$16,000	\$18,000	
50	10-350-121	GL Center - Memberships	\$40,000	\$79,628	\$70,000	\$66,647	\$80,000	\$85,000	
51	10-350-131	GL Center - Rec Fees	\$12,000	\$15,929	\$15,000	\$13,626	\$15,000	\$15,000	
52	10-350-201	GL Center - Donations	\$0	\$6,044	\$0	\$0	\$0	\$0	
53	10-350-202	GLC Events	\$0	\$300	\$5,000	\$898	\$5,000	\$0	All events have been moved to 10-415-885
54			\$100,000	\$162,396	\$138,000	\$209,499	\$154,301	\$152,000	
55		Fines and Forfeitures							
56	10-351-100	Ordinance/Traffic Fines	\$1,500	\$1,760	\$500	-\$210	\$0	\$500	
57									
58		Fees and Leases							
59	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
60									

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
61		General Fund - Revenues							2025 Budget Explanatory Notes
62		Net Investment Income							
63	10-355-100	Interest Revenue	\$10,000	\$139,081	\$50,000	\$132,395	\$140,000	\$100,000	
64									
65		Other Revenue							
66	10-334-900	Grants - Other	\$250,000	\$20,601	\$4,000,000	\$100,000	\$100,000	\$0	
67	10-360-130	Municipal Fee	\$0	\$17	\$0	\$0	\$0	\$0	Muni fee penalty not assessed anymore
68	10-360-140	Rent - Land, Buildings	\$4,000	\$6,141	\$6,000	\$3,441	\$6,000	\$6,000	Pavilion, Comm. House, Lakefront Park
69	10-360-160	Rent - Enterprise Fund Sites	\$2	\$0	\$2	\$0	\$2	\$2	Marina, PAYT
70	10-360-200	Misc. Revenues - General	\$0	\$38,259	\$0	\$8,697	\$9,000	\$6,000	Rent for Matthew's property
71			\$254,002	\$65,018	\$4,006,002	\$112,138	\$115,002	\$12,002	
72		Capital Specific Revenue							
73	10-360-110	Sale of Assets	\$25,000	\$29,130	\$90,000	\$0	\$0	\$0	
74	10-377-140	Grants - Capital	\$0	\$0	\$0	\$0	\$0	\$0	
75	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$0	\$0	\$7,174,019	\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC, \$2M More Housing will be for the 26 budget year
76	10-377-170	Insurance Proceeds dock	\$202,241	\$105,918	\$0	\$0	\$0	\$0	
77			\$227,241	\$135,048	\$90,000	\$0	\$0	\$7,174,019	
78		Total Revenues	\$3,620,581	\$3,403,944	\$7,529,840	\$2,831,694	\$3,660,805	\$11,030,336	

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
79		General Fund - Expenditures							
80		Cemetery Committee							
81	10-410-211	Cemetery Supplies/Misc. Exp	\$2,000	\$56	\$2,000	\$4,750	\$3,500	\$3,500	\$1500 for IWorQ
82	10-410-215	Grave Markers	\$1,000	\$205	\$1,000	\$210	\$1,000	\$1,000	
83	10-410-242	Cemetery Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	
84			\$8,000	\$261	\$8,000	\$4,960	\$9,500	\$9,500	
85									
86		Planning Commission/Board of Adjustments							
87	10-412-211	General Office Supplies	\$300	\$300	\$300	\$78	\$300	\$400	based on overall Admin General Office Supplies expense
88	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$480	\$500	\$648	\$750	\$750	Reimbursed by applicant
89	10-412-314	Purchased Services	\$18,000	\$5,833	\$18,000	\$2,838	\$6,000	\$10,000	RG assoc
90	10-412-319	Misc.-Planning Commission/BOA	\$300	\$0	\$300	\$0	\$300	\$300	
91	10-412-320	Computer Hardware	\$1,000	\$1,127	\$1,000	\$137	\$200	\$1,000	
92	10-412-351	Planning Legal Services	\$10,000	\$23,206	\$12,000	\$1,215	\$12,000	\$15,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
93	10-412-370	Training/Travel	\$6,000	\$4,222	\$6,000	\$4,923	\$6,000	\$6,000	Planner in Admin, classes, online seminar
94	10-412-380	Comp Plan Update	\$5,000	\$8,747	\$10,000	\$2,567	\$2,567	\$12,500	next comp plan 2026 \$12,500 for Antero Group Priorities Strategy for 2025
95			\$41,600	\$43,915	\$48,100	\$12,405	\$28,117	\$45,950	
96									
97		Greenways Committee							
98	10-414-211	General Supplies	\$10,334	\$14,325	\$10,800	\$10,876	\$10,800	\$0	consolidated into one line item to simplify both the budget and contract
99	10-414-238	Trees/Shrubs/Plantings	\$10,334	\$3,281	\$10,000	\$5,384	\$10,000	\$0	consolidated into one line item to simplify both the budget and contract
100	10-414-241	Arbor Day Supplies	\$250	\$369	\$500	\$1,454	\$1,500	\$1,500	
101	10-414-319	Contract Labor	\$48,000	\$52,266	\$61,042	\$51,800	\$61,042	\$0	consolidated into one line item to simplify both the budget and contract
102	10-414-726	Miscellaneous Services	\$0	\$0	\$0	\$0	\$0	\$0	
103	10-414-870	Contingency	\$0	\$0	\$0	\$0	\$0	\$0	
104	TBD	Contract landscaping services						\$89,777	combined 10-414-211, 10-414-238, 10-414-319 as noted above with 13% increase
105			\$68,918	\$70,240	\$82,342	\$69,515	\$83,342	\$91,277	
106									

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
107		General Fund - Expenditures							
108		Board of Trustees							
109	10-413-142	Workers' Compensation	\$400	\$485	\$800	\$666	\$800	\$1,000	
110	10-413-143	BOT Compensation	\$0	\$7,966	\$18,000	\$10,628	\$18,000	\$18,400	
111	10-413-211	Office/meeting supplies	\$5,000	\$4,152	\$5,000	\$3,697	\$4,500	\$5,000	
112	10-413-215	Elections	\$2,500	\$0	\$3,000	\$816	\$816	\$3,000	Spring election
113	10-413-316	Dues/Memberships	\$18,000	\$16,389	\$20,000	\$22,471	\$25,000	\$25,000	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
114	10-413-370	Training/Travel	\$7,500	\$304	\$7,500	\$996	\$500	\$7,500	CML
115	10-413-460	Long Range/Misc	\$500	\$0	\$1,000	\$0	\$0	\$1,000	BOT retreat facilitator and misc. expenses
116	10-413-461	Appreciation Program	\$9,000	\$6,939	\$9,000	\$0	\$9,000	\$10,000	Appreciation Dinner; Misc appreciation expenses
117	10-413-462	Computer Equipment	\$2,500	\$663	\$2,500	\$685	\$1,000	\$1,000	
118	10-413-463	Water Quality Issues	\$0	\$1,637	\$250	\$0	\$250	\$250	GCWIN - Continued toxin monitoring
119	10-413-465	Computer Software	\$1,200	\$734	\$1,200	\$763	\$500	\$500	Zoom
120	10-413-870	Board Contingency	\$250	\$3,317	\$17,000	\$12,123	\$118,000	\$5,000	2024 \$100K for cost sharing request at the 9.23.24 meeting
121	10-413-728	Miscellaneous Donations	\$13,750	\$16,865	\$10,000	\$10,000	\$10,000	\$10,000	\$5,000 for substance abuse counseling, \$5,000 for GCWC
122	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$0	\$1,500	\$1,500	last payment will be 2029 per agreement from 2009
123	10-413-859	Grand Foundation	\$50,000	\$51,500	\$51,500	\$51,500	\$51,500	\$52,000	For GF to handle grant requests
124	10-413-999	TABOR Emergency Reserve				\$0		\$108,373	We have added this line item to the budget for Council to recognize this requirement as a part of the budget. This requirement does show in the balance sheet of the financial statements.
125			\$111,950	\$112,301	\$148,100	\$114,346	\$241,366	\$249,523	
126		Subtotal Boards and Committees	\$230,468	\$226,718	\$286,542	\$201,226	\$362,325	\$396,250	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
127		General Fund - Expenditures							
128		Administration							
129		Personnel							
130	10-415-100	Gross Wages - Administration	\$378,347	\$374,960	\$439,727	\$266,300	\$415,000	\$552,515	We had some savings in 2024 due to staff vacancies and we moved Community Engagement Director to Admin from GLC
131	10-415-103	OT/Comp Time Buyout	\$500	\$1,946	\$2,000	\$868	\$1,000	\$2,000	
132	10-415-105	Bonus	\$7,000	\$8,000	\$7,000	\$500	\$7,500	\$8,000	Christmas bonuses
133	10-415-110	Gross Wages-Admin PT/Seasonal	\$0	\$0	\$0	\$0	\$0	\$0	
134	10-415-134	Alternative Benefit	\$6,600	\$6,325	\$6,600	\$1,925	\$1,925	\$0	not currently utilized
135	10-415-130	GL Center Membership Benefit	\$1,925	\$0	\$0	\$0	\$0	\$0	
136	10-415-132	ICMA Town Paid Benefit	\$30,268	\$35,233	\$35,178	\$25,521	\$33,200	\$44,201.18	8% Match
137	10-415-133	Health/Dental-Employee	\$81,120	\$36,873	\$85,000	\$28,099	\$40,000	\$73,200	Medical/Dental/Life/Vision
138	10-415-135	Dep Health/Dental	\$66,000	\$64,006	\$69,300	\$69,288	\$75,000	\$78,750	
139	10-415-136	Medical Benefit Allowance	\$8,400	\$13,451	\$10,000	\$8,863	\$10,000	\$10,000	HSR
140	10-415-141	Unemployment Insurance	\$1,135	-\$261	\$879	\$394	\$879	\$1,109	.2% of wages
141	10-415-142	Workers' Compensation	\$3,600	\$8,408	\$15,000	\$6,680	\$9,000	\$13,000	
142	10-415-143	Social Security Match	\$23,457	\$25,635	\$27,263	\$17,578	\$24,000	\$34,380	6.2% of wages+Town 457
143	10-415-144	Medicare Match	\$5,486	\$7,985	\$6,376	\$4,111	\$5,800	\$8,040	1.45% of wages+Town 457
144	10-415-145	FAMILI Benefit Admin	\$1,703	\$82	\$1,979	\$2,830	\$1,944	\$2,531	
145			\$615,541	\$582,645	\$706,302	\$432,957	\$625,248	\$827,727	
146		Supplies							
147	10-415-211	General Office Supplies	\$8,000	\$10,583	\$9,000	\$6,674	\$8,500	\$9,000	
148	10-415-215	Computer Software	\$22,000	\$32,089	\$23,000	\$9,385	\$15,000	\$20,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
149	10-415-220	Computer Hardware	\$7,000	\$7,622	\$7,000	\$687	\$1,000	\$5,000	Computer replacements
150	10-415-226	Small Equipment	\$3,000	\$2,249	\$3,000	\$557	\$1,000	\$3,000	Copier lease
151			\$40,000	\$52,544	\$42,000	\$17,304	\$25,500	\$37,000	
152		Repairs and Maintenance							
153	10-415-231	Gas/Fuel	\$1,200	\$1,298	\$1,200	\$612	\$800	\$1,200	
154	10-415-232	Vehicle Maintenance	\$1,000	\$4,131	\$3,000	\$1,231	\$1,500	\$2,000	
155	10-415-233	Office Equipment Maintenance	\$2,500	\$2,113	\$3,000	\$2,351	\$3,000	\$2,000	
156	10-415-237	Building Maintenance	\$11,000	\$9,800	\$11,000	\$68	\$135	\$2,000	
157	10-415-238	Town Hall Furnishings	\$1,500	\$1,183	\$1,000	\$0	\$0	\$1,000	
158			\$17,200	\$18,525	\$19,200	\$4,262	\$5,435	\$8,200	

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159		General Fund - Expenditures							
160		Administration							
161		Purchased Services							
162	10-415-311	Postage/Freight	\$5,000	\$4,993	\$7,000	\$4,299	\$5,000	\$5,000	Meter lease + postage meter refills
163	10-415-312	Computer Services	\$50,000	\$44,267	\$50,000	\$49,057	\$57,500	\$58,500	Paychex, Executech, civic plus, gov.os&IWorQ
164	10-415-314	Ads & Legal Notices	\$5,000	\$782	\$5,000	\$2,603	\$5,000	\$3,000	
165	10-415-316	Dues & Memberships	\$1,650	\$2,169	\$1,650	\$1,135	\$1,650	\$2,000	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM,
166	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	
167	10-415-319	Miscellaneous Services	\$3,200	\$547	\$3,200	\$1,558	\$1,600	\$3,200	\$1636 rain gauge cost sharing contribution
168	10-415-330	Bank Fees	\$1,500	\$818	\$500	\$447	\$500	\$500	Safe deposit box/returned checks/direct deposit fees
169			\$66,350	\$53,575	\$67,350	\$59,098	\$71,250	\$72,200	
170		Utilities							
171	10-415-341	Electric Utility	\$4,000	\$6,697	\$5,500	\$5,199	\$8,000	\$8,400	
172	10-415-342	Sewer Utility	\$1,000	\$1,279	\$1,600	\$1,342	\$2,000	\$2,100	
173	10-415-343	Water Utility	\$1,200	\$1,333	\$1,200	\$1,029		\$0	
174	10-415-344	Telephone/Internet Utility	\$7,500	\$11,542	\$11,000	\$10,110	\$14,000	\$14,700	Includes internet service, cell phone
175	10-415-345	Natural Gas Utility	\$6,000	\$4,804	\$6,500	\$3,218	\$6,200	\$6,510	
176	10-415-346	Website Hosting Services	\$800	\$3,445	\$2,500	\$2,940	\$3,500	\$18,500	Website Hosting & 15k ADA
177	10-415-347	Recycling - Town Hall	\$0	\$305	\$500	\$0	\$500	\$500	Town clean up for electronics
178			\$20,500	\$29,405	\$28,800	\$23,837	\$34,200	\$50,710	
179		Professional Services							
180	10-415-351	Legal Services	\$30,000	\$46,749	\$30,000	\$37,459	\$50,000	\$55,000	
181	10-415-352	Audit	\$8,500	\$8,950	\$9,300	\$9,600	\$9,600	\$10,200	60% of audit -
182	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$100	\$500	As-needed basis
183	10-415-355	Professional Services-Other	\$10,000	\$1,560	\$2,500	\$1,169	\$2,000	\$2,000	ABC Flex, Background checks
184			\$49,000	\$57,259	\$42,300	\$48,228	\$61,700	\$67,700	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
185		General Fund - Expenditures							
186		Administration							
187		Marketing							
188	10-415-721	Chamber Service Agreement	\$35,232	\$35,232	\$35,232	\$35,232	\$35,232	\$0	be consolidated into one line item to simplify both the budget and contract
189	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0	be consolidated into one line item to simplify both the budget and contract
190	10-415-723	Visitor Center Repairs & Maint	\$1,500	\$536	\$1,500	\$353	\$1,500	\$1,500	
191	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	be consolidated into one line item to simplify both the budget and contract
192	10-415-870	Contingency - General Admin	\$11,000	\$12,288	\$61,000	\$61,000	\$61,000	\$0	be consolidated into one line item to simplify both the budget and contract
193	10-415-875	Marketing Contingency	\$0	\$0	\$0	\$0	\$0	\$0	
194	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	be consolidated into one line item to simplify both the budget and contract
195	10-415-885	Town Events	\$12,500	\$11,000	\$12,500	\$2,556	\$12,500	\$43,400	\$10.5K for community picnic; \$10.5K for Winter Carnival; \$4.2K for pumpkin patch, \$3K for 5K, \$4.8K Tree Lighting; \$5.4K Buffalo Days, \$5K for KFFR event programing
196	10-415-887	Continental Divide Trail	\$0	\$0	\$0	\$0	\$2,500	\$2,500	
197	TBD	Chamber Contract				\$0		\$175,000	consolidated 10-415-721,722,724,870,880
198			\$138,232	\$137,056	\$188,232	\$177,141	\$190,732	\$222,400	
199		Other Expenses							
200	10-415-560	Treasurer's Fees	\$9,000	\$7,947	\$9,000	\$10,759	\$10,000	\$14,819	2% of Property Taxes calculated from COV+Interest and Penalties
201	10-415-800	Attainable Housing Expenses	\$12,000	\$15,339	\$19,000	\$13,622	\$17,000	\$18,000	Water & Sewer for the Mary Drive parcels. Expenses are deducted from AH fund
202	10-415-371	Misc Employee Expenses	\$15,000	\$2,546	\$15,000	-\$2,496		\$0	Employee Enrichment not budgeted for 2025
203	10-415-393	Document Recording	\$250	\$0	\$250	-\$23	\$250	\$250	
204	10-415-394	Developer Reimbursement	\$1,000	\$0	\$0	\$0	\$0	\$0	
205	10-415-513	Property/Casualty Insurance	\$27,000	\$32,006	\$35,000	\$33,064	\$32,000	\$35,000	
206	10-415-514	Position Bonds	\$400	\$910	\$400	\$200	\$400	\$400	Employee/Trustee Blanket Bonds
207			\$64,650	\$58,748	\$78,650	\$55,127	\$59,650	\$68,469	
208		Transit							
209	10-415-385	Transit Service	\$40,000	\$0	\$0	\$0	\$0	\$0	
210	10-415-386	Transit Planning	\$10,000	\$0	\$0	\$0	\$0	\$0	
211			\$50,000	\$0	\$0	\$0	\$0	\$0	
212									
213		Economic Development Grants							
214	10-416-100	Trail Groomers	\$30,000	\$30,000	\$30,000	\$0	\$30,000	\$40,000	Increased contribution from \$30K to \$40K for
215	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
216	10-416-261	Creative District	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
217			\$135,000	\$135,000	\$135,000	\$105,000	\$135,000	\$145,000	Other grants moved to Grand Foundation line under BoT
218									
219		Subtotal Administration	\$1,196,473	\$1,124,758	\$1,307,834	\$922,953	\$1,208,715	\$1,499,406	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
220		General Fund - Expenditures							
221		Public Safety							
222		Purchased Services							
223	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$20,585	\$27,115	\$27,115	\$27,115	
224	10-421-339	Sheriff's Contract	\$257,000	\$257,000	\$257,000	\$257,000	\$257,000	\$342,000	\$257K for Sheriff's Contract and \$85K for vehicle purchase outfitted
225		Subtotal Public Safety	\$277,858	\$277,858	\$277,585	\$284,115	\$284,115	\$369,115	
226									

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
227		General Fund - Expenditures							
228		Public Works							
229		Personnel							
230	10-431-100	Gross Wages PW/Parks	\$345,630	\$415,536	\$460,097	\$313,653	\$429,390	\$591,563	7 FT PW, 1 PW Director and 2 PT
231	10-431-103	OT/Comp Time Buyout	\$40,000	\$22,198	\$40,000	\$15,310	\$25,000	\$26,500	
232	10-431-105	Bonus	\$5,000	\$6,500	\$7,000	\$0	\$7,000	\$7,000	
233	10-431-111	On Call Pay	\$10,350	\$16,900	\$18,250	\$13,600	\$18,250	\$18,250	
234	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	\$0	
235	10-431-317	Uniform Allowance	\$2,940	\$3,925	\$3,600	\$2,025	\$3,000	\$3,600	
236	10-431-132	ICMA Town Paid Benefit	\$20,000	\$20,054	\$25,000	\$21,569	\$30,000	\$49,445	8% Maximum
237	10-431-133	Health/Dental-Employee	\$70,720	\$84,318	\$91,500	\$90,043	\$110,000	\$132,000	Medical/Dental/Life/Vision
238	10-431-135	Dep Health/Dental	\$48,240	\$47,265	\$53,000	\$42,866	\$45,000	\$42,000	
239	10-431-136	Medical Benefit Allowance	\$4,800	\$5,239	\$5,000	\$6,495	\$7,000	\$8,400	
240	10-431-141	Unemployment Insurance	\$1,157	\$603	\$1,037	\$871	\$909	\$1,236	.2% of wages + On Call
241	10-431-142	Workers' Compensation	\$35,000	\$20,411	\$50,000	\$47,490	\$50,000	\$89,575	
242	10-431-143	Social Security Match	\$23,909	\$30,985	\$32,138	\$22,442	\$28,172	\$38,320	6.2% of wages + Town 457 + On Call
243	10-431-144	Medicare Match	\$5,592	\$7,247	\$7,516	\$5,248	\$6,589	\$8,962	1.45% of wages + Town 457 + On Call
244	10-431-145	FAMILI Benefit PW	\$0	\$152	\$2,333	\$2,057	\$2,045	\$2,781	
245			\$613,338	\$681,333	\$796,471	\$583,668	\$762,354	\$1,019,632	
246		Supplies							
247	10-431-222	General Supplies	\$7,000	\$5,009	\$7,000	\$5,415	\$7,000	\$7,000	
248	10-431-224	Safety Supplies	\$7,000	\$8,976	\$12,000	\$3,127	\$12,000	\$7,000	
249	10-431-226	Vehicle Supplies	\$4,000	\$2,742	\$6,000	\$4,032	\$3,000	\$4,000	
250	10-431-227	Small Tools	\$5,000	\$5,755	\$7,500	\$7,194	\$7,500	\$7,500	
251			\$23,000	\$22,482	\$32,500	\$19,768	\$29,500	\$25,500	
252		Repairs and Maintenance							
253	10-431-231	Gas/Fuel/Liquids	\$30,000	\$31,917	\$40,000	\$30,074	\$40,000	\$40,000	
254	10-431-232	Vehicle Maintenance	\$10,000	\$9,123	\$10,000	\$6,145	\$10,000	\$10,000	
255	10-431-233	Equipment Maintenance	\$25,000	\$37,697	\$37,500	\$30,111	\$37,500	\$37,500	
256	10-431-235	Tires/Chains	\$15,000	\$12,399	\$15,000	\$6,160	\$15,000	\$10,000	
257	10-431-236	Misc. Bridge Work	\$5,000	\$0	\$1,000	\$0	\$1,000	\$35,000	5 year bridge staining - Last time it was \$15k per bridge. PW will do smaller on
258	10-431-237	Building Maintenance	\$6,000	\$8,236	\$6,000	\$6,340	\$6,000	\$8,000	
259	10-431-238	Street Light Maintenance	\$3,000	\$2,645	\$2,000	\$4	\$2,000	\$2,000	
260	10-431-239	Miscellaneous Maintenance	\$2,500	\$0	\$2,500	\$0	\$2,500	\$2,500	
261	10-431-242	Road Maintenance	\$150,000	\$146,891	\$55,000	\$70,069	\$70,000	\$75,000	Dust Control \$30,000.00 looking at different options, Striping \$15,000.00, the as needed cold patch, road base, asphalt.
262	10-431-245	Boardwalk Maintenance	\$0	\$1,890	\$5,000	\$8,526	\$9,000	\$5,000	
263	10-431-253	Tree Removal	\$5,000	\$0	\$0	\$0	\$0	\$5,000	
264	10-431-254	Tree Spraying	\$4,000	\$2,972	\$3,500	\$3,068	\$4,000	\$3,500	
265	10-431-255	Storm water Filter Maintenance	\$20,000	\$32	\$0	\$0	\$0	\$0	5 year replacement schedule done in 2023
266	10-431-256	EV Station Maintenance	\$0	\$0	\$12,000	\$1,920	\$2,000	\$4,000	
267			\$275,500	\$253,802	\$189,500	\$162,417	\$199,000	\$237,500	

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268		General Fund - Expenditures							
269		Public Works							
270		Purchased Services							
271	10-431-312	Computer Services	\$3,000	\$1,884	\$3,200	\$954	\$10,000	\$9,000	6K for IWorQ
272	10-431-314	Ads/Bid Notices	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000	
273	10-431-319	Misc. Purchased Services	\$2,500	\$1,490	\$2,500	\$8,311	\$2,500	\$2,500	Required physicals, fuel bond, Hep B shots
274			\$7,500	\$3,374	\$7,700	\$9,264	\$12,500	\$13,500	
275		Utilities							
276	10-431-318	Trash/Recycle Services	\$12,000	\$20,155	\$13,000	\$15,737	\$15,000	\$15,750	Trash only. If you do recycle this number will increase by at least 100%
277	10-431-341	Electric Utility	\$12,000	\$4,413	\$13,200	\$11,197	\$15,000	\$15,750	
278	10-431-343	Water Utility	\$700	\$588	\$700	\$441	\$700	\$735	
279	10-431-344	Telephone/Internet Utility	\$6,000	\$7,056	\$9,000	\$3,775	\$5,000	\$5,250	
280	10-431-345	Natural Gas Utility	\$5,000	\$6,526	\$8,000	\$3,642	\$6,500	\$6,825	
281	10-431-349	Street Light Electric Utility	\$20,000	\$17,487	\$11,000	\$6,178	\$11,000	\$11,550	
282			\$55,700	\$56,225	\$54,900	\$40,969	\$53,200	\$55,860	
283		Professional Services							
284	10-431-354	Engineering/Surveying Services	\$5,000	\$0	\$10,000	\$660	\$2,000	\$10,000	
285	10-431-400	Winter Lights	\$50,000	\$39,250	\$39,000	\$9,125	\$39,000	\$59,900	Lights for the Town and Business as discussed on 9.23.24 meeting
286			\$55,000	\$39,250	\$49,000	\$9,785	\$41,000	\$69,900	
287		Other							
288	10-431-370	Training/Travel	\$5,000	\$10,446	\$10,000	\$1,045	\$3,000	\$10,000	snow & ice and CDL
289	10-431-399	Equip Rental	\$5,000	\$6,385	\$15,000	\$7,549	\$10,000	\$15,000	
290	10-431-870	Contingency- Public Works	\$0	\$0	\$2,000	\$1,231	\$2,000	\$15,000	\$15,000 budgeted incase of Cirsa claim - new deductible
291			\$10,000	\$16,831	\$27,000	\$9,825	\$15,000	\$40,000	
292		Subtotal Public Works	\$1,040,038	\$1,073,297	\$1,157,071	\$835,695	\$1,112,554	\$1,461,892	
293									

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294		General Fund - Expenditures							
295		Grand Lake Center							
296		Personnel							
297	10-450-100	Gross Wages - GL Center	\$121,086	\$147,874	\$158,539	\$115,564	\$155,000	\$153,798	Admin & PW time has been allocated. Added additional staff at GLC moved Community Engagement Director to Admin
298	10-450-103	OT/Comp Time Buyout	\$0	\$208	\$0	\$910	\$1,000	\$1,000	
299	10-450-105	Bonus	\$2,000	\$2,000	\$2,000	\$0	\$2,000	\$2,000	
300	10-450-110	Gross Wages-GLC PT/Seasonal	\$20,800	\$0	\$0	\$0	\$0	\$0	
301	10-450-130	GLC Membership Benefit	\$770	\$0	\$770	\$0	\$0	\$0	
302	10-450-317	Uniform Allowance	\$0	\$0	\$0	\$0	\$0	\$0	
303	10-450-132	ICMA Town Paid Benefit	\$11,351	\$8,948	\$12,683	\$6,922	\$8,000	\$13,317	8% Maximum
304	10-450-133	Health/Dental-Employee	\$32,953	\$34,543	\$38,000	\$27,655	\$32,000	\$38,000	Medical/Dental/Life/Vision
305	10-450-135	Dep. Health/Dental	\$12,420	\$12,420	\$12,000	\$13,058	\$16,000	\$16,000	
306	10-450-136	Medical Benefit Allowance	\$2,400	\$1,850	\$2,400	\$3,349	\$3,200	\$3,000	
307	10-450-141	Unemployment Insurance	\$426	\$204	\$317	\$240	\$316	\$332	
308	10-450-142	Workers' Compensation	\$3,000	\$3,500	\$6,000	\$3,600	\$6,000	\$6,000	
309	10-450-143	Social Security Match	\$8,797	\$8,306	\$9,829	\$7,602	\$9,796	\$10,320	6.2% of wages+Town 457
310	10-450-144	Medicare Match	\$2,057	\$1,874	\$2,299	\$1,778	\$2,291	\$2,413	1.45% of wages+Town 457
311	10-450-145	FAMILI	\$0	\$0	\$713	\$744	\$713	\$750	
312			\$218,060	\$221,726	\$245,550	\$181,423	\$236,316	\$246,930	
313		Supplies							
314	10-450-211	Gen Office Supplies	\$1,500	\$895	\$1,500	\$1,347	\$2,000	\$1,500	
315	10-450-220	General Operating Supplies	\$3,000	\$4,418	\$4,000	\$3,158	\$4,000	\$5,000	Toilet paper/paper towels/cleaning supplies/gym wipes/keycards
316	10-450-226	Office Equip Lease	\$1,200	\$906	\$0	\$0	\$0	\$0	Copier Lease
317			\$5,700	\$6,219	\$5,500	\$4,505	\$6,000	\$6,500	
318		Repairs and Maintenance							
319	10-450-233	Office Equip Maint	\$600	\$409	\$0	\$0	\$0	\$0	Copier maintenance
320	10-450-235	Fitness Equip Maint	\$1,500	\$2,015	\$2,000	\$460	\$2,000	\$2,000	Bi-annual maintenance agreement and general equipment maintenance
321	10-450-237	Building Maintenance	\$35,000	\$41,781	\$5,000	\$2,450	\$5,000	\$10,000	Light replacements and other maint.
322	10-450-239	Minor Infrastructure Maint	\$2,000	\$0	\$2,000	\$0	\$1,000	\$2,000	
323	10-450-250	Backflow Maintenance	\$600	\$225	\$600	\$0	\$200	\$600	
324	10-450-350	Maintenance Agreement	\$4,758	\$5,215	\$5,800	\$0	\$5,800	\$5,800	Honeywell heating system
325	10-450-400	Golf Simulator Expense	\$3,000	\$810	\$0	\$90	\$0	\$0	
326			\$47,458	\$50,455	\$15,400	\$3,000	\$14,000	\$20,400	

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327		General Fund - Expenditures							
328		Grand Lake Center							
329		Utilities							
330	10-450-318	Trash/Recycle Services	\$0	\$50	\$0	\$0	\$0	\$0	
331	10-450-341	Electric Utility	\$15,000	\$12,941	\$16,500	\$7,375	\$10,000	\$10,500	
332	10-450-342	Sewer Utility	\$4,600	\$4,512	\$4,850	\$4,603	\$4,560	\$4,788	
333	10-450-343	Water Utility	\$1,200	\$1,246	\$1,200	\$735	\$1,000	\$1,050	
334	10-450-344	Telephone/Internet/TV Utility	\$7,500	\$6,542	\$8,000	\$4,240	\$5,600	\$5,880	
335	10-450-345	Natural Gas Utility	\$15,000	\$7,315	\$12,000	\$2,788	\$7,000	\$7,350	
336			\$43,300	\$32,605	\$42,550	\$19,741	\$28,160	\$29,568	
337		Professional Services							
338	10-450-312	Computer Services	\$3,000	\$12,563	\$5,000	\$9,543	\$9,000	\$9,000	Caselle & Executech & civic rec
339	10-450-351	Legal Services	\$0	\$0	\$0	\$0	\$0	\$0	
340	10-450-352	Audit	\$1,100	\$1,100	\$1,190	\$1,120	\$1,120	\$1,190	7% of audit
341	10-450-355	Purchased Professional Serv.	\$1,500	\$1,570	\$1,700	\$1,084	\$1,200	\$1,300	Fire and alarm inspection and agreement
342			\$5,600	\$15,233	\$7,890	\$11,746	\$11,320	\$11,490	
343		Other							
344	10-450-234	Signage	\$0	\$0	\$600	\$0	\$600	\$600	Banners and specialized signs for hours and rules etc.
345	10-450-236	Minor/Misc Equipment	\$1,000	\$1,776	\$1,500	\$825	\$1,500	\$1,500	for items that may need replaced throughout the year
346	10-450-238	Minor/Misc Furnishings	\$2,000	\$1,696	\$2,000	\$1,240	\$2,000	\$2,000	5 long banquet tables and other furnishings that may come up
347	10-450-320	Marketing	\$5,000	\$7,912	\$5,000	\$2,250	\$5,000	\$5,000	website, brochures/booklets, newspaper ads, GLC stickers/pens/chapstick
348	10-450-360	GLC Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	
349	10-450-370	Training/Travel	\$300	\$192	\$300	\$76	\$300	\$300	
350	10-450-513	Property/Casualty Insurance	\$10,000	\$10,142	\$12,000	\$10,661	\$10,660	\$12,000	
351	10-450-755	Exercise Equipment	\$4,000	\$3,546	\$4,000	\$2,806	\$4,000	\$6,000	PB Nets/Balls, equipment that may break/needs replacing
352	10-450-870	Contingency - GL Center	\$0	\$645	\$500	\$344	\$600	\$500	
353	10-450-871	GLC Event Expense	\$0	\$0	\$3,000	\$3,023	\$3,000	\$3,000	moved to 10-415-885
354	10-450-869	Summer Camp	\$30,000	\$30,509	\$30,000	\$30,000	\$30,000	\$30,000	
355			\$52,300	\$56,419	\$58,900	\$51,224	\$57,660	\$57,900	
356		Subtotal Grand Lake Center	\$372,418	\$382,656	\$375,790	\$271,640	\$353,456	\$372,788	
357									

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358		General Fund - Expenditures							
359		Parks							
360		Personnel							
361	10-452-100	Gross Wages - Parks	\$50,776	\$0	\$0	\$0		\$0	
362	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0		\$0	
363	10-452-105	Bonus	\$0	\$0	\$0	\$0		\$0	
364	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0		\$0	
365	10-452-131	Longevity	\$0	\$0	\$0	\$0		\$0	
366	10-452-317	Uniform Allowance	\$660	\$0	\$0	\$0		\$0	
367	10-452-132	ICMA Town Paid Benefit	\$4,062	\$0	\$0	\$0		\$0	
368	10-452-133	Health/Dental-Employee	\$12,480	\$0	\$0	\$0		\$0	
369	10-452-135	Dep. Health/Dental	\$4,397	\$0	\$0	\$0		\$0	
370	10-452-136	Medical Benefit Allowance	\$1,013	\$0	\$0	\$0		\$0	
371	10-452-141	Unemployment Insurance	\$152	\$0	\$0	\$0		\$0	
372	10-452-142	Workers' Compensation	\$2,700	\$0	\$0	\$0		\$0	
373	10-452-143	Social Security Match	\$3,148	\$0	\$0	\$0		\$0	
374	10-452-144	Medicare Match	\$736	\$0	\$0	\$0		\$0	
375	10-452-145	FAMILI Benefit Parks	\$0	\$0	\$0	\$0		\$0	
376			\$80,124	\$0	\$0	\$0		\$0	
377		Supplies							
378	10-452-220	Restroom Operating Supplies	\$35,000	\$29,102	\$27,000	\$15,481	\$20,000	\$27,000	
379	10-452-221	Lawn Supplies	\$0	\$0	\$10,000	\$4,303	\$5,000	\$10,000	
380	10-452-226	Small Equipment	\$5,000	\$3,983	\$0	\$0	\$0	\$0	
381	10-452-227	Small Tools	\$2,500	\$4,878	\$0	\$0	\$0	\$0	
382			\$42,500	\$37,963	\$37,000	\$19,785	\$25,000	\$37,000	
383		Repairs and Maintenance							
384	10-452-232	Bear-Resistant Cans Maint	\$2,500	\$23	\$0	\$4	\$10	\$0	not currently utilized
385	10-452-233	Equipment Maintenance	\$2,500	\$15,751	\$0	\$0	\$0	\$0	
386	10-452-234	Information Signs	\$2,500	\$316	\$5,000	\$0	\$0	\$0	
387	10-452-235	Greenbelt Maintenance	\$7,000	\$0	\$0	\$0	\$0	\$0	
388	10-452-236	Sand & Dredge	\$5,000	\$1,388	\$5,000	\$1,057	\$2,000	\$5,000	
389	10-452-237	Building Maintenance	\$55,000	\$50,229	\$55,000	\$14,081	\$30,000	\$35,000	
390	10-452-238	Dock Maintenance	\$25,000	\$1,582	\$40,000	\$31,557	\$40,000	\$20,000	
391	10-452-239	Miscellaneous Maintenance	\$5,000	\$430	\$5,000	\$2,172	\$2,000	\$5,000	
392	10-452-243	Benches/Planters/Fences	\$5,000	\$5,762	\$5,000	\$530	\$1,000	\$5,000	
393	10-452-244	Thomasson Park Maintenance	\$4,000	\$0	\$1,000	\$0	\$1,000	\$1,000	
394	10-452-248	Irrigation System Maintenance	\$4,000	\$7,036	\$5,000	\$3,241	\$3,500	\$5,000	
395	10-452-250	Backflow Maintenance	\$3,000	\$2,291	\$3,000	\$361	\$2,000	\$3,000	
396	10-452-319	Miscellaneous Services	\$3,000	\$4,750	\$3,000	\$2,800	\$3,000	\$3,000	
397	10-452-399	Equipment Rental	\$5,600	\$3,085	\$0	\$0	\$0	\$0	
398			\$129,100	\$92,643	\$127,000	\$55,803	\$84,510	\$82,000	

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399		General Fund - Expenditures							
400		Parks							
401		Utilities							
402	10-452-341	Electric Utility	\$6,500	\$10,128	\$7,700	\$8,739	\$10,000	\$10,500	
403	10-452-342	Sewer Utility	\$540	\$424	\$600	\$598	\$600	\$630	
404	10-452-343	Water Utility	\$13,000	\$13,605	\$13,000	\$8,075	\$10,000	\$10,500	
405	10-452-345	Natural Gas Utility	\$4,000	\$5,138	\$7,000	\$4,676	\$8,000	\$8,400	
406			\$24,040	\$29,295	\$28,300	\$22,089	\$28,600	\$30,030	
407		Other							
408	10-452-400	Grand Avenue Gardens	\$0	\$0	\$0	\$0	\$0	\$0	
409	10-452-450	Park Improvements	\$10,000	\$19,964	\$10,000	\$3,685	\$5,000	\$5,000	
410	10-452-870	Contingency - Parks	\$0	\$0	\$0	\$0	\$0	\$1,000	
411	10-452-961	Memorial Benches	\$0	\$355	\$0	\$0	\$0	\$0	
412	TBD	Fireworks	\$0	\$0	\$0	\$0	\$53,000	\$30,000	See ordinances 28-2006 moving back to General Fund from Marina. 2 shows 4th of July and NYE
413	TBD	Ice Rink Expenses	\$0	\$0	\$0	\$0	\$2,000	\$2,000	
414			\$10,000	\$20,319	\$10,000	\$3,685	\$60,000	\$38,000	
415		Subtotal Parks	\$285,764	\$180,220	\$202,300	\$101,361	\$198,110	\$187,030	

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
416		General Fund - Expenditures							
417		Debt Service							
418	10-815-982	Land Acquisition - Principal	\$90,000	\$90,000	\$90,000	\$0	\$90,000	\$95,000	Principal for COP
419	10-815-983	Land Acquisition-Interest	\$39,615	\$39,613	\$37,050	\$18,524	\$37,050	\$34,485	Interest for COP
422			\$129,615	\$129,613	\$127,050	\$18,524	\$127,050	\$129,485	
423									
424									
425		Capital Outlay							
426	10-915-922	Admin Capital Expenditures	\$0	\$0	\$5,000	\$2,719	\$3,500	\$0	
427	10-915-923	Town Hall Capital Outlay	\$25,000	\$23,743	\$50,000	\$0	\$5,000	\$45,000	Town Hall steps and board walk - was budgeted for 24 and needs to be moved to 25
428	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	\$0	
429	10-915-950	Space to Create Expenditures	\$0	\$0	\$4,010,000	\$0		\$7,000,000	Most likely this amount will transfer over to 2026 as Construction in progress \$50,000 Water Truck, \$50,000 replace John Deer mower looking at articulating tractor or front mount tractor plus attachments. This provides the rough terrain mowing application.
430	10-931-910	Capital Equipment Purchase	\$120,000	\$122,652	\$150,000	\$149,862	\$149,362	\$100,000	
431	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	\$0	
432	10-931-921	Paving	\$100,000	\$42,511	\$50,000	\$3,800	\$40,000	\$25,000	
433	10-931-922	Drainage	\$50,000	\$43,050	\$50,000	\$22,003	\$30,000	\$30,000	
434	10-952-970	Land Purchase	\$0	\$0	\$0	\$0	\$0	\$0	
435	10-931-974	Streetscape Project Funding	\$0	\$0	\$0	\$0	\$0	\$0	
436	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	\$0	
437	10-931-973	Public Way Finding Signs	\$5,000	\$0	\$5,000	\$0	\$0	\$0	
438	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	
439	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	\$0	
440	10-952-500	Dock Improvements	\$160,516	\$132,135	\$0	\$0	\$0	\$0	
441	10-952-971	Park Improvements	\$250,000	\$35,009	\$165,000	\$43,106	\$165,000	\$0	
442	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	\$0	
443	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	\$0	
444			\$710,516	\$399,100	\$4,485,000	\$221,491	\$392,862	\$7,200,000	
445		Total General Fund Expenditures	\$4,293,150	\$3,794,220	\$8,219,172	\$2,857,005	\$4,039,187	\$11,615,966	
446									

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
447		Water Fund - Revenues							2025 Budget Explanatory Notes
448	20-344-100	Water Sales	\$675,000	\$686,024	\$680,000	\$508,445	\$680,000	\$739,600	BOT approved rate increase to \$160/\$320 for 25 and 3% thereafter
449	20-344-105	HP Net Meter Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
450	20-344-120	Resale Meters Income	\$3,000	\$6,149	\$10,000	\$6,074	\$10,000	\$5,000	
451	20-344-140	Interest Revenue	\$10,000	\$79,221	\$30,000	\$70,699	\$75,000	\$50,000	
452	20-344-160	Misc. Revenues	\$0	\$785	\$0	\$0	\$0	\$0	
453	20-344-190	Bulk Water Permits	\$500	\$656	\$500	\$1,657	\$800	\$800	
454	20-344-110	Tap Fees - Capital	\$32,500	\$110,500	\$13,000	\$39,000	\$39,000	\$39,000	
455		Total Revenues	\$721,000	\$883,335	\$733,500	\$625,874	\$804,800	\$834,400	
456									

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
457		Water Fund - Expenditures							
458		Personnel							
459	20-430-100	Gross Wages - Water	\$303,342	\$309,176	\$320,000	\$297,798	\$370,000	\$409,760	3 full time and one part time
460	20-430-103	OT/Comp Time Buyout	\$5,000	\$1,157	\$0	\$3,793	\$4,000	\$2,000	
461	20-430-105	Bonus	\$2,500	\$3,000	\$3,000	\$0	\$3,500	\$3,000	
462	20-430-110	Gross Wages-Water PT/Seasonal	\$0	\$2,565	\$0	\$0	\$0	\$0	
463	20-430-111	On Call Pay	\$13,000	\$17,950	\$18,200	\$13,600	\$1,820	\$18,200	
464	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	\$0	Year end financial reporting requirement
465	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	\$0	
466	20-430-317	Uniform Allowance	\$3,900	\$1,250	\$1,800	\$900	\$1,800	\$1,800	
467	20-430-132	ICMA Town Paid Benefit	\$20,960	\$7,949	\$25,600	\$11,299	\$29,920	\$32,941	8% Maximum
468	20-430-133	Health/Dental-Employee	\$46,800	\$58,749	\$54,000	\$54,268	\$54,000	\$45,000	Medical/Dental/Life/Vision
469	20-430-135	Dep Health/Dental	\$5,400	\$5,400	\$6,000	\$0	\$0	\$18,000	
470	20-430-136	Medical Benefit Allowance	\$3,600	\$3,985	\$3,600	\$3,095	\$6,000	\$4,000	
471	20-430-141	Unemployment Insurance	\$786	\$901	\$676	\$554	\$748	\$824	.2% of wages + On Call
472	20-430-142	Workers' Compensation	\$21,000	\$13,384	\$40,000	\$31,933	\$40,000	\$42,000	
473	20-430-143	Social Security Match	\$16,244	\$21,072	\$19,840	\$20,298	\$23,188	\$25,529	6.2% of wages + Town 457 + On Call
474	20-430-144	Medicare Match	\$3,799	\$3,338	\$4,640	\$3,706	\$5,423	\$5,971	1.45% of wages + Town 457 + On Call
475	20-452-145	FAMILI Benefit	\$0	\$0	\$0	\$0	\$1,683	\$1,853	
476			\$446,331	\$449,877	\$497,356	\$441,244	\$542,082	\$610,877	
477		Office Supplies							
478	20-430-210	Office Supplies	\$1,500	\$746	\$1,500	\$607	\$1,500	\$1,500	
479	20-430-211	Computer Supplies	\$22,000	\$1,319	\$2,500	\$0	\$0	\$2,500	
480	20-430-215	Computer Software	\$7,000	\$5,915	\$8,000	\$6,642	\$8,000	\$9,000	
481	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$0	\$0	\$2,500	
482			\$33,000	\$7,981	\$14,500	\$7,250	\$9,500	\$15,500	
483		Operational Supplies							
484	20-430-221	Chemicals	\$13,000	\$18,814	\$20,000	\$20,890	\$20,000	\$20,000	
485	20-430-222	Lab Supplies/Equipment	\$1,500	\$2,003	\$1,500	\$1,085	\$1,500	\$1,500	
486	20-430-223	Well/Plant Supplies	\$600	\$356	\$600	\$0	\$600	\$600	
487	20-430-225	Meter Parts	\$500	\$0	\$500	\$0	\$500	\$500	
488	20-430-227	Small Equipment/Tools	\$600	\$426	\$600	\$234	\$600	\$800	
489	20-430-228	Safety Equipment	\$1,000	\$336	\$1,000	\$130	\$1,000	\$1,000	
490	20-430-229	Misc Operating Supplies	\$100	\$37	\$0	\$0	\$0	\$0	
491			\$17,300	\$21,971	\$24,200	\$22,339	\$24,200	\$24,400	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
492		Water Fund - Expenditures							
493		Repairs and Maintenance							
494	20-430-231	Gas/Fuel/Fluids	\$2,500	\$4,735	\$4,000	\$2,057	\$4,000	\$4,000	
495	20-430-232	Vehicle Maintenance	\$2,500	\$4,459	\$3,000	\$1,190	\$3,000	\$3,000	
496	20-430-233	Equipment Maintenance	\$5,000	\$96	\$5,000	\$3,731	\$5,000	\$5,000	Monthly software support for new itron
497	20-430-234	Well/Plant Maintenance	\$3,000	\$2,410	\$3,500	\$1,073	\$3,500	\$3,500	Plant - pretreatment/treatment
498	20-430-235	Tires & Chains	\$1,200	\$0	\$1,000	\$0	\$1,000	\$1,000	
499	20-430-237	Building Maintenance	\$1,000	\$108	\$1,000	\$223	\$1,000	\$1,000	
500	20-430-238	Distribution Line Maintenance	\$25,000	\$24,156	\$25,000	\$26,363	\$25,000	\$25,000	
501	20-430-239	Misc. Maintenance	\$150	\$15	\$150	\$0	\$150	\$150	
502	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$375	\$3,000	\$3,000	
503	20-430-241	Motors & Pumps	\$2,500	\$1,470	\$4,000	\$790	\$4,000	\$4,000	
504			\$45,850	\$37,450	\$49,650	\$35,802	\$49,650	\$49,650	
505		Resale Supplies							
506	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150	\$150	Parts for new construction meters
507	20-430-252	Resale Meters Expense	\$0	\$10,529	\$0	\$134	\$134	\$0	Meters & Setters for new construction - Reported on COGS line
508	20-430-253	COGS-Meter	\$11,000	\$0	\$8,000	\$0	\$8,000	\$10,000	Financial reporting requirement
509			\$11,150	\$10,529	\$8,150	\$134	\$8,284	\$10,150	
510		Purchased Services							
511	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	\$0	
512	20-430-311	Postage/Freight	\$1,500	\$1,000	\$1,500	\$1,000	\$1,500	\$1,500	
513	20-430-314	Legal Notices/Ads	\$300	\$590	\$600	\$295	\$600	\$600	Publication of CCR
514	20-430-316	Memberships	\$500	\$665	\$700	\$712	\$700	\$700	CRWA; American Water Works Association
515	20-430-318	Testing Services	\$3,000	\$1,038	\$3,000	\$0	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
516	20-430-319	Miscellaneous Services	\$100	\$213	\$100	\$1,134	\$0	\$100	
517	20-430-320	Telemetry Maintenance	\$1,000	\$1,020	\$4,000	\$2,580	\$4,000	\$4,000	
518	20-430-330	Bank Fees	\$700	\$401	\$200	\$67	\$200	\$100	
519	20-430-321	Computer System Support	\$12,000	\$15,760	\$16,000	\$13,564	\$16,000	\$17,000	Executech, caselle
520			\$19,100	\$20,686	\$26,100	\$19,351	\$26,000	\$27,000	

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
521		Water Fund - Expenditures							
522		Utilities							
523	20-430-341	Electric Utility	\$23,000	\$33,573	\$30,000	\$26,201	\$30,000	\$31,000	
524	20-430-344	Telephone Utility	\$2,500	\$3,041	\$3,000	\$2,040	\$3,000	\$3,100	
525	20-430-345	Natural Gas Utility	\$7,000	\$6,498	\$8,500	\$2,498	\$5,000	\$5,100	
526			\$32,500	\$43,112	\$41,500	\$30,739	\$38,000	\$39,200	
527		Professional Services							
528	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$0	\$600	
529	20-430-352	Audit	\$3,000	\$3,000	\$3,100	\$3,200	\$3,200	\$3,400	20% Water
530	20-430-354	System Analysis/Eng & Survey	\$5,000	\$403	\$5,000	\$0	\$25,000	\$5,000	required engineering
531	20-430-355	State Fees	\$0	\$310	\$400	\$350	\$400	\$400	
532			\$8,600	\$3,713	\$9,100	\$3,550	\$28,600	\$9,400	
533		Other Expenses							
534	20-430-370	Training/Travel	\$2,000	\$1,074	\$2,000	\$1,723	\$2,000	\$2,000	
535	20-430-513	Property/Casualty Insurance	\$17,000	\$16,399	\$17,000	\$15,261	\$17,000	\$17,000	
536	20-430-514	Position Bonds	\$100	\$214	\$100	\$0	\$100	\$100	Position Bond
537	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	\$6,000	\$5,000 budgeted incase of Cirsa claim - new deductible
538			\$20,100	\$17,687	\$20,100	\$16,984	\$20,100	\$25,100	
539		Water Fund - Expenditures							
540		Debt Service							
541	20-830-640	DWRF Loan - Principal	\$69,977	\$69,977	\$71,384	\$35,514	\$71,384	\$72,819	
542	20-830-645	DWRF Loan - Interest	\$24,811	\$24,811	\$23,404	\$23,404	\$23,404	\$21,969	
543			\$94,788	\$94,788	\$94,788	\$58,919	\$94,788	\$94,788	
544		Capital Outlay							
545	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	\$0	
546	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	\$0	
547	20-930-995	Capital Contingency	\$0	\$0	\$0	\$0	\$0	\$0	
548	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	
549	20-930-997	Capital Direct Purchase	\$48,000	\$43,098	\$0	\$0	\$0	\$0	
550			\$48,000	\$43,098	\$0	\$0	\$0	\$0	
551		Total Water Fund Expenditures	\$776,719	\$750,891	\$785,444	\$636,311	\$841,204	\$906,065	
552									

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
553		Marina Fund - Revenues							2025 Budget Explanatory Notes
554	40-344-113	Rentals (Non-Taxable)	\$300,000	\$344,460	\$350,000	\$364,332	\$360,000	\$365,000	
555	40-344-115	Tours	\$55,000	\$74,150	\$70,000	\$72,862	\$72,000	\$73,000	
556	40-344-120	Building Space Rental	\$3,584	\$2,509	\$3,584	\$3,891	\$3,584	\$3,584	
557	40-344-145	Kayak Slip Rental	\$3,600	\$4,554	\$3,600	\$3,600	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
558	40-344-155	SUP Slip Rental	\$900	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	
559	40-344-160	Misc Revenue	\$0	\$0	\$0	\$200	\$200	\$0	
560	40-344-170	Interest Earned	\$4,000	\$22,629	\$8,000	\$18,499	\$20,000	\$8,000	
561	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$0	\$0	\$1,000	
562	40-344-200	Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$20,000	Sale of 1 pontoon boats
563		Total Revenues	\$368,084	\$452,902	\$440,784	\$467,984	\$463,984	\$478,784	
564									

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
565		Marina Fund - Expenditures							
566		Personnel							
567	40-460-100	Gross Wages - Marina	\$71,500	\$75,122	\$78,000	\$80,013	\$85,000	\$86,000	Admin time, Captain full time pay year round pay
568	40-460-103	OT/Comp Time Buyout	\$1,500	\$6,872	\$8,000	\$5,756	\$8,000	\$8,000	
569	40-460-105	Bonus	\$1,000	\$4,050	\$4,000	\$0	\$4,000	\$4,000	
570	40-460-110	Gross Wages-Marina PT/Seasonal	\$130,000	\$102,702	\$120,000	\$102,247	\$120,000	\$136,000	Seasonal employees
571	40-460-132	ICMA Town Paid Benefit	\$5,720	\$0	\$5,000	\$2,035	\$2,000	\$5,000	8% Maximum
572	40-460-133	Health/Dental - Employee	\$17,000	\$19,813	\$25,000	\$21,060	\$20,000	\$20,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
573	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	\$0	
574	40-460-136	Medical Benefit Allowance	\$1,200	\$2,445	\$2,600	\$1,533	\$2,000	\$2,000	
575	40-460-141	Unemployment Insurance	\$609	\$739	\$800	\$806	\$434	\$800	.2% of wages
576	40-460-142	Workers' Compensation	\$20,000	\$12,447	\$20,000	\$29,320	\$29,000	\$37,000	
577	40-460-143	Social Security Match	\$12,586	\$11,559	\$12,276	\$11,886	\$13,454	\$13,839	6.2% of wages + Town 457 + On Call
578	40-460-144	Medicare Match	\$2,944	\$2,703	\$2,871	\$2,780	\$3,147	\$3,236	1.45% of wages + Town 457 + On Call
579	40-460-145	FAMILI Benefit	\$0	\$0	\$0	\$145	\$200	\$200	
580			\$264,059	\$238,452	\$278,547	\$257,580	\$287,235	\$316,075	
581		Office Supplies							
582	40-460-211	General Office Supplies	\$600	\$1,010	\$900	\$684	\$700	\$1,000	
583	40-460-214	Small Equip/Comp Hardware	\$500	\$86	\$500	\$0	\$500	\$500	
584			\$1,100	\$1,097	\$1,400	\$684	\$1,200	\$1,500	
585		Operational Supplies							
586	40-460-222	Shop Supplies	\$2,500	\$3,169	\$2,000	\$216	\$200	\$2,000	
587	40-460-223	Boat Supplies	\$2,000	\$550	\$1,500	\$606	\$700	\$1,500	
588	40-460-227	Tools	\$500	\$1,551	\$500	\$349	\$500	\$750	
589	40-460-231	Fuel	\$10,000	\$10,096	\$11,000	\$6,741	\$9,000	\$12,000	For refueling rentals, not for resale
590			\$15,000	\$15,366	\$15,000	\$7,911	\$10,400	\$16,250	
591		Repairs and Maintenance							
592	40-460-232	Vehicle Maintenance	\$500	\$62	\$500	\$0	\$0	\$0	
593	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$30,392	\$20,000	\$51	\$30,000	\$15,000	Winterizing done by Marina Captain keep in house to keep cost low
594	40-460-237	Building/Facility Maintenance	\$2,000	\$13,045	\$2,000	\$9,062	\$10,000	\$20,000	Building Maintenance/repairs
595			\$17,500	\$43,499	\$22,500	\$9,113	\$40,000	\$35,000	

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2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
596		Marina Fund - Expenditures							
597		Purchased Services							
598	40-460-312	Computer Services	\$2,000	\$4,612	\$3,500	\$4,022	\$3,500	\$4,000	10% IT contract
599	40-460-314	Ads and Legal Notices	\$2,000	\$474	\$2,000	\$0	\$0	\$2,000	
600	40-460-316	Dues/Memberships	\$275	\$325	\$350	\$62	\$350	\$350	
601	40-460-317	Uniforms	\$1,000	\$552	\$1,000	\$760	\$1,200	\$1,000	
602	40-460-318	Miscellaneous Services	\$300	\$90	\$300	\$0	\$300	\$300	
603	40-460-320	Marketing	\$500	\$403	\$700	\$325	\$700	\$700	
604	40-460-330	Bank/Credit Card Fees	\$7,500	\$13,022	\$15,000	\$16,635	\$18,000	\$20,000	Heartland service fees - When Marina moves to CIVIC Rec these fees will no longer be charged.
605			\$13,575	\$19,477	\$22,850	\$21,804	\$24,050	\$28,350	
606		Permits and Fees							
607	40-460-350	Boat Registration	\$900	\$71	\$900	\$0	\$900	\$900	
608	40-460-351	Licenses	\$100	\$833	\$100	\$0	\$100	\$100	
609			\$1,000	\$904	\$1,000	\$0	\$1,000	\$1,000	
610		Utilities							
611	40-460-341	Electric Utility	\$800	\$731	\$1,000	\$789	\$1,000	\$1,100	
612	40-460-342	Sewer Utility	\$575	\$492	\$600	\$258	\$600	\$600	
613	40-460-343	Water Utility	\$588	\$882	\$588	\$441	\$588	\$588	
614	40-460-344	Telephone/Internet Utility	\$1,200	\$4,496	\$1,500	\$2,214	\$1,800	\$1,800	Includes Cell Phone and I Pads for Civic Rec
615			\$3,163	\$6,600	\$3,688	\$3,702	\$3,988	\$4,088	
616		Professional Services							
617	40-460-355	Purchased Professional Serv.	\$500	\$939	\$1,000	\$1,058	\$1,000	\$1,000	Background checks
618	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	\$0	
619	40-460-512	Audit	\$1,500	\$1,500	\$1,700	\$1,600	\$1,600	\$1,700	10% Marina
620	40-460-515	Engineering/Survey	\$0	\$0	\$3,000	\$0	\$0	\$5,000	Engineering for a new seawall and dock system
621			\$2,000	\$2,439	\$5,700	\$2,658	\$2,600	\$7,700	
622		Other Expenses							
623	40-460-360	Sales Tax	\$0	\$0	\$0	\$0	\$0	\$10,000	
624	40-460-370	Training/Travel	\$500	\$458	\$500	\$192	\$500	\$500	
625	40-460-513	Property/Casualty Insurance	\$4,500	\$3,554	\$5,200	\$3,763	\$5,200	\$5,200	
626	40-460-514	Position Bonds	\$300	\$93	\$300	\$0	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
627	40-460-516	Site Lease	\$1	\$0	\$1	\$0	\$1	\$1	Lease of Marina from GF
628	40-460-750	Fireworks	\$91,000	\$97,000	\$70,000	\$52,500	\$0	\$0	See ordinance 28-2006
629	40-460-880	Ice Rink Expenses	\$0	\$0	\$2,000	\$0	\$0	\$0	
630	40-460-870	Contingency	\$6,000	\$0	\$500	\$0	\$500	\$500	
631			\$102,301	\$101,105	\$78,501	\$56,455	\$6,501	\$16,501	

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
632		Marina Fund - Expenditures							2025 Budget Explanatory Notes
633		Capital Outlay							
634	40-960-610	Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$50,000	1 new boats
635	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	\$0	
636	40-960-995	Facilities Improvements	\$80,000	\$25,333	\$60,000	\$0	\$0	\$0	
637			\$80,000	\$25,333	\$60,000	\$0	\$0	\$50,000	
638		Total Marina Fund Expenditures	\$499,698	\$454,273	\$489,186	\$359,908	\$376,974	\$476,464	
639									

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	2025 Budget Explanatory Notes
640		Pay-As-You-Throw Fund - Revenues							
641	50-344-110	Bags: Direct Sales (T)	\$4,000	\$1,915	\$4,000	\$1,810	\$4,000	\$4,000	
642	50-344-115	Bags: Vendor Purchase (NT)	\$75,000	\$66,300	\$75,000	\$53,680	\$75,000	\$75,000	
643	50-344-140	Interest Revenue	\$300	\$0	\$1,000	\$0	\$0	\$0	
644	TBD	Sales Tax Collected				\$0		\$368	sales tax to direct sales 9.2%
645		Total Revenues	\$79,300	\$68,215	\$80,000	\$55,490	\$79,000	\$79,368	
646									
647		Pay-As-You-Throw Fund - Expenditures							
648		Operations Supplies							
649	50-470-200	Bags for Resale	\$2,300	-\$2,546	\$2,000	\$2,870	\$3,000	\$3,000	WasteZero
650	50-470-250	COGS - Bags	\$6,000	\$6,552	\$6,500	\$0	\$6,500	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
651			\$8,300	\$4,006	\$8,500	\$2,870	\$9,500	\$9,500	
652		Repairs and Maintenance							
653	50-470-315	Site Maintenance	\$25,000	\$25,049	\$50,000	\$872	\$35,000	\$35,000	PW/Admin staff time
654									
655		Purchased Services							
656	50-470-300	Dumpster Service	\$30,000	\$30,666	\$30,000	\$24,167	\$30,000	\$35,000	
657	50-470-301	Recycling Contribution	\$1,500	\$1,625	\$1,500	\$1,125	\$1,500	\$1,500	
658	50-470-305	Recycling Program	\$5,000	\$0	\$0	\$0	\$0	\$0	
659	50-470-312	Computer Services	\$450	\$0	\$500	\$0	\$0	\$0	3% IT contract
660			\$36,950	\$32,291	\$32,000	\$25,292	\$31,500	\$36,500	
661									
662		Professional Services							
663	50-470-512	Audit	\$450	\$450	\$510	\$480	\$480	\$510	3% of audit
664									
665		Other Expenses							
666	50-470-310	Site Lease	\$1	\$0	\$1	\$0	\$1	\$1	
667	50-470-320	Business License	\$165	\$0	\$165	\$0	\$0	\$0	
668	50-470-350	Sales Tax	\$700	\$194	\$700	\$0	\$200	\$368	Direct Sales times 9.2% remitted to DOR
669	50-470-870	Contingency	\$0	\$0	\$300	\$0	\$0	\$300	
670			\$866	\$194	\$1,166	\$0	\$201	\$669	
671		Capital Outlay							
672	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	\$0	
673	50-970-751	Site Improvements	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000	preparing for the new recycling requirements
674		Total Expenditures	\$71,566	\$61,991	\$112,176	\$29,513	\$96,681	\$102,179	
675									

	A	B	C	D	E	F	G	H	J
2			Budget FY2023	Actual FY2023	Budget FY2024	YTD actuals for FY 2024	YTD Estimates for FY 2024	Budget FY2025	
676		Capital Improvement Fund							2025 Budget Explanatory Notes
677		Revenues							
678	90-344-110	Sales & use tax 1%	\$584,250	\$699,602	\$580,000	\$361,294	\$580,000	\$580,000	1% Sales & MV Use Tax a
679	90-344-140	Interest revenues	\$6,000	\$41,657	\$15,000	\$31,722	\$40,000	\$20,000	
680		Total Revenues	\$590,250	\$741,258	\$595,000	\$393,016	\$620,000	\$600,000	
681									
682		Expenditures							
683		Other Expenses							
684	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	
685	90-431-870	Contingency	\$300	\$1,275	\$300	\$275	\$275	\$275	US Bank fee
686			\$300	\$1,275	\$300	\$275	\$275	\$275	
687		Debt Service							
688	90-831-471	Sales tax bonds - principal	\$120,000	\$120,000	\$125,000	\$0	\$125,000	\$130,000	
689	90-831-472	Sales tax bonds - interest	\$157,050	\$157,050	\$153,450	\$76,725	\$153,450	\$149,700	
690			\$277,050	\$277,050	\$278,450	\$76,725	\$278,450	\$279,700	
691									
692	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	\$0	Not required voter approved 1% sales tax
693									
694		Capital Outlay							
695	90-931-200	Capital Pavement	\$263,000	\$266,791	\$350,000	\$383,950	\$400,000	\$400,000	
696	90-931-201	Capital Boardwalks	\$50,000	\$5,886	\$100,000	\$38,118	\$50,000	\$50,000	
697	90-931-203	Capital Professional Services	\$0	\$0	\$25,000	\$4,562	\$5,000	\$25,000	
698	90-931-204	Capital Maintenance	\$0	\$0	\$50,000	\$0	\$0	\$50,000	
699	90-931-202	Greenbelt Maintenance	\$0	\$0	\$5,000	\$0	\$0	\$5,000	
706			\$313,000	\$272,676	\$530,000	\$426,630	\$455,000	\$530,000	
707		Total Expenditures	\$590,350	\$551,001	\$808,750	\$503,630	\$733,725	\$809,975	
708									

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governme

Section 10, Item A.

TO: County Commissioners¹ of Grand County, Colorado.

On behalf of the Town of Grand Lake,

(taxing entity)^A

the Board of Trustees

(governing body)^B

of the Town of Grand Lake

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 78,716,810 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 78,716,810 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 11/26/2024 for budget/fiscal year 2025. (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>9.409</u> mills	\$ <u>740,646</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	9.409 mills	\$ 740,646
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.409 mills	\$ 740,646

Contact person: (print) Stephan Kudron Daytime phone: (970) 966-0067

Signed: _____ Title: Town Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).

Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



1026 Park Ave · PO Box 99
Grand Lake, CO 80447
970-627-3435
www.townofgrandlake.com

To: Mayor Kudron and the Grand Lake Board of Trustees
From: Heike Fawkes, Town Treasurer
Re: Setting a Fee Schedule
Date: November 25, 2025

Background

Pursuant to Grand Lake Municipal Code 2-3-2. The Board of Trustees has the authority to set fees, charges, and deposits for various services (including rentals) provided by the Town. The last time that the Town adopted a fee schedule was January 2024.

Since adoption of the last fee schedule, there have been numerous changes in the types of services provided and there is a better understanding of the costs incurred by the Town in providing certain services. The attached proposed fee schedule has added certain services. Several fees and deposits have been updated to reflect the actual cost incurred by the Town for providing those services.

Under State law, all fees must defray the reasonable direct and indirect costs of administering the service or to offset the impacts of the service. All items updated or added have been highlighted.

Administrative and Public Works

State Statute has increased the records request amount to \$41.37 per hr. Staff is also proposing to add a storage fee of \$25 a day for impounded items.

Business Licenses

Staff is proposing to increase sales tax license from \$5 to \$10 to account for staff time involved in issuing the license.

Building Permits & Grading Permit Application

We have added building use tax and attainable housing fees to the schedule that is currently being charged.

Land Use Application

Nightly Rental License has proposed increases to reflect the increased cost of managing the nightly rental program and the serviced it provides.

Water Service Availability and Usage

The Board of Trustees has requested an increase in the water service to account for increased costs.

Use of Town Facilities

Staff have added all the town facilities fees and deposits.

Grand Lake Center Fees

Staff has added the Grand Lake Center Fees.

Motion

Staff recommends the adoption of the updated fee schedule by approving the following motion:
I move to adopt Resolution 74-2024, an Ordinance Adopting a Fee and Deposit Schedule for the Town of Grand Lake (with the following changes).

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
RESOLUTION NO. 74-2024**

A RESOLUTION SETTING CERTAIN FEES AND DEPOSITS

WHEREAS, the Board of Trustees of the Town of Grand Lake (the "Board"), Colorado, pursuant to Colorado statute and the Grand Lake Town Code, including but not limited to Section 2-3-2, is vested with the authority of administering the affairs of the City of the Town of Grand Lake, Colorado (the "Town"); and

WHEREAS, the authority of the Board includes, but is not limited to adopting ordinances and resolutions, including those that establish, set, or amend the fees, charges, and deposits assessed in connection with land use applications, water service, water service availability, plant investment and improvement, use of facilities, staff time, and other related services and matters provided by or at the direction of the Town; and

WHEREAS, the Board has previously and periodically adopted and revised schedules, setting forth such fees and other charges; and

WHEREAS, the Board reviewed the current fee and deposit schedule adopted by Ordinance 1-2022; and

WHEREAS, the Board deems revisions are necessary to the current fee and deposit schedule in order to offset the costs associated with returned payments.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE AS FOLLOWS:

1. The Board finds the Fee and Deposit Schedule attached hereto as Exhibit A and incorporated herein by reference (the "Fee and Deposit Schedule"), to be fair and equitable, and are reasonably related to the cost of returned payments.
2. The Town Fee and Deposit Schedule is hereby approved with the following conditions:
 - A. The Fee and Deposit Schedule shall take effect on January 1, 2025 (the "Effective Date").
 - B. The Fee and Deposit Schedule shall apply to any returned payment after the Effective Date.
3. The Fee and Deposit Schedule attached hereto repeals and replaces any previously adopted fee and deposit schedule(s) approved by the Board; and,
4. The fees and charges set forth in the Fee and Deposit Schedule may be revised

from time to time by resolution of the Board of Trustees.

6. Validity. If any part of this resolution is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remain portions of this resolution. The Board of Trustees hereby declares that it would have approved this resolution and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

INTRODUCED, PASSED AND ADOPTED A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE AND SIGNED THIS 25th DAY OF November 25, 2024.

Votes Approving: _____
Votes Opposed: _____
Absent: _____
Abstained: _____

ATTEST:

BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO

Alayna Carrell
Town Clerk

By: _____
Christina Bergquist
Mayor Pro-Tem

TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
Updated 11/25/24

Section 10, Item B.

TYPE OF FEE/DEPOSIT	AMOUNT	TYPE
Administrative and Public Works		
Returned Payment Fee	\$35.00	Fee
Staff Time (unless otherwise indicated)	\$60.00 per hour	Fee
Records Request	\$41.37 per hr after the 1st hr & material	Fee
Copying/Printing – Letter Size	25¢ per page	Fee
Copying/Printing – Ledger Size	\$1.00 per page	Fee
Copying/Printing – 24” x 36”	\$25.00 per page B&W \$45.00 per page Color	
Copy of Zoning Code	\$ 20.00 per copy	Fee
Copy of Subdivision Code	\$10.00 per copy	Fee
Send Fax – 1-2 Pages (No International)	\$2.00 per request	Fee
Send Fax – 3-5 Pages (No International)	\$4.00 per request	Fee
Send Fax – 6-10 Pages (No International)	\$6.00 per request	Fee
Send Fax – 11-20 Pages (No International)	\$10.00 per request	Fee
Motorized Equipment	\$150.00 per hour	Fee
Road Material (Road base/asphalt, etc.)	Cost per ton plus Equip & Staff per request	Fee
Other Materials (Acetylene, etc.)	Cost plus Equip & Staff per request	Fee
Fuel Surcharge	10% of sale	Fee
Storage	\$25 per day	Fee
Business Licenses		
Fixed Business License (Half if purchased between 1/1 - 6/30)	\$165.00 per license	Fee
Fixed Business with Liquor License	\$187.00 per license	Fee
Non-Fixed Business License (Half if purchased between 1/1 – 6/30)	\$82.50 per license	Fee
Transient Merchant License	\$15.00 per license	Fee
Animal Drawn Vehicle License	\$50.00 per license	Fee
Sign Permit Application	\$ 25.00 per permit	Fee
Appeal to a denied Sign Permit Application	\$50.00 per appeal	Fee
Sales Tax License	\$10.00 per license	Fee
Building Permit & Grading Permit Applications		
Demolition	\$25.00 per permit	
All other permits	See Grand County Building Dept	Fee
Appeal to a Denied Building Permit Application	\$ 300.00 per appeal	Fee
Building Use Tax	5% of 50% of Total Project Cost	Fee
Attainable Housing Fee	\$1 Per Sq Ft. See Calculation Sheet for exemptions	Fee
Grading Permit – General	\$ 50.00 per permit	Fee
Grading Permit – Engineered	\$ 100.00 per permit	Fee
Appeal to a Denied Grading Permit Application	\$75.00 per appeal	Fee
TYPE OF FEE/DEPOSIT	AMOUNT	TYPE

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TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
Updated 11/25/24

Section 10, Item B.

Land Use Applications		
Land Use Applications		
Major Subdivision Request	\$ 1,750.00 per request	Deposit
Minor Subdivision Request	\$ 800.00 per request	Deposit
Plat or Plan Amendment Request	\$ 600.00 per request	Deposit
Redevelopment Request	\$ 300.00 per request	Deposit
Land Use Development Variances	\$ 600.00 per request	Deposit
Annexation Request	\$ 1,750.00 per request	Deposit
Rezoning Request	\$ 600.00 per request	Fee
Building Permit Change	\$ 100.00 per request	Fee
Special Use Permit Application	\$ 250.00 per request	Deposit
Conditional Use Permit Application (Except: Nightly Rental)	\$ 300.00 per request	Deposit
Nightly Rental License	\$ 700.00 per license (1-4 occupancy) \$ 900.00 per license (5-8 occupancy) \$1,100.00 per license (7-9 occupancy) \$2,000.00 per license (11+)	Fee
Nightly Rental Application Fee	\$165 per application	Fee
Variance Request Application – Zoning	\$ 350.00 per request	Deposit
Variance Request Application – Zoning (Limited to: Setbacks, Min. Area, Max. Bldg Ht, & Min. Lot Frontage)	\$ 350.00 per request	Fee
Variance Request Application – Design Standards	\$ 100.00 per request	Deposit
Variance Request Application – Stream and Lake Setbacks	\$ 325.00 per request	Deposit
Appeal to a Denied Application	\$ 100.00 per request	Fee
Off-Street Parking Fee in Lieu	\$ 20,000.00 per space	Fee
Lot Line Consolidation	\$ 250.00 each	Deposit
Change to Non-Conforming Uses/Structure Requests	\$ 100.00 per request	Fee
Development Fees for Subdivision, Annexation, Land Use and Zoning Process are expensed at cost. All land use applications shall be accompanied by a Reimbursement Agreement with the Town.		
Municipal Property Applications		
Right-of-Way Permit Application	\$ 100.00 per permit	Fee
Public Property Encroachment License Application	\$ 350.00 per application	Deposit
Major Encroachment License	\$100.00 per license	Fee
Minor Encroachment Agreement	\$ 50.00 per agreement	Fee
Special Event Permit Application – new events only	\$250.00	Deposit
Special Event Permit (Damage Deposit)	\$ 250.00 per permit (+ credit card on file)	Deposit
Special Event Liquor License	\$ Case by Case	Fee
Variance Request Application - Street Standards	\$ 300.00 per application	Deposit
Right-of-Way Vacation Application	\$ 300.00 per application	Deposit
Boardwalk Fee in Lieu	\$150.00 per linear foot	Fee
Boardwalk Merchandise Permit (Annual) (Excludes News Racks – N/C)	\$ 25.00 per permit	Fee
Greenway Application New app required for any additions	\$ 20.00 per application	Fee

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TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
Updated 11/25/24

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Appeal to a Denied Greenway Application	\$ 50.00 per request	Fee
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TYPE OF FEE/DEPOSIT	AMOUNT	TYPE
Water Service Availability and Usage		
In-Town Plant Investment (TAP) – 3/4” Service Line	\$6,500.00 per line	Fee
Out-of-Town Plant Investment (TAP) – 3/4” Service Line	\$13,000.00 per line	Fee
In-Town Plant Investment (TAP) – 1” Service Line	\$13,000.00 per line	Fee
Out-of-Town Plant Investment (TAP) – 1” Service Line	\$26,000.00 per line	Fee
In-Town Plant Investment (TAP) – 1 1/2” Service Line	\$26,000.00 per line	Fee
Out-of-Town Plant Investment (TAP) – 1 1/2” Service Line	\$52,000.00 per line	Fee
In-Town Plant Investment (TAP) – 2” Service Line	\$52,000.00 per line	Fee
Out-of-Town Plant Investment (TAP) – 2” Service Line	\$104,000.00 per line	Fee
In-Town Plant Investment (TAP) – 3” Service Line	\$104,000.00 per line	Fee
Out-of-Town Plant Investment (Tap) – 3” Service Line	\$208,000.00 per line	Fee
In-Town Plant Investment (TAP) – 4” Service Line	\$208,000.00 per line	Fee
Out-of-Town Plant Investment (Tap) – 4” Service Line	\$416,000.00 per line	Fee
In-Town Water Service Availability Rate	\$160 per quarter for up to 27,000 gallons of water used and \$2.00 per 1,000 gallons of water used over 27,000 gallons.	Fee
Out-of-Town Water Service Availability Rate	\$320 per quarter for up to 27,000 gallons of water used and \$4.00 per 1,000 gallons of water used over 27,000 gallons.	Fee
Water (Stop/Restart) Service Charge	\$25.00 per charge	Fee
Late Payment Charges	\$25.00 per billing cycle	Fee
Disconnect for Non-Payment (Due before reconnect)	\$100.00 per disconnect	Deposit
Reconnect by Town Personnel	\$100.00 per hour (with a 2-hour minimum)	Fee
Reconnect by Private Contractor Hired by Town	Actual cost plus \$200.00 per reconnect	Fee
Water Supply Protection Permit	\$300.00 per permit	Fee
Bulk Water		
One time Permit (Up to 300 gallons)	\$25.00 per permit	Fee
Monthly Permit (Up to 9000 gallons)	\$50.00 per permit	Fee
Monthly Permit (Per 1000 gallons over 9000)	\$4.00 per permit	Fee
Monthly Permit – Additional Truck	\$10.00 each per permit	Fee
Water Well Permit Fee	\$250.00 per permit	Fee
Water Certification Fee	\$10.00 or 10%	Fee

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TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
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TYPE OF FEE/DEPOSIT	AMOUNT	TYPE
Use of Town Facilities		
Community House		
Key Deposit	\$50.00	Deposit
Damage and Cleaning Deposit	\$500.00 (+ credit card on file)	Deposit
Government/Non-Profits/Special Dist.	\$300.00	Fee
Private Function or Pecuniary Event	\$600.00	Fee
Private Use of AV Equipment	\$200.00	Fee
Additional Use of Kitchen	\$100.00	Fee
Heckert Pavilion		
Government/Non-Profits/Special Dist.	\$20.00 per hour	Fee
Private Function or Pecuniary Event	\$30.00 per hour	Fee
Electricity Use	\$25.00 per use	Fee
Lakefront Park (Upper and Lower) Picnic Shelter		
Electricity Use	\$25.00 per use	Fee
Government/Non-Profits/Special Dist.	\$20.00 per hour	Fee
Private Function or Pecuniary Event	\$30.00 per hour	Fee
Gazebo in Town Park	\$10 Non-Profit \$20 Private	Fee
Electricity Use	\$25.00 per use	Fee
Grand Lake Center Auditorium		
Non-resident	\$200 per hour	Fee
Resident	\$150 per hour	Fee
Non-profit	\$100 per hour	Fee
Cleaning fee required for parties over 100 people	\$300	Fee
Deposit	\$500	Deposit
Grand Lake Center Meeting Rooms (2)		
Non-resident	\$30 per hour	Fee
Resident	\$25	Fee
Non-profit	\$20	Fee
Deposit	\$50	Deposit
Grand Lake Center Double Room		
Non-resident	\$100	Fee
Resident	\$80	Fee
Non-profit	\$60	Fee
Grand Lake Center Additional add-ons		
Ceiling drapes (auditorium only)	\$400	Fee
Carpet Squares (auditorium only)	\$400	Fee
Key card (after-hours access)	\$10	Fee
Electronic Grand Piano	\$25	Fee
Projector	\$15	Fee
Speakers/microphone	\$25	Fee

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TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
Updated 11/25/24

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EV Charging Station			
EV Charging Station – Level 2	\$1.00/Hour		Fee
EV Charging Station – DC Fast	\$0.42/ kwh		Fee
EV Charging Station – DC Fast overtime	\$60.00 / hr		Fee
Cemetery Fees			
Traditional Perpetual Care Fee	\$750.00		Fee
Cremation Perpetual Care Fee	\$500.00		Fee
Reservation Fee Refundable.	\$50.00		Fee
Headstone Deposit	\$250.00		Deposit
Traditional Excavation	\$1,200.00		Fee
Cremation Excavation	\$175.00		Fee
Judicial Proceedings			
Appeal to Administrative Enforcement Citation	\$150.00 (if citation is upheld)		Fee
Municipal Court	As determined by Municipal Judge		Fee
Marijuana Licensing Fees			
Lottery Phase Application	\$4,000.00		Fee
License Phase Application	\$3,000.00		Fee
Annual Renewal	\$2,000.00		Fee
Transfer of Ownership	\$1,000.00		Fee
Grand Lake Center Fees			
	Non-Resident	Resident	
Annual Membership 2 Adults	\$720	\$600	Fee
6 Month Membership 2 Adults	\$440	\$350	Fee
Annual Single Membership	\$420	\$320	Fee
6 Month Membership	\$250	\$200	Fee
3 Month Membership	\$140	\$100	Fee
1 Month Membership	\$55	\$40	Fee
1 Month Membership	\$55	\$40	Fee
1 Month Youth (14-17)	\$25	\$20	Fee
Youth add onto adult membership (14-17)	\$100	\$100	Fee
Daily Drop-In Adult	\$10		Fee
Daily Drop In – Senior/Military/Youth 14-17	\$7		Fee
3 Pass Punch Card	\$25		Fee
5 Pass Punch Card	\$40		Fee
10 Pass Punch Card	\$70		Fee
Daily Drop In Gymnasium Rec Activities	\$5		Fee
Month Unlimited Gymnasium Rec Activities	\$30		Fee
10 Punch Pass Gymnasium Rec Activities	\$40		Fee
Golf Simulator Per Person Per Hour	\$10		Fee
Annual Golf Simulator Unlimited	\$260		Fee
Continental Divide Trail (CDT) camping	\$25		Fee
*No Membership or drop-in rate is required when taking a fitness class. Payments & fees are made through the fitness instructor.			

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TOWN OF GRAND LAKE FEE AND DEPOSIT SCHEDULE
Updated 11/25/24

Section 10, Item B.

Pay – As – You – Throw (PAYT) Program		
Small Bag- 25 gal. (Blue)	\$5.00 per bag	Fee
Big Bag- 40 gal. (Green)	\$8.00 per bag	Fee

Marina Fees		
Scenic Lake Tours	Adults \$25, Kids 12 and under \$10	Fee
Sunset Cruise	Adults \$25, Kids 12 and under \$10	Fee
Pedal Boats	1-2 people \$30 per hour; 3-4 people \$40 per hour	Fee
Crestliner Sport Boats	\$100 per hour	Fee
Small Pontoon Boats	\$140 per hour	Fee
Medium Pontoon Boats	\$160 per hour	Fee
Large Pontoon Boats	\$180 per hour	Fee
Private Fireworks Viewing	See pontoon rates above	Fee

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1026 Park Ave · PO Box 99
Grand Lake, CO 80447
970-627-3435
www.townofgrandlake.com

To: Mayor Kudron and the Grand Lake Board of Trustees
From: Heike Fawkes, Town Treasurer
Re: Employee Pay Classifications
Date: November 25, 2024

Background

The Town policies require that employee pay be based upon a pay/salary grade schedule:

Pay/Salary Grades

Employee pay is determined per Town salary grades based on job classifications. Job classifications are used to objectively and accurately define and evaluate the duties, responsibilities, tasks and authority level of a job. – Grand Lake Personnel Manual

The reason to have a published pay schedule is primarily to promote transparency in government operations. The pay schedule also allows for ease of pay analysis and pay adjustment. The rates in the schedule do not reflect additional benefits that are provided by the Town. The schedule also provides comparative classifications for the Town’s various jobs.

The proposed pay schedule that is attached to this memo reflects current pay rates for Town employees. It also allows for flexibility in new hirings.

Action

If the Board of Trustees wishes to approve the proposed pay grades, it may do so by adopting Resolution 75-2024 with the following motion:

I move adopt Resolution 75-2024, Approving Town of Grand Lake Employee Pay Grades and Classifications.

TOWN OF GRAND LAKE

RESOLUTION 75-2024

APPROVING TOWN OF GRAND LAKE EMPLOYEE PAY GRADES AND JOB CLASSIFICATIONS

WHEREAS, the Town of Grand Lake employs many workers across a wide range of positions; and,

WHEREAS, the publication of pay grades and job classifications promotes government transparency in the community; and,

WHEREAS, the publication of pay grades and classifications encourages fair and non-discriminatory treatment of all employees; and,

WHEREAS, the publication of pay grades and classifications allows for more efficiency in the hiring of new employees and the promotion of current employees; and,

WHEREAS, it is important to the provision of good government that the Town of Grand Lake’s pay grades and classifications be easily accessible to all employees and citizens; and,

NOW THEREFORE BE IT RESOLVED BY THE GRAND LAKE BOARD OF TRUSTEES AS FOLLOWS:

The Town of Grand Lake Employee Pay/Salary Grades and Job Classifications attached to this resolution are hereby adopted.

DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO, THIS 12th DAY OF FEBRUARY 2024.

(SEAL)

Votes Approving:

Votes Opposed:

Absent:

Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Christina Bergquist
Mayor Pro-Tem



1026 Park Ave · PO Box 99
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Town of Grand Lake Pay/Salary Grades and Job Classifications – January 01, 2025

<u>Salary Grade</u>	<u>Job Title</u>	<u>Range Minimum</u>	<u>Range Maximum</u>
500		\$113,105	\$189,024
	Town Manger (e)	\$54.38	\$90.88
400		\$82,162	\$148,280
	Treasurer (e)	\$39.50	\$71.29
	Public Works Director (e)		
	Water Superintendent (e)		
	Community Development Director (e)		
	Clerk (e)		
350		\$64,064	\$96,096
	Planner	\$30.80	\$46.20
	Asst. PW Director		
	Community Engagement Manager (e)		
	GLC Director (e)		
300		\$41,100	\$72,800
	Marina Director (e)*	\$26.00	\$35.00
250		\$50,336	\$84,656
	PW Operator I	\$24.20	\$40.70
	PW Mechanic		
	Water Operator I		
	GLC Manager		
	Code Enforcement Officer		
	Bookkeeper		
200		\$48,048	\$73,216
	PW Operator II Water Operator II	\$23.10	\$35.20
	Administrative Assistant/Events Manager		
	Parks Maintenance		
	GLC Operations Employee		
100		\$14.42	\$25.00
	Seasonal Marina Employee		