



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING AGENDA

Monday, November 14, 2022 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/82312788922>

You can also dial in using your phone.

United States: 719 359 4580

Access Code: 823 1278 8922

WORK SESSION 4:30 PM

1. Call to Order
2. Roll Call
3. Conflicts of Interest
4. Items of Discussion
 - A. Marijuana Ordinance Discussion

EVENING MEETING 6:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Announcements
4. Roll Call
5. Conflicts of Interest
6. Public Comments (limited to 3 minutes)
7. Consideration to Approve Meeting Minutes
 - A. Meeting Minutes 10-24-2022
8. Consideration to approve Accounts Payable
 - A. Accounts Payable 11-14-2022
9. Financials
 - A. September Financials
 - B. October Financials
10. Items of Discussion
 - A. **QUASI-JUDICIAL:** Consideration of a Special Events Liquor Permit for the Grand Arts Council, "Comedy Night" Event
 - B. Consideration of Ordinance 15-2022, an Ordinance Amending Grand Lake Municipal Code Chapter 12, Article 2, Section 28, Parking Regulations and Design Standards
 - C. Consideration of Resolution 35-2022, a Resolution Adopting the 2023 Budget
 - D. Consideration of Resolution 36-2022, a Resolution Appropriating Sums of Money to Various Funds
 - E. Consideration of Resolution 37-2022, a Resolution Setting the Mill Levies for Property Taxes for Year 2023
 - F. Consideration of an Agreement to Engage Dazzio & Associates to Conduct the FY 2022 Audit
 - G. Consideration to Amend Town of Grand Lake Personnel Guidelines to Include an Added Benefit of Contributing Employees Share of FAMILI of .45% of Their Salary for Full-Time Year-Round Employees for Three Years if They Elect to Enroll by January 2023
11. Mayor's Report
12. Future Items for Consideration
13. Adjourn Meeting



GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING MINUTES

Monday, October 24, 2022, 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 Bjorkman at 6:10 P.M. in the Town Hall Board Room.

B. Pledge of Allegiance

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

C. Announcements

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

D. Roll Call

Mayor-Pro-Tem Bjorkman, Trustees Arntson, Bergquist, Packer, and Sobon. Town Clerk Carrell, Town Manager Crone, and Town Attorney Scott Krob.

Trustee Sobon made a motion to dismiss Mayor Kudron’s and Trustee Strachan’s absence from the workshop and evening meeting. Trustee Packer seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

E. Conflicts of Interest

None.

F. Manager's Report

Changing Seasons

Winter has moved in (at least for the week). Please be careful on snowy roads and remember that you cannot push your snow into the Town’s right-of-way unless you have received permission from Town staff.

This is also a good time to make sure that your bleeder valve works (if you have one on your water system). If you are not sure how to do this, contact the Town and we will help you figure it out.

ARTSPACE Grant

The Town’s Artspace project has been approved for a \$3 million grant. This grant will be used for the actual construction of the Artspace project on the corner of Haskell and Park Avenue.

With the twenty units being constructed in this project, the six units being constructed at Portal Crossing, and another twenty-four units being designed for Mary Drive by the CHFA consultants,

the Town is taking major steps towards addressing both our seasonal workforce housing problem and our entry level housing problem.

Windy Gap Grant

Town staff has also applied for a grant from the Windy Gap settlement fund to help design a stormwater system for the areas of Town just west of the moraine. Staff met with the grant committee last week. We should know more by mid-November

Grand Passes

With ski season about to start, I want to remind the Trustees that the Town receives two Grand Passes for the use of employees and Trustees. If you are interested in using the passes, check with Caitrin to see if they are available.

Halloween Party

Town Hall will be closed on Friday starting at 11:00 am so that staff can go help the Fire District and the Chamber of Commerce put on a Halloween party for the Town’s kids at the fire station. There will be treats and games for all our young spooks.

Public Works Director

The Town has hired Matt Reed to replace Keith Everhart as Public Works Director (not that Keith can be replaced). Matt will be starting with the Town at the end of this week. Keith is going to stick around for a little bit to help Matt transition into the position

Election

The Town has the lifting of the marijuana moratorium on the November Ballot. We are working with the RZA Law Firm to finalize the rules and regulations if the ballot questions are approved. The proposed rules will limit the Town to one dispensary which will be limited to commercial zoned areas that are not in the Central Business District. Although the ballot question allows for the taxing of medical marijuana, the Board has instructed staff to draft rules that will exempt them from sales tax.

The ballot drop-off box located between Town Hall and the library is now open. According to the county staff, we have been receiving quite a few ballots already. Make sure to vote. It’s important.

Next Meeting

The next scheduled meeting will be held in three weeks. It is scheduled on November 14, 2022. At that time, staff will be presenting the FY2023 Budget for official adoption. If there are any changes that you would like to see, please try to get them to staff by November 7 so that they can be reviewed and run past the other Trustees.

G. Public Comments

None.

H. Consideration to Approve Meeting Minutes

5. October 10, 2022

Trustee Packer made a motion to approve the meeting minutes for October 10, 2022. Trustee Arnston seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

I. Consideration to Approve Accounts Payable

6. Account Payable

Presented by Town Manager Crone, on behalf of Town Treasurer, Heike Wilson.

Trustee Arnston made a motion to approve Accounts Payable for October 24, 2022. Trustee Sobon seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

J. Financial Review

Financial Review will be moved to the next meeting on November 14, 2022.

K. Items of Discussion

1. Consideration of Resolution 32-2022, Return of Parking In-Lieu Payments

Trustee Arnston made a motion to approve Resolution 32-2022, returning the parking in-lieu payments. Trustee Packer seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

2. PUBLIC HEARING: Consideration of Resolution 33-2022, A Resolution Approving the Rezoning From Multi-Family Residential High Density (MHD) To Commercial Transitional (CT) of Certain Property Located at 240 And 300 Hancock Street, Also Referred to as Lots 3-5, Block 1, Sunnyside Addition to Grand Lake.

Mayor Pro-Tem Bjorkman opened the public hearing.

Presented by Town Community Development Director, Kim White.

James Martell, 240 Hancock Street, new owner of 240 Hancock Street, gave a brief history of the property.

Natascha O’Flaherty, attorney for Mr. Martell appeared on behalf of her client.

Max Ludwig, 210 Rapids Lane- stated his support in this property being zoned as commercial.

No other public comment made.

Mayor Pro-Tem Bjorkman closed the public hearing.

Trustee Arnston made a motion to approve Resolution 33-2022, a resolution approving the rezoning from multi-family residential high density (MHD) to Commercial Transitional (CT) of certain property located at 240 and 300 Hancock Street, also referred to as Lots 3-5, Block 1, Sunnyside Addition to Grand Lake as amended. Trustee Packer seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Abstain
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

3. PUBLIC HEARING: Consideration of FY 2023 Budget

Presented by Town Manager Crone, on behalf of Town Treasurer, Heike Wilson.

Mayor Pro-Tem Bjorkman opened for public hearing.

No public comment.

Mayor Pro-Tem Bjorkman closed the public hearing.

L. Mayor's Report

Mayor Pro-Tem Bjorkman thanked the Town staff for all their efforts.

M. Future Items for Consideration

- Parking In-Lieu Resolution
- STR Rules
- Marijuana Rules
- Special Events Deposit
- Dog Park
- Speedbumps by the Grand Lake Center

N. Executive Session Pursuant to C.R.S. Section 24-6-402(4)(b) and (e), to Receive Advice from the Town Attorney and Instruct Negotiators in Connection with a Dispute Related to the Town's Use of the Alley in Block 3, Town of Grand Lake.

Trustee Sobon made a motion to go to executive session pursuant to C.R.S. Section 24-6-402(4)(b) and (e), to receive advice from the Town Attorney and instruct negotiators in connection with a dispute related to the Town's use of the alley in Block 3, Town of Grand Lake. Trustee Arnston seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

O. Adjourn Meeting

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

Mayor Kudron	Absent
Mayor Pro-Tem Bjorkman	Aye
Trustee Bergquist	Aye
Trustee Arntson	Aye
Trustee Strachan	Absent
Trustee Packer	Aye
Trustee Sobon	Aye

This meeting of the Board of Trustees was adjourned at 7:21 PM.

(Attest)

Alayna Carrell, Town Clerk

Steve Kudron, Mayor



Town of Grand Lake will post Accounts Payable online after Board of Trustees Approves it.

Feel free to reach out to Heike Wilson, Treasurer at hwilson@toglco.com or call 970-776-0779 if would like to view Accounts Payable before the Board of Trustees Approves it. List will be available the Thursday before the 2nd and 4th Monday of each month by request

Town of Grand Lake Balances as of 09/30/22

BANK CASH BALANCES

ColoTrust	\$3,625,914.31
CSAFE	\$769,146.53
UBB	\$964,492.04
US Bank	\$272,834.72
CBC - Bank Midwest	\$1,480,323.24
TOTAL	\$7,112,710.84

FUND CASH BALANCES

General fund	\$ 3,359,136.53
Water fund	\$ 1,969,738.95
Marina fund	\$ 835,624.37
PAYT fund	\$ 185,703.06
Capital Improvement fund	\$ 582,634.02
TOTAL	\$ 6,932,836.93 Diff is AP & AR

COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -
Cemetery Funds	\$ 99,488.09
Conservation Trust Funds	\$ 38,555.06
Attainable Housing Fund	\$ 234,501.93
Emergency Reserves	\$ 80,400.00
TOTAL	\$ 452,945.08

LIABILITIES over \$50K

COP	\$ 1,474,937.00
DWRF	\$ 1,292,415.73
BONDS	\$ 3,570,000.00
TOTAL	\$ 6,337,352.73

Board approved Unbudgeted items for 2022

BOT compensation	\$	(7,200.00)
Deere Credit for grader payoff	\$	(104,049.77)
Government Leasing for loader payoff	\$	(52,086.65)
El Pomar Foundation Grant		\$10,000
Community house improvements (El Pomar Grant)	\$	(10,000.00)
Grand Lake Creative District	\$	(31,981.98)
Grand Sunset Water Tap fees	\$	(39,000.00)
Majestic Corner Parking in-lieu fee refund	\$	(65,000.00)

Town of Grand Lake Pre Pairs and Transfer for Sept 2022

Company	Date	Amount
Paychex Payroll	9/15/2022	\$ 39,396.65
Paychex Payroll Taxes	9/15/2022	\$ 14,420.22
ICMA Retirement	9/15/2022	\$ 4,771.73
Paychex Payroll	9/30/2022	\$ 57,779.92
Paychex Payroll Taxes	9/30/2022	\$ 24,212.87
ICMA Retirement	9/30/2022	\$ 6,651.99
CEBT Health Insurance	9/12/2022	\$ 20,242.39
Hartford life/AD&D Insurance	9/13/2022	\$ 163.99
Health Saving Reimbursement	9/7/2022	\$ 40.81
Health Saving Reimbursement	9/13/2022	\$ 8.64
Health Saving Reimbursement	9/21/2022	\$ 390.17
Hartland credit card fee fom Marina	9/1/2022	\$ 2,464.74

Bank Transfers

From	To	Date	Amount
UBB Money Market	US Bank Payroll	9/12/2022	\$ 70,000.00
UBB Money Market	Operating	9/13/2022	\$ 76,000.00
UBB Money Market	Operating	9/23/2022	\$ 88,000.00
UBB Money Market	US Bank Payroll	9/28/2022	\$ 80,000.00

TOWN OF GRAND LAKE

Section 9, Item A.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended September 2022- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 402,268	\$ 397,655	\$ (4,613)	98.9	
Specific Ownership Tax	15,000	18,613	3,613	124.1	
General Sales Tax	2,461,018	1,496,213	(964,805)	60.8	Sales tax revenues run 2 months behind
Building Use Tax	45,000	-	(45,000)	-	Adjustments usually done at end of year
Motor Vehicle Use Tax	40,000	61,741	21,741	154.4	
Cigarette Tax	3,000	1,480	(1,520)	49.3	tax revenues run 2 months behind
Franchise Tax	61,000	48,811	(12,189)	80.0	Quarterly payments
Subtotal Taxes	3,027,286	2,024,513	(1,002,773)	66.9	
Licenses & Permits					
Business Licenses	30,000	27,720	(2,280)	92.4	annual event
Rental Licenses	50,000	69,922	19,922	139.8	annual event for STR license
Liquor License	4,500	9,845	5,345	218.8	increased revenues due to penalties
Other Licenses	3,700	3,943	243	106.6	sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	88,200	111,430	23,230	126.3	
Intergovernmental					
County Road and Bridge	6,492	9,520	3,028	146.6	Quarterly revenue
Grants	-	63,591	63,591	-	Relief funds
Highway Users Tax	30,000	16,746	(13,254)	55.8	tax revenues run 2 months behind
Conservation Trust Fund	2,000	1,907	(93)	95.4	Quarterly revenue
Other Intergovernmental	1,000	2,198	1,198	219.8	State severance tax and federal mineral funds
Subtotal Intergovernmental	39,492	93,963	54,471	237.9	
Charges for Services					
Attainable Housing Fee	2,000	4,291	2,291	214.6	Part of the building application fees
Zoning and Subdivision Review	2,000	1,825	(175)	91.3	
Cemetery	3,200	12,488	9,288	390.3	Perpetual fees
Grand Lake Center	59,600	72,314	12,714	121.3	
Other Charges for Services	2,600	14,568	11,968	560.3	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	69,400	105,486	36,086	152.0	
Fines and Forfeitures	-	155	155	-	Ordinances and parking fines
Fees and Leases	2,500	1,875	(625)	75.0	Quarterly payment for Chamber rent
Net Investment Income	5,000	12,878	7,878	257.6	interest income
Contributions	-	-	-	-	
Other Revenue	519,441	509,738	(9,703)	98.1	MSOB grant revenues and loan escrow amount returned
Capital Specific Revenue	376,421	235,000	(141,421)	62.4	Space to create grant
Total Revenues	\$ 4,127,740	\$ 3,095,037	\$ (1,032,703)	75.0	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended September 2022- Unadjusted

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	
Current:					
Boards and Committees					
Board of Trustees	\$ 132,600	\$ 170,978	\$ (38,378)	128.9	Community grants and donations & Water taps for Grand Sunset
Cemetery Committee	11,550	2,200	9,350	19.0	
Planning Commission & Board of A	90,000	61,589	28,411	68.4	Consultant & training
Greenways Committee	51,585	42,025	9,560	81.5	Town flowers, planters, Arbor day
Subtotal Boards and Committees	285,735	276,792	8,943	96.9	
Administration					
Personnel	503,428	396,893	106,535	78.8	wages and benefits
Supplies	31,100	33,939	(2,839)	109.1	office supplies
Repairs and Maintenance	4,750	6,599	(1,849)	138.9	
Purchased Services	80,150	46,801	33,349	58.4	
Utility Services	17,800	14,699	3,101	82.6	Water and Sewer are billed quarterly
Professional Services	110,800	24,344	86,456	22.0	Legal
Marketing	150,023	152,634	(2,611)	101.7	Quarterly contribution to Chamber and county treasure fee
Other	121,400	43,951	77,449	36.2	Quarterly property insurance
MSOB Grant Expenses	481,311	486,126	(4,815)	101.0	
Subtotal Administration	1,500,762	1,205,986	294,776	80.4	
Economic Development Grants	32,200	7,200	25,000	22.4	
Public Safety					
Personnel	-	-	-	-	
Purchased Services	282,000	20,858	261,142	7.4	Dispatch operations annual contract
Subtotal Public Safety	282,000	20,858	261,142	7.4	
Public Works					
Personnel	455,225	437,931	17,294	96.2	Wages and benefits - Comp time payout
Supplies	26,000	3,106	22,894	11.9	
Repairs and Maintenance	265,500	86,840	178,660	32.7	
Purchased Services	22,140	21,571	569	97.4	
Utility Services	47,500	20,862	26,638	43.9	
Professional Services	10,000	-	10,000	-	
Other	16,500	1,552	14,948	9.4	

TOWN OF GRAND LAKE

Section 9, Item A.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended September 2022- Unadjusted

	\$ 842,865	\$ 571,862	\$ 271,003	67.8	
			Variance with Budget - Positive (Negative)		
Expenditures	Original Budget	Actual Amounts		%	
Subtotal Public Works					
Grand Lake Center					
Personnel	\$ 177,148	\$ 134,483	\$ 42,665	75.9	Wages and benefits
Supplies	15,200	4,543	10,657	29.9	
Repairs and Maintenance	37,700	6,127	31,573	16.3	
Purchased Services	-	-	-	-	
Utility Services	33,000	22,736	10,264	68.9	
Professional Services	6,730	7,685	(955)	114.2	Computer Service
Other	51,542	47,395	4,147	92.0	Marketing, Training, Insurance
Subtotal Grand Lake Center	321,320	222,969	98,351	69.4	
Parks					
Personnel	69,057	525	68,532	0.8	Wages and benefits
Supplies	25,500	31,137	(5,637)	122.1	Cleaning and bathroom supplies
Repairs and Maintenance	132,660	8,684	123,976	6.5	
Purchased Services	-	-	-	-	
Utility Services	24,500	14,713	9,787	60.1	
Professional Services	-	-	-	-	
Other	13,250	492	12,758	3.7	
Parks Capital	100,000	25,123	74,877	25.1	Marque, Pitkin floor, community house improvements
Subtotal Parks	364,967	80,674	284,293	22.1	
Capital Outlay	1,070,221	664,153	406,068	62.1	
Debt service					
Lease Principal	153,645	181,670	(28,025)	118.2	loader & grader - paid off
Lease Interest	46,096	23,996	22,100	52.1	loader & grader - paid off
Subtotal Debt Service	199,741	205,667	(5,926)	103.0	
Reserves	-	-	-	-	
Total Expenditures	4,899,811	3,256,160	1,643,651	66.5	
Net Balance*	(772,071)	(161,124)	610,947		

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

Section 9, Item A.

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended September, 2022 - Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 600,500	\$ 522,906	\$ (77,594)	87.1	Billed quarterly
Tap Fees	30,000	39,000	9,000	130.0	
Resale Meters	500	14,021	13,521	2,804.2	New meters purchased
Bulk Water Permits	500	450	(50)	90.0	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	1,000	12,407	11,407	1,240.7	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	632,500	588,784	(43,716)	93.1	
Expenditures					
Personnel	480,238	234,334	(245,904)	48.8	Wages and Benefits
Office Supplies	32,130	1,796	(30,334)	5.6	
Operations Supplies	14,100	10,607	(3,493)	75.2	
Repairs and Maintenance	49,054	24,620	(24,434)	50.2	Water main repairs
Resale Supplies	5,650	-	(5,650)	-	
Purchased Services	19,300	11,246	(8,054)	58.3	
Utilities	36,000	25,130	(10,870)	69.8	Water and Sewer are billed quarterly
Professional Services	11,000	3,468	(7,533)	31.5	
Other Expenses	16,150	12,156	(3,994)	75.3	Quarterly property insurance
Capital Contingency	1	-	(1)	-	
Debt Service-Principal	67,247	34,129	(33,118)	50.8	
Debt Service-Interest	27,541	13,265	(14,276)	48.2	
Total Expenditures	758,411	370,751	(387,660)	48.9	
Net Balance*	(125,911)	218,034	343,945		

TOWN OF GRAND LAKE

Section 9, Item A.

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended March 2022-Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 375,000	\$ 321,706	\$ (53,294)	85.8	
Tours	65,000	59,750	(5,250)	91.9	
Space Rentals	8,200	8,984	784	109.6	
Miscellaneous	3,000	365	(2,635)	12.2	
Interest Income	1,000	3,243	2,243	324.3	
Sale of Assets	20,000	38,000	18,000	190.0	Sale of boats
Total Revenues	472,200	432,047	(40,153)	91.5	
Expenditures					
Personnel	256,775	190,096	66,679	74.0	Wages
Office Supplies	1,403	1,050	353	74.8	
Operations Supplies	15,810	10,974	4,836		
Fireworks	33,500	64,170	(30,670)	69.4	
Repairs and Maintenance	17,136	3,319	13,817	19.4	Building Maint.
Permits and Fees	26,295	5,624	20,671	21.4	
Purchased Services	20,987	14,894	6,093	71.0	
Utilities	2,856	2,052	804	71.8	Water and Sewer are billed quarterly
Professional Services	42,346	2,029	40,317	4.8	
Other Expenses	8,053	2,866	5,187	35.6	
Capital Outlay	280,000	178,265	101,735	63.7	
Total Expenditures	705,161	475,339	229,822	67.4	
Net Balance*	(232,961)	(43,292)	(189,669)		

TOWN OF GRAND LAKE

Section 9, Item A.

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended March 2022- UNADJUSTED

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 78,850	\$ 62,305	\$ (16,545)	79.0	
Interest Income	\$ 200	-	(200)	-	
Total Revenues	79,050	62,305	(16,745)	78.8	
Expenditures					
Operations Supplies	6,000	8,237	(2,237)	137.3	PAYT bags
Repairs and Maintenance	20,000	66	19,934	0.3	usually a end of year adjustment
Purchased Services	36,950	23,779	13,171	64.4	Dumpster service
Professional Services	390	420	(30)		
Other Expenses	701	-	701	-	
Capital Outlay	-	-	-	-	
Total Expenditures	64,041	32,502	31,539	50.8	
Net Balance*	15,009	29,803	(14,794)		

TOWN OF GRAND LAKE

Section 9, Item A.

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended September 2022- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
General Sales Tax	\$ 615,252	\$ 374,053	\$ (241,199)	60.8	tax revenues run 2 months behind
Subtotal Taxes	615,252	374,053	(241,199)	60.8	
Intergovernmental					
Grants	101,500	109,751	8,251	108.1	EV rebate from MPE
Other Intergovernmental	-	-	-		
Subtotal Intergovernmental	101,500	109,751	8,251	108.1	
Other Revenue	-	-	-		
Net Investment Income	2,000	5,732	3,732	286.6	
Total Revenues	718,752	489,536	(229,216)	68.1	
Expenditures					
Grant Expenses	111,500	197,801	86,301	177.4	EV and Revitalize Main Street Grant expe
Operations	-	275	275	-	
Capital Outlay	165,000	192,132	27,132	116.4	Streetscapes expenses
Debt service					
Bond Principal	115,000	-	(115,000)		
Bond Interest	163,950	80,250	(83,700)	48.9	
Subtotal Debt Service	278,950	80,250	(198,700)	28.8	
Reserves	-	-	-		
Total Expenditures	555,450	470,458	(84,992)	84.7	
Net Balance*	163,302	19,078	(144,224)		

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2022

Section 9, Item A.

COMBINED CASH ACCOUNTS

01-102000	USB CHECKING - PAYROLL	121,031.71
01-104000	2019 UBB MONEY MARKET	826,575.59
01-104500	2019 UBB CHKG - OPERATIONS	27,692.57
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST	1,480,323.24
01-107500	UTILITY CASH CLEARING ACCT	(117.00)
01-107600	AR CASH CLEARING ACCT	(1,800.00)
		2,453,706.11
01-100000	CASH ALLOCATED TO OTHER FUNDS	(2,453,706.11)
		.00
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,706,536.86
20	ALLOCATION TO WATER FUND	281,594.15
40	ALLOCATION TO MARINA FUND	416,499.49
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	185,653.06
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(136,577.45)
		2,453,706.11
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,453,706.11
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(2,453,706.11)
		.00
		.00

TOWN OF GRAND LAKE
 BALANCE SHEET
 SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND		1,706,536.86
10-103000	CSAFE		199,426.51
10-103100	CSAFE - CORE		502,409.50
10-109100	COLOTRUST		950,161.07
10-116000	PETTY CASH		100.00
10-116500	GLC PETTY CASH		100.00
10-116501	AFTER SCHOOL PROG PETTY CASH		402.59
10-117000	ACCOUNTS RECEIVABLE	(	61,240.62)
10-117100	PROPERTY TAXES RECEIVABLE		402,753.00
10-117500	ACCOUNTS RECIVABLE - AR		1,800.00
10-123000	FUEL AR - FUEL PAYMENTS	(	204.77)
10-129000	UNLEADED GAS INVENTORY		5,893.05
10-130000	DIESEL INVENTORY		7,052.47
10-131000	DUE FROM WATER FUND		.00
10-131001	DUE FROM MARINA FUND		.00
10-131002	DUE FROM PAYT		.00
10-143100	GF PREPAID EXPENSES		.00
10-143500	GLC PREPAID EXPENSES		.00
10-149000	DEPOSITS PAID BY THE TOWN		.00
			<hr/>
	TOTAL ASSETS		3,715,189.66
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LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL		9,008.44
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		14,811.14
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		402,753.00
10-223100	PREPAID FEES		.00
10-223180	PREPAID NRL		.00
10-225000	ESCROW MONIES GENERAL		.00
10-226000	USE TAX DEFERRED REVENUE		256,754.28
10-228100	GLC CUSTOMER DEPOSITS	(	60.00)
10-228200	GLC PREPAID RENTAL FEES		680.00
10-228400	EVENT DEPOSITS		1,275.00
10-228500	LAND USE/MUNI PROP DEPOSITS		1,500.00
10-228600	ATTORNEY RETAINER		.00
10-230000	HEADSTONE DEPOSIT		2,200.00
10-232000	DUE TO WATER FROM GF		.00
10-233000	DUE TO MARINA FROM GF		.00
			<hr/>
	TOTAL LIABILITIES		688,921.86

FUND EQUITY

10-270000	PARKING FEE-IN-LIEU		.00
10-275000	FUND BALANCE		2,687,014.06
10-281000	CEMETERY FUNDS		99,488.09
10-283000	CONSERVATION TRUST FUNDS		38,555.06
10-284000	ATTAINABLE HOUSING FUNDS		234,501.93
10-285000	FUND BAL RESVD - INV & PRE PDS		5,091.51
10-286000	EMERGENCY RESERVES		80,400.00
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(	72,123.50)
			<hr/>
	BALANCE - CURRENT DATE	(72,123.50)
			<hr/>
	TOTAL FUND EQUITY		3,072,927.15
			<hr/>
	TOTAL LIABILITIES AND EQUITY		3,761,849.01
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TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	PROPERTY TAXES	1,929.43	396,831.54	401,968.00	5,136.46 98.7
10-311-110	SPECIFIC OWNERSHIP	2,905.87	18,612.53	15,000.00 (3,612.53)	124.1
10-311-120	INTEREST & PENALTY-PROP TAXES	96.47	823.58	300.00 (523.58)	274.5
10-311-130	MOTOR VEHICLE USE & SALES TAX	11,067.31	61,741.38	40,000.00 (21,741.38)	154.4
10-311-140	SALES TAX	472,409.18	1,496,213.20	2,461,018.00	964,804.80 60.8
10-311-150	BUILDING USE TAX	.00	.00	45,000.00	45,000.00 .0
10-311-160	CIGARETTES-SELECT SALES TAX	647.03	1,479.70	3,000.00	1,520.30 49.3
	TOTAL GENERAL TAXES	489,055.29	1,975,701.93	2,966,286.00	990,584.07 66.6
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	CABLE FRANCHISE	.00	12,160.13	10,000.00 (2,160.13)	121.6
10-316-171	TELEPHONE FRANCHISE	405.98	2,727.10	10,000.00	7,272.90 27.3
10-316-172	ELECTRIC FRANCHISE	.00	18,798.30	30,000.00	11,201.70 62.7
10-316-173	NATURAL GAS FRANCHISE	.00	15,125.43	11,000.00 (4,125.43)	137.5
	TOTAL UTILITY FRANCHISE TAX	405.98	48,810.96	61,000.00	12,189.04 80.0
<u>LICENSES & PERMITS</u>					
10-321-100	LIQUOR LICENSE	175.00	9,845.00	4,500.00 (5,345.00)	218.8
10-321-120	SALES TAX LICENSE \$5	20.00	490.00	500.00	10.00 98.0
10-321-130	MOTOR VEHICLE LICENSE (RURAL)	579.75	2,223.48	2,000.00 (223.48)	111.2
10-321-140	SIGN PERMIT	40.00	165.00	300.00	135.00 55.0
10-321-150	GRADING PERMIT	.00	70.00	200.00	130.00 35.0
10-321-160	ANIMAL LICENSE	.00	55.00	150.00	95.00 36.7
10-321-170	ENCROACHMENT PERMIT/LICENSE	.00	940.00	400.00 (540.00)	235.0
10-321-175	BUSINESS LICENSE COMMISSION	2,901.00	27,719.75	30,000.00	2,280.25 92.4
10-321-180	NIGHTLY RENTAL LICENSE \$600	2,400.00	69,922.00	50,000.00 (19,922.00)	139.8
10-321-190	BOARDWALK SALES PERMIT	.00	.00	150.00	150.00 .0
	TOTAL LICENSES & PERMITS	6,115.75	111,430.23	88,200.00 (23,230.23)	126.3
<u>GRANTS</u>					
10-334-900	GRANTS - OTHER	.00	63,591.49	.00 (63,591.49)	.0
	TOTAL GRANTS	.00	63,591.49	.00 (63,591.49)	.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>						
10-335-130	GRAND CNTY ROAD & BRIDGE	2,380.00	9,520.00	6,492.00	(3,028.00)	146.6
10-335-200	HIGHWAY USER TAX FUND	2,579.70	16,746.13	30,000.00	13,253.87	55.8
10-335-800	CONSERVATION TRUST FUND	596.43	1,907.15	2,000.00	92.85	95.4
10-335-900	OTHER INTERGOVERNMENTAL	.00	2,197.90	1,000.00	(1,197.90)	219.8
	TOTAL INTERGOVERNMENTAL	5,556.13	30,371.18	39,492.00	9,120.82	76.9
<u>CHARGES FOR SERVICES</u>						
10-341-200	CEMETERY	1,250.00	13,625.00	3,200.00	(10,425.00)	425.8
10-341-202	CEMETERY GRANTS & DONATIONS	(1,941.90)	(1,136.92)	.00	1,136.92	.0
10-341-300	ZONING & SUBDIVISION REVIEW	(1,280.00)	1,825.00	2,000.00	175.00	91.3
10-341-400	ATTAINABLE HOUSING FEE	1,063.75	4,291.38	2,000.00	(2,291.38)	214.6
10-341-500	EV CHARGING STATION	738.03	1,710.10	300.00	(1,410.10)	570.0
10-341-600	FUEL DEPOT SURCHARGE	.00	2,387.54	1,000.00	(1,387.54)	238.8
10-341-700	COPIES/FAXES/SODA	.00	.00	100.00	100.00	.0
10-341-850	NIGHTLY RENTAL APP FEE \$165	495.00	5,695.00	1,200.00	(4,495.00)	474.6
10-341-900	CEMETERY EXCAVATING FEE	.00	4,775.00	.00	(4,775.00)	.0
	TOTAL CHARGES FOR SERVICES	324.88	33,172.10	9,800.00	(23,372.10)	338.5
<u>GRAND LAKE CENTER REVENUES</u>						
10-350-101	GL CENTER - RENTAL FEES	780.00	11,740.00	17,600.00	5,860.00	66.7
10-350-111	GL CENTER - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115	GL CENTER - (N) MERCH SALES	.00	.00	.00	.00	.0
10-350-121	GL CENTER - MEMBERSHIPS	3,872.50	43,584.00	30,000.00	(13,584.00)	145.3
10-350-131	GL CENTER - REC FEES	599.00	10,463.50	12,000.00	1,536.50	87.2
10-350-132	GL CENTER GOLF SIM REVENUE	.00	405.00	.00	(405.00)	.0
10-350-201	GL CENTER - DONATIONS	5,476.28	6,121.28	.00	(6,121.28)	.0
	TOTAL GRAND LAKE CENTER REVENUES	10,727.78	72,313.78	59,600.00	(12,713.78)	121.3
<u>FINES AND FORFEITURES</u>						
10-351-100	ORDINANCE/TRAFFIC FINES	55.00	155.00	.00	(155.00)	.0
	TOTAL FINES AND FORFEITURES	55.00	155.00	.00	(155.00)	.0
<u>FEES AND LEASES</u>						
10-353-180	RENT - VISITORS CENTER	.00	1,875.00	2,500.00	625.00	75.0
	TOTAL FEES AND LEASES	.00	1,875.00	2,500.00	625.00	75.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	.00	12,877.53	5,000.00	(7,877.53)	257.6
TOTAL INVESTMENT INCOME	.00	12,877.53	5,000.00	(7,877.53)	257.6
<u>OTHER</u>					
10-360-110 SALE OF ASSETS	.00	.00	25,000.00	25,000.00	.0
10-360-130 MUNICIPAL FEE	3.30	10.03	50.00	39.97	20.1
10-360-140 RENT - LAND, BUILDINGS	25.00	3,955.00	10,000.00	6,045.00	39.6
10-360-200 MISC. REVENUES - GENERAL	3,921.44	26,381.55	5,000.00	(21,381.55)	527.6
10-360-230 MEMORIAL BENCHES	.00	.00	.00	.00	.0
10-360-350 MSOB REVENUE	.00	479,391.04	479,391.05	.01	100.0
TOTAL OTHER	3,949.74	509,737.62	519,441.05	9,703.43	98.1
<u>CAPITAL SPECIFIC</u>					
10-377-140 GRANTS - CAPITAL	.00	.00	376,421.00	376,421.00	.0
10-377-150 CDOT OFF-SYSTEM BRIDGE PROGRAM	.00	.00	.00	.00	.0
10-377-160 SPACE TO CREATE REVENUE	.00	235,000.00	.00	(235,000.00)	.0
TOTAL CAPITAL SPECIFIC	.00	235,000.00	376,421.00	141,421.00	62.4
TOTAL FUND REVENUE	516,190.55	3,095,036.82	4,127,740.05	1,032,703.23	75.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 GENERAL SUPPLIES/MISC EXPENSES	.00	874.72	4,500.00	3,625.28	19.4
10-410-215 GRAVE MARKERS	578.00	578.00	3,050.00	2,472.00	19.0
10-410-242 GENERAL MAINTENANCE	747.50	747.50	4,000.00	3,252.50	18.7
TOTAL CEMETERY COMMITTEE	1,325.50	2,200.22	11,550.00	9,349.78	19.1
<u>PC/BOA</u>					
10-412-211 GENERAL OFFICE SUPPLIES	.00	15.80	1,000.00	984.20	1.6
10-412-311 POSTAGE/ADS/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	.0
10-412-314 PURCHASED SERVICES	1,825.00	12,706.25	18,000.00	5,293.75	70.6
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	1,000.00	1,000.00	.0
10-412-320 COMPUTER HARDWARE	.00	.00	7,000.00	7,000.00	.0
10-412-351 PLANNING LEGAL SERVICES	.00	13,774.50	6,000.00	(7,774.50)	229.6
10-412-370 TRAINING/TRAVEL	.00	3,930.00	6,000.00	2,070.00	65.5
10-412-380 COMP PLAN UPDATE	1,217.00	31,162.66	50,000.00	18,837.34	62.3
TOTAL PC/BOA	3,042.00	61,589.21	90,000.00	28,410.79	68.4
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	359.43	300.00	(59.43)	119.8
10-413-143 BOT COMPENSATION	700.00	3,500.00	.00	(3,500.00)	.0
10-413-211 OFFICE/MEETING SUPPLIES	122.60	5,904.04	2,400.00	(3,504.04)	246.0
10-413-215 ELECTIONS	775.21	1,912.36	1,200.00	(712.36)	159.4
10-413-316 DUES/MEMBERSHIPS	595.00	14,399.00	17,700.00	3,301.00	81.4
10-413-370 TRAINING/TRAVEL	.00	1,286.08	7,500.00	6,213.92	17.2
10-413-460 LONG RANGE/MISC	.00	.00	500.00	500.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-413-462 COMPUTER EQUIPMENT	40.01	595.01	2,400.00	1,804.99	24.8
10-413-463 WATER QUALITY ISSUES	.00	.00	.00	.00	.0
10-413-465 COMPUTER SOFTWARE	29.98	689.84	1,000.00	310.16	69.0
10-413-728 MISCELLANEOUS DONATIONS	.00	51,981.98	45,000.00	(6,981.98)	115.5
10-413-843 ROCKY MTN REP THEATRE	1,350.00	1,350.00	1,350.00	.00	100.0
10-413-860 GC HOUSING ASSISTANCE FUND	.00	.00	.00	.00	.0
10-413-870 BOARD CONTINGENCY	.00	.00	250.00	250.00	.0
TOTAL BOARD OF TRUSTEES	3,612.80	81,977.74	82,600.00	622.26	99.3

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	.00	9,656.16	6,000.00	(3,656.16)	160.9
10-414-238 TREES/SHRUBS/PLANTINGS	689.89	2,475.39	6,500.00	4,024.61	38.1
10-414-241 ARBOR DAY SUPPLIES	.00	.00	250.00	250.00	.0
10-414-319 CONTRACT LABOR	7,531.66	29,893.31	38,535.00	8,641.69	77.6
10-414-726 MISCELLANEOUS SERVICES	.00	.00	150.00	150.00	.0
10-414-870 CONTINGENCY	.00	.00	150.00	150.00	.0
TOTAL GREENWAYS COMMITTEE	8,221.55	42,024.86	51,585.00	9,560.14	81.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100	43,105.69	272,406.94	348,886.00	76,479.06	78.1
10-415-103	540.29	4,828.32	.00	(4,828.32)	.0
10-415-105	.00	500.00	7,000.00	6,500.00	7.1
10-415-110	.00	.00	26,411.00	26,411.00	.0
10-415-130	.00	.00	1,925.00	1,925.00	.0
10-415-131	.00	.00	.00	.00	.0
10-415-132	2,346.88	20,573.18	30,456.00	9,882.82	67.6
10-415-133	8,867.42	51,950.62	34,487.00	(17,463.62)	150.6
10-415-134	500.00	4,500.00	6,600.00	2,100.00	68.2
10-415-135	.00	1,799.45	6,596.00	4,796.55	27.3
10-415-136	561.97	10,193.47	7,412.00	(2,781.47)	137.5
10-415-141	33.58	596.68	1,142.00	545.32	52.3
10-415-142	.00	1,267.25	1,061.00	(206.25)	119.4
10-415-143	2,797.44	22,931.61	25,491.00	2,559.39	90.0
10-415-144	654.26	5,345.96	5,961.00	615.04	89.7
10-415-211	1,570.89	7,689.79	5,000.00	(2,689.79)	153.8
10-415-215	554.78	14,481.80	17,000.00	2,518.20	85.2
10-415-220	555.55	9,242.56	7,000.00	(2,242.56)	132.0
10-415-226	346.00	2,525.00	2,100.00	(425.00)	120.2
10-415-231	.00	1,222.00	1,000.00	(222.00)	122.2
10-415-232	458.88	458.88	1,000.00	541.12	45.9
10-415-233	184.75	1,543.19	2,500.00	956.81	61.7
10-415-237	867.00	1,912.88	.00	(1,912.88)	.0
10-415-238	480.74	1,462.49	250.00	(1,212.49)	585.0
10-415-311	1,110.97	5,004.46	5,000.00	(4.46)	100.1
10-415-312	8,148.61	34,551.56	62,000.00	27,448.44	55.7
10-415-314	2,825.28	5,622.86	5,000.00	(622.86)	112.5
10-415-316	.00	880.47	1,650.00	769.53	53.4
10-415-318	.00	.00	.00	.00	.0
10-415-319	.00	128.00	5,000.00	4,872.00	2.6
10-415-330	7.00	613.22	1,500.00	886.78	40.9
10-415-341	390.49	3,001.87	3,500.00	498.13	85.8
10-415-342	.00	912.60	1,000.00	87.40	91.3
10-415-343	.00	940.00	1,200.00	260.00	78.3
10-415-344	717.93	6,048.73	7,500.00	1,451.27	80.7
10-415-345	58.89	3,239.09	2,500.00	(739.09)	129.6
10-415-346	45.00	450.00	800.00	350.00	56.3
10-415-347	.00	107.00	1,300.00	1,193.00	8.2
10-415-351	.00	14,399.66	85,000.00	70,600.34	16.9
10-415-352	.00	8,400.00	10,300.00	1,900.00	81.6
10-415-353	.00	.00	500.00	500.00	.0
10-415-355	233.00	1,544.00	15,000.00	13,456.00	10.3
10-415-370	1,516.05	7,206.66	10,750.00	3,543.34	67.0
10-415-371	.00	.00	14,000.00	14,000.00	.0
10-415-385	.00	.00	40,000.00	40,000.00	.0
10-415-386	.00	.00	10,000.00	10,000.00	.0
10-415-387	.00	.00	.00	.00	.0
10-415-393	.00	.00	250.00	250.00	.0
10-415-394	.00	.00	1,000.00	1,000.00	.0
10-415-513	.00	21,473.90	25,000.00	3,526.10	85.9
10-415-514	.00	270.00	400.00	130.00	67.5
10-415-560	40.52	7,940.96	8,039.00	98.04	98.8

75 % OF THE FISCAL YEAR HAS ELAPSED

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	24,549.00	32,732.00	8,183.00	75.0
10-415-722 BLC FEE REMITTANCE	.00	28,500.00	38,000.00	9,500.00	75.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	16,219.73	15,102.00	(1,117.73)	107.4
10-415-724 NRL VC OP	.00	22,500.00	30,000.00	7,500.00	75.0
10-415-800 ATTAINABLE HOUSING EXPENSES	.00	44,674.24	15,000.00	(29,674.24)	297.8
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	8,250.00	11,000.00	2,750.00	75.0
10-415-875 MARKETING CONTINGENCY	.00	.00	150.00	150.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	7,500.00	10,000.00	2,500.00	75.0
10-415-885 TOWN EVENTS	.00	7,500.00	10,000.00	2,500.00	75.0
10-415-886 MSOB EXPENSES	6,735.09	486,126.13	481,310.98	(4,815.15)	101.0
TOTAL ADMINISTRATION	86,254.95	1,205,986.21	1,500,761.98	294,775.77	80.4
 ECONOMIC DEVELOPMENT GRANTS					
10-416-100 TRAIL GROOMERS	.00	.00	25,000.00	25,000.00	.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	2,200.00	2,200.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	.00	7,200.00	32,200.00	25,000.00	22.4
 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	20,857.70	25,000.00	4,142.30	83.4
10-421-339 SHERIFF'S CONTRACT	.00	.00	257,000.00	257,000.00	.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	20,857.70	282,000.00	261,142.30	7.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100	GROSS WAGES - PUBLIC WORKS	35,686.94	253,604.84	262,163.00	8,558.16 96.7
10-431-103	OT/COMP TIME BUYOUT	2,534.10	31,532.98	16,875.00 (	14,657.98) 186.9
10-431-105	BONUS	200.00	1,200.00	4,000.00	2,800.00 30.0
10-431-111	ON CALL PAY	1,600.00	13,350.00	24,833.00	11,483.00 53.8
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	1,960.78	16,863.49	24,571.00	7,707.51 68.6
10-431-133	HEALTH/DENTAL-EMPLOYEE	7,821.73	70,291.99	68,000.00 (	2,291.99) 103.4
10-431-135	DEP HEALTH/DENTAL	(.02)	9,007.65	6,552.00 (	2,455.65) 137.5
10-431-136	MEDICAL BENEFIT ALLOWANCE	54.27	4,130.85	4,800.00	669.15 86.1
10-431-141	UNEMPLOYMENT INSURANCE	24.34	523.69	921.00	397.31 56.9
10-431-142	WORKERS' COMPENSATION	.00	12,369.96	19,013.00	6,643.04 65.1
10-431-143	SOCIAL SECURITY MATCH	2,620.21	20,306.30	19,043.00 (	1,263.30) 106.6
10-431-144	MEDICARE MATCH	612.79	4,749.04	4,454.00 (	295.04) 106.6
10-431-222	GENERAL SUPPLIES	29.00	537.85	7,000.00	6,462.15 7.7
10-431-224	SAFETY SUPPLIES	.00	.00	7,000.00	7,000.00 .0
10-431-226	VEHICLE SUPPLIES	.00	.00	4,000.00	4,000.00 .0
10-431-227	SMALL TOOLS	769.65	2,568.33	8,000.00	5,431.67 32.1
10-431-231	GAS/FUEL/LIQUIDS	9.15	20,523.59	25,000.00	4,476.41 82.1
10-431-232	VEHICLE MAINTENANCE	68.24	8,492.49	10,000.00	1,507.51 84.9
10-431-233	EQUIPMENT MAINTENANCE	.00	9,211.95	28,000.00	18,788.05 32.9
10-431-235	TIRES/CHAINS	.00	.00	15,000.00	15,000.00 .0
10-431-236	MISC. BRIDGE WORK	.00	.00	5,000.00	5,000.00 .0
10-431-237	BUILDING MAINTENANCE	194.91 (	3,935.57)	6,000.00	9,935.57 (65.6)
10-431-238	STREET LIGHT MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
10-431-239	MISCELLANEOUS MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
10-431-242	ROAD MAINTENANCE	2,727.00	52,013.52	150,000.00	97,986.48 34.7
10-431-245	BOARDWALK MAINTENANCE	33.96	33.96	.00 (	33.96) .0
10-431-253	TREE REMOVAL	.00	.00	5,000.00	5,000.00 .0
10-431-254	TREE SPRAYING	.00	.00	500.00	500.00 .0
10-431-255	STORMWATER FILTER MAINTENANCE	.00	.00	15,000.00	15,000.00 .0
10-431-256	EV STATION MAINTENANCE	.00	500.00	.00 (	500.00) .0
10-431-312	COMPUTER SERVICES	83.88	1,208.34	4,000.00	2,791.66 30.2
10-431-314	ADS/BID NOTICES	2,130.00	4,260.00	2,000.00 (	2,260.00) 213.0
10-431-317	UNIFORM ALLOWANCE	300.00	2,625.00	2,640.00	15.00 99.4
10-431-318	TRASH/RECYCLE SERVICES	1,885.48	12,305.45	11,000.00 (	1,305.45) 111.9
10-431-319	MISC. PURCHASED SERVICES	153.00	1,172.24	2,500.00	1,327.76 46.9
10-431-341	ELECTRIC UTILITY	1,599.89	5,384.35	11,000.00	5,615.65 49.0
10-431-343	WATER UTILITY	.00	294.00	1,000.00	706.00 29.4
10-431-344	TELEPHONE/INTERNET UTILITY	501.82	4,297.44	7,000.00	2,702.56 61.4
10-431-345	NATURAL GAS UTILITY	115.44	3,498.80	4,500.00	1,001.20 77.8
10-431-349	STREET LIGHT ELECTRIC UTILITY	.00	7,387.87	24,000.00	16,612.13 30.8
10-431-354	ENGINEERING/SURVEYING SERVICES	.00	.00	10,000.00	10,000.00 .0
10-431-370	TRAINING/TRAVEL	91.88	137.01	6,000.00	5,862.99 2.3
10-431-399	EQUIP RENTAL	.00	1,414.58	10,000.00	8,585.42 14.2
10-431-870	CONTINGENCY- PUBLIC WORKS	.00	.00	500.00	500.00 .0
TOTAL PUBLIC WORKS		63,808.44	571,861.99	842,865.00	271,003.01 67.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

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	9,799.84	96,151.41	111,798.00	15,646.59 86.0
10-450-103	OT/COMP TIME BUYOUT	.00	462.25	.00 (462.25)	.0
10-450-105	BONUS	.00	.00	1,485.00	1,485.00 .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
10-450-131	LONGEVITY BENEFIT	.00	.00	.00	.00 .0
10-450-132	ICMA TOWN PAID BENEFIT	629.62	4,995.69	9,065.00	4,069.31 55.1
10-450-133	HEALTH/DENTAL-EMPLOYEE	2,239.76	22,425.44	37,174.00	14,748.56 60.3
10-450-135	DEP. HEALTH/DENTAL	.00	.00	1,853.00	1,853.00 .0
10-450-136	MEDICAL BENEFIT ALLOWANCE	30.00	2,151.04	3,281.00	1,129.96 65.6
10-450-141	UNEMPLOYMENT INSURANCE	.00	143.69	335.00	191.31 42.9
10-450-142	WORKERS' COMPENSATION	.00	1,419.02	2,025.00	605.98 70.1
10-450-143	SOCIAL SECURITY MATCH	646.63	5,457.98	7,588.00	2,130.02 71.9
10-450-144	MEDICARE MATCH	151.22	1,276.40	1,774.00	497.60 72.0
10-450-211	GEN OFFICE SUPPLIES	260.68	398.52	1,500.00	1,101.48 26.6
10-450-220	GENERAL OPERATING SUPPLIES	155.56	3,136.92	3,000.00 (136.92)	104.6
10-450-226	OFFICE EQUIP LEASE	164.64	847.90	1,200.00	352.10 70.7
10-450-233	OFFICE EQUIP MAINT	60.00	237.60	600.00	362.40 39.6
10-450-234	SIGNAGE	.00	.00	.00	.00 .0
10-450-235	FITNESS EQUIP MAINT	.00	1,200.00	1,500.00	300.00 80.0
10-450-236	MINOR/MISC EQUIPMENT	.00	159.80	4,500.00	4,340.20 3.6
10-450-237	BUILDING MAINTENANCE	21.63	244.91	21,000.00	20,755.09 1.2
10-450-238	MINOR/MISC FURNISHINGS	.00	.00	4,000.00	4,000.00 .0
10-450-239	MINOR INFRASTRUCTURE MAINT	.00	.00	10,000.00	10,000.00 .0
10-450-250	BACKFLOW MAINTENANCE	.00	.00	400.00	400.00 .0
10-450-252	RESALE SUPPLIES	.00	.00	1,000.00	1,000.00 .0
10-450-312	COMPUTER SERVICES	459.96	5,763.52	2,820.00 (2,943.52)	204.4
10-450-317	UNIFORM ALLOWANCE	.00	.00	150.00	150.00 .0
10-450-318	TRASH/RECYCLE SERVICES	.00	.00	500.00	500.00 .0
10-450-320	MARKETING	926.06	4,607.13	10,000.00	5,392.87 46.1
10-450-341	ELECTRIC UTILITY	981.28	7,580.52	14,000.00	6,419.48 54.2
10-450-342	SEWER UTILITY	.00	3,218.67	4,500.00	1,281.33 71.5
10-450-343	WATER UTILITY	.00	740.44	2,500.00	1,759.56 29.6
10-450-344	TELEPHONE/INTERNET/TV UTILITY	533.14	4,719.29	4,000.00 (719.29)	118.0
10-450-345	NATURAL GAS UTILITY	359.21	6,476.86	7,500.00	1,023.14 86.4
10-450-350	MAINTENANCE AGREEMENT	.00	4,444.50	4,200.00 (244.50)	105.8
10-450-351	LEGAL SERVICES	.00	.00	1,000.00	1,000.00 .0
10-450-352	AUDIT	.00	980.00	910.00 (70.00)	107.7
10-450-355	PURCHASED PROFESSIONAL SERV.	43.00	941.53	2,000.00	1,058.47 47.1
10-450-360	GLC SALES TAX	.00	.00	92.00	92.00 .0
10-450-370	TRAINING/TRAVEL	.00	1,090.09	300.00 (790.09)	363.4
10-450-513	PROPERTY/CASUALTY INSURANCE	.00	6,560.19	8,000.00	1,439.81 82.0
10-450-755	EXERCISE EQUIPMENT	.00	1,005.48	2,000.00	994.52 50.3
10-450-870	CONTINGENCY - GL CENTER	10,000.00	34,132.10	31,000.00 (3,132.10)	110.1
TOTAL GRAND LAKE CENTER EXPENDITUR		27,462.23	222,968.89	321,320.00	98,351.11 69.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100	GROSS WAGES - PARKS	.00	.00	45,573.00	45,573.00 .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	3,646.00	3,646.00 .0
10-452-133	HEALTH/DENTAL-EMPLOYEE	.00	.00	7,827.00	7,827.00 .0
10-452-135	DEP. HEALTH/DENTAL	.00	.00	4,397.00	4,397.00 .0
10-452-136	MEDICAL BENEFIT ALLOWANCE	.00	.00	1,013.00	1,013.00 .0
10-452-141	UNEMPLOYMENT INSURANCE	.00	.00	137.00	137.00 .0
10-452-142	WORKERS' COMPENSATION	.00	524.87	2,700.00	2,175.13 19.4
10-452-143	SOCIAL SECURITY MATCH	.00	.00	3,051.00	3,051.00 .0
10-452-144	MEDICARE MATCH	.00	.00	713.00	713.00 .0
10-452-220	OPERATING SUPPLIES	3,084.68	31,068.35	18,000.00	(13,068.35) 172.6
10-452-226	SMALL EQUIPMENT	.00	.00	5,000.00	5,000.00 .0
10-452-227	SMALL TOOLS	.00	68.97	2,500.00	2,431.03 2.8
10-452-232	BEAR-RESISTANT CANS MAINT	.00	.00	4,000.00	4,000.00 .0
10-452-233	EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00 .0
10-452-234	INFORMATION SIGNS	.00	.00	2,500.00	2,500.00 .0
10-452-235	GREENBELT MAINTENANCE	.00	323.92	7,500.00	7,176.08 4.3
10-452-236	SAND & DREDGE	.00	.00	8,000.00	8,000.00 .0
10-452-237	BUILDING MAINTENANCE	.00	3,150.87	55,000.00	51,849.13 5.7
10-452-238	DOCK MAINTENANCE	.00	147.14	20,000.00	19,852.86 .7
10-452-239	MISCELLANEOUS MAINTENANCE	.00	600.00	5,000.00	4,400.00 12.0
10-452-243	BENCHES/PLANTERS/FENCES	.00	.00	5,000.00	5,000.00 .0
10-452-244	THOMASSON PARK MAINTENANCE	.00	.00	4,000.00	4,000.00 .0
10-452-248	IRRIGATION SYSTEM MAINTENANCE	.00	.00	4,000.00	4,000.00 .0
10-452-250	BACKFLOW MAINTENANCE	1,275.00	2,081.00	4,000.00	1,919.00 52.0
10-452-317	UNIFORM ALLOWANCE	.00	.00	660.00	660.00 .0
10-452-319	MISCELLANEOUS SERVICES	.00	300.00	3,000.00	2,700.00 10.0
10-452-341	ELECTRIC UTILITY	805.84	5,545.41	6,500.00	954.59 85.3
10-452-342	SEWER UTILITY	.00	403.65	1,000.00	596.35 40.4
10-452-343	WATER UTILITY	.00	5,745.00	13,000.00	7,255.00 44.2
10-452-345	NATURAL GAS UTILITY	236.63	3,018.76	4,000.00	981.24 75.5
10-452-399	EQUIPMENT RENTAL	.00	2,081.25	5,000.00	2,918.75 41.6
10-452-400	GRAND AVENUE GARDENS	.00	.00	2,500.00	2,500.00 .0
10-452-450	PARK IMPROVEMENTS	.00	211.00	10,000.00	9,789.00 2.1
10-452-870	CONTINGENCY - PARKS	.00	.00	250.00	250.00 .0
10-452-961	MEMORIAL BENCHES	.00	280.65	500.00	219.35 56.1
	TOTAL PARKS	5,402.15	55,550.84	264,967.00	209,416.16 21.0
<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 9 MONTHS ENDING SEPTEMBER 30, 2022

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	85,000.00	85,000.00	.0
10-815-983	LAND ACQUISITION-INTEREST	.00	21,081.75	42,038.00	20,956.25	50.2
	TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	21,081.75	127,038.00	105,956.25	16.6
<u>PUBLIC WORKS DEBT SERVICE</u>						
10-831-500	CAPITAL EQUIP LEASE PRINCIPAL	.00	181,670.40	68,645.00	(113,025.40)	264.7
10-831-510	CAPITAL EQUIP LEASE INTEREST	.00	2,914.54	4,058.00	1,143.46	71.8
	TOTAL PUBLIC WORKS DEBT SERVICE	.00	184,584.94	72,703.00	(111,881.94)	253.9
<u>ADMIN CAPITAL</u>						
10-915-922	ADMIN CAPITAL EXPENDITURES	.00	.00	.00	.00	.0
10-915-923	TOWN HALL CAPITAL OUTLAY	.00	.00	25,000.00	25,000.00	.0
10-915-950	SPACE TO CREATE EXPENDITURES	.00	251,273.50	376,421.00	125,147.50	66.8
10-915-986	REPLACEMENT VEHICLE	.00	.00	.00	.00	.0
	TOTAL ADMIN CAPITAL	.00	251,273.50	401,421.00	150,147.50	62.6
<u>PUBLIC WORKS CAPITAL</u>						
10-931-910	CAPITAL EQUIPMENT PURCHASE	.00	261,548.11	368,800.00	107,251.89	70.9
10-931-911	CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921	PAVING	.00	151,331.40	200,000.00	48,668.60	75.7
10-931-922	DRAINAGE	.00	.00	100,000.00	100,000.00	.0
10-931-923	TOWN SHOP CAPITAL OUTLAY	.00	.00	.00	.00	.0
10-931-972	W PORTAL BRIDGE REHAB	.00	.00	.00	.00	.0
10-931-973	PUBLIC WAY FINDING SIGNS	.00	.00	.00	.00	.0
10-931-974	STREETSCAPE PROJECT FUNDING	.00	.00	.00	.00	.0
	TOTAL PUBLIC WORKS CAPITAL	.00	412,879.51	668,800.00	255,920.49	61.7
<u>PARKS CAPITAL</u>						
10-952-500	DOCK IMPROVEMENTS	.00	.00	.00	.00	.0
10-952-970	LAND PURCHASE	.00	464.20	.00	(464.20)	.0
10-952-971	PARK IMPROVEMENTS	.00	24,658.76	100,000.00	75,341.24	24.7
10-952-972	BOARDWALKS	.00	.00	.00	.00	.0
10-952-995	LAKEFRONT IMPROVEMENTS	.00	.00	.00	.00	.0
	TOTAL PARKS CAPITAL	.00	25,122.96	100,000.00	74,877.04	25.1

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	199,129.62	3,167,160.32	4,849,810.98	1,682,650.66	65.3
NET REVENUE OVER EXPENDITURES	317,060.93	(72,123.50)	(722,070.93)	(649,947.43)	(10.0)

TOWN OF GRAND LAKE
 BALANCE SHEET
 SEPTEMBER 30, 2022

Section 9, Item A.

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	281,594.15	
20-101000	US BANK	150,914.14	
20-102000	CSAFE	66,621.32	
20-109100	COLOTRUST	1,537,230.66	
20-117000	ACCTS RECEIVABLE/WATER SALES	67,106.84	
20-117099	ACCTS RECEIVABLE-OTHER	.00	
20-117500	ACCOUNTS RECIVABLE - AR	.00	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,465.94	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	388,004.73	
20-127000	ASSET-METERS/IN STL IN PROGRESS	7,146.80	
20-128000	ASSET-CONSTRUCTION IN PROGRESS	.00	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(2,843,556.98)	
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		4,237,796.04

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	(3,212.86)	
20-201001	DWRF PAYABLE-PRINCIPAL	1,326,544.32	
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	27,134.57	
20-223000	ACCRUED VACATION PAYABLE	29,691.66	
20-231000	DUE TO G.F. FROM WATER FUND	.00	
	TOTAL LIABILITIES		1,380,157.69

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(1,062,541.24)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2022

Section 9, Item A.

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	179,033.51		
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BALANCE - CURRENT DATE		179,033.51	
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TOTAL FUND EQUITY			2,857,638.35
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TOTAL LIABILITIES AND EQUITY			4,237,796.04
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TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	(514.40)	522,905.93	600,000.00	77,094.07	87.2
20-344-105 HP NET METER REVENUE	.00	.00	500.00	500.00	.0
20-344-110 TAP FEES - CAPITAL	.00	.00	30,000.00	30,000.00	.0
20-344-120 RESALE METERS INCOME	934.80	14,021.20	500.00	(13,521.20)	2804.2
20-344-140 INTEREST REVENUE	.00	12,407.20	1,000.00	(11,407.20)	1240.7
20-344-150 SALE/TRADE-IN OF ASSETS	.00	.00	.00	.00	.0
20-344-160 MISC. REVENUES	.00	.00	.00	.00	.0
20-344-190 BULK WATER PERMITS	50.00	450.00	500.00	50.00	90.0
20-344-200 CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.0
20-344-260 REIMBURSEMENT INCOME	.00	.00	.00	.00	.0
TOTAL WATER REVENUES	470.40	549,784.33	632,500.00	82,715.67	86.9
TOTAL FUND REVENUE	470.40	549,784.33	632,500.00	82,715.67	86.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	13,694.73	161,707.62	220,979.00	59,271.38	73.2
20-430-103	12.26	953.40	16,875.00	15,921.60	5.7
20-430-105	.00	.00	1,980.00	1,980.00	.0
20-430-110	.00	.00	91,715.00	91,715.00	.0
20-430-111	1,750.00	13,350.00	22,550.00	9,200.00	59.2
20-430-119	.00	.00	.00	.00	.0
20-430-130	.00	.00	.00	.00	.0
20-430-131	.00	.00	.00	.00	.0
20-430-132	583.92	5,375.66	27,023.00	21,647.34	19.9
20-430-133	2,197.75	33,027.05	41,395.00	8,367.95	79.8
20-430-135	.00	.00	8,400.00	8,400.00	.0
20-430-136	.00	155.56	5,576.00	5,420.44	2.8
20-430-141	.22	216.08	1,014.00	797.92	21.3
20-430-142	.00	10,207.21	14,823.00	4,615.79	68.9
20-430-143	967.45	7,570.66	22,618.00	15,047.34	33.5
20-430-144	226.26	1,770.59	5,290.00	3,519.41	33.5
20-430-210	79.70	1,371.40	1,285.00	(86.40)	106.7
20-430-211	.00	.00	21,845.00	21,845.00	.0
20-430-215	.00	425.00	6,500.00	6,075.00	6.5
20-430-220	.00	.00	2,500.00	2,500.00	.0
20-430-221	30.00	9,394.00	10,000.00	606.00	93.9
20-430-222	219.19	735.11	1,500.00	764.89	49.0
20-430-223	.00	42.98	600.00	557.02	7.2
20-430-225	.00	254.23	300.00	45.77	84.7
20-430-227	142.16	180.71	600.00	419.29	30.1
20-430-228	.00	.00	1,000.00	1,000.00	.0
20-430-229	.00	.00	100.00	100.00	.0
20-430-231	.00	2,834.93	2,500.00	(334.93)	113.4
20-430-232	.00	1,610.12	600.00	(1,010.12)	268.4
20-430-233	.00	.00	10,704.00	10,704.00	.0
20-430-234	.00	164.15	3,000.00	2,835.85	5.5
20-430-235	.00	.00	600.00	600.00	.0
20-430-237	312.05	363.31	1,000.00	636.69	36.3
20-430-238	251.66	19,241.58	25,000.00	5,758.42	77.0
20-430-239	75.00	75.00	150.00	75.00	50.0
20-430-240	.00	.00	3,000.00	3,000.00	.0
20-430-241	.00	331.18	2,500.00	2,168.82	13.3
20-430-251	.00	.00	150.00	150.00	.0
20-430-252	.00	.00	.00	.00	.0
20-430-253	.00	.00	5,500.00	5,500.00	.0
20-430-310	.00	110.00	.00	(110.00)	.0
20-430-311	.00	1,065.00	1,200.00	135.00	88.8
20-430-314	.00	333.85	200.00	(133.85)	166.9
20-430-316	.00	300.00	600.00	300.00	50.0
20-430-317	100.00	900.00	1,980.00	1,080.00	45.5
20-430-318	.00	250.00	3,000.00	2,750.00	8.3
20-430-319	.00	.00	100.00	100.00	.0
20-430-320	85.00	765.00	2,000.00	1,235.00	38.3
20-430-321	881.46	6,936.84	9,920.00	2,983.16	69.9
20-430-330	76.93	585.45	300.00	(285.45)	195.2
20-430-341	2,884.00	19,638.09	30,000.00	10,361.91	65.5
20-430-344	203.70	1,763.56	2,000.00	236.44	88.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	159.91	3,728.32	4,000.00	271.68	93.2
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	2,800.00	5,100.00	2,300.00	54.9
20-430-354 SYSTEM ANALYSIS/ENG & SURVEY	.00	357.50	5,000.00	4,642.50	7.2
20-430-355 STATE FEES	.00	310.00	300.00	(10.00)	103.3
20-430-370 TRAINING/TRAVEL	.00	728.40	2,000.00	1,271.60	36.4
20-430-513 PROPERTY/CASUALTY INSURANCE	.00	11,337.25	13,000.00	1,662.75	87.2
20-430-514 POSITION BONDS	.00	90.00	150.00	60.00	60.0
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	24,933.35	323,356.79	663,622.00	340,265.21	48.7
 <u>WATER DEBT SERVICE</u>					
20-830-640 DWRF LOAN - PRINCIPAL	.00	34,128.59	67,247.00	33,118.41	50.8
20-830-645 DWRF LOAN - INTEREST	.00	13,265.44	27,541.00	14,275.56	48.2
TOTAL WATER DEBT SERVICE	.00	47,394.03	94,788.00	47,393.97	50.0
 <u>WATER CAPITAL</u>					
20-930-994 SYSTEM UPGRADES	.00	.00	.00	.00	.0
20-930-995 CAPITAL CONTINGENCY	.00	.00	1.00	1.00	.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	1.00	1.00	.0
 <u>DEPARTMENT 931</u>					
20-931-999 CONTRA DEBT SERVICE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 931	.00	.00	.00	.00	.0
 TOTAL FUND EXPENDITURES	 24,933.35	 370,750.82	 758,411.00	 387,660.18	 48.9
 NET REVENUE OVER EXPENDITURES	 (24,462.95)	 179,033.51	 (125,911.00)	 (304,944.51)	 142.2

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2022

Section 9, Item A.

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	416,499.49	
40-109100	COLOTRUST	419,124.88	
40-116000	PETTY CASH	.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECIVABLE - AR	.00	
40-118000	ASSET - BOATS	480,239.43	
40-118500	ASSET - BOATS-IN PROGRESS	.00	
40-119000	ASSET - OTHER	7,480.69	
40-123000	DUE TO MARINA FROM GF	.00	
40-129000	ACCUM DEPRECIATION/ALL PROP	(283,018.52)	
40-143100	PREPAID EXPENSES	13,037.20	
	TOTAL ASSETS		1,053,363.17

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	(66.71)	
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	1,553.76	
40-231000	DUE TO GF FROM MARINA	.00	
40-232000	DUE TO WATER FROM MARINA	.00	
	TOTAL LIABILITIES		1,487.05

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	1,095,460.11	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(43,291.78)	
	BALANCE - CURRENT DATE	(43,291.78)	
	TOTAL FUND EQUITY		1,052,168.33
	TOTAL LIABILITIES AND EQUITY		1,053,655.38

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	37,950.00	321,705.51	375,000.00	53,294.49	85.8
40-344-115 TOURS	7,760.00	59,750.00	65,000.00	5,250.00	91.9
40-344-120 BUILDING SPACE RENTAL	.00	3,583.80	3,300.00	(283.80)	108.6
40-344-145 KAYAK SLIP RENTAL	.00	3,450.00	4,000.00	550.00	86.3
40-344-155 SUP SLIP RENTAL	1,950.00	1,950.00	900.00	(1,050.00)	216.7
40-344-160 MISC REVENUE	250.00	365.00	.00	(365.00)	.0
40-344-170 INTEREST EARNED	.00	3,242.85	1,000.00	(2,242.85)	324.3
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	17,000.00	38,000.00	20,000.00	(18,000.00)	190.0
40-344-220 CONTRIBUTED SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MARINA REVENUES	64,910.00	432,047.16	472,200.00	40,152.84	91.5
TOTAL FUND REVENUE	64,910.00	432,047.16	472,200.00	40,152.84	91.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

MARINA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>						
40-460-100	GROSS WAGES - MARINA	9,735.91	56,879.65	64,874.00	7,994.35	87.7
40-460-103	OT/COMP TIME BUYOUT	618.57	2,112.71	.00	(2,112.71)	.0
40-460-105	BONUS	200.00	200.00	1,000.00	800.00	20.0
40-460-110	GROSS WAGES-MARINA PT/SEASONAL	19,932.05	96,757.92	141,325.00	44,567.08	68.5
40-460-119	ACCRUED LEAVE EXPENSE	.00	.00	.00	.00	.0
40-460-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
40-460-131	LONGEVITY	.00	.00	.00	.00	.0
40-460-132	ICMA TOWN PAID BENEFIT	.00	.00	5,244.00	5,244.00	.0
40-460-133	HEALTH/DENTAL - EMPLOYEE	1,113.80	13,365.60	15,000.00	1,634.40	89.1
40-460-135	DEP HEALTH/DENTAL	.00	.00	.00	.00	.0
40-460-136	MEDICAL BENEFIT ALLOWANCE	.00	897.00	1,449.00	552.00	61.9
40-460-141	UNEMPLOYMENT INSURANCE	62.19	714.69	621.00	(93.69)	115.1
40-460-142	WORKERS' COMPENSATION	.00	8,748.26	11,035.00	2,286.74	79.3
40-460-143	SOCIAL SECURITY MATCH	1,627.53	8,445.22	13,151.00	4,705.78	64.2
40-460-144	MEDICARE MATCH	380.63	1,975.14	3,076.00	1,100.86	64.2
40-460-211	GENERAL OFFICE SUPPLIES	78.90	1,050.08	893.00	(157.08)	117.6
40-460-214	SMALL EQUIP/COMP HRDWARE	.00	.00	510.00	510.00	.0
40-460-222	SHOP SUPPLIES	.00	133.11	2,550.00	2,416.89	5.2
40-460-223	BOAT SUPPLIES	312.52	1,324.50	2,550.00	1,225.50	51.9
40-460-227	TOOLS	129.98	612.63	510.00	(102.63)	120.1
40-460-231	FUEL	3,040.10	8,903.86	10,200.00	1,296.14	87.3
40-460-232	VEHICLE MAINTENANCE	.00	.00	612.00	612.00	.0
40-460-233	EQUIPMENT (BOAT) MAINTENANCE	74.15	1,442.68	15,300.00	13,857.32	9.4
40-460-237	BUILDING/FACILITY MAINTENANCE	145.92	1,876.00	1,224.00	(652.00)	153.3
40-460-301	CONTRIBUTIONS	.00	.00	.00	.00	.0
40-460-312	COMPUTER SERVICES	177.00	2,102.70	1,530.00	(572.70)	137.4
40-460-314	ADS AND LEGAL NOTICES	.00	1,133.30	2,040.00	906.70	55.6
40-460-316	DUES/MEMBERSHIPS	.00	275.00	281.00	6.00	97.9
40-460-317	UNIFORMS	.00	940.08	2,550.00	1,609.92	36.9
40-460-318	MISCELLANEOUS SERVICES	.00	.00	306.00	306.00	.0
40-460-320	MARKETING	.00	.00	1,020.00	1,020.00	.0
40-460-330	BANK/CREDIT CARD FEES	3,793.42	10,443.37	13,260.00	2,816.63	78.8
40-460-341	ELECTRIC UTILITY	68.83	378.96	510.00	131.04	74.3
40-460-342	SEWER UTILITY	.00	351.00	408.00	57.00	86.0
40-460-343	WATER UTILITY	.00	441.00	510.00	69.00	86.5
40-460-344	TELEPHONE/INTERNET UTILITY	129.95	880.92	1,428.00	547.08	61.7
40-460-350	BOAT REGISTRATION	.00	80.00	893.00	813.00	9.0
40-460-351	LICENSES	.00	1,074.25	102.00	(972.25)	1053.2
40-460-355	PURCHASED PROFESSIONAL SERV.	309.00	629.00	1,020.00	391.00	61.7
40-460-360	SALES TAX	.00	4,469.34	25,300.00	20,830.66	17.7
40-460-370	TRAINING/TRAVEL	.00	.00	612.00	612.00	.0
40-460-510	LEGAL	.00	.00	.00	.00	.0
40-460-512	AUDIT	.00	1,400.00	1,326.00	(74.00)	105.6
40-460-513	PROPERTY/CASUALTY INSURANCE	.00	2,392.08	2,040.00	(352.08)	117.3
40-460-514	POSITION BONDS	.00	20.00	300.00	280.00	6.7
40-460-515	ENGINEERING/SURVEY	.00	.00	40,000.00	40,000.00	.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	20,000.00	64,170.00	33,500.00	(30,670.00)	191.6
40-460-870	CONTINGENCY	.00	454.05	5,100.00	4,645.95	8.9
	TOTAL MARINA OPERATIONS	61,930.45	297,074.10	425,161.00	128,086.90	69.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA CAPITAL</u>					
40-960-610 CAPITAL EQUIPMENT	.00	125,708.21	130,000.00	4,291.79	96.7
40-960-750 CAPITAL CONTRIBS (INTERFUND)	47,648.75	47,648.75	.00	(47,648.75)	.0
40-960-995 FACILITIES IMPROVEMENTS	.00	4,907.88	150,000.00	145,092.12	3.3
40-960-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL	47,648.75	178,264.84	280,000.00	101,735.16	63.7
TOTAL FUND EXPENDITURES	109,579.20	475,338.94	705,161.00	229,822.06	67.4
NET REVENUE OVER EXPENDITURES	(44,669.20)	(43,291.78)	(232,961.00)	(189,669.22)	(18.6)

TOWN OF GRAND LAKE
 BALANCE SHEET
 SEPTEMBER 30, 2022

Section 9, Item A.

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	185,653.06	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	.00	
50-127000	ASSET - BAG INVENTORY	4,333.66	
50-143100	PREPAID EXPENSES	.00	
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	TOTAL ASSETS		190,036.72
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<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	(.20)	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
		<hr/>	
	TOTAL LIABILITIES		(.20)
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	160,234.06	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	29,802.86	
		<hr/>	
	BALANCE - CURRENT DATE	29,802.86	
		<hr/>	
	TOTAL FUND EQUITY		190,036.92
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		190,036.72
			<hr/> <hr/>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 BAGS: DIRECT SALES (T)	297.00	1,905.00	4,150.00	2,245.00	45.9
50-344-115 BAGS: VENDOR PURCHASE (NT)	7,200.00	60,400.00	74,700.00	14,300.00	80.9
50-344-140 INTEREST REVENUE	.00	.00	200.00	200.00	.0
	7,497.00	62,305.00	79,050.00	16,745.00	78.8
TOTAL FUND REVENUE	7,497.00	62,305.00	79,050.00	16,745.00	78.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200 BAGS FOR RESALE	.00	8,237.00	.00	(8,237.00)	.0
50-470-250 COGS - BAGS	.00	.00	6,000.00	6,000.00	.0
50-470-300 DUMPSTER SERVICE	4,286.46	22,778.88	30,000.00	7,221.12	75.9
50-470-301 RECYCLING CONTRIBUTION	125.00	1,000.00	1,500.00	500.00	66.7
50-470-305 RECYCLING PROGRAM	.00	.00	5,000.00	5,000.00	.0
50-470-310 SITE LEASE	.00	.00	.00	.00	.0
50-470-312 COMPUTER SERVICES	.00	.00	450.00	450.00	.0
50-470-315 SITE MAINTENANCE	.00	66.26	20,000.00	19,933.74	.3
50-470-320 BUSINESS LICENSE	.00	.00	.00	.00	.0
50-470-350 SALES TAX	.00	.00	700.00	700.00	.0
50-470-512 AUDIT	.00	420.00	390.00	(30.00)	107.7
50-470-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL PAYT OPERATIONS	4,411.46	32,502.14	64,040.00	31,537.86	50.8
TOTAL FUND EXPENDITURES	4,411.46	32,502.14	64,040.00	31,537.86	50.8
NET REVENUE OVER EXPENDITURES	3,085.54	29,802.86	15,010.00	(14,792.86)	198.6

TOWN OF GRAND LAKE
 BALANCE SHEET
 SEPTEMBER 30, 2022

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>		
90-100000	CASH IN COMBINED CASH FUND	(136,577.45)
90-109100	COLOTRUST	719,211.77
90-117000	ACCOUNTS RECEIVABLE	60,425.02
90-117500	ACCOUNTS RECIVABLE - AR	.00
		<hr/>
	TOTAL ASSETS	643,059.34
		<hr/> <hr/>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
90-200000	ACCOUNTS PAYABLE GENERAL	274,950.58
		<hr/>
	TOTAL LIABILITIES	274,950.58
<u>FUND EQUITY</u>		
90-270000	SURPLUS FUND	280,500.00
90-275000	RETAINED EARNINGS - PRIOR	68,530.39
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<hr/> 19,078.37
	BALANCE - CURRENT DATE	<hr/> 19,078.37
	TOTAL FUND EQUITY	<hr/> 368,108.76
	TOTAL LIABILITIES AND EQUITY	<hr/> <hr/> 643,059.34

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

Section 9, Item A.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 1% SALES & USE TAX	118,102.29	374,053.29	615,252.00	241,198.71	60.8
90-344-140 INTEREST REVENUES	.00	5,731.64	2,000.00	(3,731.64)	286.6
90-344-160 MISC REVENUE	.00	.00	.00	.00	.0
90-344-300 EV REVENUE	.00	10,000.00	.00	(10,000.00)	.0
90-344-310 COLORADO TREE CO REVENUE	.00	.00	1,500.00	1,500.00	.0
90-344-330 REVITALIZING MAIN STREET REV	.00	99,751.22	100,000.00	248.78	99.8
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
TOTAL CIF REVENUES	118,102.29	489,536.15	718,752.00	229,215.85	68.1
<u>CIF OTHER REVENUES</u>					
90-391-360 TXFR IN FROM WATER ENTERPRISE	.00	.00	.00	.00	.0
TOTAL CIF OTHER REVENUES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	118,102.29	489,536.15	718,752.00	229,215.85	68.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2022

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	.00	(275.00)	.0
90-431-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND OPERATIONS	.00	275.00	.00	(275.00)	.0
<u>CIF EXPENSES</u>					
90-444-300 EV EXPENSES	.00	97,630.01	.00	(97,630.01)	.0
90-444-310 COLORADO TREE COALITION EXPENS	.00	.00	1,500.00	1,500.00	.0
90-444-330 REVITALIZING MAIN STREET EXP	.00	100,170.95	110,000.00	9,829.05	91.1
TOTAL CIF EXPENSES	.00	197,800.96	111,500.00	(86,300.96)	177.4
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	.00	115,000.00	115,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	.00	80,250.00	163,950.00	83,700.00	49.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	80,250.00	278,950.00	198,700.00	28.8
<u>CAP IMP FUND CAPITAL</u>					
90-931-910 STREETScape	.00	192,131.82	165,000.00	(27,131.82)	116.4
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	.00	192,131.82	165,000.00	(27,131.82)	116.4
TOTAL FUND EXPENDITURES	.00	470,457.78	555,450.00	84,992.22	84.7
NET REVENUE OVER EXPENDITURES	118,102.29	19,078.37	163,302.00	144,223.63	11.7

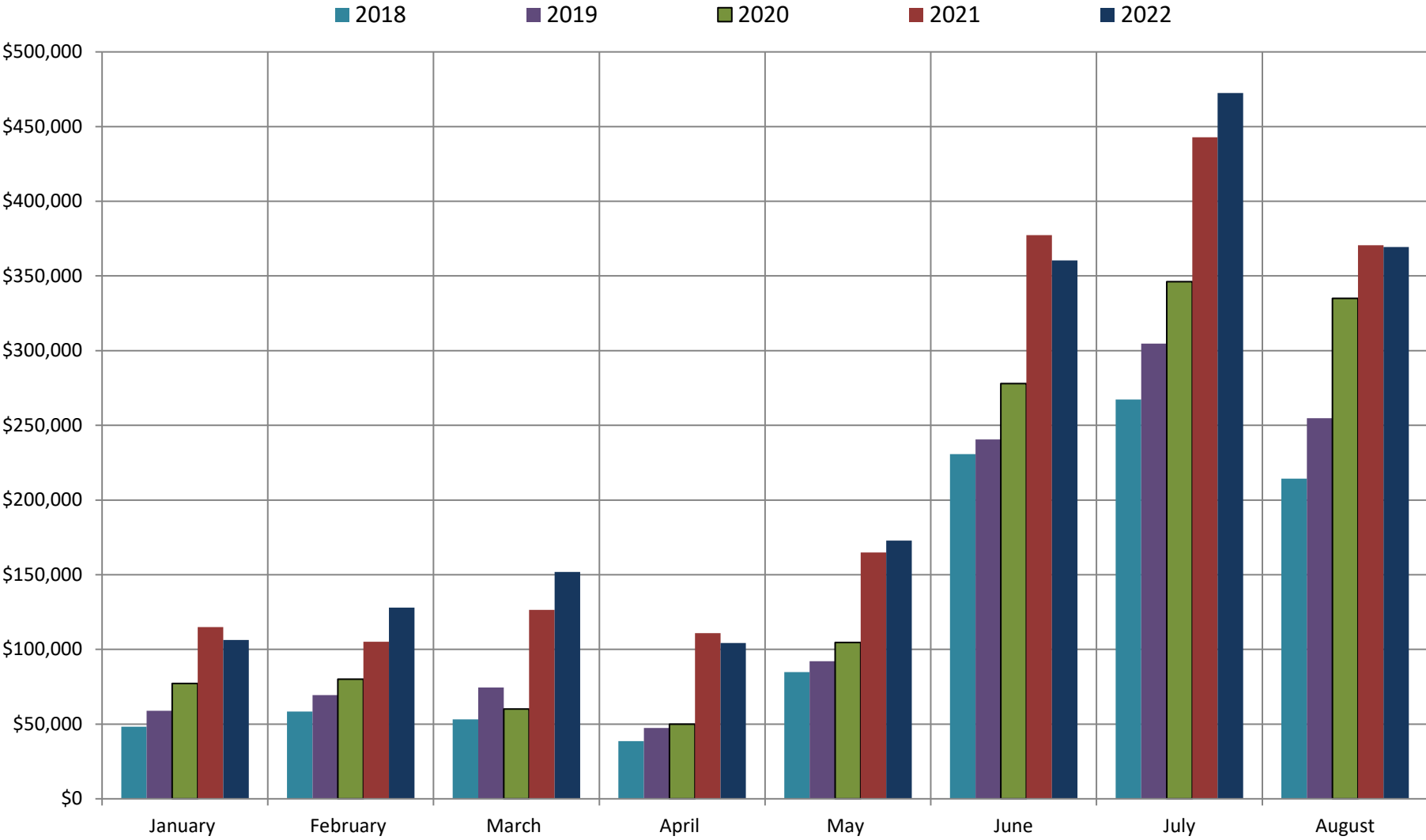
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2022**

Sales Month	2022	2021	Fiscal Year 2020	2019	2018
January	\$106,350	\$114,888	\$77,149	\$58,933	\$48,333
February	\$127,918	\$105,125	\$80,166	\$69,478	\$58,344
March	\$151,941	\$126,469	\$60,184	\$74,443	\$53,192
April	\$104,344	\$110,867	\$49,912	\$47,378	\$38,591
May	\$172,788	\$164,901	\$104,689	\$92,138	\$84,862
June	\$360,464	\$377,346	\$277,913	\$240,589	\$230,804
July	\$472,409	\$442,768	\$346,264	\$304,721	\$267,371
August	\$369,399	\$370,626	\$335,005	\$254,709	\$214,246
September		\$304,337	\$318,513	\$322,285	\$263,514
October		\$164,428	\$118,313	\$110,559	\$68,969
November		\$109,224	\$85,868	\$65,583	\$44,932
December		\$132,476	\$125,334	\$95,751	\$80,654

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
2022	\$1,865,612	75.81%	2.90%	\$ 52,622.35	\$2,461,018
2021	\$1,812,990	104.09%	36.18%	\$ 481,706.49	\$1,741,825
2020	\$1,331,284	80.24%	16.54%	\$ 188,894.59	\$1,659,230
2019	\$1,142,389	81.66%	14.73%	\$ 146,645.60	\$1,398,967
2018	\$995,743	78.38%	2268.75%	\$ 953,706.73	\$1,270,354

4% SALES TAX CASH FLOW 2022 YTD through August



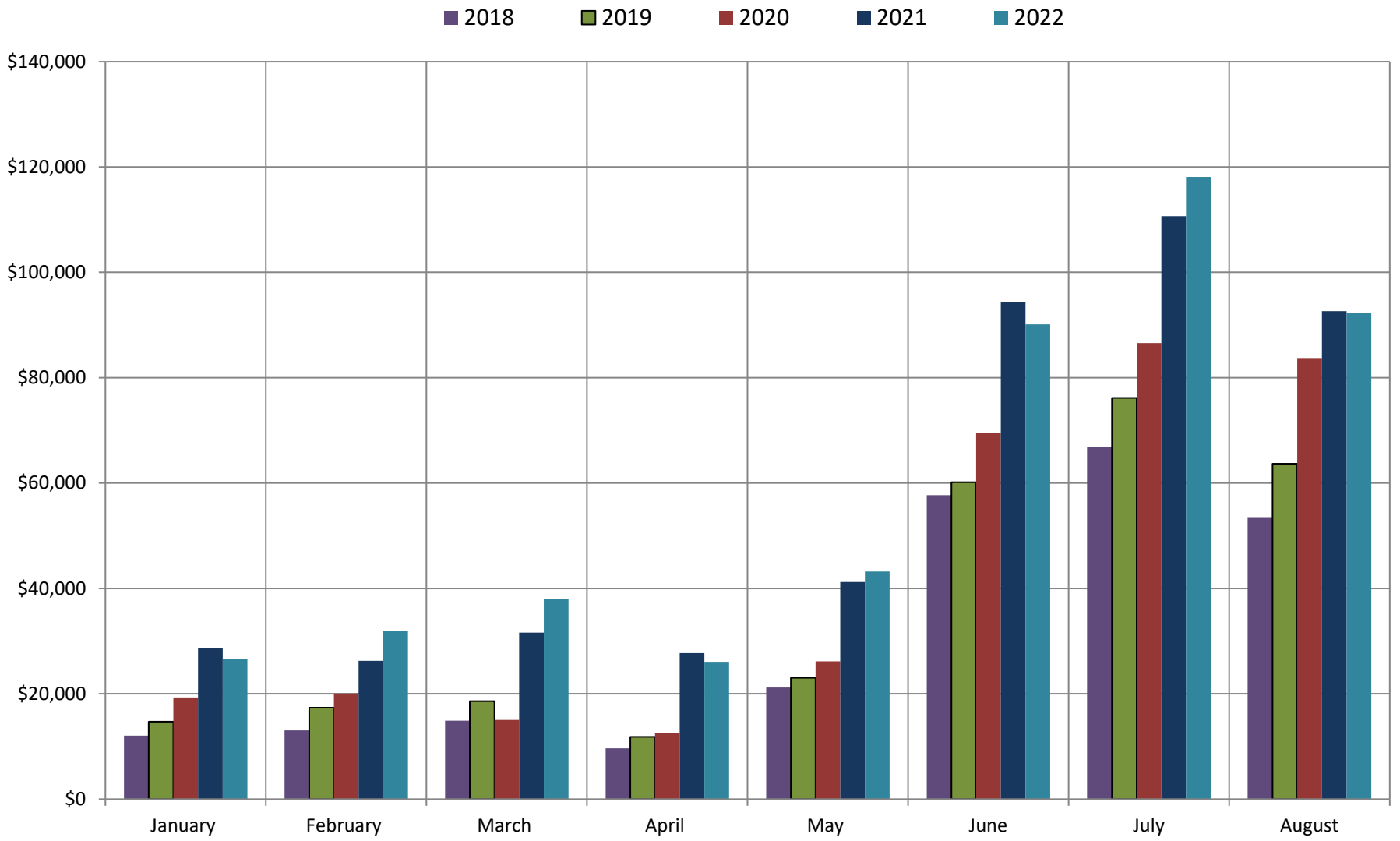
**1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2022**

Sales Month	FISCAL YEAR				
	2022	2021	2020	2019	2018
January	\$26,587	\$28,722	\$19,287	\$14,712	\$12,082
February	\$31,979	\$26,281	\$20,042	\$17,367	\$13,041
March	\$37,985	\$31,617	\$15,046	\$18,583	\$14,915
April	\$26,086	\$27,717	\$12,478	\$11,844	\$9,638
May	\$43,197	\$41,225	\$26,172	\$23,035	\$21,219
June	\$90,116	\$94,336	\$69,478	\$60,147	\$57,697
July	\$118,102	\$110,692	\$86,566	\$76,180	\$66,841
August	\$92,350	\$92,656	\$83,751	\$63,677	\$53,530
September		\$76,084	\$79,628	\$80,571	\$65,870
October		\$41,107	\$29,578	\$27,640	\$17,200
November		\$27,306	\$21,467	\$16,396	\$11,248
December		\$33,119	\$31,333	\$23,938	\$19,978

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
2022	\$466,403	75.81%	2.90%	\$ 13,156	\$615,252.00
2021	\$453,248	104.19%	36.18%	\$ 120,427	\$435,000.00
2020	\$332,821	74.68%	16.56%	\$ 47,275	\$445,635.00
2019	\$285,546	80.24%	14.69%	\$ 36,582	\$355,882.00
2018	\$248,964	79.42%	2368.52%	\$ 238,879	\$313,491.00

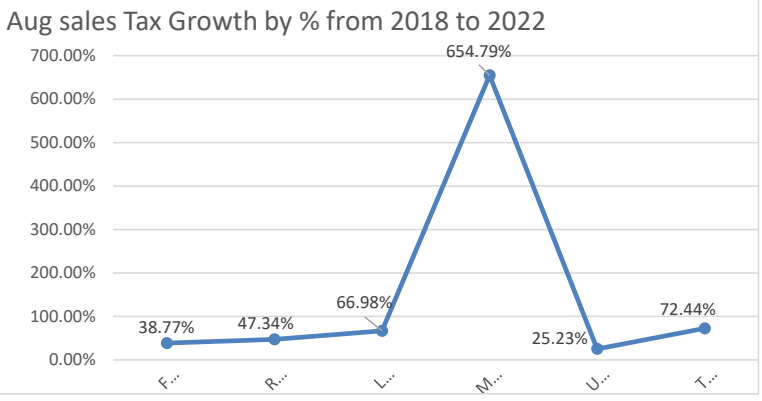
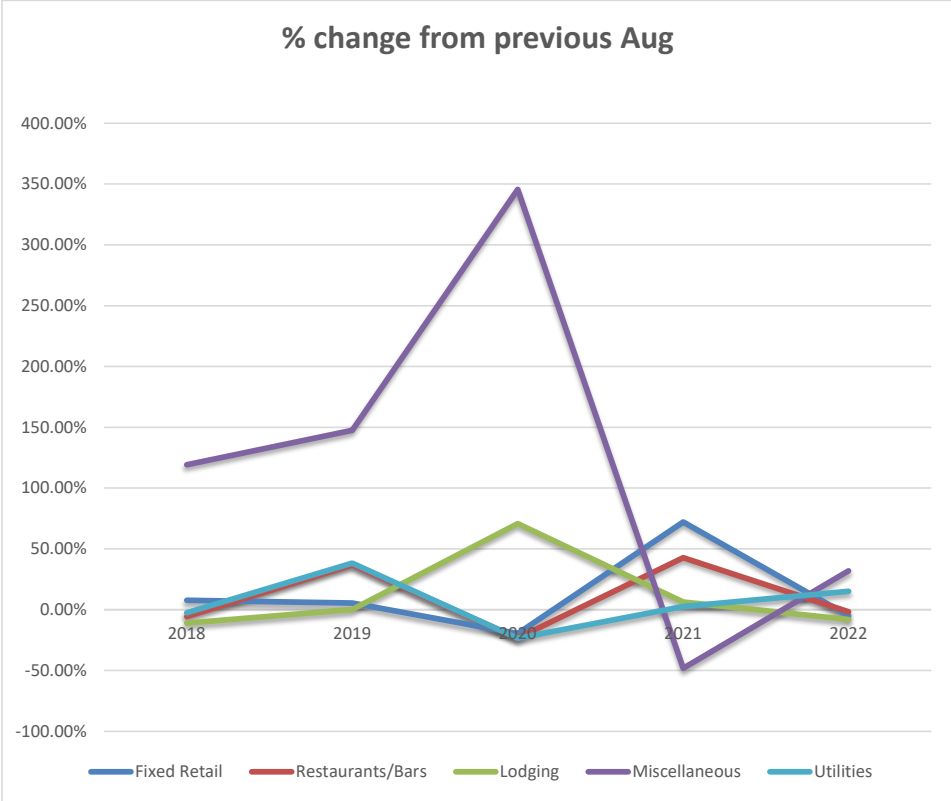
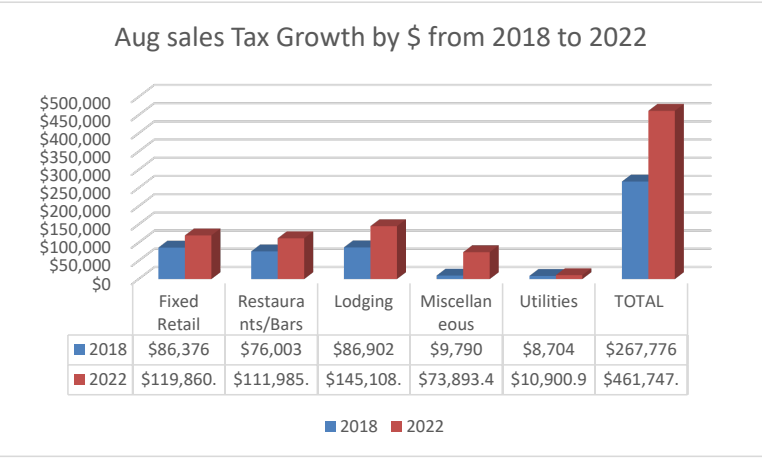
1% SALES TAX CASH FLOW 2022 YTD through Aug



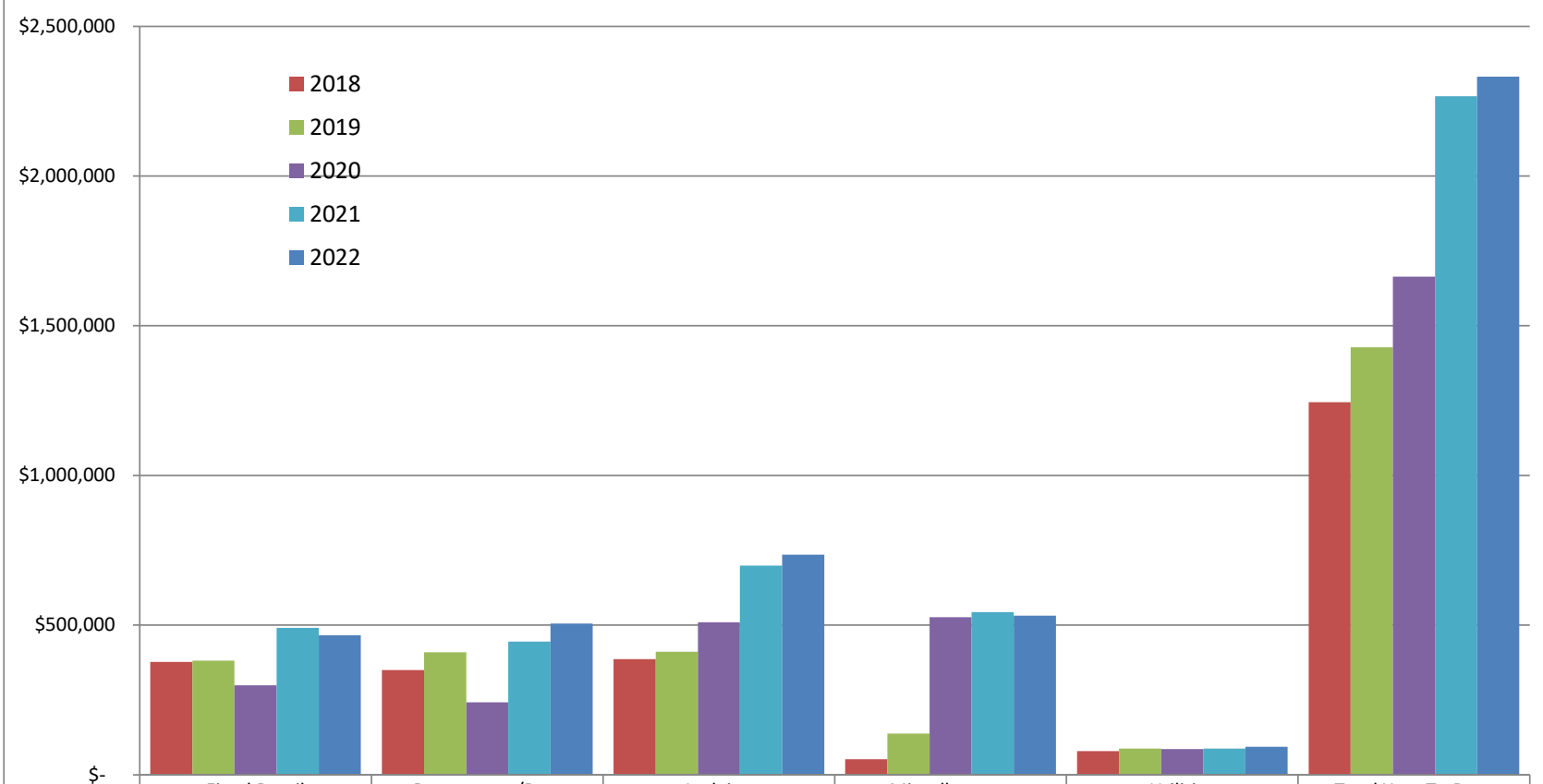
TOWN OF GRAND LAKE Sales Tax Collection by Industry for Aug 2018-2022



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Month
■ 2018	\$86,376	\$76,003	\$86,902	\$9,790	\$8,704	\$267,776
■ 2019	\$91,171	\$103,985	\$86,959	\$24,234	\$12,037	\$318,386
■ 2020	\$73,302	\$79,761	\$148,497	\$107,979	\$9,218	\$418,757
■ 2021	\$126,172	\$113,863	\$157,793	\$55,989	\$9,466	\$463,282
■ 2022	\$119,861	\$111,985	\$145,108	\$73,893	\$10,901	\$461,748



TOWN OF GRAND LAKE Sales Tax Collection by Industry for Year to Date 2018-2022 January through Aug YTD



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Year To Date
2018	\$377,560	\$349,691	\$386,377	\$52,181	\$78,905	\$1,244,714
2019	\$381,714	\$409,856	\$410,802	\$137,536	\$88,028	\$1,427,937
2020	\$299,202	\$242,644	\$509,494	\$526,672	\$86,096	\$1,664,108
2021	\$490,910	\$445,118	\$699,222	\$543,285	\$87,888	\$2,266,420
2022	\$465,982	\$505,077	\$735,563	\$531,322	\$94,089	\$2,332,017

Town of Grand Lake Balances as of 10/31/2022

BANK CASH BALANCES

ColoTrust	\$3,635,797.87
CSAFE	\$771,210.61
UBB	\$1,056,269.81
US Bank	\$330,554.12
CBC - Bank Midwest	\$1,530,664.09
TOTAL	\$7,324,496.50

FUND CASH BALANCES

General fund	\$ 3,482,114.24
Water fund	\$ 2,085,902.88
Marina fund	\$ 826,120.49
PAYT fund	\$ 184,868.78
Capital Improvement fund	\$ 278,435.08
TOTAL	\$ 6,857,441.47 Diff is AP & AR

COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -
Cemetery Funds	\$ 99,488.09
Conservation Trust Funds	\$ 38,555.06
Attainable Housing Fund	\$ 234,501.93
Emergency Reserves	\$ 80,400.00
TOTAL	\$ 452,945.08 balances are adjusted at year end

LIABILITIES over \$50K

COP	\$ 1,474,937.00
DWRF	\$ 1,257,945.86
BONDS	\$ 3,570,000.00
TOTAL	\$ 6,302,882.86

Board approved Unbudgeted items for 2022

BOT compensation	\$	(7,200.00)
Deere Credit for grader payoff	\$	(104,049.77)
Government Leasing for loader payoff	\$	(52,086.65)
El Pomar Foundation Grant		\$10,000
Community house improvements (El Pomar Grant)	\$	(10,000.00)
Pitkin Remodel	\$	(10,000.00)
Grand Lake Creative District - community house improvement	\$	(106,606.58)
Grand Sunset Water Tap fees	\$	(39,000.00)
Majestic Corner Parking in-lieu fee refund	\$	(65,000.00)
Total	\$	(383,943.00)

Town of Grand Lake Pre Paida and Transfer for October 2022

Company	Date	Amount
Paychex Payroll	10/15/2022	\$ 38,849.70
Paychex Payroll Taxes	10/15/2022	\$ 13,568.07
ICMA Retirement	10/15/2022	\$ 5,401.34
Paychex Payroll	10/30/2022	\$ 35,929.92
Paychex Payroll Taxes	10/30/2022	\$ 13,568.07
ICMA Retirement	10/30/2022	\$ 5,339.91
Hartford life/AD&D Insurance	10/13/2022	\$ 163.99
Health Saving Reimbursement	10/4/2022	\$ 17.40
Health Saving Reimbursement	10/12/2022	\$ 188.55
Health Saving Reimbursement	10/18/2022	\$ 27.33
Hartland credit card fee fom Marina	10/3/2022	\$ 1,328.68
CO Dept of Revenue	10/25/2022	\$ 1,515.47
DWRF	10/28/2022	\$ 47,394.03

Bank Transfers

From	To	Date	Amount
UBB Money Market	US Bank Payroll	10/3/2022	\$ 50,000.00
UBB Money Market	Operating	10/11/2022	\$ 10,000.00
UBB Money Market	Operating	10/11/2022	\$ 103,000.00
UBB Money Market	US Bank Payroll	10/14/2022	\$ 70,000.00
UBB Money Market	Operating	10/24/2022	\$ 51,000.00
UBB Money Market	US Bank Payroll	10/28/2022	\$ 70,000.00

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2022- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 402,268	\$ 398,645	\$ (3,623)	99.1	
Specific Ownership Tax	15,000	20,612	5,612	137.4	
General Sales Tax	2,461,018	1,865,612	(595,406)	75.8	Sales tax revenues run 2 months behind
Building Use Tax	45,000	-	(45,000)	-	Adjustments usually done at end of year
Motor Vehicle Use Tax	40,000	61,741	21,741	154.4	
Cigarette Tax	3,000	2,003	(997)	66.8	tax revenues run 2 months behind
Franchise Tax	61,000	57,995	(3,005)	95.1	Quarterly payments
Subtotal Taxes	3,027,286	2,406,609	(620,677)	79.5	
Licenses & Permits					
Business Licenses	30,000	28,050	(1,950)	93.5	annual event
Rental Licenses	50,000	70,522	20,522	141.0	annual event for STR license
Liquor License	4,500	9,845	5,345	218.8	increased revenues due to penalties
Other Licenses	3,700	3,958	258	107.0	sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	88,200	112,375	24,175	127.4	
Intergovernmental					
County Road and Bridge	6,492	9,520	3,028	146.6	Quarterly revenue
Grants	-	63,591	63,591	-	Relief funds
Highway Users Tax	30,000	22,477	(7,523)	74.9	tax revenues run 2 months behind
Conservation Trust Fund	2,000	1,907	(93)	95.4	Quarterly revenue
Other Intergovernmental	1,000	2,198	1,198	219.8	State severance tax and federal mineral funds
Subtotal Intergovernmental	39,492	99,694	60,202	252.4	
Charges for Services					
Attainable Housing Fee	2,000	14,116	12,116	705.8	Part of the building application fees
Zoning and Subdivision Review	2,000	1,825	(175)	91.3	
Cemetery	3,200	12,488	9,288	390.3	Perpetual fees
Grand Lake Center	59,600	78,115	18,515	131.1	Memberships, rec fees, rental income
Other Charges for Services	2,600	14,732	12,132	566.6	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	69,400	121,276	51,876	174.7	
Fines and Forfeitures	-	170	170	-	Ordinances and parking fines
Fees and Leases	2,500	1,875	(625)	75.0	Quarterly payment for Chamber rent
Net Investment Income	5,000	18,273	13,273	365.5	interest income
Contributions	-	-	-	-	
Other Revenue	519,441	509,948	(9,493)	98.2	MSOB grant revenues and loan escrow amount returned
Capital Specific Revenue	376,421	235,000	(141,421)	62.4	Space to create grant
Total Revenues	\$ 4,127,740	\$ 3,505,219	\$ (622,521)	84.9	

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2022- Unadjusted

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	
Current:					
Boards and Committees					
Board of Trustees	\$ 132,600	\$ 171,066	\$ (38,466)	129.0	Community grants, donations & water taps for workforce housing
Cemetery Committee	11,550	1,453	10,097	12.6	
Planning Commission & Board of Ac	90,000	61,589	28,411	68.4	Consultant & training
Greenways Committee	51,585	42,025	9,560	81.5	Town flowers, planters, Arbor day
Subtotal Boards and Committees	285,735	276,133	9,602	96.6	
Administration					
Personnel	503,428	440,785	62,643	87.6	wages and benefits
Supplies	31,100	33,939	(2,839)	109.1	office supplies
Repairs and Maintenance	4,750	6,856	(2,106)	144.3	
Purchased Services	80,150	48,580	31,570	60.6	
Utility Services	17,800	15,028	2,772	84.4	Water and Sewer are billed quarterly
Professional Services	110,800	24,344	86,456	22.0	Legal
Marketing	150,023	154,859	(4,836)	103.2	Quarterly contribution to Chamber and county treasure fee
Other	121,400	50,460	70,940	41.6	Quarterly property insurance
MSOB Grant Expenses	481,311	486,126	(4,815)	101.0	
Subtotal Administration	1,500,762	1,260,978	239,784	84.0	
Economic Development Grants	32,200	7,200	25,000	22.4	
Public Safety					
Personnel	-	-	-	-	
Purchased Services	282,000	20,858	261,142	7.4	Dispatch operations annual contract
Subtotal Public Safety	282,000	20,858	261,142	7.4	
Public Works					
Personnel	455,225	480,381	(25,156)	105.5	Wages and benefits - Comp time payout
Supplies	26,000	3,106	22,894	11.9	
Repairs and Maintenance	265,500	88,077	177,423	33.2	
Purchased Services	22,140	21,941	199	99.1	
Utility Services	47,500	21,009	26,491	44.2	
Professional Services	10,000	-	10,000	-	
Other	16,500	1,552	14,948	9.4	

TOWN OF GRAND LAKE

Section 9, Item B.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October 2022- Unadjusted

	\$ 842,865	\$ 616,067	\$ 226,798	73.1	
			Variance with Budget - Positive (Negative)		
Expenditures	Original Budget	Actual Amounts		%	
Subtotal Public Works					
Grand Lake Center					
Personnel	\$ 177,148	\$ 149,185	\$ 27,963	84.2	Wages and benefits
Supplies	15,200	4,543	10,657	29.9	
Repairs and Maintenance	37,700	6,127	31,573	16.3	
Purchased Services	-	-	-	-	
Utility Services	33,000	23,100	9,900	70.0	
Professional Services	6,730	7,685	(955)	114.2	Computer Service
Other	51,542	49,778	1,764	96.6	Marketing, Training, Insurance
Subtotal Grand Lake Center	321,320	240,419	80,901	74.8	
Parks					
Personnel	69,057	525	68,532	0.8	Wages and benefits
Supplies	25,500	31,885	(6,385)	125.0	Cleaning and bathroom supplies
Repairs and Maintenance	132,660	8,684	123,976	6.5	
Purchased Services	-	-	-	-	
Utility Services	24,500	20,116	4,384	82.1	
Professional Services	-	-	-	-	
Other	13,250	492	12,758	3.7	
Parks Capital	100,000	25,123	74,877	25.1	Marque, Pitkin floor, community house improvements
Subtotal Parks	364,967	86,824	278,143	23.8	
Capital Outlay	1,070,221	664,153	406,068	62.1	
Debt service					
Lease Principal	153,645	181,670	(28,025)	118.2	loader & grader - paid off
Lease Interest	46,096	23,996	22,100	52.1	loader & grader - paid off
Subtotal Debt Service	199,741	205,667	(5,926)	103.0	
Reserves	-	-	-	-	
Total Expenditures	4,899,811	3,378,298	1,521,513	68.9	
Net Balance*	(772,071)	126,921	898,992		

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

Section 9, Item B.

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended Oct 2022- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
General Sales Tax	\$ 615,252	\$ 466,403	\$ (148,849)	75.8	tax revenues run 2 months behind
Subtotal Taxes	615,252	466,403	(148,849)	75.8	
Intergovernmental					
Grants	101,500	109,751	8,251	108.1	EV rebate from MPE
Other Intergovernmental	-	-	-		
Subtotal Intergovernmental	101,500	109,751	8,251	108.1	
Other Revenue	-	-	-		
Net Investment Income	2,000	7,698	5,698	384.9	
Total Revenues	718,752	583,852	(134,900)	81.2	
Expenditures					
Grant Expenses	111,500	197,801	86,301	177.4	EV and Revitalize Main Street Grant expe
Operations	-	275	275	-	
Capital Outlay	165,000	192,132	27,132	116.4	Streetscapes expenses
Debt service					
Bond Principal	115,000	-	(115,000)		
Bond Interest	163,950	80,250	(83,700)	48.9	
Subtotal Debt Service	278,950	80,250	(198,700)	28.8	
Reserves	-	-	-		
Total Expenditures	555,450	470,458	(84,992)	84.7	
Net Balance*	163,302	113,395	(49,907)		

*Excess Revenues Over (Under) Expenditures

WATER FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended October, 2022 - Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 600,500	\$ 692,319	\$ 91,819	115.3	Billed quarterly
Tap Fees	30,000	39,000	9,000	130.0	
Resale Meters	500	14,021	13,521	2,804.2	New meters purchased
Bulk Water Permits	500	500	-	100.0	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	1,000	16,872	15,872	1,687.2	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	<u>632,500</u>	<u>762,712</u>	<u>130,212</u>	<u>120.6</u>	
Expenditures					
Personnel	480,238	261,450	(218,788)	54.4	Wages and Benefits
Office Supplies	32,130	1,796	(30,334)	5.6	
Operations Supplies	14,100	10,607	(3,493)	75.2	
Repairs and Maintenance	49,054	24,885	(24,169)	50.7	Water main repairs
Resale Supplies	5,650	1,270	(4,380)	22.5	
Purchased Services	19,300	11,386	(7,914)	59.0	
Utilities	36,000	25,165	(10,835)	69.9	Water and Sewer are billed quarterly
Professional Services	11,000	3,468	(7,533)	31.5	
Other Expenses	16,150	15,601	(549)	96.6	Quarterly property insurance
Capital Contingency	1	-	(1)	-	
Debt Service-Principal	67,247	34,129	(33,118)	50.8	
Debt Service-Interest	27,541	13,265	(14,276)	48.2	
Total Expenditures	<u>758,411</u>	<u>403,021</u>	<u>(355,390)</u>	<u>53.1</u>	
Net Balance*	(125,911)	359,690	485,601		

TOWN OF GRAND LAKE

Section 9, Item B.

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2022-Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 375,000	\$ 321,456	\$ (53,544)	85.7	
Tours	65,000	59,750	(5,250)	91.9	
Space Rentals	8,200	8,984	784	109.6	
Miscellaneous	3,000	615	(2,385)	20.5	
Interest Income	1,000	4,412	3,412	441.2	
Sale of Assets	20,000	38,000	18,000	190.0	Sale of boats
Total Revenues	472,200	433,216	(38,984)	91.7	
Expenditures					
Personnel	256,775	197,831	58,944	77.0	Wages
Office Supplies	1,403	1,050	353	74.8	
Operations Supplies	15,810	11,261	4,549		
Fireworks	33,500	64,170	(30,670)	71.2	
Repairs and Maintenance	17,136	3,319	13,817	19.4	Building Maint.
Permits and Fees	26,295	5,624	20,671	21.4	
Purchased Services	20,987	14,894	6,093	71.0	
Utilities	2,856	2,052	804	71.8	Water and Sewer are billed quarterly
Professional Services	42,346	2,029	40,317	4.8	
Other Expenses	8,053	3,753	4,300	46.6	
Capital Outlay	280,000	178,265	101,735	63.7	New boats and reroof
Total Expenditures	705,161	484,247	220,914	68.7	
Net Balance*	(232,961)	(51,031)	(181,930)		

83% OF THE FISCAL YEAR HAS ELAPSED

TOWN OF GRAND LAKE

Section 9, Item B.

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended October 2022- UNADJUSTED

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 78,850	\$ 69,968	\$ (8,882)	88.7	
Interest Income	\$ 200	-	(200)	-	
Total Revenues	79,050	69,968	(9,082)	88.5	
Expenditures					
Operations Supplies	6,000	8,237	(2,237)	137.3	PAYT bags
Repairs and Maintenance	20,000	66	19,934	0.3	usually a end of year adjustment
Purchased Services	36,950	23,779	13,171	64.4	Dumpster service
Professional Services	390	420	(30)		
Other Expenses	701	246	455	35.1	
Capital Outlay	-	-	-	-	
Total Expenditures	64,041	32,748	31,293	51.1	
Net Balance*	15,009	37,220	(22,211)		

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2022

Section 9, Item B.

COMBINED CASH ACCOUNTS

01-102000	USB CHECKING - PAYROLL	131,534.95
01-104000	2019 UBB MONEY MARKET	990,147.62
01-104500	2019 UBB CHKG - OPERATIONS	24,203.02
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST	1,530,370.09
01-107500	UTILITY CASH CLEARING ACCT	30.00
01-107600	AR CASH CLEARING ACCT	(1,800.00)
		2,674,485.68
	TOTAL COMBINED CASH	2,674,485.68
01-100000	CASH ALLOCATED TO OTHER FUNDS	(2,617,803.07)
		56,682.61
	TOTAL UNALLOCATED CASH	56,682.61

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,826,911.66
20	ALLOCATION TO WATER FUND	242,779.21
40	ALLOCATION TO MARINA FUND	409,020.85
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	183,318.78
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(44,227.43)
		2,617,803.07
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,617,803.07
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(2,617,803.07)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND	1,826,911.66
10-103000	CSAFE	199,961.48
10-103100	CSAFE - CORE	502,409.50
10-109100	COLOTRUST	952,751.19
10-116000	PETTY CASH	100.00
10-116500	GLC PETTY CASH	100.00
10-116501	AFTER SCHOOL PROG PETTY CASH	402.59
10-117000	ACCOUNTS RECEIVABLE	(62,061.50)
10-117100	PROPERTY TAXES RECEIVABLE	402,753.00
10-117500	ACCOUNTS RECIVABLE - AR	835.00
10-123000	FUEL AR - FUEL PAYMENTS	(423.23)
10-129000	UNLEADED GAS INVENTORY	4,018.74
10-130000	DIESEL INVENTORY	5,236.83
10-131000	DUE FROM WATER FUND	.00
10-131001	DUE FROM MARINA FUND	.00
10-131002	DUE FROM PAYT	.00
10-143100	GF PREPAID EXPENSES	.00
10-143500	GLC PREPAID EXPENSES	.00
10-149000	DEPOSITS PAID BY THE TOWN	.00

TOTAL ASSETS

3,832,995.26

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	(	144,414.82)	
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		15,141.14	
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		402,753.00	
10-223100	PREPAID FEES		500.00	
10-223180	PREPAID NRL		.00	
10-225000	ESCROW MONIES GENERAL		.00	
10-226000	USE TAX DEFERRED REVENUE		277,044.86	
10-228100	GLC CUSTOMER DEPOSITS	(	60.00)	
10-228200	GLC PREPAID RENTAL FEES		680.00	
10-228400	EVENT DEPOSITS		1,925.00	
10-228500	LAND USE/MUNI PROP DEPOSITS		1,500.00	
10-228600	ATTORNEY RETAINER		.00	
10-230000	HEADSTONE DEPOSIT		2,200.00	
10-232000	DUE TO WATER FROM GF		.00	
10-233000	DUE TO MARINA FROM GF		.00	
	TOTAL LIABILITIES			557,269.18

FUND EQUITY

10-270000	PARKING FEE-IN-LIEU		.00	
10-275000	FUND BALANCE		2,687,014.06	
10-281000	CEMETERY FUNDS		99,488.09	
10-283000	CONSERVATION TRUST FUNDS		38,555.06	
10-284000	ATTAINABLE HOUSING FUNDS		234,501.93	
10-285000	FUND BAL RESVD - INV & PRE PDS		5,091.51	
10-286000	EMERGENCY RESERVES		80,400.00	
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD		192,691.10	
	BALANCE - CURRENT DATE		192,691.10	
	TOTAL FUND EQUITY			3,337,741.75
	TOTAL LIABILITIES AND EQUITY			3,895,010.93

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	PROPERTY TAXES	934.91	397,766.45	401,968.00	4,201.55 99.0
10-311-110	SPECIFIC OWNERSHIP	1,998.98	20,611.51	15,000.00 (5,611.51)	137.4
10-311-120	INTEREST & PENALTY-PROP TAXES	55.43	879.01	300.00 (579.01)	293.0
10-311-130	MOTOR VEHICLE USE & SALES TAX	.00	61,741.38	40,000.00 (21,741.38)	154.4
10-311-140	SALES TAX	369,399.00	1,865,612.20	2,461,018.00	595,405.80 75.8
10-311-150	BUILDING USE TAX	.00	.00	45,000.00	45,000.00 .0
10-311-160	CIGARETTES-SELECT SALES TAX	.00	2,002.79	3,000.00	997.21 66.8
	TOTAL GENERAL TAXES	372,388.32	2,348,613.34	2,966,286.00	617,672.66 79.2
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	CABLE FRANCHISE	2.00	12,162.13	10,000.00 (2,162.13)	121.6
10-316-171	TELEPHONE FRANCHISE	548.60	3,275.70	10,000.00	6,724.30 32.8
10-316-172	ELECTRIC FRANCHISE	7,395.71	26,194.01	30,000.00	3,805.99 87.3
10-316-173	NATURAL GAS FRANCHISE	1,238.02	16,363.45	11,000.00 (5,363.45)	148.8
	TOTAL UTILITY FRANCHISE TAX	9,184.33	57,995.29	61,000.00	3,004.71 95.1
<u>LICENSES & PERMITS</u>					
10-321-100	LIQUOR LICENSE	.00	9,845.00	4,500.00 (5,345.00)	218.8
10-321-120	SALES TAX LICENSE \$5	5.00	495.00	500.00	5.00 99.0
10-321-130	MOTOR VEHICLE LICENSE (RURAL)	.00	2,223.48	2,000.00 (223.48)	111.2
10-321-140	SIGN PERMIT	10.00	175.00	300.00	125.00 58.3
10-321-150	GRADING PERMIT	.00	70.00	200.00	130.00 35.0
10-321-160	ANIMAL LICENSE	.00	55.00	150.00	95.00 36.7
10-321-170	ENCROACHMENT PERMIT/LICENSE	.00	940.00	400.00 (540.00)	235.0
10-321-175	BUSINESS LICENSE COMMISSION	330.00	28,049.75	30,000.00	1,950.25 93.5
10-321-180	NIGHTLY RENTAL LICENSE \$600	600.00	70,522.00	50,000.00 (20,522.00)	141.0
10-321-190	BOARDWALK SALES PERMIT	.00	.00	150.00	150.00 .0
	TOTAL LICENSES & PERMITS	945.00	112,375.23	88,200.00 (24,175.23)	127.4
<u>GRANTS</u>					
10-334-900	GRANTS - OTHER	.00	63,591.49	.00 (63,591.49)	.0
	TOTAL GRANTS	.00	63,591.49	.00 (63,591.49)	.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>						
10-335-130	GRAND CNTY ROAD & BRIDGE	.00	9,520.00	6,492.00	(3,028.00)	146.6
10-335-200	HIGHWAY USER TAX FUND	5,730.92	22,477.05	30,000.00	7,522.95	74.9
10-335-800	CONSERVATION TRUST FUND	.00	1,907.15	2,000.00	92.85	95.4
10-335-900	OTHER INTERGOVERNMENTAL	.00	2,197.90	1,000.00	(1,197.90)	219.8
	TOTAL INTERGOVERNMENTAL	5,730.92	36,102.10	39,492.00	3,389.90	91.4
<u>CHARGES FOR SERVICES</u>						
10-341-200	CEMETERY	.00	13,625.00	3,200.00	(10,425.00)	425.8
10-341-202	CEMETERY GRANTS & DONATIONS	.00	(1,136.92)	.00	1,136.92	.0
10-341-300	ZONING & SUBDIVISION REVIEW	.00	1,825.00	2,000.00	175.00	91.3
10-341-400	ATTAINABLE HOUSING FEE	.00	14,116.38	2,000.00	(12,116.38)	705.8
10-341-500	EV CHARGING STATION	.00	1,710.10	300.00	(1,410.10)	570.0
10-341-600	FUEL DEPOT SURCHARGE	164.41	2,551.95	1,000.00	(1,551.95)	255.2
10-341-700	COPIES/FAXES/SODA	.00	.00	100.00	100.00	.0
10-341-850	NIGHTLY RENTAL APP FEE \$165	.00	5,695.00	1,200.00	(4,495.00)	474.6
10-341-900	CEMETERY EXCAVATING FEE	.00	4,775.00	.00	(4,775.00)	.0
	TOTAL CHARGES FOR SERVICES	164.41	43,161.51	9,800.00	(33,361.51)	440.4
<u>GRAND LAKE CENTER REVENUES</u>						
10-350-101	GL CENTER - RENTAL FEES	2,137.00	13,877.00	17,600.00	3,723.00	78.9
10-350-111	GL CENTER - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115	GL CENTER - (N) MERCH SALES	.00	.00	.00	.00	.0
10-350-121	GL CENTER - MEMBERSHIPS	3,070.00	46,654.00	30,000.00	(16,654.00)	155.5
10-350-131	GL CENTER - REC FEES	594.00	11,057.50	12,000.00	942.50	92.2
10-350-132	GL CENTER GOLF SIM REVENUE	.00	405.00	.00	(405.00)	.0
10-350-201	GL CENTER - DONATIONS	.00	6,121.28	.00	(6,121.28)	.0
	TOTAL GRAND LAKE CENTER REVENUES	5,801.00	78,114.78	59,600.00	(18,514.78)	131.1
<u>FINES AND FORFEITURES</u>						
10-351-100	ORDINANCE/TRAFFIC FINES	15.00	170.00	.00	(170.00)	.0
	TOTAL FINES AND FORFEITURES	15.00	170.00	.00	(170.00)	.0
<u>FEES AND LEASES</u>						
10-353-180	RENT - VISITORS CENTER	.00	1,875.00	2,500.00	625.00	75.0
	TOTAL FEES AND LEASES	.00	1,875.00	2,500.00	625.00	75.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>						
10-355-100	INTEREST REVENUE	3,125.09	16,002.62	5,000.00	(11,002.62)	320.1
	TOTAL INVESTMENT INCOME	3,125.09	16,002.62	5,000.00	(11,002.62)	320.1
<u>OTHER</u>						
10-360-110	SALE OF ASSETS	.00	.00	25,000.00	25,000.00	.0
10-360-130	MUNICIPAL FEE	.00	10.03	50.00	39.97	20.1
10-360-140	RENT - LAND, BUILDINGS	250.00	4,205.00	10,000.00	5,795.00	42.1
10-360-200	MISC. REVENUES - GENERAL	(40.00)	26,341.55	5,000.00	(21,341.55)	526.8
10-360-230	MEMORIAL BENCHES	.00	.00	.00	.00	.0
10-360-350	MSOB REVENUE	.00	479,391.04	479,391.05	.01	100.0
	TOTAL OTHER	210.00	509,947.62	519,441.05	9,493.43	98.2
<u>CAPITAL SPECIFIC</u>						
10-377-140	GRANTS - CAPITAL	.00	.00	376,421.00	376,421.00	.0
10-377-150	CDOT OFF-SYSTEM BRIDGE PROGRAM	.00	.00	.00	.00	.0
10-377-160	SPACE TO CREATE REVENUE	.00	235,000.00	.00	(235,000.00)	.0
	TOTAL CAPITAL SPECIFIC	.00	235,000.00	376,421.00	141,421.00	62.4
	TOTAL FUND REVENUE	397,564.07	3,502,948.98	4,127,740.05	624,791.07	84.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 GENERAL SUPPLIES/MISC EXPENSES	.00	874.72	4,500.00	3,625.28	19.4
10-410-215 GRAVE MARKERS	.00	578.00	3,050.00	2,472.00	19.0
10-410-242 GENERAL MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
TOTAL CEMETERY COMMITTEE	.00	1,452.72	11,550.00	10,097.28	12.6
<u>PC/BOA</u>					
10-412-211 GENERAL OFFICE SUPPLIES	.00	15.80	1,000.00	984.20	1.6
10-412-311 POSTAGE/ADS/LEGAL NOTICES	.00	.00	1,000.00	1,000.00	.0
10-412-314 PURCHASED SERVICES	.00	12,706.25	18,000.00	5,293.75	70.6
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	1,000.00	1,000.00	.0
10-412-320 COMPUTER HARDWARE	.00	.00	7,000.00	7,000.00	.0
10-412-351 PLANNING LEGAL SERVICES	.00	13,774.50	6,000.00	(7,774.50)	229.6
10-412-370 TRAINING/TRAVEL	.00	3,930.00	6,000.00	2,070.00	65.5
10-412-380 COMP PLAN UPDATE	.00	31,162.66	50,000.00	18,837.34	62.3
TOTAL PC/BOA	.00	61,589.21	90,000.00	28,410.79	68.4
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	88.00	447.43	300.00	(147.43)	149.1
10-413-143 BOT COMPENSATION	.00	3,500.00	.00	(3,500.00)	.0
10-413-211 OFFICE/MEETING SUPPLIES	.00	5,904.04	2,400.00	(3,504.04)	246.0
10-413-215 ELECTIONS	.00	1,912.36	1,200.00	(712.36)	159.4
10-413-316 DUES/MEMBERSHIPS	.00	14,399.00	17,700.00	3,301.00	81.4
10-413-370 TRAINING/TRAVEL	.00	1,286.08	7,500.00	6,213.92	17.2
10-413-460 LONG RANGE/MISC	.00	.00	500.00	500.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	3,000.00	3,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	595.01	2,400.00	1,804.99	24.8
10-413-463 WATER QUALITY ISSUES	.00	.00	.00	.00	.0
10-413-465 COMPUTER SOFTWARE	.00	689.84	1,000.00	310.16	69.0
10-413-728 MISCELLANEOUS DONATIONS	.00	51,981.98	45,000.00	(6,981.98)	115.5
10-413-843 ROCKY MTN REP THEATRE	.00	1,350.00	1,350.00	.00	100.0
10-413-860 GC HOUSING ASSISTANCE FUND	.00	.00	.00	.00	.0
10-413-870 BOARD CONTINGENCY	39,000.00	39,000.00	250.00	(38,750.00)	15600.
TOTAL BOARD OF TRUSTEES	39,088.00	121,065.74	82,600.00	(38,465.74)	146.6

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	.00	9,656.16	6,000.00	(3,656.16)	160.9
10-414-238 TREES/SHRUBS/PLANTINGS	.00	2,475.39	6,500.00	4,024.61	38.1
10-414-241 ARBOR DAY SUPPLIES	.00	.00	250.00	250.00	.0
10-414-319 CONTRACT LABOR	.00	29,893.31	38,535.00	8,641.69	77.6
10-414-726 MISCELLANEOUS SERVICES	.00	.00	150.00	150.00	.0
10-414-870 CONTINGENCY	.00	.00	150.00	150.00	.0
TOTAL GREENWAYS COMMITTEE	.00	42,024.86	51,585.00	9,560.14	81.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100	GROSS WAGES - ADMINISTRATION	31,334.66	303,741.60	348,886.00	45,144.40 87.1
10-415-103	OT/COMP TIME BUYOUT	82.11	4,910.43	.00 (	4,910.43) .0
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	26,411.00	26,411.00 .0
10-415-130	GLC MEMBERSHIP BENEFIT	.00	.00	1,925.00	1,925.00 .0
10-415-131	LONGEVITY BENEFIT	.00	.00	.00	.00 .0
10-415-132	ICMA TOWN PAID BENEFIT	2,484.70	23,057.88	30,456.00	7,398.12 75.7
10-415-133	HEALTH/DENTAL-EMPLOYEE	5,632.25	57,582.87	34,487.00 (	23,095.87) 167.0
10-415-134	ALTERNATIVE BENEFIT	500.00	5,000.00	6,600.00	1,600.00 75.8
10-415-135	DEP HEALTH/DENTAL	68.90	1,868.35	6,596.00	4,727.65 28.3
10-415-136	MEDICAL BENEFIT ALLOWANCE	202.98	10,396.35	7,412.00 (	2,984.35) 140.3
10-415-141	UNEMPLOYMENT INSURANCE	32.86	629.54	1,142.00	512.46 55.1
10-415-142	WORKERS' COMPENSATION	271.32	1,538.57	1,061.00 (	477.57) 145.0
10-415-143	SOCIAL SECURITY MATCH	2,660.07	25,591.68	25,491.00 (	100.68) 100.4
10-415-144	MEDICARE MATCH	622.12	5,968.08	5,961.00 (	7.08) 100.1
10-415-211	GENERAL OFFICE SUPPLIES	.00	7,689.79	5,000.00 (	2,689.79) 153.8
10-415-215	COMPUTER SOFTWARE	.00	14,481.80	17,000.00	2,518.20 85.2
10-415-220	COMPUTER HARDWARE	.00	9,242.56	7,000.00 (	2,242.56) 132.0
10-415-226	SMALL EQUIPMENT	.00	2,525.00	2,100.00 (	425.00) 120.2
10-415-231	GAS/FUEL	.00	1,478.68	1,000.00 (	478.68) 147.9
10-415-232	VEHICLE MAINTENANCE	.00	458.88	1,000.00	541.12 45.9
10-415-233	OFFICE EQUIPMENT MAINTENANCE	.00	1,543.19	2,500.00	956.81 61.7
10-415-237	BUILDING MAINTENANCE	.00	1,912.88	.00 (	1,912.88) .0
10-415-238	TOWN HALL FURNISHINGS	.00	1,462.49	250.00 (	1,212.49) 585.0
10-415-311	POSTAGE/FREIGHT	.00	5,004.46	5,000.00 (	4.46) 100.1
10-415-312	COMPUTER SERVICES	2,057.66	36,609.22	62,000.00	25,390.78 59.1
10-415-314	ADS & LEGAL NOTICES	.00	5,622.86	5,000.00 (	622.86) 112.5
10-415-316	DUES & MEMBERSHIPS	.00	880.47	1,650.00	769.53 53.4
10-415-318	JANITORIAL SERVICES	.00	.00	.00	.00 .0
10-415-319	MISCELLANEOUS SERVICES	.00	128.00	5,000.00	4,872.00 2.6
10-415-330	BANK FEES	.00	613.22	1,500.00	886.78 40.9
10-415-341	ELECTRIC UTILITY	.00	3,001.87	3,500.00	498.13 85.8
10-415-342	SEWER UTILITY	.00	912.60	1,000.00	87.40 91.3
10-415-343	WATER UTILITY	(147.00)	940.00	1,200.00	260.00 78.3
10-415-344	TELEPHONE/INTERNET UTILITY	35.00	6,083.73	7,500.00	1,416.27 81.1
10-415-345	NATURAL GAS UTILITY	.00	3,239.09	2,500.00 (	739.09) 129.6
10-415-346	WEBSITE HOSTING SERVICES	.00	450.00	800.00	350.00 56.3
10-415-347	RECYCLING - TOWN HALL	.00	107.00	1,300.00	1,193.00 8.2
10-415-351	LEGAL SERVICES	.00	14,399.66	85,000.00	70,600.34 16.9
10-415-352	AUDIT	.00	8,400.00	10,300.00	1,900.00 81.6
10-415-353	JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00 .0
10-415-355	PROFESSIONAL SERVICES-OTHER	.00	1,544.00	15,000.00	13,456.00 10.3
10-415-370	TRAINING/TRAVEL	.00	7,206.66	10,750.00	3,543.34 67.0
10-415-371	MISC EMPLOYEE EXPENSES	.00	.00	14,000.00	14,000.00 .0
10-415-385	TRANSIT SERVICE	.00	.00	40,000.00	40,000.00 .0
10-415-386	TRANSIT PLANNING	.00	.00	10,000.00	10,000.00 .0
10-415-387	TRANSIT CAPITAL INVESTMENT	.00	.00	.00	.00 .0
10-415-393	DOCUMENT RECORDING	.00	.00	250.00	250.00 .0
10-415-394	DEVELOPER REIMBURSEMENT	.00	.00	1,000.00	1,000.00 .0
10-415-513	PROPERTY/CASUALTY INSURANCE	(7,140.72)	14,333.18	25,000.00	10,666.82 57.3
10-415-514	POSITION BONDS	.00	270.00	400.00	130.00 67.5
10-415-560	TREASURER'S FEES	19.81	7,960.77	8,039.00	78.23 99.0

83 % OF THE FISCAL YEAR HAS ELAPSED

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	24,549.00	32,732.00	8,183.00	75.0
10-415-722 BLC FEE REMITTANCE	.00	28,500.00	38,000.00	9,500.00	75.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	16,219.73	15,102.00	(1,117.73)	107.4
10-415-724 NRL VC OP	.00	22,500.00	30,000.00	7,500.00	75.0
10-415-800 ATTAINABLE HOUSING EXPENSES	.00	46,879.24	15,000.00	(31,879.24)	312.5
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	8,250.00	11,000.00	2,750.00	75.0
10-415-875 MARKETING CONTINGENCY	.00	.00	150.00	150.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	7,500.00	10,000.00	2,500.00	75.0
10-415-885 TOWN EVENTS	.00	7,500.00	10,000.00	2,500.00	75.0
10-415-886 MSOB EXPENSES	.00	486,126.13	481,310.98	(4,815.15)	101.0
TOTAL ADMINISTRATION	38,716.72	1,247,311.51	1,500,761.98	253,450.47	83.1
 ECONOMIC DEVELOPMENT GRANTS					
10-416-100 TRAIL GROOMERS	.00	.00	25,000.00	25,000.00	.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	2,200.00	2,200.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	.00	7,200.00	32,200.00	25,000.00	22.4
 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	20,857.70	25,000.00	4,142.30	83.4
10-421-339 SHERIFF'S CONTRACT	.00	.00	257,000.00	257,000.00	.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	20,857.70	282,000.00	261,142.30	7.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100	GROSS WAGES - PUBLIC WORKS	23,144.94	276,749.78	262,163.00 (	14,586.78) 105.6
10-431-103	OT/COMP TIME BUYOUT	999.02	32,532.00	16,875.00 (	15,657.00) 192.8
10-431-105	BONUS	750.00	1,950.00	4,000.00	2,050.00 48.8
10-431-111	ON CALL PAY	1,500.00	14,850.00	24,833.00	9,983.00 59.8
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	1,296.81	18,160.30	24,571.00	6,410.70 73.9
10-431-133	HEALTH/DENTAL-EMPLOYEE	8,436.62	78,728.61	68,000.00 (	10,728.61) 115.8
10-431-135	DEP HEALTH/DENTAL	1,088.91	10,096.56	6,552.00 (	3,544.56) 154.1
10-431-136	MEDICAL BENEFIT ALLOWANCE	20.00	4,150.85	4,800.00	649.15 86.5
10-431-141	UNEMPLOYMENT INSURANCE	8.89	532.58	921.00	388.42 57.8
10-431-142	WORKERS' COMPENSATION	2,964.39	15,334.35	19,013.00	3,678.65 80.7
10-431-143	SOCIAL SECURITY MATCH	1,815.94	22,122.24	19,043.00 (	3,079.24) 116.2
10-431-144	MEDICARE MATCH	424.70	5,173.74	4,454.00 (	719.74) 116.2
10-431-222	GENERAL SUPPLIES	.00	537.85	7,000.00	6,462.15 7.7
10-431-224	SAFETY SUPPLIES	.00	.00	7,000.00	7,000.00 .0
10-431-226	VEHICLE SUPPLIES	.00	.00	4,000.00	4,000.00 .0
10-431-227	SMALL TOOLS	.00	2,568.33	8,000.00	5,431.67 32.1
10-431-231	GAS/FUEL/LIQUIDS	.00	21,761.13	25,000.00	3,238.87 87.0
10-431-232	VEHICLE MAINTENANCE	.00	8,492.49	10,000.00	1,507.51 84.9
10-431-233	EQUIPMENT MAINTENANCE	.00	9,211.95	28,000.00	18,788.05 32.9
10-431-235	TIRES/CHAINS	.00	.00	15,000.00	15,000.00 .0
10-431-236	MISC. BRIDGE WORK	.00	.00	5,000.00	5,000.00 .0
10-431-237	BUILDING MAINTENANCE	.00 (	3,935.57)	6,000.00	9,935.57 (65.6)
10-431-238	STREET LIGHT MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
10-431-239	MISCELLANEOUS MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
10-431-242	ROAD MAINTENANCE	.00	52,013.52	150,000.00	97,986.48 34.7
10-431-245	BOARDWALK MAINTENANCE	.00	33.96	.00 (	33.96) .0
10-431-253	TREE REMOVAL	.00	.00	5,000.00	5,000.00 .0
10-431-254	TREE SPRAYING	.00	.00	500.00	500.00 .0
10-431-255	STORMWATER FILTER MAINTENANCE	.00	.00	15,000.00	15,000.00 .0
10-431-256	EV STATION MAINTENANCE	.00	500.00	.00 (	500.00) .0
10-431-312	COMPUTER SERVICES	.00	1,208.34	4,000.00	2,791.66 30.2
10-431-314	ADS/BID NOTICES	.00	4,260.00	2,000.00 (	2,260.00) 213.0
10-431-317	UNIFORM ALLOWANCE	275.00	2,900.00	2,640.00 (	260.00) 109.9
10-431-318	TRASH/RECYCLE SERVICES	.00	12,305.45	11,000.00 (	1,305.45) 111.9
10-431-319	MISC. PURCHASED SERVICES	95.00	1,267.24	2,500.00	1,232.76 50.7
10-431-341	ELECTRIC UTILITY	.00	5,384.35	11,000.00	5,615.65 49.0
10-431-343	WATER UTILITY	.00	441.00	1,000.00	559.00 44.1
10-431-344	TELEPHONE/INTERNET UTILITY	.00	4,297.44	7,000.00	2,702.56 61.4
10-431-345	NATURAL GAS UTILITY	.00	3,498.80	4,500.00	1,001.20 77.8
10-431-349	STREET LIGHT ELECTRIC UTILITY	.00	7,387.87	24,000.00	16,612.13 30.8
10-431-354	ENGINEERING/SURVEYING SERVICES	.00	.00	10,000.00	10,000.00 .0
10-431-370	TRAINING/TRAVEL	.00	137.01	6,000.00	5,862.99 2.3
10-431-399	EQUIP RENTAL	.00	1,414.58	10,000.00	8,585.42 14.2
10-431-870	CONTINGENCY- PUBLIC WORKS	.00	.00	500.00	500.00 .0
TOTAL PUBLIC WORKS		42,820.22	616,066.75	842,865.00	226,798.25 73.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	10,785.60	106,937.01	111,798.00	4,860.99	95.7
10-450-103 OT/COMP TIME BUYOUT	.00	462.25	.00	(462.25)	.0
10-450-105 BONUS	.00	.00	1,485.00	1,485.00	.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
10-450-131 LONGEVITY BENEFIT	.00	.00	.00	.00	.0
10-450-132 ICMA TOWN PAID BENEFIT	510.48	5,506.17	9,065.00	3,558.83	60.7
10-450-133 HEALTH/DENTAL-EMPLOYEE	2,239.76	24,665.20	37,174.00	12,508.80	66.4
10-450-135 DEP. HEALTH/DENTAL	.00	.00	1,853.00	1,853.00	.0
10-450-136 MEDICAL BENEFIT ALLOWANCE	.00	2,151.04	3,281.00	1,129.96	65.6
10-450-141 UNEMPLOYMENT INSURANCE	.00	143.69	335.00	191.31	42.9
10-450-142 WORKERS' COMPENSATION	449.15	1,868.17	2,025.00	156.83	92.3
10-450-143 SOCIAL SECURITY MATCH	581.53	6,039.51	7,588.00	1,548.49	79.6
10-450-144 MEDICARE MATCH	135.99	1,412.39	1,774.00	361.61	79.6
10-450-211 GEN OFFICE SUPPLIES	.00	398.52	1,500.00	1,101.48	26.6
10-450-220 GENERAL OPERATING SUPPLIES	.00	3,136.92	3,000.00	(136.92)	104.6
10-450-226 OFFICE EQUIP LEASE	.00	847.90	1,200.00	352.10	70.7
10-450-233 OFFICE EQUIP MAINT	.00	237.60	600.00	362.40	39.6
10-450-234 SIGNAGE	.00	.00	.00	.00	.0
10-450-235 FITNESS EQUIP MAINT	.00	1,200.00	1,500.00	300.00	80.0
10-450-236 MINOR/MISC EQUIPMENT	.00	159.80	4,500.00	4,340.20	3.6
10-450-237 BUILDING MAINTENANCE	.00	244.91	21,000.00	20,755.09	1.2
10-450-238 MINOR/MISC FURNISHINGS	.00	.00	4,000.00	4,000.00	.0
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	10,000.00	10,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	.00	400.00	400.00	.0
10-450-252 RESALE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-450-312 COMPUTER SERVICES	.00	5,763.52	2,820.00	(2,943.52)	204.4
10-450-317 UNIFORM ALLOWANCE	.00	.00	150.00	150.00	.0
10-450-318 TRASH/RECYCLE SERVICES	.00	.00	500.00	500.00	.0
10-450-320 MARKETING	.00	4,607.13	10,000.00	5,392.87	46.1
10-450-341 ELECTRIC UTILITY	.00	7,580.52	14,000.00	6,419.48	54.2
10-450-342 SEWER UTILITY	.00	3,218.67	4,500.00	1,281.33	71.5
10-450-343 WATER UTILITY	.00	1,034.44	2,500.00	1,465.56	41.4
10-450-344 TELEPHONE/INTERNET/TV UTILITY	70.00	4,789.29	4,000.00	(789.29)	119.7
10-450-345 NATURAL GAS UTILITY	.00	6,476.86	7,500.00	1,023.14	86.4
10-450-350 MAINTENANCE AGREEMENT	.00	4,444.50	4,200.00	(244.50)	105.8
10-450-351 LEGAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-450-352 AUDIT	.00	980.00	910.00	(70.00)	107.7
10-450-355 PURCHASED PROFESSIONAL SERV.	.00	941.53	2,000.00	1,058.47	47.1
10-450-360 GLC SALES TAX	.00	.00	92.00	92.00	.0
10-450-370 TRAINING/TRAVEL	.00	1,090.09	300.00	(790.09)	363.4
10-450-513 PROPERTY/CASUALTY INSURANCE	(1,990.01)	4,570.18	8,000.00	3,429.82	57.1
10-450-755 EXERCISE EQUIPMENT	.00	1,005.48	2,000.00	994.52	50.3
10-450-870 CONTINGENCY - GL CENTER	.00	34,132.10	31,000.00	(3,132.10)	110.1
TOTAL GRAND LAKE CENTER EXPENDITUR	12,782.50	236,045.39	321,320.00	85,274.61	73.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100	GROSS WAGES - PARKS	.00	.00	45,573.00	45,573.00 .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	3,646.00	3,646.00 .0
10-452-133	HEALTH/DENTAL-EMPLOYEE	.00	.00	7,827.00	7,827.00 .0
10-452-135	DEP. HEALTH/DENTAL	.00	.00	4,397.00	4,397.00 .0
10-452-136	MEDICAL BENEFIT ALLOWANCE	.00	.00	1,013.00	1,013.00 .0
10-452-141	UNEMPLOYMENT INSURANCE	.00	.00	137.00	137.00 .0
10-452-142	WORKERS' COMPENSATION	.00	524.87	2,700.00	2,175.13 19.4
10-452-143	SOCIAL SECURITY MATCH	.00	.00	3,051.00	3,051.00 .0
10-452-144	MEDICARE MATCH	.00	.00	713.00	713.00 .0
10-452-220	OPERATING SUPPLIES	.00	31,815.85	18,000.00	(13,815.85) 176.8
10-452-226	SMALL EQUIPMENT	.00	.00	5,000.00	5,000.00 .0
10-452-227	SMALL TOOLS	.00	68.97	2,500.00	2,431.03 2.8
10-452-232	BEAR-RESISTANT CANS MAINT	.00	.00	4,000.00	4,000.00 .0
10-452-233	EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00 .0
10-452-234	INFORMATION SIGNS	.00	.00	2,500.00	2,500.00 .0
10-452-235	GREENBELT MAINTENANCE	.00	323.92	7,500.00	7,176.08 4.3
10-452-236	SAND & DREDGE	.00	.00	8,000.00	8,000.00 .0
10-452-237	BUILDING MAINTENANCE	.00	3,150.87	55,000.00	51,849.13 5.7
10-452-238	DOCK MAINTENANCE	.00	147.14	20,000.00	19,852.86 .7
10-452-239	MISCELLANEOUS MAINTENANCE	.00	600.00	5,000.00	4,400.00 12.0
10-452-243	BENCHES/PLANTERS/FENCES	.00	.00	5,000.00	5,000.00 .0
10-452-244	THOMASSON PARK MAINTENANCE	.00	.00	4,000.00	4,000.00 .0
10-452-248	IRRIGATION SYSTEM MAINTENANCE	.00	.00	4,000.00	4,000.00 .0
10-452-250	BACKFLOW MAINTENANCE	.00	2,081.00	4,000.00	1,919.00 52.0
10-452-317	UNIFORM ALLOWANCE	.00	.00	660.00	660.00 .0
10-452-319	MISCELLANEOUS SERVICES	.00	300.00	3,000.00	2,700.00 10.0
10-452-341	ELECTRIC UTILITY	.00	5,545.41	6,500.00	954.59 85.3
10-452-342	SEWER UTILITY	.00	403.65	1,000.00	596.35 40.4
10-452-343	WATER UTILITY	.00	11,148.00	13,000.00	1,852.00 85.8
10-452-345	NATURAL GAS UTILITY	.00	3,018.76	4,000.00	981.24 75.5
10-452-399	EQUIPMENT RENTAL	.00	2,081.25	5,000.00	2,918.75 41.6
10-452-400	GRAND AVENUE GARDENS	.00	.00	2,500.00	2,500.00 .0
10-452-450	PARK IMPROVEMENTS	.00	211.00	10,000.00	9,789.00 2.1
10-452-870	CONTINGENCY - PARKS	.00	.00	250.00	250.00 .0
10-452-961	MEMORIAL BENCHES	.00	280.65	500.00	219.35 56.1
	TOTAL PARKS	.00	61,701.34	264,967.00	203,265.66 23.3
<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, 2022

Section 9, Item B.

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMIN CERTIFICATE OF PARTICIPA</u>						
10-815-982	LAND ACQUISITION - PRINCIPAL	.00	.00	85,000.00	85,000.00	.0
10-815-983	LAND ACQUISITION-INTEREST	.00	21,081.75	42,038.00	20,956.25	50.2
	TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	21,081.75	127,038.00	105,956.25	16.6
<u>PUBLIC WORKS DEBT SERVICE</u>						
10-831-500	CAPITAL EQUIP LEASE PRINCIPAL	.00	181,670.40	68,645.00	(113,025.40)	264.7
10-831-510	CAPITAL EQUIP LEASE INTEREST	.00	2,914.54	4,058.00	1,143.46	71.8
	TOTAL PUBLIC WORKS DEBT SERVICE	.00	184,584.94	72,703.00	(111,881.94)	253.9
<u>ADMIN CAPITAL</u>						
10-915-922	ADMIN CAPITAL EXPENDITURES	.00	.00	.00	.00	.0
10-915-923	TOWN HALL CAPITAL OUTLAY	.00	.00	25,000.00	25,000.00	.0
10-915-950	SPACE TO CREATE EXPENDITURES	.00	251,273.50	376,421.00	125,147.50	66.8
10-915-986	REPLACEMENT VEHICLE	.00	.00	.00	.00	.0
	TOTAL ADMIN CAPITAL	.00	251,273.50	401,421.00	150,147.50	62.6
<u>PUBLIC WORKS CAPITAL</u>						
10-931-910	CAPITAL EQUIPMENT PURCHASE	.00	261,548.11	368,800.00	107,251.89	70.9
10-931-911	CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921	PAVING	.00	151,331.40	200,000.00	48,668.60	75.7
10-931-922	DRAINAGE	.00	.00	100,000.00	100,000.00	.0
10-931-923	TOWN SHOP CAPITAL OUTLAY	.00	.00	.00	.00	.0
10-931-972	W PORTAL BRIDGE REHAB	.00	.00	.00	.00	.0
10-931-973	PUBLIC WAY FINDING SIGNS	.00	.00	.00	.00	.0
10-931-974	STREETSCAPE PROJECT FUNDING	.00	.00	.00	.00	.0
	TOTAL PUBLIC WORKS CAPITAL	.00	412,879.51	668,800.00	255,920.49	61.7
<u>PARKS CAPITAL</u>						
10-952-500	DOCK IMPROVEMENTS	.00	.00	.00	.00	.0
10-952-970	LAND PURCHASE	.00	464.20	.00	(464.20)	.0
10-952-971	PARK IMPROVEMENTS	.00	24,658.76	100,000.00	75,341.24	24.7
10-952-972	BOARDWALKS	.00	.00	.00	.00	.0
10-952-995	LAKEFRONT IMPROVEMENTS	.00	.00	.00	.00	.0
	TOTAL PARKS CAPITAL	.00	25,122.96	100,000.00	74,877.04	25.1

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	133,407.44	3,310,257.88	4,849,810.98	1,539,553.10	68.3
NET REVENUE OVER EXPENDITURES	264,156.63	192,691.10	(722,070.93)	(914,762.03)	26.7

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2022

Section 9, Item B.

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND		242,779.21
20-101000	US BANK		198,268.43
20-102000	CSAFE		66,800.03
20-109100	COLOTRUST		1,541,420.36
20-117000	ACCTS RECEIVABLE/WATER SALES		187,697.74
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		145,465.94
20-124000	ASSET - WELLS		109,870.82
20-125000	ASSET-TANK RESERVOIR		1,466,565.72
20-126000	ASSET-EQUIPMENT		388,004.73
20-127000	ASSET-METERS/IN STL IN PROGRESS		7,146.80
20-128000	ASSET-CONSTRUCTION IN PROGRESS		.00
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(	2,843,556.98)
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
			4,370,827.30

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	(	16,203.51)
20-201001	DWRF PAYABLE-PRINCIPAL		1,326,544.32
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		27,134.57
20-223000	ACCRUED VACATION PAYABLE		29,691.66
20-231000	DUE TO G.F. FROM WATER FUND		.00
			1,367,167.04

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(	1,062,541.24)
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, 2022

Section 9, Item B.

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	<u>366,485.88</u>		
BALANCE - CURRENT DATE		<u>366,485.88</u>	
TOTAL FUND EQUITY			<u>3,045,090.72</u>
TOTAL LIABILITIES AND EQUITY			<u><u>4,412,257.76</u></u>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	169,413.08	692,319.01	600,000.00	(92,319.01)	115.4
20-344-105 HP NET METER REVENUE	.00	.00	500.00	500.00	.0
20-344-110 TAP FEES - CAPITAL	39,000.00	39,000.00	30,000.00	(9,000.00)	130.0
20-344-120 RESALE METERS INCOME	.00	14,021.20	500.00	(13,521.20)	2804.2
20-344-140 INTEREST REVENUE	4,368.41	16,775.61	1,000.00	(15,775.61)	1677.6
20-344-150 SALE/TRADE-IN OF ASSETS	.00	.00	.00	.00	.0
20-344-160 MISC. REVENUES	.00	.00	.00	.00	.0
20-344-190 BULK WATER PERMITS	50.00	500.00	500.00	.00	100.0
20-344-200 CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.0
20-344-260 REIMBURSEMENT INCOME	.00	.00	.00	.00	.0
TOTAL WATER REVENUES	212,831.49	762,615.82	632,500.00	(130,115.82)	120.6
TOTAL FUND REVENUE	212,831.49	762,615.82	632,500.00	(130,115.82)	120.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	19,216.06	180,923.68	220,979.00	40,055.32	81.9
20-430-103	.00	953.40	16,875.00	15,921.60	5.7
20-430-105	.00	.00	1,980.00	1,980.00	.0
20-430-110	.00	.00	91,715.00	91,715.00	.0
20-430-111	1,350.00	14,700.00	22,550.00	7,850.00	65.2
20-430-119	.00	.00	.00	.00	.0
20-430-130	.00	.00	.00	.00	.0
20-430-131	.00	.00	.00	.00	.0
20-430-132	583.92	5,959.58	27,023.00	21,063.42	22.1
20-430-133	1,933.35	34,960.40	41,395.00	6,434.60	84.5
20-430-135	264.40	264.40	8,400.00	8,135.60	3.2
20-430-136	.00	155.56	5,576.00	5,420.44	2.8
20-430-141	.00	216.08	1,014.00	797.92	21.3
20-430-142	2,784.73	12,991.94	14,823.00	1,831.06	87.7
20-430-143	796.95	8,367.61	22,618.00	14,250.39	37.0
20-430-144	186.39	1,956.98	5,290.00	3,333.02	37.0
20-430-210	.00	1,371.40	1,285.00	(86.40)	106.7
20-430-211	.00	.00	21,845.00	21,845.00	.0
20-430-215	.00	425.00	6,500.00	6,075.00	6.5
20-430-220	.00	.00	2,500.00	2,500.00	.0
20-430-221	.00	9,394.00	10,000.00	606.00	93.9
20-430-222	.00	735.11	1,500.00	764.89	49.0
20-430-223	.00	42.98	600.00	557.02	7.2
20-430-225	.00	254.23	300.00	45.77	84.7
20-430-227	.00	180.71	600.00	419.29	30.1
20-430-228	.00	.00	1,000.00	1,000.00	.0
20-430-229	.00	.00	100.00	100.00	.0
20-430-231	.00	3,099.61	2,500.00	(599.61)	124.0
20-430-232	.00	1,610.12	600.00	(1,010.12)	268.4
20-430-233	.00	.00	10,704.00	10,704.00	.0
20-430-234	.00	164.15	3,000.00	2,835.85	5.5
20-430-235	.00	.00	600.00	600.00	.0
20-430-237	.00	363.31	1,000.00	636.69	36.3
20-430-238	.00	19,241.58	25,000.00	5,758.42	77.0
20-430-239	.00	75.00	150.00	75.00	50.0
20-430-240	.00	.00	3,000.00	3,000.00	.0
20-430-241	.00	331.18	2,500.00	2,168.82	13.3
20-430-251	.00	.00	150.00	150.00	.0
20-430-252	1,269.65	1,269.65	.00	(1,269.65)	.0
20-430-253	.00	.00	5,500.00	5,500.00	.0
20-430-310	.00	110.00	.00	(110.00)	.0
20-430-311	.00	1,065.00	1,200.00	135.00	88.8
20-430-314	.00	333.85	200.00	(133.85)	166.9
20-430-316	.00	300.00	600.00	300.00	50.0
20-430-317	100.00	1,000.00	1,980.00	980.00	50.5
20-430-318	.00	250.00	3,000.00	2,750.00	8.3
20-430-319	.00	.00	100.00	100.00	.0
20-430-320	.00	765.00	2,000.00	1,235.00	38.3
20-430-321	.00	6,936.84	9,920.00	2,983.16	69.9
20-430-330	39.74	625.19	300.00	(325.19)	208.4
20-430-341	.00	19,638.09	30,000.00	10,361.91	65.5
20-430-344	35.00	1,798.56	2,000.00	201.44	89.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	.00	3,728.32	4,000.00	271.68	93.2
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	2,800.00	5,100.00	2,300.00	54.9
20-430-354 SYSTEM ANALYSIS/ENG & SURVEY	.00	357.50	5,000.00	4,642.50	7.2
20-430-355 STATE FEES	.00	310.00	300.00	(10.00)	103.3
20-430-370 TRAINING/TRAVEL	.00	728.40	2,000.00	1,271.60	36.4
20-430-513 PROPERTY/CASUALTY INSURANCE	(3,445.75)	7,891.50	13,000.00	5,108.50	60.7
20-430-514 POSITION BONDS	.00	90.00	150.00	60.00	60.0
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	25,114.44	348,735.91	663,622.00	314,886.09	52.6
 <u>WATER DEBT SERVICE</u>					
20-830-640 DWRF LOAN - PRINCIPAL	.00	34,128.59	67,247.00	33,118.41	50.8
20-830-645 DWRF LOAN - INTEREST	.00	13,265.44	27,541.00	14,275.56	48.2
TOTAL WATER DEBT SERVICE	.00	47,394.03	94,788.00	47,393.97	50.0
 <u>WATER CAPITAL</u>					
20-930-994 SYSTEM UPGRADES	.00	.00	.00	.00	.0
20-930-995 CAPITAL CONTINGENCY	.00	.00	1.00	1.00	.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	1.00	1.00	.0
 <u>DEPARTMENT 931</u>					
20-931-999 CONTRA DEBT SERVICE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 931	.00	.00	.00	.00	.0
 TOTAL FUND EXPENDITURES	 25,114.44	 396,129.94	 758,411.00	 362,281.06	 52.2
 NET REVENUE OVER EXPENDITURES	 187,717.05	 366,485.88	 (125,911.00)	 (492,396.88)	 291.1

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2022

Section 9, Item B.

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	409,020.85	
40-109100	COLOTRUST	420,268.17	
40-116000	PETTY CASH	.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECIVABLE - AR	.00	
40-118000	ASSET - BOATS	480,239.43	
40-118500	ASSET - BOATS-IN PROGRESS	.00	
40-119000	ASSET - OTHER	7,480.69	
40-123000	DUE TO MARINA FROM GF	.00	
40-129000	ACCUM DEPRECIATION/ALL PROP	(283,018.52)	
40-143100	PREPAID EXPENSES	13,037.20	
	TOTAL ASSETS		<u>1,047,027.82</u>

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	(1,831.80)	
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	1,553.76	
40-231000	DUE TO GF FROM MARINA	.00	
40-232000	DUE TO WATER FROM MARINA	.00	
	TOTAL LIABILITIES	(278.04)	

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	1,095,460.11	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(49,466.21)	
	BALANCE - CURRENT DATE	(49,466.21)	
	TOTAL FUND EQUITY		<u>1,045,993.90</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,045,715.86</u>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	(250.00)	321,455.51	375,000.00	53,544.49	85.7
40-344-115 TOURS	.00	59,750.00	65,000.00	5,250.00	91.9
40-344-120 BUILDING SPACE RENTAL	.00	3,583.80	3,300.00	(283.80)	108.6
40-344-145 KAYAK SLIP RENTAL	.00	3,450.00	4,000.00	550.00	86.3
40-344-155 SUP SLIP RENTAL	.00	1,950.00	900.00	(1,050.00)	216.7
40-344-160 MISC REVENUE	.00	365.00	.00	(365.00)	.0
40-344-170 INTEREST EARNED	1,143.29	4,386.14	1,000.00	(3,386.14)	438.6
40-344-180 BOAT DAMAGE	250.00	250.00	1,000.00	750.00	25.0
40-344-200 SALE OF ASSETS	.00	38,000.00	20,000.00	(18,000.00)	190.0
40-344-220 CONTRIBUTED SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MARINA REVENUES	1,143.29	433,190.45	472,200.00	39,009.55	91.7
TOTAL FUND REVENUE	1,143.29	433,190.45	472,200.00	39,009.55	91.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100	GROSS WAGES - MARINA	3,804.17	58,565.87	64,874.00	6,308.13 90.3
40-460-103	OT/COMP TIME BUYOUT	.00	2,112.71	.00 (2,112.71)	.0
40-460-105	BONUS	4,100.00	4,300.00	1,000.00 (3,300.00)	430.0
40-460-110	GROSS WAGES-MARINA PT/SEASONAL	.00	94,639.96	141,325.00	46,685.04 67.0
40-460-119	ACCRUED LEAVE EXPENSE	.00	.00	.00	.0
40-460-130	GLC MEMBERSHIP BENEFIT	.00	.00	.00	.0
40-460-131	LONGEVITY	.00	.00	.00	.0
40-460-132	ICMA TOWN PAID BENEFIT	.00	.00	5,244.00	5,244.00 .0
40-460-133	HEALTH/DENTAL - EMPLOYEE	1,113.80	14,479.40	15,000.00	520.60 96.5
40-460-135	DEP HEALTH/DENTAL	.00	.00	.00	.0
40-460-136	MEDICAL BENEFIT ALLOWANCE	23.00	920.00	1,449.00	529.00 63.5
40-460-141	UNEMPLOYMENT INSURANCE	22.12	736.81	621.00 (115.81)	118.7
40-460-142	WORKERS' COMPENSATION	2,425.41	11,173.67	11,035.00 (138.67)	101.3
40-460-143	SOCIAL SECURITY MATCH	390.60	8,835.82	13,151.00	4,315.18 67.2
40-460-144	MEDICARE MATCH	91.38	2,066.52	3,076.00	1,009.48 67.2
40-460-211	GENERAL OFFICE SUPPLIES	.00	1,050.08	893.00 (157.08)	117.6
40-460-214	SMALL EQUIP/COMP HRDWARE	.00	.00	510.00	510.00 .0
40-460-222	SHOP SUPPLIES	.00	133.11	2,550.00	2,416.89 5.2
40-460-223	BOAT SUPPLIES	.00	1,324.50	2,550.00	1,225.50 51.9
40-460-227	TOOLS	.00	612.63	510.00 (102.63)	120.1
40-460-231	FUEL	.00	9,190.80	10,200.00	1,009.20 90.1
40-460-232	VEHICLE MAINTENANCE	.00	.00	612.00	612.00 .0
40-460-233	EQUIPMENT (BOAT) MAINTENANCE	.00	1,442.68	15,300.00	13,857.32 9.4
40-460-237	BUILDING/FACILITY MAINTENANCE	.00	1,876.00	1,224.00 (652.00)	153.3
40-460-301	CONTRIBUTIONS	.00	.00	.00	.0
40-460-312	COMPUTER SERVICES	.00	2,102.70	1,530.00 (572.70)	137.4
40-460-314	ADS AND LEGAL NOTICES	.00	1,133.30	2,040.00	906.70 55.6
40-460-316	DUES/MEMBERSHIPS	.00	275.00	281.00	6.00 97.9
40-460-317	UNIFORMS	.00	940.08	2,550.00	1,609.92 36.9
40-460-318	MISCELLANEOUS SERVICES	.00	.00	306.00	306.00 .0
40-460-320	MARKETING	.00	.00	1,020.00	1,020.00 .0
40-460-330	BANK/CREDIT CARD FEES	.00	10,443.37	13,260.00	2,816.63 78.8
40-460-341	ELECTRIC UTILITY	.00	378.96	510.00	131.04 74.3
40-460-342	SEWER UTILITY	.00	351.00	408.00	57.00 86.0
40-460-343	WATER UTILITY	.00	441.00	510.00	69.00 86.5
40-460-344	TELEPHONE/INTERNET UTILITY	.00	880.92	1,428.00	547.08 61.7
40-460-350	BOAT REGISTRATION	.00	80.00	893.00	813.00 9.0
40-460-351	LICENSES	.00	1,074.25	102.00 (972.25)	1053.2
40-460-355	PURCHASED PROFESSIONAL SERV.	.00	629.00	1,020.00	391.00 61.7
40-460-360	SALES TAX	.00	4,469.34	25,300.00	20,830.66 17.7
40-460-370	TRAINING/TRAVEL	.00	.00	612.00	612.00 .0
40-460-510	LEGAL	.00	.00	.00	.0
40-460-512	AUDIT	.00	1,400.00	1,326.00 (74.00)	105.6
40-460-513	PROPERTY/CASUALTY INSURANCE	(703.79)	1,688.29	2,040.00	351.71 82.8
40-460-514	POSITION BONDS	.00	20.00	300.00	280.00 6.7
40-460-515	ENGINEERING/SURVEY	.00	.00	40,000.00	40,000.00 .0
40-460-516	SITE LEASE	.00	.00	1.00	1.00 .0
40-460-700	DEPRECIATION RESERVE	.00	.00	.00	.0
40-460-750	FIREWORKS	.00	64,170.00	33,500.00 (30,670.00)	191.6
40-460-870	CONTINGENCY	.00	454.05	5,100.00	4,645.95 8.9
	TOTAL MARINA OPERATIONS	11,266.69	304,391.82	425,161.00	120,769.18 71.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA CAPITAL</u>					
40-960-610 CAPITAL EQUIPMENT	.00	125,708.21	130,000.00	4,291.79	96.7
40-960-750 CAPITAL CONTRIBS (INTERFUND)	.00	47,648.75	.00	(47,648.75)	.0
40-960-995 FACILITIES IMPROVEMENTS	.00	4,907.88	150,000.00	145,092.12	3.3
40-960-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL	.00	178,264.84	280,000.00	101,735.16	63.7
TOTAL FUND EXPENDITURES	11,266.69	482,656.66	705,161.00	222,504.34	68.5
NET REVENUE OVER EXPENDITURES	(10,123.40)	(49,466.21)	(232,961.00)	(183,494.79)	(21.2)

TOWN OF GRAND LAKE
BALANCE SHEET
OCTOBER 31, 2022

Section 9, Item B.

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	183,318.78	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	4,800.00	
50-127000	ASSET - BAG INVENTORY	4,333.66	
50-143100	PREPAID EXPENSES	.00	
		<hr/>	
	TOTAL ASSETS		192,502.44
			<hr/> <hr/>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	(3,451.66)	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
		<hr/>	
	TOTAL LIABILITIES		(3,451.66)
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	160,234.06	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	37,220.04	
		<hr/>	
	BALANCE - CURRENT DATE	37,220.04	
		<hr/>	
	TOTAL FUND EQUITY		197,454.10
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		194,002.44
			<hr/> <hr/>

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 BAGS: DIRECT SALES (T)	163.00	2,068.00	4,150.00	2,082.00	49.8
50-344-115 BAGS: VENDOR PURCHASE (NT)	7,500.00	67,900.00	74,700.00	6,800.00	90.9
50-344-140 INTEREST REVENUE	.00	.00	200.00	200.00	.0
	7,663.00	69,968.00	79,050.00	9,082.00	88.5
TOTAL FUND REVENUE	7,663.00	69,968.00	79,050.00	9,082.00	88.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200 BAGS FOR RESALE	.00	8,237.00	.00	(8,237.00)	.0
50-470-250 COGS - BAGS	.00	.00	6,000.00	6,000.00	.0
50-470-300 DUMPSTER SERVICE	.00	22,778.88	30,000.00	7,221.12	75.9
50-470-301 RECYCLING CONTRIBUTION	.00	1,000.00	1,500.00	500.00	66.7
50-470-305 RECYCLING PROGRAM	.00	.00	5,000.00	5,000.00	.0
50-470-310 SITE LEASE	.00	.00	.00	.00	.0
50-470-312 COMPUTER SERVICES	.00	.00	450.00	450.00	.0
50-470-315 SITE MAINTENANCE	.00	66.26	20,000.00	19,933.74	.3
50-470-320 BUSINESS LICENSE	.00	.00	.00	.00	.0
50-470-350 SALES TAX	245.82	245.82	700.00	454.18	35.1
50-470-512 AUDIT	.00	420.00	390.00	(30.00)	107.7
50-470-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL PAYT OPERATIONS	245.82	32,747.96	64,040.00	31,292.04	51.1
TOTAL FUND EXPENDITURES	245.82	32,747.96	64,040.00	31,292.04	51.1
NET REVENUE OVER EXPENDITURES	7,417.18	37,220.04	15,010.00	(22,210.04)	248.0

TOWN OF GRAND LAKE
 BALANCE SHEET
 OCTOBER 31, 2022

Section 9, Item B.

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	(44,227.43)	
90-109100	COLOTRUST	721,172.22	
90-117000	ACCOUNTS RECEIVABLE	60,425.02	
90-117500	ACCOUNTS RECIVABLE - AR	.00	
		<hr/>	
	TOTAL ASSETS		<u>737,369.81</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL	274,950.58	
		<hr/>	
	TOTAL LIABILITIES		274,950.58
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND	280,500.00	
90-275000	RETAINED EARNINGS - PRIOR	68,530.39	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>113,388.84</u>	
	BALANCE - CURRENT DATE	<hr/>	113,388.84
	TOTAL FUND EQUITY		<u>462,419.23</u>
	TOTAL LIABILITIES AND EQUITY		<u>737,369.81</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 1% SALES & USE TAX	92,350.02	466,403.31	615,252.00	148,848.69	75.8
90-344-140 INTEREST REVENUES	1,960.45	7,692.09	2,000.00	(5,692.09)	384.6
90-344-160 MISC REVENUE	.00	.00	.00	.00	.0
90-344-300 EV REVENUE	.00	10,000.00	.00	(10,000.00)	.0
90-344-310 COLORADO TREE CO REVENUE	.00	.00	1,500.00	1,500.00	.0
90-344-330 REVITALIZING MAIN STREET REV	.00	99,751.22	100,000.00	248.78	99.8
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
TOTAL CIF REVENUES	94,310.47	583,846.62	718,752.00	134,905.38	81.2
<u>CIF OTHER REVENUES</u>					
90-391-360 TXFR IN FROM WATER ENTERPRISE	.00	.00	.00	.00	.0
TOTAL CIF OTHER REVENUES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	94,310.47	583,846.62	718,752.00	134,905.38	81.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2022

Section 9, Item B.

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	.00	275.00	.00	(275.00)	.0
90-431-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND OPERATIONS	.00	275.00	.00	(275.00)	.0
<u>CIF EXPENSES</u>					
90-444-300 EV EXPENSES	.00	97,630.01	.00	(97,630.01)	.0
90-444-310 COLORADO TREE COALITION EXPENS	.00	.00	1,500.00	1,500.00	.0
90-444-330 REVITALIZING MAIN STREET EXP	.00	100,170.95	110,000.00	9,829.05	91.1
TOTAL CIF EXPENSES	.00	197,800.96	111,500.00	(86,300.96)	177.4
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	.00	115,000.00	115,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	.00	80,250.00	163,950.00	83,700.00	49.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	80,250.00	278,950.00	198,700.00	28.8
<u>CAP IMP FUND CAPITAL</u>					
90-931-910 STREETScape	.00	192,131.82	165,000.00	(27,131.82)	116.4
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	.00	192,131.82	165,000.00	(27,131.82)	116.4
TOTAL FUND EXPENDITURES	.00	470,457.78	555,450.00	84,992.22	84.7
NET REVENUE OVER EXPENDITURES	94,310.47	113,388.84	163,302.00	49,913.16	69.4

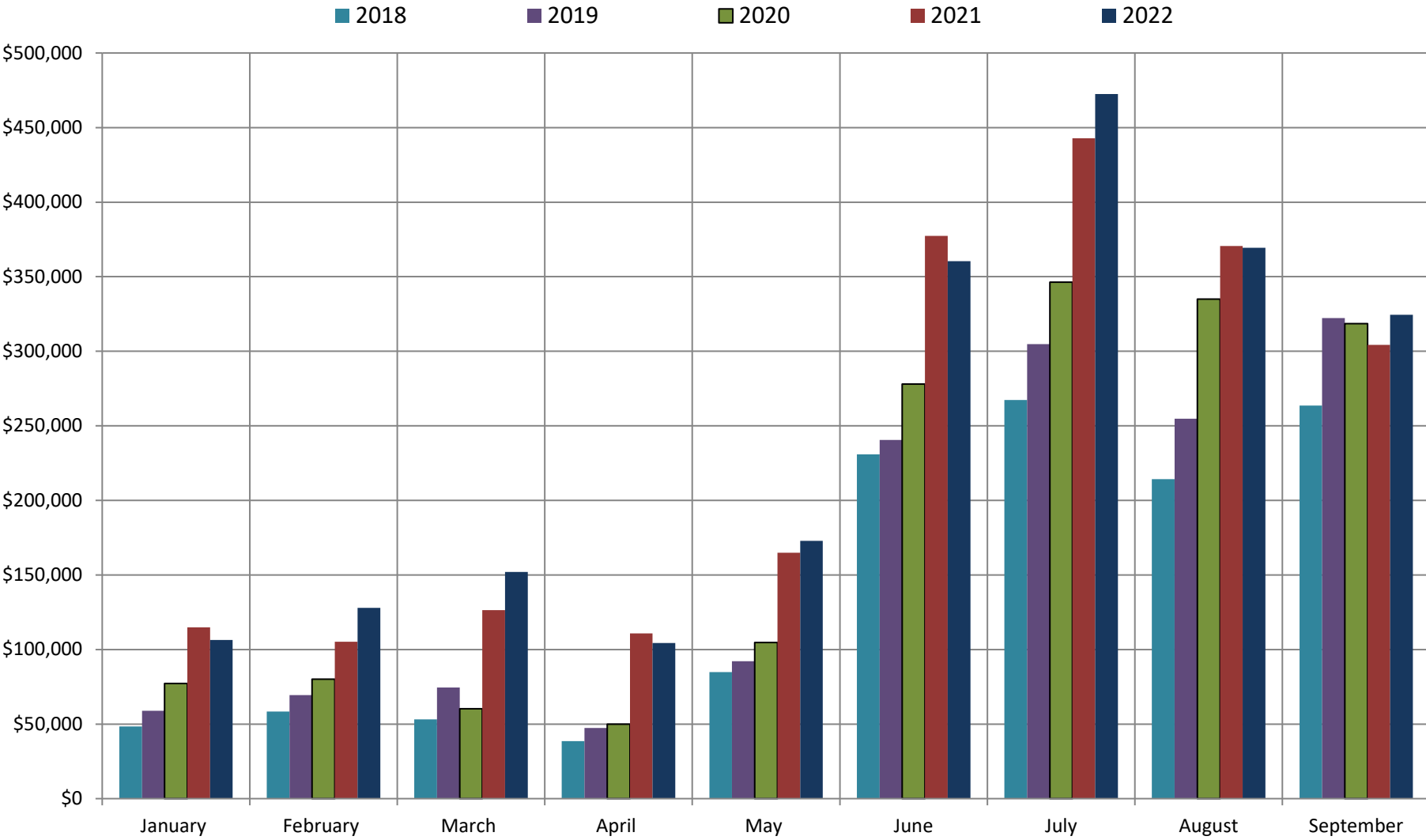
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2022**

Sales Month	2022	2021	Fiscal Year 2020	2019	2018
January	\$106,350	\$114,888	\$77,149	\$58,933	\$48,333
February	\$127,918	\$105,125	\$80,166	\$69,478	\$58,344
March	\$151,941	\$126,469	\$60,184	\$74,443	\$53,192
April	\$104,344	\$110,867	\$49,912	\$47,378	\$38,591
May	\$172,788	\$164,901	\$104,689	\$92,138	\$84,862
June	\$360,464	\$377,346	\$277,913	\$240,589	\$230,804
July	\$472,409	\$442,768	\$346,264	\$304,721	\$267,371
August	\$369,399	\$370,626	\$335,005	\$254,709	\$214,246
September	\$324,475	\$304,337	\$318,513	\$322,285	\$263,514
October		\$164,428	\$118,313	\$110,559	\$68,969
November		\$109,224	\$85,868	\$65,583	\$44,932
December		\$132,476	\$125,334	\$95,751	\$80,654

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
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%	12.64%	\$ 185,122.52	\$1,659,230
2019	\$1,464,674	104.70%	47.09%	\$ 468,931.00	\$1,398,967
2018	\$995,743	78.38%	2268.75%	\$ 953,706.73	\$1,270,354

4% SALES TAX CASH FLOW 2022 YTD through Sept



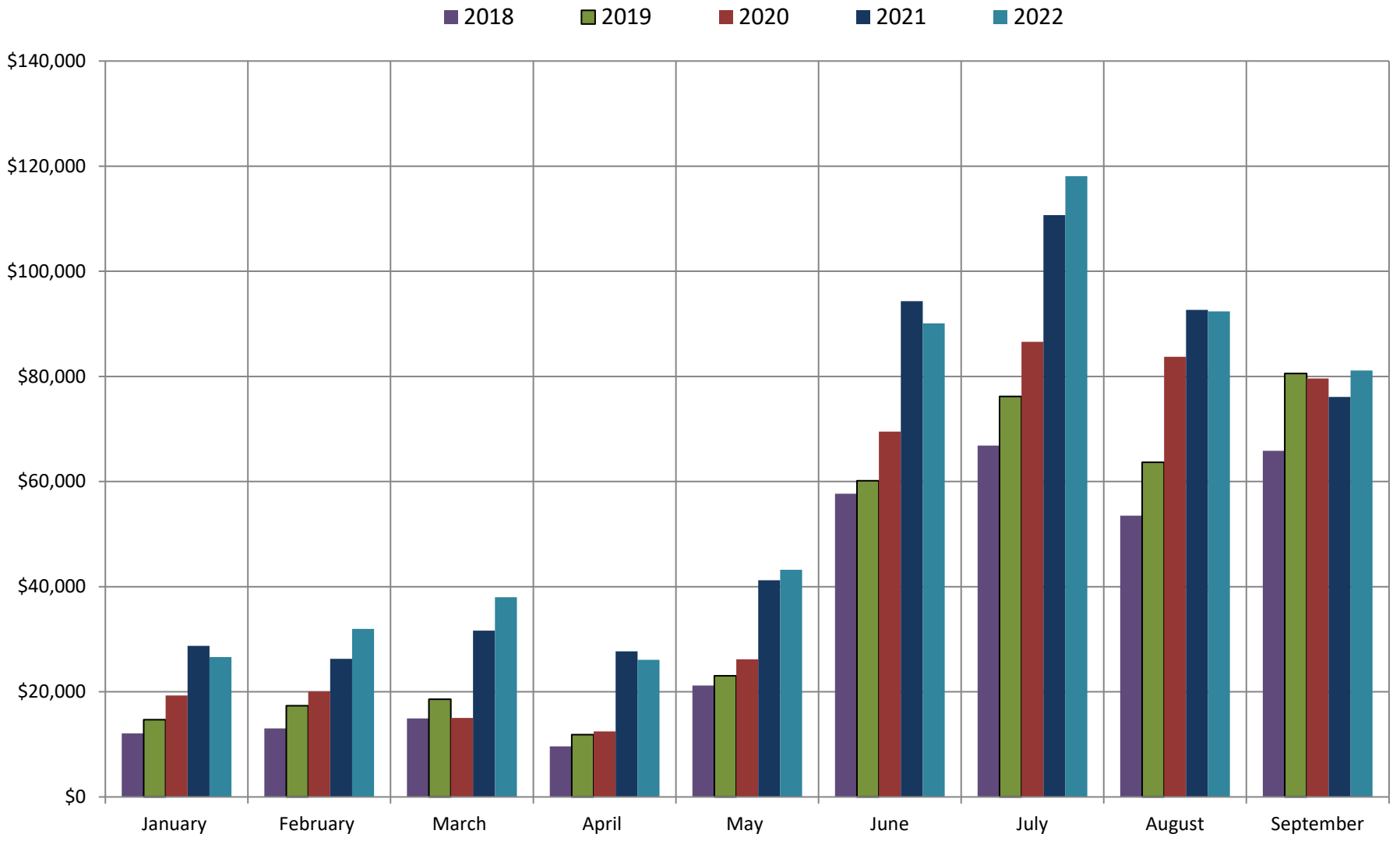
**1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2022**

Sales Month	FISCAL YEAR				
	2022	2021	2020	2019	2018
January	\$26,587	\$28,722	\$19,287	\$14,712	\$12,082
February	\$31,979	\$26,281	\$20,042	\$17,367	\$13,041
March	\$37,985	\$31,617	\$15,046	\$18,583	\$14,915
April	\$26,086	\$27,717	\$12,478	\$11,844	\$9,638
May	\$43,197	\$41,225	\$26,172	\$23,035	\$21,219
June	\$90,116	\$94,336	\$69,478	\$60,147	\$57,697
July	\$118,102	\$110,692	\$86,566	\$76,180	\$66,841
August	\$92,350	\$92,656	\$83,751	\$63,677	\$53,530
September	\$81,119	\$76,084	\$79,628	\$80,571	\$65,870
October		\$41,107	\$29,578	\$27,640	\$17,200
November		\$27,306	\$21,467	\$16,396	\$11,248
December		\$33,119	\$31,333	\$23,938	\$19,978

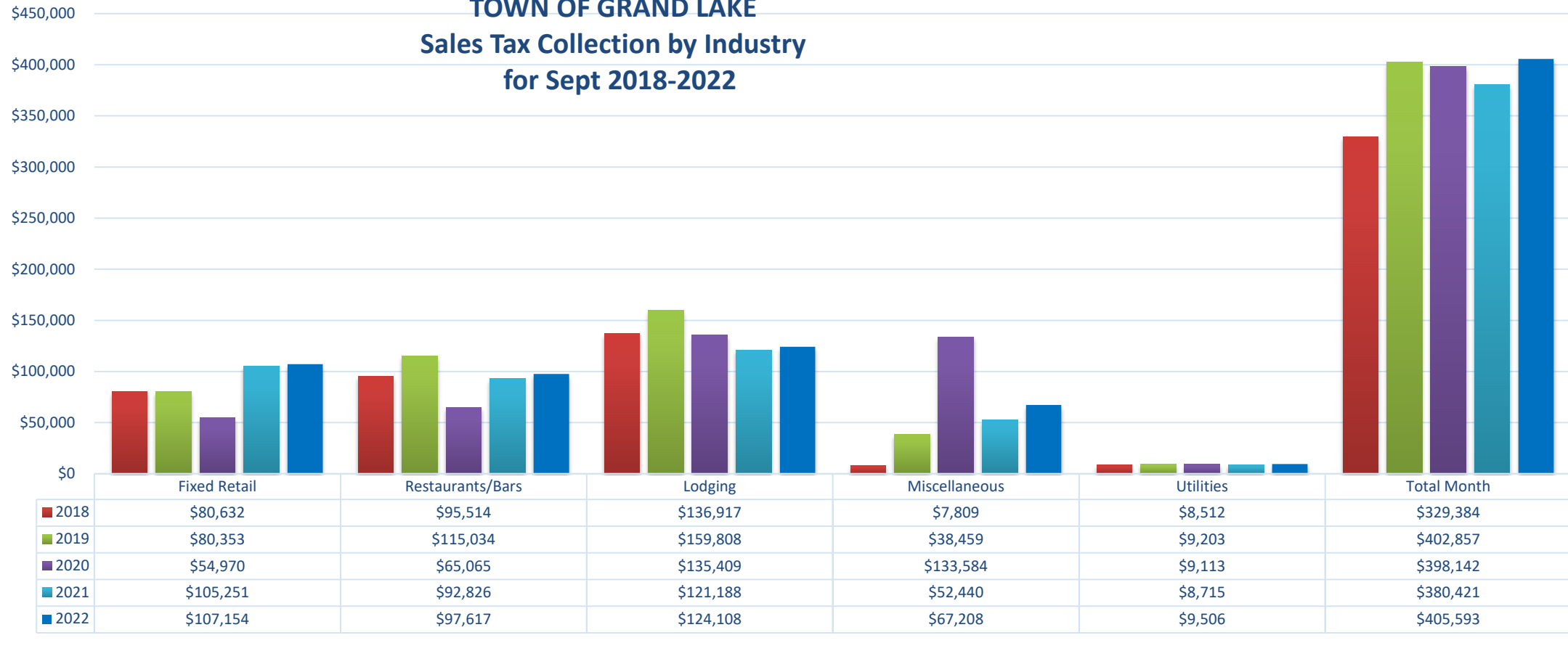
YEAR TO DATE CASH FLOW COMPARISON

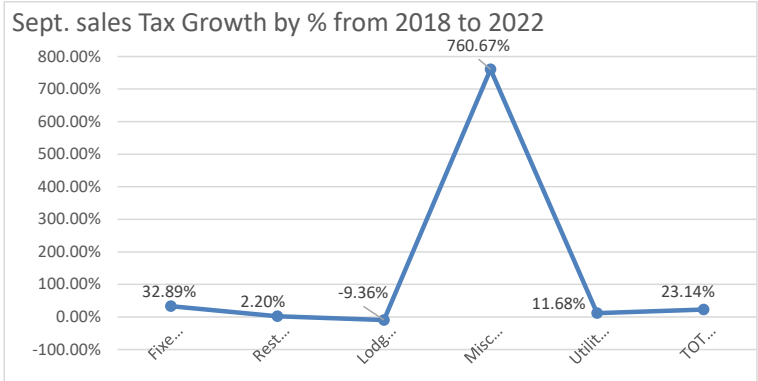
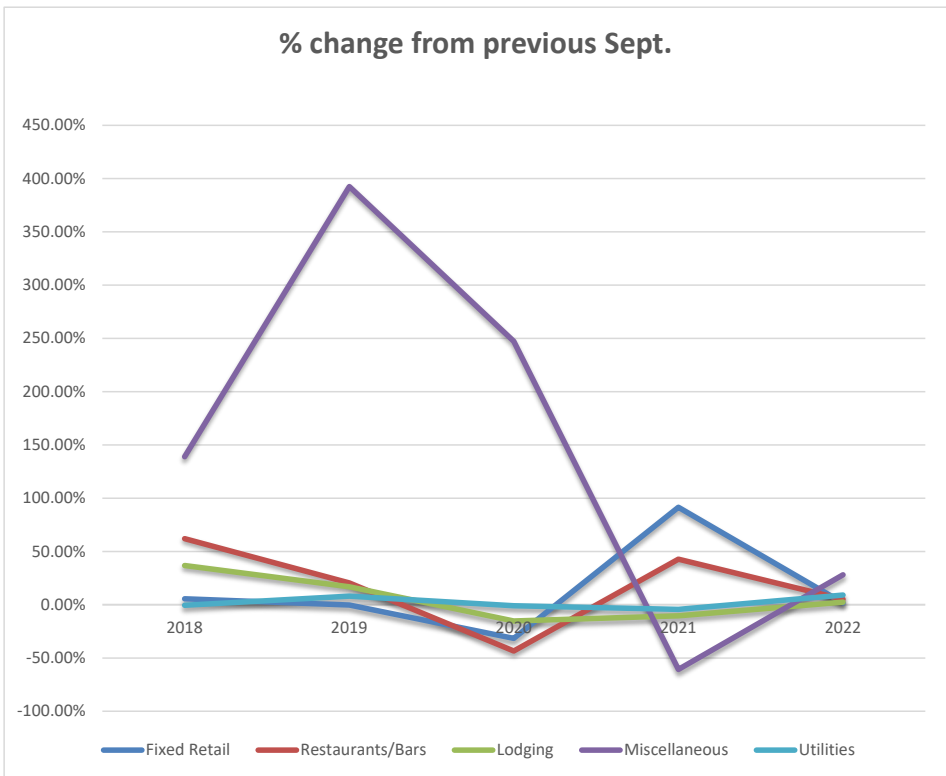
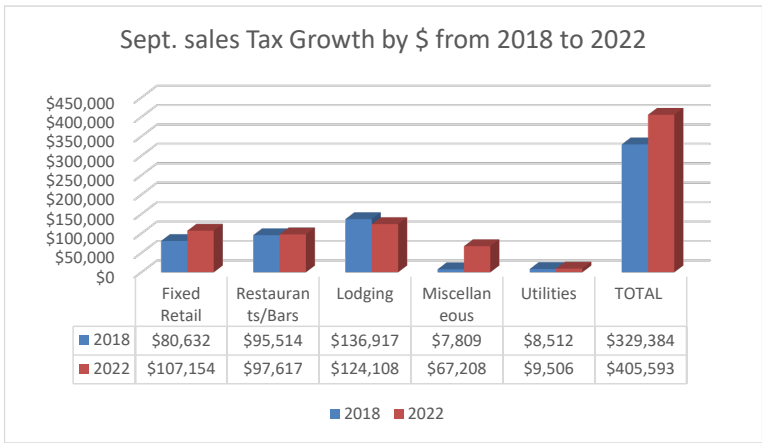
	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2022	\$547,522	88.99%	3.44%	\$ 18,190	\$615,252.00
2021	\$529,332	121.69%	28.34%	\$ 116,882	\$435,000.00
2020	\$412,449	92.55%	12.66%	\$ 46,332	\$445,635.00
2019	\$366,117	102.88%	16.29%	\$ 51,283	\$355,882.00
2018	\$314,834	100.43%	3021.64%	\$ 304,749	\$313,491.00

1% SALES TAX CASH FLOW 2022 YTD through Sept

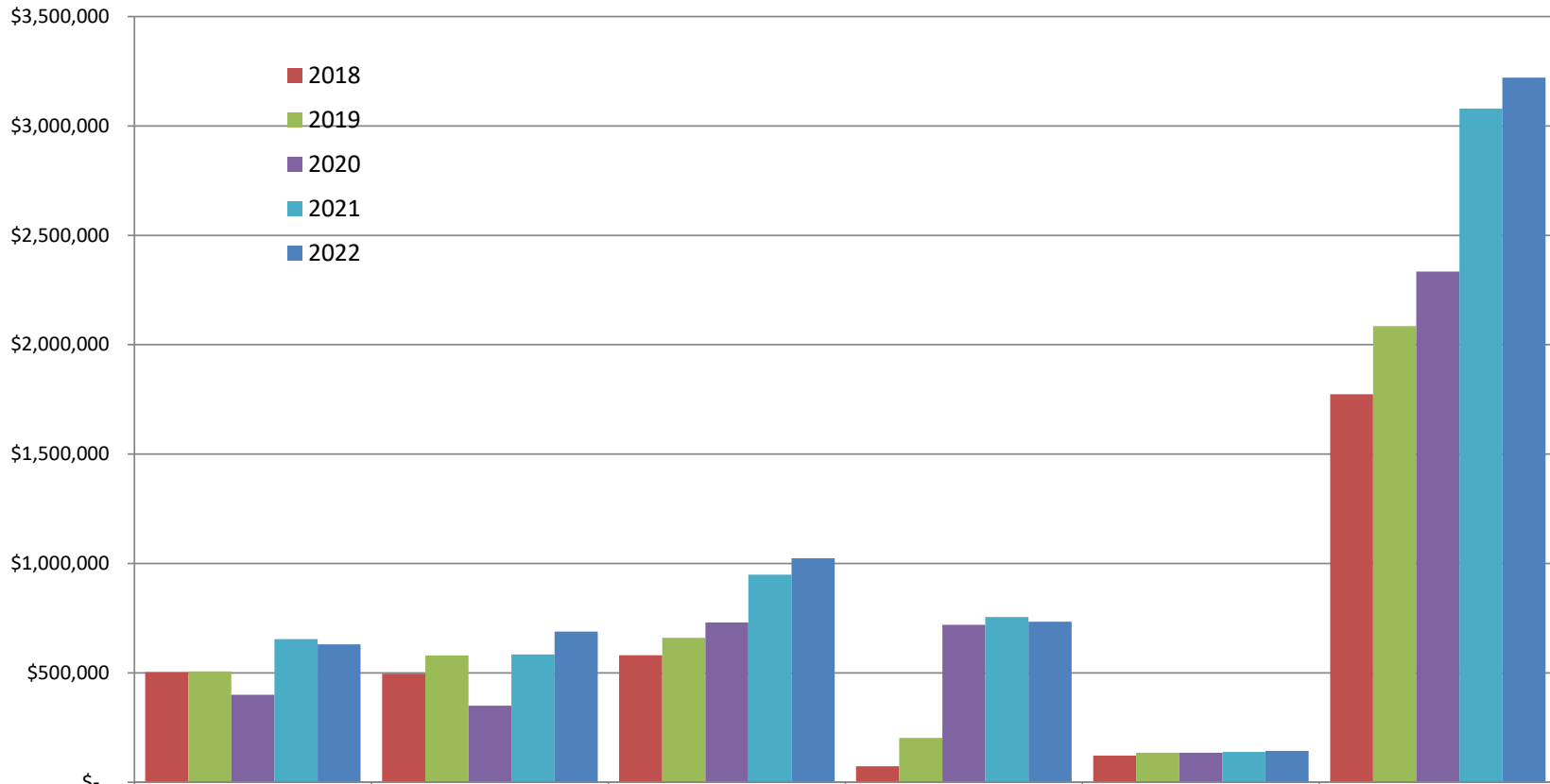


TOWN OF GRAND LAKE Sales Tax Collection by Industry for Sept 2018-2022





TOWN OF GRAND LAKE Sales Tax Collection by Industry for Year to Date 2018-2022 January through Sept YTD



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Year To Date
2018	\$503,336	\$495,567	\$580,074	\$73,322	\$121,714	\$1,774,012
2019	\$506,909	\$579,491	\$659,749	\$203,047	\$135,116	\$2,084,312
2020	\$399,230	\$350,418	\$730,223	\$719,676	\$134,580	\$2,334,127
2021	\$654,205	\$583,649	\$948,604	\$755,079	\$138,414	\$3,079,944
2022	\$630,629	\$688,867	\$1,023,668	\$733,818	\$143,425	\$3,220,373



November 14, 2022

Applicant: Grand Arts Council

Initiated by: Alan Walker & Jim Cervenka

Presented By: Alayna Carrell, Town Clerk

Introduction: An application for a Special Event Liquor Permit was received from the Grand Arts Council with the appropriate fees and a diagram showing liquor boundaries.

The request is to sell malt, vinous and spirituous liquor, and fermented malt beverages by the drink for consumption on the premises only for their "Comedy Night" event to be held Friday, December 30, 2022, from 4:00 p.m. to 10:00 p.m. at the Grand Lake Community House, located at 1025 Grand Avenue.

The Grand Arts Council qualifies for a Special Events Liquor Permit in that it is incorporated with the State of Colorado as a non-profit and has not received more than 15 Special Events Liquor License Permits for 2022. This is their fourth request for the year.

The Board must investigate the application and could deny the permit if its issuance would injure the public welfare by reason of the nature or location of the special event, or failure of the applicant to conduct past special events in compliance with applicable laws and regulations.

Neighborhood Boundaries: The town limits of Grand Lake are the neighborhood boundaries. The proposed location is at 1025 Grand Avenue is more than 500 feet from any educational institution; therefore, State Statute does not prohibit liquor from being sold from this location.

Financial Details: The respective license fees have been paid.

Background Check: The application was turned over to the Grand County Sheriff's Office, they found no adverse information that would affect the issuance of the license.

Legal Requirements:

Posting: Notice of Hearing was posted, November 1, 2022, at: 1025 Grand Avenue

Attachments: Application for a Special Events Permit and a diagram of the premises at 1025 Grand Avenue.

Staff Recommendation

Staff recommends the Town Board approve the Special Event Liquor Permit from the Grand Arts Council, for their "Comedy Night" event on Friday, December 30, 2022.

Town of Grand Lake
 1026 Park Avenue
 P.O. Box 99
 Grand Lake, CO 80447

Application for a Special Events Permit

Section 10, Item A.

State Only Permit/State Property

In order to qualify for a Special Events Permit, You Must Be a **Qualifying Organization Per 44-5-102 C.R.S.** and One of the Following (See back for details.)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> Social | <input type="checkbox"/> Athletic | <input type="checkbox"/> Philanthropic Institution |
| <input type="checkbox"/> Fraternal | <input type="checkbox"/> Chartered Branch, Lodge or Chapter | <input type="checkbox"/> Political Candidate |
| <input type="checkbox"/> Patriotic | <input type="checkbox"/> National Organization or Society | <input type="checkbox"/> Municipality Owned Arts Facilities |
| <input type="checkbox"/> Political | <input type="checkbox"/> Religious Institution | |

LIAB	DO NOT WRITE IN THIS SPACE
Type of Special Event Applicant is Applying for:	Liquor Permit Number
2110 <input checked="" type="checkbox"/> Malt, Vinous And Spirituous Liquor \$25.00 Per Day	
2170 <input type="checkbox"/> Fermented Malt Beverage \$10.00 Per Day	

1. Name of Applicant Organization or Political Candidate Grand Arts Council		State Sales Tax Number (Required)
2. Mailing Address of Organization or Political Candidate (include street, city/town and ZIP) P O Box 762 Grand Lake, CO 80447	3. Address of Place to Have Special Event (include street, city/town and ZIP) Grand Lake Community House 1025 Grand Ave. Grand Lake, CO 80447	

4. Authorized Representative of Qualifying Organization or Political Candidate Jim Cervenka	Date of Birth	Phone Number
---	---------------	--------------

Authorized Representative's Mailing Address (if different than address provided in Question 2.)

5. Event Manager Alan Walker	Date of Birth	Phone Number
--	---------------	--------------

Event Manager Home Address (Street, City, State, ZIP) _____
 Email Address of Event Manager _____

6. Has Applicant Organization or Political Candidate been issued a Special Event Permit this Calendar Year? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes How many days? <u>two</u>	7. Is the premises for which your event is to be held currently licensed under the Colorado Liquor or Beer codes? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes License Number _____
--	---

8. Does the Applicant Have Possession or Written Permission for the Use of The Premises to be Licensed? Yes No

List Below the Exact Date(s) for Which Application is Being Made for Permit

Date	Date	Date	Date	Date
12/30/22				
Hours From 4:00 p.m.	Hours From .m.	Hours From .m.	Hours From .m.	Hours From .m.
To 10:00 p.m.	To .m.	To .m.	To .m.	To .m.

Oath of Applicant

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

Signature	Title Treasurer	Date 10/13/22
-----------	------------------------	----------------------

Report and Approval of Local Licensing Authority (City or County)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the provisions of Title 44, Article 5, C.R.S., as amended.
THEREFORE, THIS APPLICATION IS APPROVED.

Local Licensing Authority (City or County) Town of Grand Lake	<input checked="" type="checkbox"/> City <input type="checkbox"/> County	Telephone Number of City/County Clerk 970-627-3435
Signature _____	Title _____	Date _____

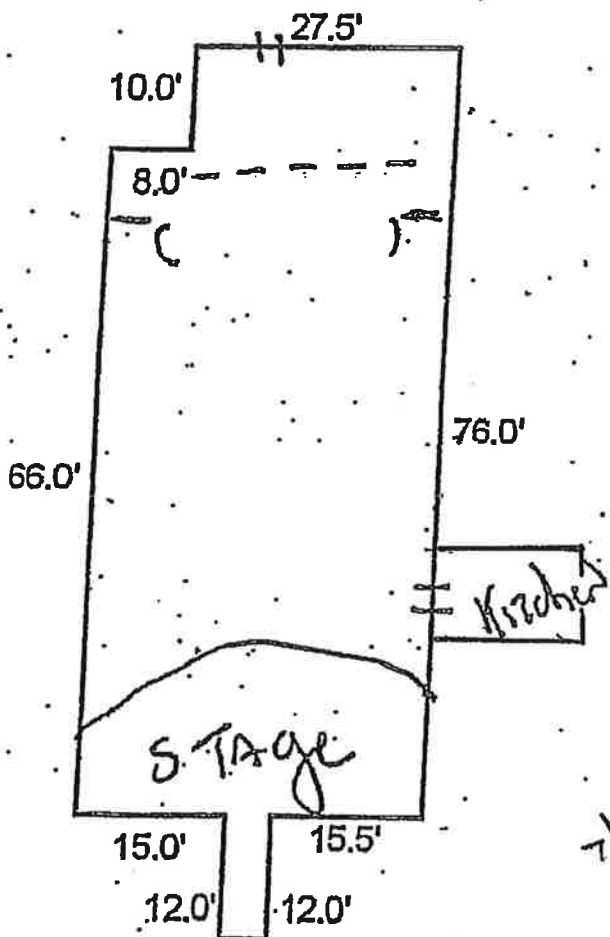
DO NOT WRITE IN THIS SPACE - FOR DEPARTMENT OF REVENUE USE ONLY			
Liability Information			
License Account Number	Liability Date	State	Total
		-750 (999)	\$

Grand Lake Community House



Grand Ave

Front



7/11/14
2

Back of Bldg



To: Mayor Kudron and the Board of Trustees
From: John Crone, Town Manager
Re: Ordinance 15-2022 Amending Municipal Code 12-2-28 Parking Regulations and Design Standards

Date: November 14, 2022

Background

At the October 24, 2022, Board of Trustees meeting, the Board approved a refund of parking fee-in-lieu payments for two projects that had paid for parking fee-in-lieu but had not used the credits. At that meeting, the Board instructed staff to update Town code so that payments for parking fee-in-lieu would not be paid unless it was necessary.

The Town currently charges \$20,000 per space for those developments that cannot (or will not) meet their parking requirements as provided by the Town code. These payments are designed to offset the cost of the Town providing the necessary parking.

Code Changes

In order to preserve the parking fee-in-lieu but allow for greater flexibility for developers who need to make changes to plans, staff has drafted a code change that only requires payment of the fees at the completion of the project but before a certificate of occupancy is granted.

Proposed Motion

If the Board wishes to adopt the proposed changes, it may do so by approving the following motion: *I move to adopt ordinance 15-2022, Amending Municipal Code 12-2-28 Parking Regulations and Design Standards.*

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
ORDINANCE NO. 15-2022**

**AN ORDINANCE AMENDING GRAND LAKE MUNICIPAL CODE 12-2-28
PARKING REGULATIONS AND DESIGN STANDARDS**

WHEREAS, the Board of Trustees of the Town of Grand Lake, Colorado, pursuant to Colorado statute and the provisions of the Grand Lake Municipal Code, is vested with the authority of administering the affairs of the Town of Grand Lake, Colorado (“the Town”); and

WHEREAS, the Town of Grand Lake Municipal Code Title 12, Article 2 was adopted to regulate parking requirements in the Town in order to preserve the Town’s character and economic vitality; and

WHEREAS, the Town Code Municipal Code Title 12, Article 2, Section 28 provides for the payment of parking fee-in-lieu fees to offset the parking requirements in new or updated developments and uses; and

WHEREAS, the Board of Trustees of the Town of Grand Lake has determined that allowing such payments to be made prior to the issuance of a certificate of occupancy or a temporary certificate of occupancy rather than at the time of the application for a building permit is in the best interest of the Town’s economy; and

WHEREAS, the Board of Trustees of the Town of Grand Lake has determined that the Grand Lake Municipal Code must be updated to reflect the desire to encourage responsible development.

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

1. Section 12-2-28(B)(4) of the Grand Lake Municipal Code is hereby amended with the addition of the **bold underlined** language and the deletion of the crossed-out text to read in its entirety as follows:

12-2-28 Parking Regulations and Design Standards

(B)(4) *Parking Fee in Lieu.* For each parking space unable to be provided by the applicant, owner, or developer; a fee payment shall be in-lieu of the parking space required and shall be non-refundable. This fee may be amended from time to time by resolution adopted by the Board of Trustees. The parking fee shall be assigned to a particular lot or parcel, and may not thereafter be conveyed, assigned or transferred to

any other property. The parking fee-in-lieu shall be paid in full ~~prior to or concurrent with the issuance of a building permit and collected by Grand County Community Development Department~~ to the Town of Grand Lake before the issuance of a Certificate of Occupancy (CO) or the issuance of a Temporary Certificate of Occupancy (TCO).

2. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Board of Trustees hereby declares that it would have passed this Ordinance and each part hereof irrespective of the fact that any one part or parts are declared unconstitutional or otherwise invalid.

3. Repeal. Existing ordinances or parts of ordinances covering the same matters as embraced in this Ordinance are hereby repealed and all ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed, except that this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the taking effect of this Ordinance. Except as specifically amended by this ordinance, all other provisions of the Grand Lake Town Code shall remain in full force and effect.

INTRODUCED, APPROVED AND ADOPTED AT A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 28TH DAY OF FEBRUARY 2022.

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

ATTEST:

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

Alayna Carrell, Town Clerk

By: _____
Stephan Kudron, Mayor

**TOWN OF GRAND LAKE
BOARD OF TRUSTEES
ORDINANCE NO. 15-2022**

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PARKING REGULATIONS AND DESIGN STANDARDS**

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WHEREAS, the Town of Grand Lake Municipal Code Title 12, Article 2 was adopted to regulate parking requirements in the Town in order to preserve the Town’s character and economic vitality; and

WHEREAS, the Town Code Municipal Code Title 12, Article 2, Section 28 provides for the payment of parking fee-in-lieu fees to offset the parking requirements in new or updated developments and uses; and

WHEREAS, the Board of Trustees of the Town of Grand Lake has determined that allowing such payments to be made prior to the issuance of a certificate of occupancy or a temporary certificate of occupancy rather than at the time of the application for a building permit is in the best interest of the Town’s economy; and

WHEREAS, the Board of Trustees of the Town of Grand Lake has determined that the Grand Lake Municipal Code must be updated to reflect the desire to encourage responsible development.

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

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12-2-28 Parking Regulations and Design Standards

(B)(4) *Parking Fee in Lieu.* For each parking space unable to be provided by the applicant, owner, or developer; a fee payment shall be in-lieu of the parking space required and shall be non-refundable. This fee may be amended from time to time by resolution adopted by the Board of Trustees. The parking fee shall be assigned to a particular lot or parcel, and may not thereafter be conveyed, assigned or transferred to

any other property. The parking fee-in-lieu shall be paid in full to the Town of Grand Lake before the issuance of a Certificate of Occupancy (CO) or the issuance of a Temporary Certificate of Occupancy (TCO).

2. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Board of Trustees hereby declares that it would have passed this Ordinance and each part hereof irrespective of the fact that any one part or parts are declared unconstitutional or otherwise invalid.

3. Repeal. Existing ordinances or parts of ordinances covering the same matters as embraced in this Ordinance are hereby repealed and all ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed, except that this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance hereby repealed prior to the taking effect of this Ordinance. Except as specifically amended by this ordinance, all other provisions of the Grand Lake Town Code shall remain in full force and effect.

INTRODUCED, APPROVED AND ADOPTED AT A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 28TH DAY OF FEBRUARY 2022.

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

ATTEST:

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

Alayna Carrell, Town Clerk

By: _____
Stephan Kudron, Mayor



TO: Mayor Kudron and Town Trustees

FROM: Heike Wilson, Town Treasurer

DATE: November 14, 2022

RE: 2023 Budget Approval Resolution

Background:

The proposed 2023 budget for the Town of Grand Lake, Colorado was initially presented to the Town Board of Trustees on September 26, 2022 and work shopped on October 10th & 20th, a formal Public Hearing on the budget was held on October 28th, 2022. All changes directed by the Board of Trustees have been made.

In order to comply with State Statue 3 resolutions, need to be approved to adopt the Budget.

Motions

If the Board of Trustees desires to adopt the 2023 budget it may do so by approving the following motions:

I move to adopt Resolution 35-2022, 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 2023 and ending on the last day of December 2023

I move to adopt Resolution 36-2022, 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 2023 Budget Year.

I move to adopt Resolution 37-2022, A Resolution Levying Property Taxes for the Year 2023, to help defray the costs of Government for the Town of Grand Lake, Colorado, for the 2022 Budget Year.



2023 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

Stephen Kudron, Mayor
Ernie Bjorkman, Mayor Pro-Tem
Mike Arntson, Financial Trustee
Christina Bergquist, Trustee
Daryn Packer, Trustee
Michael Sobon, Trustee
Baxter Strachan, Trustee

Town of Grand Lake Staff

John Crone, Town Manager
Heike Wilson, Treasurer
Alayna Carrell, Town Clerk
Matt Reed-Tolonen, Public Works Director
Dave Johnson, Water Superintendent
Kim White, Community Development Director
Crystal Myers, Grand Lake Center Manager
Katie Hearsum, Community Development Director
Rick Tomkievich Marina Captain
Rita Snock, Bookkeeper
Caitrin Irish, Admin/Permit Tech
Randy Lewis, Public Works
Michael Palmerino, Public Works
Daniel Hamm, Public Works
Lance FitzGerald, Public Works
Patrick Anderson, Public Works
Kail Magnusan, Water Works
Gerald Hassoldt, Water Works
Doug Dafoe, Code Enforcement

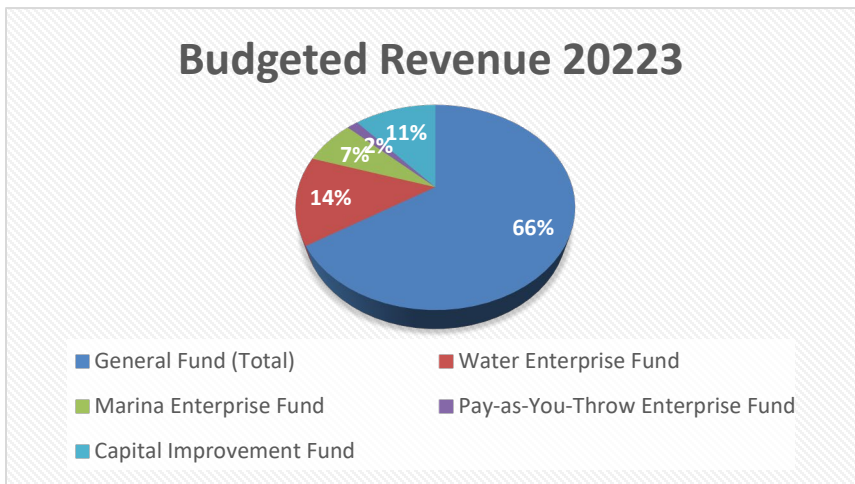
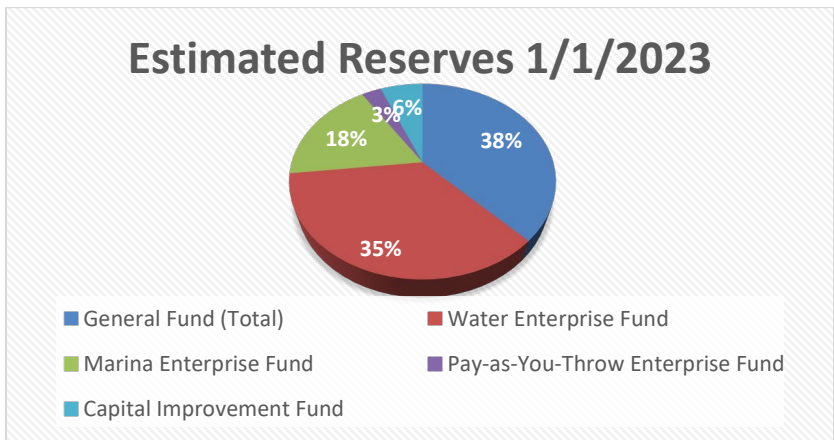
TOWN OF GRAND LAKE

2023 BUDGET MESSAGE

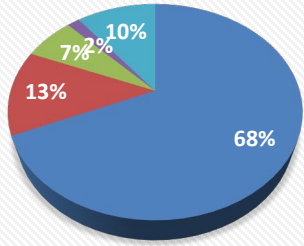
The proposed 2023 budget for the Town of Grand Lake, Colorado was initially presented to the Town Board of Trustees on September 26, 2022 and work shopped on October 10th & 20th. A formal Public Hearing on the budget was held on October 28th, 2022, at the Town Board Regular Meeting. The Town Board scheduled the budget for final approval at its meeting on November 14, 2022.

The 2023 budget totals are as follows:

The 2023 Budget per Fund	Estimated Reserves 1/1/2023	Revenue	Expenditures	Ending Balance
General Fund (Total)	\$2,237,132	\$3,418,339	\$3,854,824	\$1,800,647
Water Enterprise Fund	\$2,099,971	\$721,000	\$719,977	\$2,100,994
Marina Enterprise Fund	\$1,053,751	\$368,084	\$373,698	\$1,048,137
Pay-as-You-Throw Enterprise Fund	\$170,659	\$79,300	\$92,066	\$157,893
Capital Improvement Fund	\$365,769	\$590,250	\$590,350	\$365,669
Total:	\$6,547,627	\$5,048,930	\$5,939,277	\$5,656,919



2023 Budgeted Expenditures



- General Fund (Total)
- Marina Enterprise Fund
- Capital Improvement Fund
- Water Enterprise Fund
- Pay-as-You-Throw Enterprise Fund

The budget is mostly based on the 2022 budget and YTD estimates and known expenses. Sales tax was reduced by 5%; property tax was calculated off the Mill Levy preliminary assessed property values from GC; Each department research and proposed their budget with some modifications by the Town Manager, Board of Trustees and feedback from the public. We expect to see an increase in some expenses such as property insurance, workman’s comp, wages, and supplies. 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 2023 with a beginning balance in the General Fund of approximately \$ 2,237 M.

Notable Budget Items

Revenue

- Property Tax revenues for 2023 were calculated based on statutory limitations.
- Sales Tax revenues for 2023 are budgeted using actual 2022 through August 2022 and September – December 2021 sales tax receipts. These amounts are expected to be flat after the increases the last couple of years. We have estimated a 5% decrease to remain conservative.
- The Town has been awarded a total of \$550,000 in grants for the Space to Create project. Of that we have received \$320,000 to date.
- Other revenues were kept flat or entered with slight decreases from 2022 & 2021 numbers.

Operation Expenditures

- **Grants:** In order to leverage available funds \$50,000 will be donated to the Foundation. Certain grants that have been deemed as part of the economic development of the Town and will be directly awarded through the Town. In total \$246,950 will be donated in 2023.
- **Gross Wages:** Wages are expected to increase \$150K in 2023. This increase includes a 8.30% cost of living increase to current staff as well as a 2.70% merit increase pool. It also includes a new position for a part-time Grand Lake Center employee and to fill the vacant water works employee.
- **Transit Services:** The Board would like to see a bus to and from the Town next year. We have added \$10,000 to the budget to explore and plan this option. We have also added \$40,000 for the actual service.
- **Road Maintenance:** This is an estimate of what Public Works will need to fill in potholes and seal cracks in addition to regular maintenance on the streets.
- **Equipment Rental:** The Public Works department has purchased several pieces of large equipment, so the equipment rental line has been reduced for even more from 2022 to 2023.
- **Capital Outlay:**
 - Space to Create:** This is offset by Grants awarded and recorded under revenues. The expense is to cover preconstruction services such as an engineering assessment, a schematic design, and development of a preliminary construction schedule.
 - Creative District:** This is also offset by Grants awarded and recorded under revenues. The expense is to cover a new marquee for the Community House.
 - Streetscape:** The Streetscape Phase III project has been completed.
- **Capital Equipment Purchase:**
 - Tilt-deck Trailer: \$15,00
 - Road Stripper: \$10,000
 - Zero turn riding mower \$15,000
 - 1-ton Pick-up Truck: \$80,000
- **Paving:** The Paving budget for 2019 was \$200,000. For the repaving of Grand Avenue. \$200,000 was budgeted in 2022. For the repaving of Jericho, Portal and Marina Dr. as well as chip sealing numerous roads.
- **Drainage:** The Town will update old drainage plans and develop a set of goals to move forward with a drainage plan for the Town. In addition, there are a few needed projects that have already been identified and will take place during 2023.
- **Grand Lake Center:** The Grand Lake Center has budgeted \$30K will fix or replace the gymnasium floor. They will also continue with the Summer Kids Camp Program for \$30K.

Debt Service

- The Town paid off several lease-purchase agreements in 2022. And has paid cash for the additional equipment purchases made.

- In 2021, the Town purchased property and water rights at 195 GCR 48 in Grand L. \$1,200,000, and Thomasson Park for \$217,678.28 with the proceeds from a COP. In 2023, the town will pay \$90,000 in principal and \$39,615 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 report services for which the Town charges customers a fee. In 2017, we began site preparation for the future installation of a 300,000-gallon buried concrete water tank to replace the existing aboveground 250,000-gallon tank. Site preparation was started in the fall of 2017. Tank construction began in the summer of 2018 and was completed in the fall of 2018. We expect to begin 2022 with a beginning fund balance of approximately \$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 and will continue in 2019, and 2020, as currently planned. The current increases have reached the maximum allotted amount in 2020. In 2022 Water sales have increase approx.. 6% due to new water meters that were installed as a result of new construction.

Operation Expenses

- Expenses across the Water Fund were decreased from 2022 budget except for wage increases and to fill a vacant position. The new water meter reading system was also budgeted for 2023 since supply shortages have stalled the delivery. 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 \$69,977 and \$24,811 respectively for a total annual payment of \$94,788 in 2023. We have also budgeted \$48K for a new work truck.

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. We expect to start and end 2023 with a fund balance of \$1M

Notable Budget Items

Revenue

- The Marina revenues for 2022 were slightly below budget because of weather related issues. In this budget, revenues are expected to increase about 9% from 2022 actual numbers. The Marina also sold 4 of the old rental boats and a tour boat in 2022 resulting in an additional \$38K in revenue that will not happen in 2023.

Operation Expenses

- **Fireworks:** Fireworks will continue be run out the Marina in 2023.
- **Capital:** The Marina’s roof was replaced in 2022. The Marina has budged \$80K for a wall replacement and to install garage doors.

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 Site Improvements to move the facility.

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 \$280,500 and finally to operate and maintain the infrastructure installed.

Notable Budget Items

Capital: The town will continue to improve the roads and have budgeted \$263K. We have also budgeted \$50K to improve the boardwalks.

Debt Service: In 2023 the town will pay \$120,000 in principal and \$157,050 for the 2017 bond debt.

SUMMARY

The Board of Trustees of the Town of Grand Lake are committed to continuing to serve the citizens 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,

John Crone
Town Manager

Heike Wilson
Town Treasurer

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
Summation - General Fund Revenues and Expenditures					
General Fund Beginning Balance	\$2,018,575	\$2,723,638	\$3,056,705	\$2,681,222	\$2,237,132
Operating Budget					
General Revenue	\$2,498,927	\$3,487,204	\$3,246,928	\$3,391,097	\$3,393,339
Operations	(\$2,839,584)	(\$2,774,381)	(\$3,529,850)	(\$2,917,969)	(\$3,197,709)
Debt Service	(\$162,703)	(\$428,951)	(\$199,741)	(\$311,749)	(\$129,615)
Total Operating Budget	(\$503,360)	\$283,872	(\$482,663)	\$161,379	\$66,015
Capital Budget					
Capital Revenue	\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000
Capital Outlay	(\$2,539,305)	(\$1,896,287)	(\$1,170,221)	(\$840,469)	(\$527,500)
Total Capital Budget	(\$509,305)	(\$326,287)	(\$768,800)	(\$605,469)	(\$502,500)
Revenues Over (Under) Expenditures	(\$1,012,665)	(\$42,416)	(\$1,251,463)	(\$444,090)	(\$436,485)
Appropriate From (To) Fund Balance	\$1,012,665	\$42,416	\$1,251,463	\$444,090	\$436,485
General Fund Ending Balance	\$1,005,910	\$2,681,222	\$1,805,242	\$2,237,132	\$1,800,647

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
23	Summation - General Fund Expenditures By Department					
24						
25						
26	Cemetery Committee	\$11,550	\$9,849	\$11,550	\$4,500	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$20,300	\$50,231	\$90,000	\$99,537	\$41,600
29						
30	Greenways Committee	\$47,585	\$47,536	\$51,585	\$53,102	\$68,918
31						
32	Board of Trustees	\$112,009	\$123,410	\$132,600	\$245,084	\$111,950
33						
34	Administration					
35	Personnel	\$448,850	\$416,230	\$503,428	\$516,617	\$553,838
36	Operations	\$894,542	\$911,177	\$1,029,534	\$466,597	\$546,432
37	Administration Subtotal	\$1,343,392	\$1,327,407	\$1,532,962	\$983,214	\$1,100,270
38						
39	Public Safety					
40	Personnel					Moved under admin
41	Operations	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
42	Public Safety Subtotal	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858
43						
44	Public Works					
45	Personnel	\$415,439	\$424,794	\$457,865	\$496,278	\$571,650
46	Operations	\$290,000	\$203,885	\$385,000	\$300,200	\$376,700
47	Public Works Subtotal	\$705,439	\$628,679	\$842,865	\$796,478	\$948,350
48						
49	Grand Lake Center					
50	Revenues	\$59,600	\$86,698	\$59,600	\$61,474	\$67,000
51	Personnel	\$160,139	\$145,151	\$177,298	\$178,165	\$205,640
52	Operations	\$112,802	\$91,351	\$144,022	\$100,644	\$149,358
53	Capital	\$0	\$0	\$0	\$0	\$0
54	Grand Lake Center Expenditures	\$272,941	\$236,502	\$321,320	\$278,809	\$354,999
55	Grand Lake Center Totals	(\$213,341)	(\$149,804)	(\$261,720)	(\$217,335)	(\$287,999)

		Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
56						
57	Parks					
58	Personnel	\$62,760	\$32,271	\$69,717	\$69,748	\$80,125
59	Operations	\$97,750	\$95,448	\$195,250	\$109,640	\$205,640
60	Parks Subtotal	\$160,510	\$127,719	\$264,967	\$179,388	\$285,765
61						
62	Debt Service	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615
63						
64	Capital Outlay	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500
65						
66	All Department/Committees					
67	Personnel Total*	\$1,087,188	\$1,018,446	\$1,208,308	\$1,260,808	\$1,411,253
68	Operations Total*	\$1,752,396	\$1,755,935	\$2,321,541	\$1,657,161	\$1,786,456
69	Debt Service Total*	\$162,703	\$428,951	\$199,741	\$311,749	\$129,615
70	Capital Outlay Total	\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500
71						
72	Total General Fund Expenditures	\$5,541,592	\$5,099,620	\$4,899,811	\$4,070,187	\$3,854,824

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

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

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

	Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023
126	Summation - Capital Improvement Fund Revenues and Expenditures				
127					
128					
129	\$1,221,284	\$1,247,140	\$522,253	\$208,305	\$365,769
130	Capital Improvement Fund Beginning Balance				
131	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250
132	Revenues				
133	Expenditures				
134	(\$2,186,164)	(\$250)	\$0	(\$275)	(\$300)
135	(\$278,950)	(\$278,950)	(\$278,950)	(\$275,500)	(\$277,050)
136	\$0	\$0	\$0	\$0	\$0
137	\$0	(\$2,253,190)	(\$2,144,295)	(\$185,761)	(\$313,000)
138	(\$2,465,114)	(\$2,532,390)	(\$2,423,245)	(\$461,536)	(\$590,350)
139					
140	(\$920,754)	(\$1,038,835)	(\$1,804,493)	\$157,464	(\$100)
141	\$920,754	\$1,038,835	\$1,804,493	(\$157,464)	\$100
142					
143	\$300,530	\$208,305	(\$1,282,240)	\$365,769	\$365,669
144	Capital Improvement Fund Ending Balance				
144	280500	280500	280500	280500	280500
144	Surplus Fund Requirement				
145	\$20,030	(\$72,195)	(\$1,562,740)	\$85,269	\$85,169
145	Availible funds				
146					

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

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

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
63		General Fund - Revenues						
64		Net Investment Income						
65	10-355-100	Interest Revenue	\$18,000	\$4,194	\$5,000	\$8,000	\$10,000	interest rates are increasing
66								
67		Other Revenue						
68	10-334-900	Grants - Other	\$0	\$63,591	\$0	\$63,591	\$250,000	This was covid relief funds not anticipate moving forward. \$250K will be from creative district varies grants for Marque. We will approach grants with supplemental budget when awarded
69	10-360-130	Municipal Fee	\$50	\$0	\$50	\$3		Muni fee penalty not collected anymore
70	10-360-140	Rent - Land, Buildings	\$10,000	\$4,470	\$10,000	\$3,890	\$4,000	Pavilion, Comm. House, Lakefront Park, , etc.
71	10-360-160	Rent - Enterprise Fund Sites	\$2	\$2	\$0	\$2	\$2	Marina, PAYT
72	10-360-190	Gifts - Donations	\$0	\$0	\$0	\$0	\$0	
73	10-360-200	Misc. Revenues - General	\$5,000	\$103,622	\$5,000	\$22,325	\$0	
74	10-360-230	Memorial Benches	\$0	\$0	\$0	\$0	\$0	
75			\$15,052	\$171,685	\$15,050	\$89,812	\$254,002	
76		Contributions						
77	10-377-200	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
78								
79		Capital Specific Revenue						
80	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$0	\$25,000	carry forward to sell fleet; one truck and Subaru
81	10-377-350	Developer Letter of Credit	\$0	\$0	\$0	\$0	\$0	
82	10-377-100	Capital Lease Proceeds	\$0	\$0	\$0	\$0	\$0	
83	10-377-120	Certificate of Participation	\$1,565,000	\$1,570,000	\$0	\$0	\$0	
84	10-377-140	Grants - Capital	\$440,000	\$0	\$376,421	\$0		We will approach grants with supplemental budget when awarded
85	10-377-150	CDOT Off-System Bridge Program	\$0	\$0	\$0	\$0	\$0	
86	10-377-154	CO Parks & Wildlife	\$0	\$0	\$0	\$0	\$0	
87	10-377-157	DOLA Tier 1 - W. Portal Bridge	\$0	\$0	\$0	\$0	\$0	
88	10-377-160	Space to Create Revenue	\$0	\$0	\$0	\$235,000	\$0	We will approach grants with supplemental budget when awarded
89			\$2,030,000	\$1,570,000	\$401,421	\$235,000	\$25,000	
90		Total Revenues	\$4,528,927	\$5,057,204	\$3,648,349	\$3,626,097	\$3,418,339	

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

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

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
136		General Fund - Expenditures						
137		Administration						
138		Personnel						
139	10-415-100	Gross Wages - Administration	\$310,121	\$282,548	\$348,886	\$343,952	\$378,347	10% increase
140	10-415-103	OT/Comp Time Buyout	\$0	\$3,082	\$0	\$4,186	\$500	Majority of office staff is salary now reducing overtime
141	10-415-105	Bonus	\$4,800	\$5,500	\$7,000	\$8,000	\$7,000	
142	10-415-110	Gross Wages-Admin PT/Seasonal	\$23,476	\$7,081	\$26,411	\$0	\$0	not expecting any PT admin staff
143	10-415-134	Alternative Benefit	\$6,000	\$6,000	\$6,600	\$6,000	\$6,000	
144	10-415-130	GLC Membership Benefit	\$1,750	\$0	\$1,925	\$0	\$1,925	
145	10-415-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
146	10-415-132	ICMA Town Paid Benefit	\$27,072	\$34,981	\$30,456	\$27,500	\$30,268	
147	10-415-133	Health/Dental-Employee	\$32,845	\$33,013	\$34,487	\$77,049	\$81,120	Medical/Dental/Life/Vision
148	10-415-135	Dep Health/Dental	\$6,282	\$0	\$6,596	\$1,731	\$6,600	
149	10-415-136	Medical Benefit Allowance	\$6,588	\$14,776	\$7,412	\$8,400	\$8,400	
150	10-415-141	Unemployment Insurance	\$1,015	\$1,539	\$1,142	\$1,000	\$1,135	.3% of wages
151	10-415-142	Workers' Compensation	\$943	\$3,034	\$1,061	\$1,800	\$3,600	WC increase for 2023
152	10-415-143	Social Security Match	\$22,659	\$20,000	\$25,491	\$30,000	\$23,457	6.2% of wages+Town ICMA
153	10-415-144	Medicare Match	\$5,299	\$4,677	\$5,961	\$7,000	\$5,486	1.45% of wages+Town ICMA
154	TBD	FAMILI Benefit					\$1,703	
155			\$448,850	\$416,230	\$503,428	\$516,617	\$553,838	
156		Supplies						
157	10-415-211	General Office Supplies	\$4,500	\$10,794	\$5,000	\$8,000	\$8,000	Experiencing increase in supply pricing
158	10-415-215	Computer Software	\$16,622	\$19,251	\$17,000	\$22,000	\$22,000	Firewall, Malware, Antivirus, Adobe, gov.os, ESRI (\$700); Caselle Ongoing; O365 (10 lic),
159	10-415-220	Computer Hardware	\$7,000	\$6,541	\$7,000	\$6,043	\$7,000	
160	10-415-226	Small Equipment	\$2,100	\$1,730	\$2,100	\$3,000	\$3,000	Copier lease
161			\$30,222	\$38,316	\$31,100	\$39,043	\$40,000	
162		Repairs and Maintenance						
163	10-415-231	Gas/Fuel	\$1,000	\$1,284	\$1,000	\$1,200	\$1,200	
164	10-415-232	Vehicle Maintenance	\$1,000	\$993	\$1,000	\$0	\$1,000	
165	10-415-233	Office Equipment Maintenance	\$2,500	\$1,588	\$2,500	\$2,500	\$2,500	
166	10-415-237	Building Maintenance	\$15,500	\$1,797	\$0	\$674	\$11,000	Replace doors in Town Hall
167	10-415-238	Town Hall Furnishings	\$250	\$0	\$250	\$1,500	\$1,500	
168			\$20,250	\$5,662	\$4,750	\$5,874	\$17,200	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
169		General Fund - Expenditures						
170		Administration						
171		Purchased Services						
172	10-415-311	Postage/Freight	\$2,000	\$3,081	\$5,000	\$5,000	\$5,000	Meter lease + postage meter refills
173	10-415-312	Computer Services	\$62,000	\$28,096	\$62,000	\$62,000	\$50,000	60% IT contract; 1/2 Caselle support; Paychex, time clock system
174	10-415-314	Ads & Legal Notices	\$750	\$6,879	\$5,000	\$5,000	\$5,000	
175	10-415-316	Dues & Memberships	\$1,650	\$606	\$1,650	\$1,650	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
176	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
177	10-415-319	Miscellaneous Services	\$150	\$3,689	\$5,000	\$128	\$3,200	Rain Gauge on Tonahutu
178	10-415-330	Bank Fees	\$675	\$1,387	\$1,500	\$1,500	\$1,500	Safe deposit box & bank analysis fees
179			\$67,225	\$43,739	\$80,150	\$75,278	\$66,350	
180		Utilities						
181	10-415-341	Electric Utility	\$3,500	\$4,344	\$3,500	\$4,000	\$4,000	
182	10-415-342	Sewer Utility	\$1,000	\$866	\$1,000	\$1,000	\$1,000	
183	10-415-343	Water Utility	\$1,200	\$1,573	\$1,200	\$1,200	\$1,200	
184	10-415-344	Telephone/Internet Utility	\$5,000	\$12,057	\$7,500	\$7,500	\$7,500	Includes internet service, cell phone
185	10-415-345	Natural Gas Utility	\$2,500	\$4,357	\$2,500	\$6,000	\$6,000	
186	10-415-346	Website Hosting Services	\$800	\$4,688	\$800	\$800	\$800	Website Hosting
187	10-415-347	Recycling - Town Hall	\$1,300	\$1,078	\$1,300	\$107	\$0	
188			\$15,300	\$28,962	\$17,800	\$20,607	\$20,500	
189		Professional Services						
190	10-415-351	Legal Services	\$30,000	\$65,260	\$85,000	\$30,000	\$30,000	
191	10-415-352	Audit	\$10,300	\$7,800	\$10,300	\$8,400	\$8,500	60% of audit -
192	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$0	\$500	As-needed basis
193	10-415-355	Professional Services-Other	\$11,700	\$16,707	\$15,000	\$1,500	\$10,000	ABC Flex, HR Paychex
194			\$52,500	\$89,767	\$110,800	\$39,900	\$49,000	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
195		General Fund - Expenditures						
196		Administration						
197		Marketing						
198	10-415-560	Treasurer's Fees	\$6,980	\$6,640	\$8,039	\$9,000	\$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
199	10-415-721	Chamber Service Agreement	\$32,732	\$40,232	\$32,732	\$32,732	\$35,232	\$32,732 for VC services by Chamber, \$2500 incurease to offset rental fee
200	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
201	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$15,102	\$15,102	\$16,220	\$1,500	
202	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
203	10-415-800	Attainable Housing Expenses	\$0	\$15,323	\$15,000	\$50,000	\$12,000	
204	10-415-870	Contingency - General Admin	\$5,000	\$1,806	\$11,000	\$11,000	\$11,000	for Chamber general expenses
205	10-415-875	Marketing Contingency	\$150	\$0	\$150	\$0		
206	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
207	10-415-885	Town Events	\$10,000	\$2,500	\$10,000	\$10,000	\$12,500	
208	10-415-886	MSOB Expenses	\$477,481	\$477,481	\$481,311			
209	TBD	Continental Divide Trail					\$2,500	CDT maps, brochures, convention website add on
210			\$625,445	\$637,085	\$651,334	\$206,952	\$161,732	
211		Other Expenses						
212	10-415-370	Training/Travel	\$10,750	\$4,517	\$10,750	\$10,000	\$13,000	Planner (\$3000); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
213	10-415-371	Misc Employee Expenses	\$14,000	\$6,011	\$14,000	\$14,000	\$15,000	BOT & Employee Enrichment
214	10-415-393	Document Recording	\$250	\$0	\$250	\$0	\$250	
215	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
216	10-415-513	Property/Casualty Insurance	\$25,000	\$23,926	\$25,000	\$21,474	\$27,000	
217	10-415-514	Position Bonds	\$400	\$994	\$400	\$270	\$400	Employee/Trustee Blanket Bonds
218			\$51,400	\$35,447	\$51,400	\$46,744	\$56,650	
219		Transit						
220	10-415-385	Transit Service	\$40,000	\$0	\$40,000	\$0	\$40,000	
221	10-415-386	Transit Planning	\$10,000	\$0	\$10,000	\$0	\$10,000	
222	10-415-387	Transit Capital Investment	\$0	\$0	\$0	\$0		
223			\$50,000	\$0	\$50,000	\$0	\$50,000	
224								
225		Economic Development Grants						
226	10-416-100	Trail Groomers	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	
227	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
228	10-416-260	Grand Art Council	\$2,200	\$2,200	\$2,200	\$2,200	\$0	
229	TBD	Creative District					\$100,000	\$40K Marketing Contranct, \$5K Bookkeeper, \$40K Programing, \$5K Marketing, \$5K lodging, \$1K movie rights, \$4K Misc.
230			\$32,200	\$32,200	\$32,200	\$32,200	\$135,000	Other grants moved to Grand Foundation line under BoT
231								
232		Subtotal Administration	\$1,393,392	\$1,327,407	\$1,532,962	\$983,214	\$1,150,270	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
233		General Fund - Expenditures						
234		Public Safety						
235		Purchased Services						
236	10-421-314	Dispatch Operations	\$20,858	\$20,858	\$25,000	\$20,858	\$20,858	
237	10-421-339	Sheriff's Contract	\$145,000	\$202,191	\$257,000	\$257,000	\$257,000	
238	10-421-340	Special Event Security	\$0	\$0	\$0	\$0		
239			\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
240		Subtotal Public Safety	\$165,858	\$223,049	\$282,000	\$277,858	\$277,858	
241								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
242		General Fund - Expenditures						
243		Public Works						
244		Personnel						
245	10-431-100	Gross Wages - Public Works	\$233,034	\$255,952	\$262,163	\$277,845	\$345,630	10% increase & PTO buy out
246	10-431-103	OT/Comp Time Buyout	\$15,000	\$15,607	\$16,875	\$42,197	\$40,000	overtime is paid out when it is accrued now instead of being banked
247	10-431-105	Bonus	\$2,400	\$8,250	\$4,000	\$5,000	\$5,000	
248	10-431-111	On Call Pay	\$22,575	\$18,227	\$24,833	\$10,350	\$10,350	\$50 per day
249	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
250	10-431-131	Longevity	\$0	\$0	\$0	\$0	\$0	
251	10-431-317	Uniform Allowance	\$2,400	\$3,050	\$2,640	\$2,940	\$2,940	
252	10-431-132	ICMA Town Paid Benefit	\$21,841	\$8,329	\$24,571	\$19,564	\$20,000	8% Maximum
253	10-431-133	Health/Dental-Employee	\$68,544	\$67,614	\$68,000	\$68,000	\$70,720	Medical/Dental/Life/Vision
254	10-431-135	Dep Health/Dental	\$6,240	\$0	\$6,552	\$11,539	\$6,552	
255	10-431-136	Medical Benefit Allowance	\$4,800	\$4,315	\$4,800	\$4,800	\$4,800	
256	10-431-141	Unemployment Insurance	\$819	\$1,011	\$921	\$1,322	\$1,157	.3% of wages + On Call
257	10-431-142	Workers' Compensation	\$16,900	\$19,349	\$19,013	\$19,013	\$35,000	
258	10-431-143	Social Security Match	\$16,927	\$18,718	\$19,043	\$27,320	\$23,909	6.2% of wages + Town ICMA + On Call
259	10-431-144	Medicare Match	\$3,959	\$4,373	\$4,454	\$6,389	\$5,592	1.45% of wages + Town ICMA + On Call
260	TBD	FAMILI Benefit					\$1,555	
261			\$415,439	\$424,794	\$457,865	\$496,278	\$571,650	
262		Supplies						
263	10-431-222	General Supplies	\$5,000	\$4,826	\$7,000	\$7,000	\$7,000	
264	10-431-224	Safety Supplies	\$7,000	\$3,956	\$7,000	\$7,000	\$7,000	Crowd-control fencing, snow fencing, cones
265	10-431-226	Vehicle Supplies	\$3,000	\$94	\$4,000	\$4,000	\$4,000	Truck tool boxes
266	10-431-227	Small Tools	\$6,000	\$437	\$8,000	\$5,000	\$5,000	
267			\$21,000	\$9,313	\$26,000	\$23,000	\$23,000	
268		Repairs and Maintenance						
269	10-431-231	Gas/Fuel/Liquids	\$22,000	\$25,641	\$25,000	\$28,000	\$30,000	
270	10-431-232	Vehicle Maintenance	\$8,500	\$2,249	\$10,000	\$10,000	\$10,000	
271	10-431-233	Equipment Maintenance	\$25,000	\$23,160	\$28,000	\$25,000	\$25,000	
272	10-431-235	Tires/Chains	\$12,000	\$2,412	\$15,000	\$15,000	\$15,000	
273	10-431-236	Misc. Bridge Work	\$5,000	\$145	\$5,000	\$5,000	\$5,000	
274	10-431-237	Building Maintenance	\$5,000	\$5,125	\$6,000	\$6,000	\$6,000	
275	10-431-238	Street Light Maintenance	\$3,000	\$0	\$3,000	\$3,000	\$3,000	
276	10-431-239	Miscellaneous Maintenance	\$1,000	\$366	\$3,000	\$2,500	\$2,500	
277	10-431-242	Road Maintenance	\$100,000	\$71,932	\$150,000	\$100,000	\$150,000	Pot holes/ seal cracks in road/maintaining streets, dust control, signs gavel,
278	10-431-245	Boardwalk Maintenance	\$0	\$2,057	\$0	\$0	\$0	went to capital
279	10-431-253	Tree Removal	\$500	\$0	\$5,000	\$5,000	\$5,000	clean up right-aways
280	10-431-254	Tree Spraying	\$0	\$0	\$500	\$500	\$4,000	Arborist to spray trees
281	10-431-255	Stormwater Filter Maintenance	\$1,500	\$0	\$15,000	\$15,000	\$20,000	
282			\$183,500	\$133,087	\$265,500	\$215,000	\$275,500	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
283		General Fund - Expenditures						
284		Public Works						
285		Purchased Services						
286	10-431-312	Computer Services	\$4,000	\$1,577	\$4,000	\$3,000	\$3,000	
287	10-431-314	Ads/Bid Notices	\$2,000	\$980	\$2,000	\$2,500	\$2,000	
288	10-431-319	Misc. Purchased Services	\$2,500	\$3,932	\$2,500	\$1,000	\$2,500	Required physicals, fuel bond, Hep B shots
289			\$8,500	\$6,489	\$8,500	\$6,500	\$7,500	
290		Utilities						
291	10-431-318	Trash/Recycle Services	\$9,000	\$16,342	\$11,000	\$12,000	\$12,000	
292	10-431-341	Electric Utility	\$8,000	\$11,906	\$11,000	\$10,000	\$12,000	
293	10-431-343	Water Utility	\$1,000	\$735	\$1,000	\$700	\$700	
294	10-431-344	Telephone/Internet Utility	\$6,000	\$4,411	\$7,000	\$7,000	\$6,000	
295	10-431-345	Natural Gas Utility	\$4,500	\$3,935	\$4,500	\$5,000	\$5,000	
296	10-431-349	Street Light Electric Utility	\$24,000	\$12,138	\$24,000	\$15,000	\$20,000	
297			\$52,500	\$49,467	\$58,500	\$49,700	\$55,700	
298		Professional Services						
299	10-431-354	Engineering/Surveying Services	\$2,000	\$0	\$10,000	\$0	\$5,000	
300								
301		Other						
302	10-431-370	Training/Travel	\$5,000	\$206	\$6,000	\$1,000	\$5,000	
303	10-431-399	Equip Rental	\$17,000	\$1,000	\$10,000	\$5,000	\$5,000	
304	10-431-870	Contingency- Public Works	\$500	\$4,323	\$500	\$0		
305			\$22,500	\$5,529	\$16,500	\$6,000	\$10,000	
306		Subtotal Public Works	\$705,439	\$628,679	\$842,865	\$796,478	\$948,350	
307								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
308		General Fund - Expenditures						
309		Grand Lake Center						
310		Personnel						
311	10-450-100	Gross Wages - GL Center	\$99,376	\$101,498	\$111,798	\$123,379	\$121,086	%PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
312	10-450-103	OT/Comp Time Buyout	\$0	\$201	\$0	\$340	\$0	
313	10-450-105	Bonus	\$1,350	\$2,000	\$1,485	\$2,000	\$2,000	
314	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$573	\$0	\$0	\$20,800	one year-round part-time
315	10-450-130	GLC Membership Benefit	\$700	\$0	\$770	\$0	\$770	
316	10-450-131	Longevity Benefit	\$0	\$0	\$0	\$0	\$0	
317	10-450-317	Uniform Allowance	\$150	\$0	\$150	\$0	\$0	
318	10-450-132	ICMA Town Paid Benefit	\$8,058	\$2,741	\$9,065	\$6,700	\$11,351	8% Maximum
319	10-450-133	Health/Dental-Employee	\$35,404	\$25,334	\$37,174	\$31,686	\$32,953	Medical/Dental/Life/Vision
320	10-450-135	Dep. Health/Dental	\$1,765	\$0	\$1,853	\$0	\$0	
321	10-450-136	Medical Benefit Allowance	\$2,916	\$3,267	\$3,281	\$2,400	\$2,400	
322	10-450-141	Unemployment Insurance	\$298	\$424	\$335	\$300	\$426	.3% of wages
323	10-450-142	Workers' Compensation	\$1,800	\$833	\$2,025	\$1,660	\$3,000	
324	10-450-143	Social Security Match	\$6,745	\$6,717	\$7,588	\$8,000	\$8,797	6.2% of wages+Town ICMA
325	10-450-144	Medicare Match	\$1,577	\$1,563	\$1,774	\$1,700	\$2,057	1.45% of wages+Town ICMA
326	TBD	FAMILI Benefit					\$545	
327			\$160,139	\$145,151	\$177,298	\$178,165	\$205,640	
328		Supplies						
329	10-450-211	Gen Office Supplies	\$1,500	\$1,478	\$1,500	\$1,000	\$1,500	
330	10-450-220	General Operating Supplies	\$0	\$2,583	\$3,000	\$3,000	\$3,000	
331	10-450-226	Office Equip Lease	\$3,000	\$1,000	\$1,200	\$1,200	\$1,200	Copier Lease
332	10-450-252	Resale Supplies	\$1,000	\$0	\$1,000	\$0	\$0	
333			\$5,500	\$5,062	\$6,700	\$5,200	\$5,700	
334		Repairs and Maintenance						
335	10-450-233	Office Equip Maint	\$600	\$249	\$600	\$600	\$600	Copier maintenance
336	10-450-235	Fitness Equip Maint	\$1,500	\$0	\$1,500	\$1,500	\$1,500	
337	10-450-237	Building Maintenance	\$21,000	\$2,574	\$21,000	\$500	\$30,000	Gymnasium floors/fix large crack or replace flooring
338	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$10,000	\$0	\$10,000	
339	10-450-250	Backflow Maintenance	\$400	\$0	\$400	\$400	\$600	
340	10-450-350	Maintenance Agreement	\$4,200	\$4,233	\$4,200	\$4,445	\$4,758	heating maint. Agreement with honeywell
341			\$37,700	\$7,056	\$37,700	\$7,445	\$47,458	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
342		General Fund - Expenditures						
343		Grand Lake Center						
344		Utilities						
345	10-450-318	Trash/Recycle Services	\$480	\$0	\$500	\$0	\$0	
346	10-450-341	Electric Utility	\$14,000	\$14,177	\$14,000	\$14,000	\$15,000	
347	10-450-342	Sewer Utility	\$4,500	\$3,907	\$4,500	\$4,292	\$4,600	
348	10-450-343	Water Utility	\$2,500	\$1,470	\$2,500	\$800	\$1,200	
349	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,317	\$4,000	\$7,200	\$7,500	
350	10-450-345	Natural Gas Utility	\$7,500	\$8,166	\$7,500	\$12,000	\$15,000	
351			\$32,980	\$35,038	\$33,000	\$38,292	\$43,300	
352		Professional Services						
353	10-450-312	Computer Services	\$2,820	\$5,526	\$2,820	\$7,000	\$3,000	7% of IT contract + 1.5 hr/mo @ \$115/hr
354	10-450-351	Legal Services	\$1,000	\$0	\$1,000	\$0	\$0	
355	10-450-352	Audit	\$910	\$910	\$910	\$980	\$1,100	7% of audit
356	10-450-355	Purchased Professional Serv.	\$2,000	\$1,562	\$2,000	\$1,500	\$1,500	alarm system
357			\$6,730	\$7,998	\$6,730	\$9,480	\$5,600	
358		Other						
359	10-450-234	Signage	\$0	\$3	\$0	\$0	\$0	
360	10-450-236	Minor/Misc Equipment	\$4,500	\$1,306	\$4,500	\$0	\$0	
361	10-450-238	Minor/Misc Furnishings	\$4,000	\$1,782	\$4,000	\$2,000	\$2,000	
362	10-450-320	Marketing	\$10,000	\$3,500	\$10,000	\$4,000	\$5,000	reduce this line by 5K and move to 10-450-237 to help cover cost
363	10-450-360	GLC Sales Tax	\$92	\$0	\$92	\$0	\$0	
364	10-450-370	Training/Travel	\$300	\$120	\$300	\$1,090	\$300	
365	10-450-513	Property/Casualty Insurance	\$8,000	\$7,143	\$8,000	\$8,000	\$10,000	
366	10-450-755	Exercise Equipment	\$2,000	\$22,108	\$2,000	\$1,005	\$0	
367	TBD	Summer Camp					\$30,000	
368	10-450-870	Contingency - GL Center	\$1,000	\$235	\$31,000	\$24,132		move summer camp to new line item
369			\$29,892	\$36,198	\$59,892	\$40,228	\$47,300	
370		Subtotal Grand Lake Center	\$272,941	\$236,502	\$321,320	\$278,809	\$354,999	
371								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
372		General Fund - Expenditures						
373		Parks						
374		Personnel						
375	10-452-100	Gross Wages - Parks	\$40,509	\$24,551	\$45,573	\$46,160	\$50,776	10% increase
376	10-452-103	OT/Comp Time Buyout	\$0	\$0	\$0	\$0	\$0	
377	10-452-105	Bonus	\$0	\$0	\$0	\$0	\$0	
378	10-452-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
379	10-452-131	Longevity	\$0	\$0	\$0	\$0	\$0	
380	10-452-317	Uniform Allowance	\$600	\$0	\$660	\$660	\$660	
381	10-452-132	ICMA Town Paid Benefit	\$3,241	\$403	\$3,646	\$3,452	\$4,062	
382	10-452-133	Health/Dental-Employee	\$7,454	\$1,364	\$7,827	\$12,000	\$12,480	
383	10-452-135	Dep. Health/Dental	\$4,188	\$0	\$4,397	\$2,036	\$4,397	
384	10-452-136	Medical Benefit Allowance	\$900	\$391	\$1,013	\$1,013	\$1,013	
385	10-452-141	Unemployment Insurance	\$122	\$0	\$137	\$137	\$152	
386	10-452-142	Workers' Compensation	\$2,400	\$3,432	\$2,700	\$525	\$2,700	
387	10-452-143	Social Security Match	\$2,712	\$1,715	\$3,051	\$3,051	\$3,148	
388	10-452-144	Medicare Match	\$634	\$414	\$713	\$713	\$736	
389	TBD	FAMILI Benefit					\$228	
390			\$62,760	\$32,271	\$69,717	\$69,748	\$80,125	
391		Supplies						
392	10-452-220	Operating Supplies	\$15,000	\$35,694	\$18,000	\$35,000	\$35,000	Includes supplies for Public Restrooms; Christmas Lights
393	10-452-226	Small Equipment	\$3,000	\$9,000	\$5,000	\$1,000	\$5,000	
394	10-452-227	Small Tools	\$1,000	\$720	\$2,500	\$500	\$2,500	
395			\$19,000	\$45,414	\$25,500	\$36,500	\$42,500	
396		Repairs and Maintenance						
397	10-452-232	Bear-Resistant Cans Maint	\$3,000	\$17	\$4,000	\$4,000	\$2,500	
398	10-452-233	Equipment Maintenance	\$2,500	\$0	\$5,000	\$2,500	\$2,500	
399	10-452-234	Information Signs	\$2,000	\$675	\$2,500	\$2,000	\$2,500	
400	10-452-235	Greenbelt Maintenance	\$7,500	\$2,015	\$7,500	\$7,000	\$7,000	
401	10-452-236	Sand & Dredge	\$1,000	\$0	\$8,000	\$5,000	\$5,000	
402	10-452-237	Building Maintenance	\$3,000	\$662	\$55,000	\$2,000	\$55,000	includes \$45,000 to replace steps and paint Community House
403	10-452-238	Dock Maintenance	\$5,000	\$0	\$20,000	\$1,000	\$25,000	L Dock and moving docks to boat ramp
404	10-452-239	Miscellaneous Maintenance	\$8,000	\$1,403	\$5,000	\$5,000	\$5,000	
405	10-452-243	Benches/Planters/Fences	\$2,000	\$0	\$5,000	\$5,000	\$5,000	
406	10-452-244	Thomasson Park Maintenance	\$2,000	\$0	\$4,000	\$4,000	\$4,000	
407	10-452-248	Irrigation System Maintenance	\$3,000	\$222	\$4,000	\$4,000	\$4,000	
408	10-452-250	Backflow Maintenance	\$3,000	\$1,698	\$4,000	\$4,000	\$3,000	
409	10-452-319	Miscellaneous Services	\$2,000	\$858	\$3,000	\$3,000	\$3,000	
410	10-452-399	Equipment Rental	\$3,500	\$11,397	\$5,000	\$3,000	\$5,600	adding Porta Potty for fishing tournament
411			\$47,500	\$18,946	\$132,000	\$51,500	\$129,100	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
412		General Fund - Expenditures						
413		Parks						
414		Utilities						
415	10-452-341	Electric Utility	\$6,500	\$7,700	\$6,500	\$6,500	\$6,500	
416	10-452-342	Sewer Utility	\$1,000	\$511	\$1,000	\$540	\$540	
417	10-452-343	Water Utility	\$13,000	\$16,688	\$13,000	\$5,000	\$13,000	
418	10-452-345	Natural Gas Utility	\$4,000	\$3,674	\$4,000	\$4,000	\$4,000	
419			\$24,500	\$28,573	\$24,500	\$16,040	\$24,040	
420		Other						
421	10-452-400	Grand Avenue Gardens	\$0	\$0	\$2,500	\$0		
422	10-452-450	Park Improvements	\$6,000	\$2,514	\$10,000	\$5,000	\$10,000	
423	10-452-870	Contingency - Parks	\$250	\$0	\$250	\$100	\$0	
424	10-452-961	Memorial Benches	\$500	\$0	\$500	\$500	\$0	
425			\$6,750	\$2,514	\$13,250	\$5,600	\$10,000	
426		Subtotal Parks	\$160,510	\$127,719	\$264,967	\$179,388	\$285,765	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
427		General Fund - Expenditures						
428		Debt Service						
429	10-815-982	Land Acquisition - Principal	\$80,000	\$312,678	\$85,000	\$85,000	\$90,000	Principal for COP
430	10-815-983	Land Acquisition-Interest	\$10,000	\$32,564	\$42,038	\$42,164	\$39,615	Interest for COP
431	10-831-500	Capital Equip Lease Principal	\$68,645	\$73,559	\$68,645	\$181,670	\$0	Paid off in 2022
432	10-831-510	Capital Equip Lease Interest	\$4,058	\$10,149	\$4,058	\$2,915	\$0	Paid off in 2022
433			\$162,703	\$428,951	\$199,741	\$311,749	\$129,615	
434								
435	10-413-999	TABOR Reserves	\$0	\$0	\$0	\$0	\$0	Moved Reserves to a liability line item
436								
437		Capital Outlay						
438	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$0	
439	10-915-923	Town Hall Capital Outlay	\$25,000	\$0	\$25,000	\$0	\$2,500	board room sound
440	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
441	10-915-950	Space to Create Expenditures	\$440,000	\$250,000	\$376,421	\$251,274		Will budget when grants are recived
442	10-931-910	Capital Equipment Purchase	\$131,627	\$125,830	\$368,800	\$350,000	\$120,000	\$10K road striper, \$80K 23 1 ton chevy truck, \$15K zero turn riding mower, \$15K titl deck trailer
443	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
444	10-931-921	Paving	\$200,000	\$199,792	\$200,000	\$138,731	\$100,000	
445	10-931-922	Drainage	\$100,000	\$9,670	\$100,000	\$0	\$50,000	
446	10-952-970	Land Purchase	\$1,417,678	\$1,268,806	\$0	\$464	\$0	
447	10-931-974	Streetscape Project Funding	\$125,000	\$25,701	\$0	\$0	\$0	
448	10-931-972	W Portal Bridge Rehab	\$0	\$0	\$0	\$0	\$0	
449	10-931-973	Public Way Finding Signs	\$0	\$0	\$0	\$0	\$5,000	
450	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
451	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
452	10-952-500	Dock Improvements	\$0	\$11,250	\$0	\$0	\$0	
453	10-952-971	Park Improvements	\$100,000	\$5,239	\$100,000	\$100,000	\$250,000	Marque for Community House off set by grants
454	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
455	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
456			\$2,539,305	\$1,896,287	\$1,170,221	\$840,469	\$527,500	
457		Total General Fund Expenditures	\$5,591,592	\$5,099,620	\$4,899,811	\$4,070,187	\$3,904,824	
458								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
459		Water Fund - Revenues						
460	20-344-100	Water Sales	\$600,000	\$656,910	\$600,000	\$672,000	\$675,000	Current rate is top of 10 year schedule. New meters added for new buildings
461	20-344-105	HP Net Meter Revenue	\$500	\$0	\$500	\$0		
462	20-344-120	Resale Meters Income	\$500	\$271	\$500	\$12,000	\$3,000	
463	20-344-140	Interest Revenue	\$20,000	\$799	\$1,000	\$7,000	\$10,000	interest rates are picking up
464	20-344-160	Misc. Revenues	\$0	\$113	\$0	\$0		
465	20-344-190	Bulk Water Permits	\$500	\$525	\$500	\$500	\$500	Includes Public Works/Parks and overage
466	20-344-110	Tap Fees - Capital	\$30,000	\$45,500	\$30,000	\$30,000	\$32,500	based on 5 taps
467	20-344-150	Sale/Trade-In of Assets	\$0	\$0	\$0	\$0		
468	20-344-200	Capital Lease Proceeds	\$0	\$0	\$0	\$0		
469	20-344-260	Reimbursement Income	\$0	\$0	\$0	\$0		
470		Total Revenues	\$651,500	\$704,118	\$632,500	\$721,500	\$721,000	
471								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
472		Water Fund - Expenditures						
473		Personnel						
474	20-430-100	Gross Wages - Water	\$196,426	\$193,236	\$220,979	\$200,000	\$257,000	anticipating 3rd water employee to get back to regular staffing needs
475	20-430-103	OT/Comp Time Buyout	\$15,000	\$4,060	\$16,875	\$1,500	\$5,000	
476	20-430-105	Bonus	\$1,800	\$10,000	\$1,980	\$2,000	\$2,500	
477	20-430-110	Gross Wages-Water PT/Seasonal	\$81,524	\$3,832	\$91,715	\$0	\$0	
478	20-430-111	On Call Pay	\$20,500	\$16,800	\$22,550	\$13,000	\$13,000	
479	20-430-119	Year End Leave Expense	\$0	\$0	\$0	\$0	\$0	
480	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
481	20-430-131	Longevity	\$0	\$0	\$0	\$0	\$0	
482	20-430-317	Uniform Allowance	\$1,800	\$1,200	\$1,980	\$1,200	\$3,900	based on a staff of 3
483	20-430-132	ICMA Town Paid Benefit	\$24,020	\$10,519	\$27,023	\$7,000	\$20,960	8% Maximum
484	20-430-133	Health/Dental-Employee	\$39,424	\$31,004	\$41,395	\$32,732	\$46,800	Medical/Dental/Life/Vision
485	20-430-135	Dep Health/Dental	\$8,000	\$0	\$8,400	\$0	\$0	
486	20-430-136	Medical Benefit Allowance	\$4,956	\$3,348	\$5,576	\$1,000	\$3,600	
487	20-430-141	Unemployment Insurance	\$901	\$736	\$1,014	\$600	\$786	.3% of wages + On Call
488	20-430-142	Workers' Compensation	\$13,176	\$13,515	\$14,823	\$14,000	\$21,000	
489	20-430-143	Social Security Match	\$20,105	\$16,903	\$22,618	\$9,000	\$16,244	6.2% of wages + Town ICMA + On Call
490	20-430-144	Medicare Match	\$4,702	\$4,087	\$5,290	\$2,200	\$3,799	1.45% of wages + Town ICMA + On Call
491	TBD	FAMILI Benefit					\$1,157	
492			\$432,334	\$309,240	\$482,218	\$284,232	\$394,589	
493		Office Supplies						
494	20-430-210	Office Supplies	\$1,285	\$1,046	\$1,285	\$1,500	\$1,500	Based on overall Admin General Office Supplies expense; water billing forms
495	20-430-211	Computer Supplies	\$600	\$0	\$21,845	\$0	\$22,000	New Itron product carry over from 2022 - supply shortage
496	20-430-215	Computer Software	\$6,500	\$346	\$6,500	\$6,500	\$7,000	Telemetry; Caselle & invoice cloud
497	20-430-220	Computer Hardware	\$2,500	\$1,788	\$2,500	\$1,000	\$2,500	Telemetry upgrade
498			\$10,885	\$3,180	\$32,130	\$9,000	\$33,000	
499		Operational Supplies						
500	20-430-221	Chemicals	\$10,000	\$13,702	\$10,000	\$12,000	\$13,000	
501	20-430-222	Lab Supplies/Equipment	\$1,500	\$757	\$1,500	\$800	\$1,500	
502	20-430-223	Well/Plant Supplies	\$600	\$38	\$600	\$500	\$600	
503	20-430-225	Meter Parts	\$300	\$0	\$300	\$500	\$500	
504	20-430-227	Small Equipment/Tools	\$600	\$53	\$600	\$250	\$600	
505	20-430-228	Safety Equipment	\$1,000	\$73	\$1,000	\$250	\$1,000	
506	20-430-229	Misc Operating Supplies	\$100	\$13	\$100	\$0	\$100	
507			\$14,100	\$14,636	\$14,100	\$14,300	\$17,300	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
508		Water Fund - Expenditures						
509		Repairs and Maintenance						
510	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,132	\$2,500	\$2,500	\$2,500	
511	20-430-232	Vehicle Maintenance	\$600	\$11	\$600	\$2,500	\$2,500	
512	20-430-233	Equipment Maintenance	\$600	\$0	\$10,704	\$2,500	\$5,000	Monthly software support for new itron
513	20-430-234	Well/Plant Maintenance	\$3,000	\$2,971	\$3,000	\$200	\$3,000	Plant - pretreatment/treatment
514	20-430-235	Tires & Chains	\$600	\$1,091	\$600	\$0	\$1,200	
515	20-430-237	Building Maintenance	\$1,000	\$5	\$1,000	\$200	\$1,000	
516	20-430-238	Distribution Line Maintenance	\$25,000	\$14,016	\$25,000	\$20,000	\$25,000	
517	20-430-239	Misc. Maintenance	\$150	\$0	\$150	\$0	\$150	
518	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$3,000	\$3,000	Road base for use in winter - stored at Public Works yard.
519	20-430-241	Motors & Pumps	\$2,500	\$1,782	\$2,500	\$2,200	\$2,500	
520			\$38,950	\$23,008	\$49,054	\$33,100	\$45,850	
521		Resale Supplies						
522	20-430-251	Resale Parts	\$150	\$0	\$150	\$150	\$150	Parts for new construction meters
523	20-430-252	Resale Meters Expense	\$0	\$9,348	\$0	\$0		Meters & Setters for new construction - Reported on COGS line
524	20-430-253	COGS-Meter	\$5,500	\$0	\$5,500	\$6,000	\$6,000	Financial reporting requirement
525			\$5,650	\$9,348	\$5,650	\$6,150	\$6,150	
526		Purchased Services						
527	20-430-310	Misc Service Fees	\$0	\$0	\$0	\$0	\$0	
528	20-430-311	Postage/Freight	\$1,200	\$1,200	\$1,200	\$1,500	\$1,500	
529	20-430-314	Legal Notices/Ads	\$200	\$0	\$200	\$300	\$300	Publication of CCR
530	20-430-316	Memberships	\$600	\$619	\$600	\$500	\$500	CRWA; American Water Works Association
531	20-430-318	Testing Services	\$3,000	\$1,190	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
532	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$0	\$100	
533	20-430-320	Telemetry Maintenance	\$2,000	\$2,998	\$2,000	\$1,000	\$1,000	
534	20-430-330	Bank Fees	\$300	\$717	\$300	\$700	\$700	
535	20-430-321	Computer System Support	\$9,920	\$14,807	\$9,920	\$10,000	\$12,000	20% IT contract; 1/2 Caselle; Itron
536			\$17,320	\$21,531	\$17,320	\$17,000	\$19,100	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
537		Water Fund - Expenditures						
538		Utilities						
539	20-430-341	Electric Utility	\$30,000	\$34,748	\$30,000	\$20,000	\$23,000	
540	20-430-344	Telephone Utility	\$2,000	\$2,432	\$2,000	\$2,200	\$2,500	
541	20-430-345	Natural Gas Utility	\$4,000	\$4,804	\$4,000	\$6,500	\$7,000	
542	20-430-347	Internet Service	\$0	\$0	\$0	\$0	\$0	
543			\$36,000	\$41,984	\$36,000	\$28,700	\$32,500	
544		Professional Services						
545	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
546	20-430-352	Audit	\$5,100	\$2,600	\$5,100	\$2,800	\$3,000	20% Water; 1/2 of single audit
547	20-430-354	System Analysis/Eng & Survey	\$5,000	\$4,470	\$5,000	\$4,500	\$5,000	
548	20-430-355	State Fees	\$300	\$310	\$300	\$0	\$0	Legislature has not been funding
549			\$11,000	\$7,380	\$11,000	\$7,300	\$8,600	
550		Other Expenses						
551	20-430-370	Training/Travel	\$2,000	\$5,402	\$2,000	\$1,000	\$2,000	
552	20-430-513	Property/Casualty Insurance	\$13,000	\$11,955	\$13,000	\$15,000	\$17,000	
553	20-430-514	Position Bonds	\$150	\$296	\$150	\$90	\$100	Position Bond
554	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
555			\$16,150	\$17,652	\$16,150	\$16,090	\$20,100	
556		Water Fund - Expenditures						
557		Debt Service						
558	20-830-640	DWRF Loan - Principal	\$67,247	\$67,247	\$67,247	\$68,598	\$69,977	based on arm schedule of loan
559	20-830-645	DWRF Loan - Interest	\$27,541	\$27,541	\$27,541	\$26,190	\$24,811	based on arm schedule of loan
560			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
561		Capital Outlay						
562	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
563	20-930-994	System Upgrades	\$0	\$0	\$0	\$0	\$0	
564	20-930-995	Capital Contingency	\$1	\$3,621	\$1	\$0	\$0	
565	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
566	20-930-997	Capital Direct Purchase	\$0	\$0	\$0	\$0	\$48,000	new truck
567	20-930-998	Hydro Power Generator	\$0	\$0	\$0	\$0	\$0	
568			\$1	\$3,621	\$1	\$0	\$48,000	
569		Total Water Fund Expenditures	\$677,178	\$546,368	\$758,411	\$510,660	\$719,977	
570								

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
571		Marina Fund - Revenues						
572	40-344-113	Rentals (Non-Taxable)	\$325,000	\$306,999	\$375,000	\$283,756	\$300,000	Marina sales are dependent on mother nature and staffing
573	40-344-115	Tours	\$65,000	\$64,502	\$65,000	\$51,990	\$55,000	
574	40-344-120	Building Space Rental	\$3,300	\$5,500	\$3,300	\$3,584	\$3,584	Kayak Shak agreement ends 9/2025 and adjusted by CPI
575	40-344-140	Seasonal Slip Rentals	\$0	\$0	\$0	\$0	\$0	
576	40-344-145	Kayak Slip Rental	\$4,000	\$1,800	\$4,000	\$3,600	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
577	40-344-155	SUP Slip Rental	\$900	\$0	\$900	\$900	\$900	
578	40-344-160	Misc Revenue	\$0	\$7,676	\$0	\$115	\$0	
579	40-344-170	Interest Earned	\$4,000	\$1,009	\$1,000	\$2,500	\$4,000	interest rates are picking up
580	40-344-180	Boat Damage	\$1,000	\$750	\$1,000	\$0	\$1,000	
581	40-344-200	Sale of Assets	\$20,000	\$0	\$20,000	\$38,000	\$0	sold boats in 2022
582		Total Revenues	\$423,200	\$388,237	\$470,200	\$384,444	\$368,084	
583								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	Budget FY2023	2023 Budget Explanatory Notes
584		Marina Fund - Expenditures						
585		Personnel						
586	40-460-100	Gross Wages - Marina	\$57,666	\$62,057	\$64,874	\$65,000	\$71,500	Admin time, Captain full time - 10% increase
587	40-460-103	OT/Comp Time Buyout	\$0	\$3,956	\$0	\$1,200	\$1,500	
588	40-460-105	Bonus	\$600	\$6,150	\$1,000	\$1,000	\$1,000	
589	40-460-110	Gross Wages-Marina PT/Seasonal	\$125,622	\$61,760	\$141,325	\$100,000	\$130,000	Seasonal employees, Admin PT
590	40-460-119	Accrued Leave Expense	\$0	\$0	\$0	\$0	\$0	
591	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
592	40-460-131	Longevity	\$0	\$0	\$0	\$0	\$0	
593	40-460-132	ICMA Town Paid Benefit	\$4,661	\$370	\$5,244	\$0	\$5,720	8% Maximum
594	40-460-133	Health/Dental - Employee	\$16,190	\$13,225	\$15,000	\$15,000	\$17,000	Medical/Dental/Life/Vision assume rates will increase
595	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
596	40-460-136	Medical Benefit Allowance	\$1,380	\$689	\$1,449	\$1,200	\$1,200	
597	40-460-141	Unemployment Insurance	\$552	\$1,001	\$621	\$800	\$609	.3% of wages
598	40-460-142	Workers' Compensation	\$9,809	\$10,592	\$11,035	\$11,000	\$20,000	
599	40-460-143	Social Security Match	\$11,690	\$8,072	\$13,151	\$5,000	\$12,586	6.2% of wages + Town ICMA
600	40-460-144	Medicare Match	\$2,734	\$1,918	\$3,076	\$2,000	\$2,944	1.45% of wages + Town ICMA
601			\$230,904	\$169,791	\$256,775	\$202,200	\$264,059	
602		Office Supplies						
603	40-460-211	General Office Supplies	\$875	\$291	\$893	\$500	\$600	
604	40-460-214	Small Equip/Comp Hrdware	\$500	\$79	\$510	\$0	\$500	
605			\$1,375	\$370	\$1,403	\$500	\$1,100	
606		Operational Supplies						
607	40-460-222	Shop Supplies	\$2,500	\$180	\$2,550	\$500	\$2,500	\$500 for normal shop supplies, \$1K for life jackets, \$1K for iPad
608	40-460-223	Boat Supplies	\$2,500	\$1,493	\$2,550	\$2,000	\$2,000	
609	40-460-227	Tools	\$500	\$97	\$510	\$483	\$500	
610	40-460-231	Fuel	\$10,000	\$6,824	\$10,200	\$10,000	\$10,000	Marina vehicle & For refueling rentals, not for resale
611			\$15,500	\$8,595	\$15,810	\$12,983	\$15,000	
612		Repairs and Maintenance						
613	40-460-232	Vehicle Maintenance	\$600	\$2,338	\$612	\$500	\$500	
614	40-460-233	Equipment (Boat) Maintenance	\$15,000	\$12,826	\$15,300	\$15,000	\$15,000	
615	40-460-237	Building/Facility Maintenance	\$1,200	\$275	\$1,224	\$2,000	\$2,000	
616			\$16,800	\$15,440	\$17,136	\$17,500	\$17,500	

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1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
617		Marina Fund - Expenditures						
618		Purchased Services						
619	40-460-312	Computer Services	\$1,500	\$1,222	\$1,530	\$2,000	\$2,000	10% IT contract
620	40-460-314	Ads and Legal Notices	\$2,000	\$3,220	\$2,040	\$1,093	\$2,000	
621	40-460-316	Dues/Memberships	\$275	\$275	\$281	\$275	\$275	
622	40-460-317	Uniforms	\$2,500	\$224	\$2,550	\$1,000	\$1,000	
623	40-460-318	Miscellaneous Services	\$300	\$0	\$306	\$0	\$300	
624	40-460-320	Marketing	\$1,000	\$250	\$1,020	\$275	\$500	
625	40-460-330	Bank/Credit Card Fees	\$13,000	\$10,171	\$13,260	\$5,000	\$7,500	Heartland service fees
626			\$20,575	\$15,363	\$20,987	\$9,643	\$13,575	
627		Permits and Fees						
628	40-460-350	Boat Registration	\$875	\$983	\$893	\$80	\$900	
629	40-460-351	Licenses	\$100	\$0	\$102	\$833	\$100	
630			\$975	\$983	\$995	\$913	\$1,000	
631		Utilities						
632	40-460-341	Electric Utility	\$500	\$788	\$510	\$600	\$800	
633	40-460-342	Sewer Utility	\$400	\$333	\$408	\$550	\$575	
634	40-460-343	Water Utility	\$500	\$735	\$510	\$588	\$588	
635	40-460-344	Telephone/Internet Utility	\$1,400	\$1,426	\$1,428	\$1,000	\$1,200	Includes Cell Phone
636			\$2,800	\$3,282	\$2,856	\$2,738	\$3,163	
637		Professional Services						
638	40-460-355	Purchased Professional Serv.	\$1,000	\$970	\$1,020	\$320	\$500	Background checks
639	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
640	40-460-512	Audit	\$1,300	\$1,300	\$1,326	\$1,400	\$1,500	10% Marina
641	40-460-515	Engineering/Survey	\$0	\$0	\$40,000	\$2,500	\$0	Engineering for a new seawall and dock system
642			\$2,300	\$2,270	\$42,346	\$4,220	\$2,000	
643		Other Expenses						
644	40-460-301	Contributions	\$0	\$0	\$0	\$0	\$0	
645	40-460-360	Sales Tax	\$25,300	\$0	\$25,300	\$4,469	\$0	
646	40-460-370	Training/Travel	\$600	\$643	\$612	\$0	\$500	
647	40-460-513	Property/Casualty Insurance	\$2,000	\$2,679	\$2,040	\$3,000	\$4,500	
648	40-460-514	Position Bonds	\$150	\$235	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
649	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
650	40-460-750	Fireworks	\$26,000	\$34,150	\$33,500	\$60,000	\$45,000	fireworks and barge repair
651	40-460-870	Contingency	\$5,000	\$877	\$5,100	\$454	\$6,000	for additional fireworks if needed
652			\$59,051	\$38,584	\$66,853	\$68,224	\$56,301	

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
653		Marina Fund - Expenditures						
654		Capital Outlay						
655	40-960-610	Capital Equipment	\$92,597	\$0	\$130,000	\$125,708	\$0	
656	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
657	40-960-995	Facilities Improvements	\$125,000	\$0	\$150,000	\$60,000	\$80,000	Wall replacement & garage doors
658								
659		Total Marina Fund Expenditures	\$350,280	\$254,678	\$425,161	\$318,922	\$373,698	
660								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
661		Pay-As-You-Throw Fund - Revenues						
662	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,780	\$4,150	\$4,000	\$4,000	
663	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$75,784	\$74,700	\$74,000	\$75,000	
664	50-344-140	Interest Revenue	\$200	\$152	\$200	\$200	\$300	
665		Total Revenues	\$79,050	\$78,715	\$79,050	\$78,200	\$79,300	
666								
667		Pay-As-You-Throw Fund - Expenditures						
668		Operations Supplies						
669	50-470-200	Bags for Resale	\$0	\$0	\$0	\$2,300	\$2,300	WasteZero
670	50-470-250	COGS - Bags	\$6,000	\$2,256	\$6,000	\$6,000	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
671			\$6,000	\$2,256	\$6,000	\$8,300	\$8,800	
672		Repairs and Maintenance						
673	50-470-315	Site Maintenance	\$13,000	\$13,238	\$20,000	\$20,000	\$25,000	PW/Admin staff time
674								
675		Purchased Services						
676	50-470-300	Dumpster Service	\$30,000	\$25,208	\$30,000	\$30,000	\$30,000	
677	50-470-301	Recycling Contribution	\$1,500	\$1,375	\$1,500	\$1,500	\$1,500	
678	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$5,000	
679	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$450	3% IT contract
680			\$36,950	\$26,583	\$36,950	\$31,950	\$36,950	
681								
682		Professional Services						
683	50-470-512	Audit	\$390	\$390	\$390	\$420	\$450	3% of audit
684								
685		Other Expenses						
686	50-470-310	Site Lease	\$1	\$1	\$0	\$1	\$1	
687	50-470-320	Business License	\$200	\$0	\$0	\$165	\$165	
688	50-470-350	Sales Tax	\$382	\$0	\$700	\$700	\$700	Direct Sales times 9.2%
689	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$0	
690			\$583	\$1	\$700	\$866	\$866	
691		Capital Outlay						
692	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
693	50-970-751	Site Improvements	\$15,000	\$0	\$0	\$0	\$20,000	move facility
694		Total Expenditures	\$56,923	\$42,468	\$64,040	\$61,536	\$92,066	
695								

	A	B	C	D	E	F	G	H
1			Budget FY2021	Actual FY2021	Budget FY2022	YTD Estimate ending for FY 2022	BudgetFY2023	2023 Budget Explanatory Notes
696		Capital Improvement Fund - Streetscape Project ONLY						
697		Revenues						
698	90-344-110	1% Sales & use tax	\$435,000	\$656,779	\$615,252	\$615,000	\$584,250	1% Sales & MV Use Tax -assume 5 % reduction
699	90-344-140	Interest revenues	\$15,000	\$1,291	\$2,000	\$4,000	\$6,000	interest rates are picking up
700	90-344-300	EV Revenue	\$188,360	\$80,963	\$0	\$0	\$0	
701	90-344-310	Colorado Tree Co Revenue	\$0	\$1,500	\$1,500	\$0	\$0	
702	90-344-910	DOLA 2017 Tier II Phase 1	\$0	\$0	\$0	\$0	\$0	
703	90-344-920	DOLA 2017 Tier II Phase 2	\$700,000	\$753,022	\$0	\$0	\$0	
704	90-391-360	Transfer in	\$206,000	\$0	\$0	\$0	\$0	
705		Total Revenues	\$1,544,360	\$1,493,556	\$618,752	\$619,000	\$590,250	
706								
707		Expenditures						
708		Other Expenses						
709	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0		
710	90-431-870	Contingency	\$1,000	\$250	\$0	\$275	\$300	US Bank fee
711			\$1,000	\$250	\$0	\$275	\$300	
712		Debt Service						
713	90-431-120	Issuance costs	\$0	\$0	\$0	\$0	\$0	
714	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$115,000	\$115,000	\$120,000	based on debit service requirements
715	90-831-472	Sales tax bonds - interest	\$163,950	\$163,950	\$163,950	\$160,500	\$157,050	based on debit service requirements
716			\$278,950	\$278,950	\$278,950	\$275,500	\$277,050	
717								
718	90-431-999	TABOR Emergency Reserve	\$0	\$0	\$0	\$0	\$0	Not required.
719								
720		Capital Outlay						
721	TBD	Pavement					\$263,000	
722	TBD	Boardwalks					\$50,000	
723	90-444-300	EV Expenses	\$207,369	\$108,960	\$0	\$97,630	\$0	
724	90-444-310	Colorado Tree Coalition expens	\$0	\$0	\$1,500	\$0	\$0	
725	90-931-910	Streetscape	\$0	\$2,135,980	\$165,000	\$88,131	\$0	
726	90-931-912	Streetscape-Maintenance	\$125,000	\$0	\$125,000	\$0	\$0	
727	90-931-915	Streetscape Plan/Project Man	\$420,000	\$0	\$420,000	\$0	\$0	
728	90-931-916	Streetscape- Below Ground	\$296,725	\$0	\$296,725	\$0	\$0	
729	90-931-917	Streetscape-Above Ground	\$766,274	\$8,250	\$766,274	\$0	\$0	
730	90-931-918	Streetscape- Misc.	\$86,731	\$0	\$86,731	\$0	\$0	
731	90-931-919	Streetscape-Landscaping	\$283,065	\$0	\$283,065	\$0	\$0	
732			\$2,185,164	\$2,253,190	\$2,144,295	\$185,761	\$313,000	
733		Total Expenditures	\$2,465,114	\$2,532,390	\$2,423,245	\$461,536	\$590,350	
734								

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO ADOPT BUDGET
RESOLUTION NO. 35-2022**

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 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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 26, 2022, 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 October 24th, 2022, 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 14th day of November 2022.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Stephen Kudron
Mayor

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO APPROPRIATE SUMS OF MONEY
RESOLUTION NO. 36-2022**

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 2023 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on November 14th, 2022; 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	\$3,197,709	
Capital Outlay	\$ 527,500	
Debt Service	\$ 120,615	
TOTAL GENERAL FUND		\$3,845,824
 CAPITAL IMPROVEMENT FUND:		
Current Operating Expenses	\$ 300	
Capital Outlay	\$ 277,050	
Debt Service	\$ 313,000	
TOTAL CAPITAL IMPROVEMENT FUND		\$ 590,350
 WATER ENTERPRISE FUND:		
Current Operating Expenses	\$ 577,189	
Capital Overlay	\$ 48,000	
Debt Service	\$ 94,788	
TOTAL WATER ENTERPRISE FUND		\$ 719,977
 MARINA ENTERPRISE FUND:		
Current Operating Expenses	\$ 373,698	
TOTAL MARINA ENTERPRISE FUND		\$ 373,698

PAY-AS-YOU-THROW ENTERPRISE FUND:

Current Operating Expenses	\$ 72,066	
Capital Outlay	\$ 20,000	
TOTAL PAY-AS-YOU-THROW ENTERPRISE FUND		\$92,066

ADOPTED, this 14th day of November, 2022.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Stephen Kudron
Mayor

**TOWN OF GRAND LAKE BOARD OF TRUSTEES
RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 37-2022**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE TOWN OF GRAND LAKE, COLORADO, FOR THE 2023 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 14, 2022; and

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes from property tax revenue is \$396,673; and

WHEREAS, the 2023 preliminary valuation for assessment for the Town of Grand Lake as certified by the County Assessor is \$58,231,470

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 2023 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 2023.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2023, there is hereby levied a temporary mill levy reduction of 2.597 mills.

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

ADOPTED, this 14th day of November, 2022.

(S E A L)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Stephen Kudron
Mayor



Date: November 14, 2022
To: Board of Trustees
From: Heike Wilson, Treasurer

RE: Engagement Letter with Dazzio & Associates, PC

Dazzio & Associates, PC has submitted a letter of engagement outlining the terms and objectives as well as the nature and limitation of services to be provided in connection with the 2022 audit. The fee for the 2022 audit engagement is set not to exceed \$15,000. This pricing is based on the assumption that no unexpected circumstances will be encountered during the audit that would require significant additional time. Out-of-pocket expenses are included in this not to exceed amount.

Staff recommends the Board of Trustees authorize the Town Manager to sign the Engagement Letter with Dazzio & Associates, PC for the 2022 audit.



Dazzio & Associates, PC

Certified Public Accountants

November 4, 2022

To the Board of Trustees and Management
Town of Grand Lake, Colorado
1026 Park Avenue
PO Box 99
Grand Lake, Colorado 80447-0099

We are pleased to confirm our understanding of the services we are to provide Town of Grand Lake, Colorado (the Town) for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities and each major fund and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2022.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the Town’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis

We have also been engaged to report on supplementary information that accompanies the Town’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial state-

-ments themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a in a report combined with our auditor’s report on the financial statements:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balance –Budget and Actual – Capital Improvement Fund
- 2) Schedule of Revenues, Expenditures and Changes in Funds Available – Enterprise Funds – Budget and Actual (Budgetary Basis) for the Water, Marina and Pay As You Throw Funds
- 3) Local Highway Finance Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the

appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant

assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Dazzio & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dazzio & Associates, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulatory agency or its designee. The regulatory agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Stephen Dazzio is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the Town’s financial statements. Our report will be addressed to the Board of Trustees of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Dazzio & Associates, P.C.

Dazzio & Associates, PC

RESPONSE:

This letter correctly sets forth the understanding of Town of Grand Lake, Colorado.

Management signature: _____

Title: Town Manager _____

Date: _____



To: Town of Grand Lake Mayor and Trustees
From: Heike Wilson, Town Treasurer
Re: Amendment to include an additional benefit to year-round full-time employees
Date: November 14th, 2022

History

At the board meeting on the August 8th the Board of Trustees approved the Town of Grand Lake to opt out of the FAMILI Act which eliminates the requirement for the Town of Grand to match employees contribution of .45% of their salary. Even though the Town has opted out employees can still enroll and contribute their share of the premium at .45% of their salary. During the budget workshop on October 10th the board gave direction to the staff to budget for the Town to contribute the employees share for full-time year-round employees and to prepare a resolution of this added benefit for further discussion and an vote. The annual cost of the program if the board decides to contribute for the full-time year-round employees will be approximately \$5k annually. The employees will need opt in and once they have opted in the contribution will need to be made for 3 years.

Recommended Motion

I Move to approve Resolution 34-2022 to Amend Town of Grand Lake Personnel Guidelines to include an added benefit of contributing employees share of .45% of their salary for full-time year-round employees for three years if they elect to enroll by January 2023.

-Or-

I Move to approve Resolution 34-2022 to Amend Town of Grand Lake Personnel Guidelines to include an added benefit of contributing employees share of .45% of their salary for full-time year-round employees for three years if they elect to enroll by January 2023..

with the Following Changes:

-Or-

I Move to Deny Resolution 34-2022 to Amend Town of Grand Lake Personnel Guidelines to include an added benefit of contributing employees share of .45% of their salary for full-time year-round employees for three years if they elect to enroll by January 2023..

TOWN OF GRAND LAKE

RESOLUTION NO. 34- 2022

A RESOLUTION for amending the Town of Grand Lake Personal Guidelines as of November 14th, 2022.

WHEREAS, Town of Grand Lake is updating the Personal Guidelines Policy to add another benefit to full-time year-round employees by contributing the employee’s share of the FAMILI Act premium if they elect to enroll.

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

The Personnel Guidelines are amended by the adoption of the additions in the attached Personnel Guidelines and all previous resolutions referring to the Town of Grand Lake Personnel Guidelines are rescinded.

DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE, COLORADO, THIS 14th day of November 2022.

(SEAL)

Votes Approving:
Votes Opposed:
Absent:
Abstained:

ATTEST:

TOWN OF GRAND LAKE

Alayna Carrell
Town Clerk

Stephen Kudron
Town Mayor

Town of Grand Lake Personnel Guidelines



November 14, 2022 - Resolution

TABLE OF CONTENTS

TABLE OF CONTENTS 2

PART I – MANAGEMENT AUTHORITY 3

PART II – DEFINITIONS 3

PART III – WORKDAY AND WORKWEEK 3

PART IV – OVERTIME 4

PART V – PAY 4

PART VI – TIME REPORTING 5

PART VIII – MEDICAL LEAVE AND WORKER’S COMPENSATION 7

PART IX – BENEFITS 8

PART X – PERFORMANCE AND MERIT 10

PART XI – EMPLOYEE RESPONSIBILITIES 10

PART XII – RECRUITMENT, APPOINTMENT, AND PROMOTION 13

PART XIII – TRAVEL GUIDELINES 13

PART XIV – JOB RELATED DISAGREEMENT OR DISSATISFACTION 14

PART XV – DISCIPLINARY ACTION 14

PART XVI – SEPARATION OF EMPLOYMENT 15

PART XVII – EQUAL EMPLOYMENT OPPORTUNITY/UNLAWFUL HARASSMENT 15

Signature Page 17

These Guidelines were adopted by Resolution 9 - 1987 approved on the June 22, 1987 Board of Trustees meeting and amended by Resolution 12 – 1988, Resolution No. 18 – 2000, Resolution 7-2004, Resolution 12-2005. Resolution 17-2007, Resolution 1-2009, Resolution 2-201, Resolution 11-2019, Resolution 13-2019, Resolution 2-2022, Resolution 28-2-22.

Per Resolution 34-2022 rescinds all previous Resolutions identified above, inferred or practiced approved November 14, 2022.

PART I – MANAGEMENT AUTHORITY

- a) The Town of Grand Lake (the "Town") is dedicated to the principle of a progressive and sound system of personnel administration. The Guidelines objectives embodied in this manual are; to encourage superior performance and long-term commitment to the Town from the staff; and, to clearly articulate the duties, responsibilities, authority and privileges of being an employee of Grand Lake.

PART II – DEFINITIONS

- a) Full-time – an employee normally scheduled to work thirty-two hours or more in a workweek.
- b) Part-time 1 – an employee normally scheduled to work a workweek of more than twenty-four and less than thirty-two hours in a work week.
- c) Part-time 2 – an employee normally scheduled to work less than 24 hours in a work week.
- d) Temporary employee – any person employed by the Town on a temporary or seasonal basis, whether full-time or part-time.
- e) Exempt Employee – an employee who is not eligible for overtime pay.
- f) Non-exempt Employee -- Non-exempt employees are eligible for paid overtime at one and one-half times their rate of pay for all hours worked in excess of 40 hours per workweek.
- g) Deferred Compensation:
 - 1. Retirement Trust – 457 Plan -- a program offered by the Town allowing the employee to voluntarily set aside a portion of current year income through payroll deduction for a retirement trust – 457 plans. At the time of adoption of these Guidelines, the IRS had determined that the salary so deducted is not subject to current year federal and state income taxation.
 - 2. Flex Spending Benefit Plan – a program offered by the Town allowing the employee to voluntarily set aside a portion of current year income through payroll deduction for a flex spending benefit plan (a pre-tax medical savings program). At the time of adoption of these Guidelines, the IRS had determined that the salary so deducted is not subject to current year federal and state income taxation.

PART III – WORKDAY AND WORKWEEK

- a) Workday Defined.

The normal workday is eight hours plus a 30 to 60 minute unpaid lunch break. Two paid breaks per day of 15 minutes each are allowed, one before lunch and one after lunch.
- b) Workweek Defined.

For the purpose of calculating overtime, the workweek period begins at 12 Midnight Saturday and ends at 11:59 p.m. Friday.

PART IV – OVERTIME

- a) For purposes of computing Overtime, the first forty (40) hours must be actually worked or be an authorized holiday. PTO days taken during the workweek by the employee will not be considered a workday for purposes of computing overtime. All PTO must be authorized in advance by the Departmental Supervisor, Town Manager or the designated supervisor in the Departmental Supervisor’s and/or Manager’s absence. The Town Manager and Supervisors shall have the authority of reducing hours usually scheduled to be worked in any day during a work week in order to avoid causing any employee to work over 40 hours in a work week.

- b) Temporary Employees to be Paid for Overtime.
Hours worked in excess of forty (40) hours per workweek by temporary employees shall be paid as overtime at the rate of one and one-half times the temporary employee’s hourly wage.

- c) Employees to be Paid for Overtime.
The overtime policy of this section is adopted to comply with the Federal Fair Labor Standards Act. (1) forty hours per work week, (2) twelve hours per workday, or (3) twelve consecutive hours without regard to the starting and ending time of the workday (excluding duty free meal periods), whichever calculation results in the greater payment of wages. Overtime is compensated at one and one-half times the regular rate of pay for the employee.

- d) Holiday Rate.
Employees required to work on authorized holidays shall be paid overtime at the rate of two hours for every hour worked.

PART V – PAY

- a) 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.

- b) Payday.
Payday is determined by the Board and shall not be less than two paydays a month. Should a normal payday fall on a weekend or authorized holiday, payday shall be on the previous normal working day. All employees are required to keep a daily record of their time & activities. The form and content of such time shall be as determined by the Town Manager. Time shall be recorded daily and submitted to the employee’s supervisor at the end of the workweek.

- c) On Call
Employees that are required to be On-Call must be available to answer in the case of emergency in person within 60 minutes of the received call. On-Call employees must

be in a ready to work state at all times. The use of alcohol or drugs that are not prescribed by a physician are prohibited while an employee is On-Call.

d) Call Back

Call-back overtime work is irregular or occasional overtime work performed by an employee on a day when no work is scheduled or at a time which requires the employee to return to the place of employment from an off-duty status. Call-back overtime work is deemed not less than 2 hours in duration for pay or compensatory time. (Call-back time is not intended for regular monitoring of systems. Regular monitoring shall be scheduled to comply with a 40-hour work week.)

e) Pay for Exempt Employees

Exempt employees must be paid on a salary basis. This means exempt employees will regularly receive a predetermined amount of compensation each pay period on a weekly basis.

f) Deductions

The Town is committed to complying with requirements which allows properly authorized deductions. If the employee believes an improper deduction has been made to gross pay, immediately report this information to the Town Treasurer or Town Manager. Reports of improper deductions will be promptly investigated. Prompt reimbursement will be made if determined that an improper deduction has occurred.

PART VI – TIME REPORTING

a) Non-Exempt Employees

Non-Exempt employees are required to record time daily. At the conclusion of each pay period (Monday for the previous week). Employees must submit their time to their immediate supervisor for final approval. It is necessary for employees to indicate whether the recorded hours are for time worked or for time off.

Non-Exempt employees must take a full 30-minute lunch period. Notify your supervisor immediately, if your lunch is shorter than 30 minutes or if your lunch is interrupted by work.

b) Exempt Employees

Exempt employees are required to report to their department manager time off from their regular work schedule each pay period.

These records are the only ones used by the organization to calculate employee pay and paid time off balances. It is very important that they are accurate and complete. Non-exempt employees are expected to submit accurate and complete time records reflecting all hours worked. In the event an employee keeps a personal time record in addition to the Town Manager’s timecard form, they must provide them to the Town if they find a discrepancy between the Town’s records and their personal time record. Employees should contact their supervisor with any questions about how their pay is

calculated. Employees must promptly notify their supervisor of any mistakes in their time record or pay.

PART VII – Paid Time Off (PTO)

a) PTO

Full-time non-exempt employees and exempt employees accrue PTO at the rate of 10 hours per pay period. Full-time employees may bank up to 328 hours of PTO. PTO may be used at the request of the employee and at the convenience of the Town.

Part-Time 1 employees accrue PTO at the rate of 3 hours per pay period. Part-Time 1 employees may bank up to 100 hours of PTO. PTO may be used at the request of the employee and at the convenience of the Town.

Part-Time 2 or Seasonal employees do not accrue PTO.

b) Sick Leave for accruals prior to 02/14/2014.

Employees who earned and elected to keep sick leave accruals may use sick leave as follows. Sick leave shall be used only:

1. When the employee is ill or physically incapacitated;
2. For care of an illness of the employee’s spouse, children, siblings, parents, grandparents, grandchildren, or spouse’s parents;
3. When an employee has been exposed to a highly contagious disease which may jeopardize the health of others;
4. For a scheduled doctor or dentist appointment.
5. When sick leave of more than three (3) consecutive days is requested, the Town Manager may request that the employee obtain a doctor’s note or other evidence of illness from the employee.
6. Please see Section (g), Extended Leave of Absence – Medical, below for guidelines on extended absences (10 days or longer).

c) Authorized Holidays.

Authorized holidays with pay for all full-time employees are:

- New Year’s Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

d) Jury Duty.

For two days or less without Town Manager approval, employees do not lose pay or leave accrual while serving on jury duty or while appearing as a witness in a court proceeding on behalf of the Town or while, pursuant to a subpoena. Employees are entitled to retain the fees paid them in addition to their pay for jury and court service.

e) Reserve Military Duty.

Any employee who is a member the National Guard, State Militia, or reserves is eligible for fifteen days of leave each calendar year. The employee shall produce documentation from the United States authenticating the duty. While in military training, such employees shall continue to accrue normal leave and benefits and shall receive their normal salary up to fifteen days. The employee shall retain seniority, status, efficiency rating, vacation, sick leave, and other benefits. Should military leave extend beyond fifteen days, the provisions of laws governing the rehire of veterans shall continue to apply.

f) Funeral Leave.

Funeral leave with pay of up to three (3) days will be granted for funerals of the employee’s spouse, siblings, children, parents, grandparents, grandchildren, or spouse’s parents or children.

g) Injury Leave.

See workers compensation section in VIII (b) below.

PART VIII – MEDICAL LEAVE AND WORKER’S COMPENSATION

a) Extended Leave of Absence – Medical.

A medical leave of absence of not more than three months may currently be granted to full-time employees. This unpaid leave is for absences arising from illness, injury or pregnancy.

For a medical leave to be granted, the following conditions must be met;

1. The employee has completed ninety (90) day of full-time employment with the Town.
2. The Town Manager is notified by the employee as soon as possible of the need for medical leave
3. The employee submits to the supervisor a written statement from the attending physician outlining the reason for leave and the estimated time needed.
4. Approvals are obtained from the Town Manager prior to leave.
5. All available Comp Time, sick leave and earned vacation are used at the beginning of the leave of absence.

b) Extension.

When the estimated period of leave is less than three months, and an employee needs to extend the leave another medical provider’s statement is required indicating the new estimated length of leave.

c) Return to Work.

An employee ready to return to work from leave must present a doctor’s statement indicating ability to return to work.

The Town may reinstate an employee ready to return from a medical leave of absence when, in the opinion of Town, it is practical to do so. The Town does not guarantee reinstatement of an employee to the former job. When the employee is available to

return to work, the employee is free to apply for any vacancy available and may be considered along with other applicants.

d) Benefits

The Town continues (medical/life) insurance benefits for an employee on leave for a maximum of three months as long as the employee continues to pay the employee's portion of the premium.

Vacation, sick and floating holidays will not accrue during a medical leave of absence. Holiday, funeral pay, or jury duty pay will not be granted during the leave.

e) Fail to Return to Work.

Employees who fail to return at the expiration of their authorized leave may be terminated. If the employee's failure to return is due to a disability under the Americans with Disabilities Act (ADA) or other law, additional accommodations may be provided. Employees must supply sufficient information from their medical provider indicating that they have a covered disability and when they can return to work with or without reasonable accommodation. Accommodation must not cause undue hardship to the employer. Potential accommodations will be determined in an interactive process between the employee and the Town.

f) Worker's Compensation.

The Town is committed to a safe work environment for employees. Employees should report any unsafe practices or conditions to their supervisor.

If employees are injured on the job, no matter how minor, they must immediately report this fact in writing to the Town Clerk.

If medical treatment for an on-the-job injury is needed, it must be obtained from one of the Town's designated physicians. If not, the employee may be responsible for the cost of medical insurance.

PART IX – BENEFITS

General Benefits are described. Benefit amounts will be updated from time to time per Resolution as appropriated by the Board of Trustees. Full-time employees are considered eligible. Part-time 1 & 2 employees may elect to be covered at their own expense.

a) Employee Insurance.

Eligible employees are covered under the Town's health insurance. Employees may elect to have their spouse and children covered by the Town's health insurance.

b) Dental and Vision Insurance.

Eligible employees are covered under the Town's dental/vision insurance. Employees may elect to have their spouse and children covered.

c) Life Insurance/Accidental Death & Dismemberment.

Eligible employees are covered by Life Insurance and Accidental Death and Dismemberment. Employees may elect to have their spouse and children covered.

- d) Health Reimbursement Arrangement (HRA).
- e) Eligible employees are credited with a medical reimbursement amount determined periodically by the Board of Trustees per plan year for medical expenses not covered by insurance (e.g., copayments, deductibles, non-covered medical, dental and/or vision expenses). Deferred Compensation Program.
Retirement: Eligible employees participate in a deferred compensation program authorized by the Board for a retirement trust – 457 plan.
- f) Flex Benefit. The Flex benefit allows employees to have a self-determined amount deducted pre-tax from each paycheck up to a total annual maximum as defined by the IRS. This amount is determined during the open enrollment period. The employee may then submit a claim for reimbursement of eligible expenses, including spouse/dependent expenses even if the spouse/dependent is not enrolled in any of the insurance plans. The plan runs from January through March 15 of the following year and reimbursement may be claimed for any services received within that time frame. Reimbursement must be filed by March 31.
- g) Longevity Pay.
Eligible employees are entitled, on their anniversary date, to longevity pay. Employees who left the Town in good standing and who are subsequently rehired shall have the time of their previous employ counted toward longevity pay. Longevity pay will be on the payday following the employee's anniversary date of hire disbursed as gross pay, net of all applicable tax deductions.
- h) Clothing Allowance.
Clothing allowance is a taxable benefit paid to employees for the assigned duties within Public Works and the Water Department. The purpose is to replace personal apparel that is soiled, torn and worn due extreme working conditions. Clothing that is branded with the Town logo and provided to employees at no cost shall be presentable in public.
- i) Grand Lake Center Fitness Membership.
Fitness membership to the Grand Lake Center at a reduced rate.
- j) Housing Allowance.
In the event the Board of Trustees authorize a housing allowance, the purpose is to hire and retain talented personnel designed to make the Town more competitive with other employers.
- k) Alternative Benefit.
The Town is honored to employ experienced professionals that may be exempt or not eligible regarding traditional benefit packages. The Town will consider a benefit in lieu of traditional benefit packages.
- l) Cell Phone Stipend

Employees whom are not assigned a town cell phone and use their personal cell phones to conduct Town business may be eligible for a cell phone stipend.

m) Memberships.

As appropriated by the Board of Trustees, the Town pays all job-related professional memberships, cost of CDL physicals and Water Department certification testing and renewals.

n) **FAMILI Act**

Employees who elect to opt in for the Colorado FAMILI Act premium insurance program and are eligible year-round full-time employees the Town will contribute the .45% of the employees share of the premium.

The Town Manager is responsible for the administration of forms and/or benefit packages and should be contacted by any employee wishing additional information.

PART X – PERFORMANCE AND MERIT

a) Performance Evaluations to be Performed.

Performance reviews are intended to let each employee know how she or he stands per the employee’s job description and to assist in the improvement of performance and/or preparation for advancement. The Town endeavors to conduct employee reviews. Please contact and advise your supervisor or the Town Manager if more than a year has passed since receiving formal feedback. At the request of the employee or the supervisor, the employee shall be reviewed more frequently. Each review shall be reviewed and signed by both the employee and the supervisor and then filed in the employee's personnel file. The performance evaluation may be used by the Town Manager to determine merit-based salary increases during their annual budget review.

PART XI – EMPLOYEE RESPONSIBILITIES

a) Conduct.

Employees are expected to conduct themselves with their peers, superiors, subordinates, and the public at all times in a friendly, professional and courteous manner.

b) Use of Town Property.

Property and equipment owned by the Town are for use in performance of the Town's business. All employees are responsible for the efficient and safe use of such items. Abuse or intentional neglect shall be cause for disciplinary action.

c) Driver’s License.

Town employees using Town vehicles and equipment are required to have a valid Colorado driver's license and/or operator's license. Proof of same is required and the expiration date of all drivers’ licenses shall be kept on file with Town Hall.

d) Use of Drugs and Alcohol Prohibited.

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance or abuse of any other substance is prohibited. This included working after the apparent use of marijuana, whether or not the employee is a registered user. Furthermore, the possession, purchase or consumption (use), or sale of a controlled substance or alcohol on Town premises or while conducting Town business is prohibited.

e) Unconcealed and Concealed Weapons.

The Town prohibits the possession or use of unconcealed weapons and the use of concealed weapons on Town property, regardless of whether the person is licensed to carry the weapon. This guideline applies to all employees and contract employees, visitors, customers on Town property, regardless of whether or not they are licensed to carry a concealed weapon.

Concealed weapons for which the individual has a permit must be unloaded or properly disarmed so as to render them un-dischargeable or unusable while on Town property. Further the individual with the concealed weapon who has a permit must report to the Town Manager the permit. The employee must be provided the Town Manager the weapon for inspection. Additional precautions may be taken depending upon the circumstances.

f) Gifts.

No employee of the Town shall solicit or accept directly or indirectly any gift, gratuity, favor, entertainment, loan or any other thing of monetary value from any person who: has or is seeking to obtain contractual or other business or financial relations with the Town; or conducts operations or activities that are regulated by the Town; or has interest that may be substantially affected by the performance or nonperformance of the employee's actual official duty.

g) Hiring of Employee's Family Prohibited.

The Town will not consider an employee's spouse, children, parents, siblings, or spouse's parents for full-time employment.

h) Emergency Callout.

Certain positions, as designated by the Town Manager, shall be subject to emergency callout during periods of adverse weather or major interruptions of municipal service. Employees so designated during that time shall hold themselves to be available on short notice (within one hour) to respond to such callouts.

i) Outside Employment.

Outside employment for full-time employees is officially discouraged although not prohibited. Prior to engaging in outside employment the employee is strongly urged to discuss the matter with his or her supervisor. Inability to respond to emergency callouts can and will be considered in performance reviews.

j) Training.

The Town of Grand Lake strongly encourages employee training. Employees are encouraged to identify to their supervisors any seminars, courses, and meetings which in the employee's estimation will further their job education and professional abilities.

The Town will pay the training and testing costs for all certifications, recertification's and licenses that are required for the employee to continue in his official capacity with the Town.

k) Limit of Employee Involvement in Party Politics.

The protection of Town employees from political pressures in the discharge of their official duties necessarily requires limitations on the employee's participation in Town political activities, campaigns, and issues. No employee shall use or permit others to use the authority vested in his or her position to actively support or oppose a candidate for the Town Board of Trustees nor shall an employee actively campaign for or against any candidate for Trustee either on or off the job. Each employee enjoys the right to express his or her opinion as a citizen regarding local issues and to vote, attend political meetings, and join political clubs and organizations.

l) Voice Mail.

The Town voice mail system is intended for transmitting business-related information. Although the Town does not monitor voice messages as a routine matter, the Town reserves the right to access and disclose all messages sent over the voice mail system for any purpose. Employees must use judgment and discretion in their personal use of voice mail and must keep use to a minimum.

m) Telephones/Cell Phones/Mobile Devices.

Employee work hours are valuable and should be used for business. Excessive personal phone calls can significantly disrupt business operations. Employees should use their break or lunch period for personal phone calls.

Confidential information should not be discussed on a cell phone or mobile device. Phones and mobile devices with cameras should not be used in a way that violates other Town guidelines such as, but not limited to, EEO/Sexual Harassment and Confidential Information.

For safety reason, employees should avoid the use of cell phones and mobile devices while driving. Employees must park whenever they need to use a cell phone. Generally, stopping on the shoulder of the road is not acceptable. Employees are prohibited from using a cell phone device to text while operating a motor vehicle. Texting is permitted only when the vehicle is lawfully parked.

Long distance calls that incur a fee or international phone calls on Town phones for personal purpose is prohibited.

n) Anti-Violence.

Employees must not engage in intimidation, threats or hostile behaviors, physical abuse, vandalism, arson sabotage, use of weapons, carrying weapons on to Town property, or any other act, which in management's opinion is inappropriate to the workplace. In addition, employees must refrain from making bizarre or offensive comments regarding violent events and/or behavior. Employees are expected to report any prohibited conduct to management.

Employees should directly contact proper law enforcement authorities if they believe there is a serious threat to the safety and health of themselves or others.

o) Information Dissemination and Confidentiality.

All employees are expected to protect the public’s trust and provide proper dissemination of information within their job description.

Employees may have access to confidential information of the Town, employees and customers. Confidential information includes, but not limited to, information concerning; employee background check data, social security numbers, birth dates, home addresses, utility customers, tax collection, specifically identified as confidential, executive session records, and similar subjects.

Disclosure of confidential information might seriously damage public trust; therefore such action will not be tolerated. Any copying, reproducing or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the employer and must be returned to the Town upon separation or at any time upon demand.

PART XII – RECRUITMENT, APPOINTMENT, AND PROMOTION

- a) Vacant and budgeted positions shall be advertised with exception to internal promotions. All applicants for Town positions shall be evaluated in accordance with the Equal Opportunity statement contained in this handbook.
- b) Consideration for open positions shall be given to all qualified employees: first to full-time employees, then to part-time employees, and then to temporary employees. The Town may advertise the position concurrently in order to fill a vacancy expeditiously.

PART XIII – TRAVEL GUIDELINES

- a) Employees traveling on authorized Town business with prior budget approval from their supervisor shall be reimbursed for mileage, meals and lodging as is set out below:
 - 1. Reimbursement for Mileage.
If possible, travel to out-of-town events should be taken in a town-owned vehicle. If travel is performed by privately owned vehicles, the town will pay for actual mileage traveled from office or home at the rate per mile established by the IRS. Breakdowns or mechanical problems of employees' personal vehicles while being used for Town travel are the responsibility of the employee and NOT the Town.
 - 2. Reimbursement for Meals.
Meals eaten while on Town business shall be reimbursed at actual cost, as evidenced by receipt but shall not exceed the per diem rates for travel within the Continental United States established by the IRS.

3. Reimbursement for Lodging.

Employees shall be reimbursed for overnight lodging while on Town business at actual costs but shall not exceed the per diem rates for travel within the Continental United States established by the IRS.

b) Reimbursement Process.

Employees requesting reimbursement for travel expenses shall make such request in the form and manner required by the Town Manager.

PART XIV – JOB RELATED DISAGREEMENT OR DISSATISFACTION

a) Administrative Processing of Job Related Disagreement or Dissatisfaction.

Employees who disagree or are dissatisfied with the Town practice should promptly discuss the matter with their immediate supervisor, where appropriate. If the supervisor and the employee cannot solve to the mutual satisfaction of both parties, the employee may submit, in writing, to the Town Manager but must do so within ten (10) days after taking to the supervisor. The Town Manager shall reply, in writing, within ten (10) days after receipt. If the employee still feels the issue was not resolved, an appeal may be submitted within ten (10) days of the Town Manager's reply to the Board of Trustees, sitting as the Board of Personnel Appeals.

b) Board of Personnel Appeals.

The Board of Personnel Appeals shall conduct a hearing within twenty (20) days after receipt of a written appeal from the employee and shall render its decision in writing within twenty (20) days after the hearing. Employees may be represented by counsel or agent of their own choosing and at the employee's expense. The Town Manager shall be provided with legal assistance at the Town's expense to represent him at the hearing. The Board of Personnel Appeals shall have the authority to compel, by subpoena, any person to appear and testify or produce books and papers relating to such hearing and shall have the authority to swear in witnesses. The decision of the Board of Personnel Appeals shall be final and binding.

c) Failure to Follow Process.

Failure by the employee to follow the steps and the timelines established in this section shall be deemed conclusive evidence that the disagreement or dissatisfaction has been resolved.

PART XV – DISCIPLINARY ACTION

a) Generally.

Disciplinary actions are exercised in relation to the seriousness of the employee's misconduct. All offenses are not equal in terms of seriousness and no procedures can thoroughly or provide for an absolute basis from which to judge the magnitude of the

offense or the appropriate response from the Town. Similar offenses shall call for similar actions.

b) Types of Disciplinary Action.

The types of disciplinary actions are: documented oral reprimand, written warning, suspension without pay, and termination of employment.

PART XVI – SEPARATION OF EMPLOYMENT

- a) Employees who wish to resign their positions notify their supervisor or Town Manager in writing of their anticipated departure date. Supervisors or the Town Manager can provide proper forms for written documentation and will go over the “check out” procedure before or at separation.

Employees may be considered for re-employment provided they qualify for the position of interest and while they were employed with the Town maintained satisfactory performance and attendance.

- b) Upon separation of employment with the Town, employees are entitled to:
 1. Pay for all hours worked in the current pay period;
 2. Pay for all accrued PTO time at the employee's then current rate of pay; and,
 3. For employees hired before February 14, 2022 who have accrued sick leave. Employees may receive pay for accrued sick leave. If sick leave is paid, separating employees may convert all sick leave at termination date at the rate of two hours sick time = one hour of vacation time.
- c) Prior to issuance of a final paycheck, the employee is required to return or to satisfactorily account for all Town property and equipment, including uniforms, given or issued to the employee in course of his employ. Should the employee fail or refuse to do so, the value of such items shall be deducted from the final check.

PART XVII – EQUAL EMPLOYMENT OPPORTUNITY/UNLAWFUL HARASSMENT

- a) This prohibition includes unlawful harassment based on any of these protected classes. Unlawful harassment includes verbal or physical conduct which has the purpose or effect of substantially interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment. These Guidelines apply to all employees including elected/appointed officials, the town manager, department heads, co-workers, and non-employees such as customers, clients, vendors, consultants, etc.

b) Sexual Harassment.

Because sexual harassment raises issues that are to some extent unique in comparison to other harassment, the Town believes that it warrants separate emphasis. The Town strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when:

1. Submission to such conduct is made explicitly or implicitly a term or condition of employment;
2. Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment, including but not limited to promotion or demotion; or
3. Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.
4. All employees are always expected to conduct themselves in a professional and businesslike manner. Inappropriate sexual conduct that could lead to a claim of sexual harassment is expressly prohibited by these Guidelines. Such conduct includes, but is not limited to, sexually implicit or explicit communications whether in:
 - i. Written form, such as cartoons, posters, calendars, notes, letters, E-mail;
 - ii. Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted request for dates;
 - iii. Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

c) EEO/Harassment Complaint Procedure.

If you believe that there has been a violation of the EEO Guidelines or harassment based on the protected classes outlined above, including sexual harassment, please use the following complaint procedure. The Town expects employees to make a timely complaint to enable the Town to promptly investigate and correct any behavior which may be in violation of these Guidelines.

Report the incident to the Town Manager who will investigate the matter and take appropriate corrective action. If you do not feel comfortable reporting the incident to the Town Manager, report the incident to the Town Clerk. Your complaint will be kept as confidential as practicable. If you feel that you cannot go to either of these individuals with your complaint, you should report the incident to the Mayor.

If the Town determines that an employee's behavior is in violation of this Guidelines, appropriate disciplinary action will be taken against the offending employee, up to an including termination of employment.

The Town prohibits retaliation against an employee for filing a complaint under these Guidelines or for assisting in a complaint investigation. If you perceive retaliation for making a complaint or your participation in the investigation, please follow the complaint procedure outlined above. The situation will be promptly investigated.

Signature Page

I _____ (employee name) have received a copy of the Town of Grand Lake Personnel Guidelines dated _____. I understand that I am to become familiar with its contents. Further I understand as initialed by each statement below:

___ Employment with the Town of Grand Lake is at-will. I have the right to end my work relationship with the Town, with or without notice for any reason. The Town has the same right.

___ The language used in this handbook and any verbal statements or management are not intended to constitute a contract of employment, either expressed or implied, nor are they a guarantee of employment for specific duration.

___ The Personnel Guidelines are not all inclusive but intended to provide me with a summary of some of the Town’s guidelines.

___ This edition replaces all previously issued Personnel Guidelines and benefits as adopted by previous Resolutions. The need may arise to change the guidelines described in this document, except for at-will nature of employment. The Town therefore reserves the right to interpret them or to change without prior notice.

___ No representative of the Town of Grand Lake, other than the elected officials has the authority to enter into an agreement of employment.

___ Benefit amounts may be adopted per Resolution or summarized in a separate document. The Town of Grand Lake is a Statutory Town, an incorporated municipality, within and under the laws of the State of Colorado. All voluntary Benefit amounts listed are financial obligations that require annual appropriations.

Employee Name

Date of Hire

Signature

Signature Date