



# GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING AGENDA

Monday, November 13, 2023 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*

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

<https://us06web.zoom.us/j/83803267388>

**You can also dial in using your phone.**

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## **WORK SESSION 4:30 PM**

1. Call to Order
2. Roll Call
3. Conflicts of Interest
4. Items of Discussion
  - A. Rocky Mountain National Park

## **EVENING MEETING 6:00 PM**

1. Call to Order
2. Pledge of Allegiance
3. Announcements
4. Roll Call
5. Conflicts of Interest
6. Manager's Report
7. Public Comments (Limited to 3 Minutes)
8. Consideration to Approve Meeting Minutes
  - A. October 23, 2023
9. Consideration to Approve Accounts Payable
  - A. November 13, 2023
10. Items of Discussion
  - A. Public Hearing on FY 2024 Budget
  - B. Consideration of Approval of a Contract with Dazzio & Associates to Conduct the FY 2023 Financial Audit
  - C. Consideration of an Intergovernmental Agreement with Grand County Regarding County Road 471
  - D. Consideration of Resolution 40-2023, Setting Certain Fees for the Grand Arts Council's Use of the Community House on November 18th
  - E. Consideration of Resolution 41-2023, Adding a Parental Leave Policy to the Employee Handbook
11. Future Items for Consideration
12. Mayor's Report
13. Adjourn Meeting



**GRAND LAKE BOARD OF TRUSTEES WORKSHOP AND MEETING MINUTES**

**Monday, October 23, 2023, 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 Kudron at 8:26 P.M. in the Town Hall Board Room.

**B. Pledge of Allegiance**

Mayor Kudron led everyone in reciting the Pledge of Allegiance, followed by a moment of silence in honor of September 11<sup>th</sup>.

**C. Announcements**

Mayor Kudron announced: Please turn off all cell phones during the meeting.

**D. Roll Call**

Mayor Kudron, Mayor Pro-Tem Bergquist, Trustees Bishop, Causseaux, Sobon, and Town Clerk Carrell were present. Town Manager Crone appeared via Zoom.

Mayor Pro-Tem Bergquist made a motion to excuse Trustee Arntson and Trustee Strachan from the workshop and evening meeting. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**E. Conflicts of Interest**

None.

**F. Public Comments (Limited to 3 Minutes)**

None.

**G. Consideration to Approve Meeting Minutes**

**2. October 9, 2023**

Trustee Causseaux made a motion to approve the meeting minutes for October 9, 2023. Mayor Kudron seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**H. Consideration to Approve Accounts Payable**

**3. October 23, 2023**

Presented by Town Treasurer Wilson.

Trustee Sobon made a motion to approve accounts payable for October 23, 2023. Trustee Bishop seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Abstain
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**I. Financial Review**

**1. September Financials & August Sales Tax Reports**

Presented by Town Treasurer Wilson.

**J. Items of Discussion**

**1. Consideration of Ordinance 11-2023, Amending the Grand Lake Municipal Local Employee Residence Program Manual Regarding Tier V**

Presented by Town Community Developer White.

Trustee Causseaux made a motion to approve Ordinance 11-2023, amending the Grand Lake Municipal Local Employee Residence Program manual regarding Tier V. Trustee Bishop seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Nay
Trustee Strachan	Absent

**2. Consideration of Resolution 38-2023, Designating the Emergency Response Authority for the Town of Grand Lake**

Presented by Town Clerk Carrell.

Mayor Pro-Tem Bergquist made a motion to approve Resolution 38-2023, Designating the Emergency Response Authority for the Town of Grand Lake. Trustee Sobon seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**3. Consideration of Resolution 39-2023, Setting Certain Fees for the Grand Arts Council's Use of the Community House for Their Annual Holiday Craft Bazaar**

Presented by Town Clerk Carrell on behalf of Admin. Assistant/Permit Technician Irish.

Mayor Pro-Tem Bergquist made a motion to approve Resolution 39-2023, waiving the fees for the Grand Arts Council's use of the Community House for their annual Holiday Craft Bazaar. Trustee Sobon seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**4. Consideration of a Letter of Support for Dark Sky Certification Program**

Presented by Town Community Developer White.

Trustee Sobon made a motion to direct staff to prepare a letter of support for the Dark Sky Certification Mentorship Program from the Board of Trustees to be signed by the mayor. Trustee Causseaux seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

**K. Future Items for Consideration**

Town Clerk Carrell has compiled a list throughout the meeting that she will provide the Board to review.

**L. Mayor's Report**

Mayor Kudron thanked the Town Staff for preparing the budget. The Board and staff take the responsibility very seriously to move our Town forward while being fiscally responsible.

**M. Adjourn Meeting**

Mayor Pro-Tem Bergquist made a motion to adjourn the meeting. Trustee Sobon seconded the motion. Town Clerk Carrell called the vote:

Mayor Kudron	Aye
Mayor Pro-Tem Bergquist	Aye
Trustee Arntson	Absent
Trustee Bishop	Aye
Trustee Causseaux	Aye
Trustee Sobon	Aye
Trustee Strachan	Absent

This meeting of the Board of Trustees was adjourned at 9:27 PM.

(Attest)

\_\_\_\_\_  
Alayna Carrell, Town Clerk

\_\_\_\_\_  
Stephan 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](mailto: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 2<sup>nd</sup> and 4<sup>th</sup> Monday of each month by request



TO: Mayor Kudron and Town Trustees

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

DATE: November 3, 2023

RE: 2024 Budget Draft for Public Comment

We are presenting the draft of the 2024 budget which was originally submitted to the Board of Trustees on September 11<sup>th</sup> and subsequently discussed on October 23<sup>rd</sup> for input to the draft. As advertised the November 13, 2023, meeting is the time for the public to give input on the draft for the Board of Trustees to give additional considerations. This also fulfills C.R.S Section 29-1-108(i). It's important to note that line items within the budget draft are subject to modification based on the input received from both the Trustees and the public. These adjustments are part of the ongoing process to refine and finalize the budget for the November 27<sup>th</sup> adoption.

**Methods of preparing Budget**

Our budget for 2024 has been primarily constructed by building upon the 2023 budget, year-to-date estimates, and known expenses. We anticipate that sales tax revenues will remain relatively stable for 2024. As we do not have certainty about the opening of a marijuana store, we've conservatively estimated this tax revenue. Property tax calculations are based on the preliminary assessed property values from Grand County, indicating a potential 70% increase.

Each department has conducted in-depth research and submitted budget proposals, with some adjustments made by the Town Manager. We anticipate certain expense increases, particularly in areas such as workman's compensation, utilities, property insurance, and supplies/materials.

To streamline expenses, we have combined certain line items between Parks and Public Works, including personnel, tools, and equipment, as they share common costs.

Additionally, in the General Fund Capital Outlay section, we've allocated resources for essential projects, including the replacement of Town Hall ramps, paving, drainage improvements, a purchase of a mini loader, e-bike, and funding support for the GOCO Grant for GCAHS and the park marquee sign. We also anticipate 2 grants from the State of Colorado that will be awarded for the Space to Create project which has been allocated for \$4M.

	Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
<b>Summation - General Fund Revenues and Expenditures</b>					
	<b>\$3,056,705</b>	<b>\$3,225,214</b>	<b>\$2,979,845</b>	<b>\$2,979,845</b>	<b>\$2,545,160</b>
Operating Budget					
General Revenue	\$3,246,928	\$3,669,820	\$3,393,340	\$3,378,280	\$7,439,840
Operations	(\$3,514,849)	(\$3,252,003)	(\$3,403,114)	(\$3,505,806)	(\$3,604,909)
Debt Service	(\$313,096)	(\$311,685)	(\$129,615)	(\$130,000)	(\$127,050)
<b>Total Operating Budget</b>	<b>(\$581,017)</b>	<b>\$106,132</b>	<b>(\$139,389)</b>	<b>(\$257,526)</b>	<b>\$3,707,881</b>
Capital Budget					
Capital Revenue	\$401,421	\$494,914	\$227,241	\$231,371	\$90,000
Capital Outlay	(\$1,170,221)	(\$846,415)	(\$710,516)	(\$408,530)	(\$4,485,000)
<b>Total Capital Budget</b>	<b>(\$768,800)</b>	<b>(\$351,501)</b>	<b>(\$483,275)</b>	<b>(\$177,159)</b>	<b>(\$4,395,000)</b>
Revenues Over (Under) Expenditures	(\$1,349,817)	(\$245,369)	(\$622,664)	(\$434,685)	(\$687,119)
Appropriate From (To) Fund Balance	\$1,349,817	\$245,369	\$622,664	\$434,685	\$687,119
<b>General Fund Ending Balance</b>	<b>\$1,706,888</b>	<b>\$2,979,845</b>	<b>\$2,357,181</b>	<b>\$2,545,160</b>	<b>\$1,858,041</b>

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
23	<b>Summation - General Fund Expenditures By Department</b>					
24						
25						
26	Cemetery Committee	\$11,550	\$11,335	\$8,000	\$8,000	\$8,000
27						
28	Planning Commission/Board of Adjustments	\$90,000	\$91,717	\$41,600	\$45,780	\$48,100
29						
30	Greenways Committee	\$51,585	\$57,088	\$68,918	\$66,293	\$82,342
31						
32	Board of Trustees	\$132,600	\$217,117	\$111,950	\$130,700	\$148,100
33						
34	Administration					
35	Personnel	\$503,428	\$525,127	\$612,135	\$660,056	\$706,303
36	Operations	\$1,014,534	\$894,307	\$584,432	\$571,682	\$600,032
37	Administration Subtotal	\$1,517,962	\$1,419,434	\$1,196,567	\$1,231,738	\$1,306,335
38						
39	Public Safety					
40	Operations	\$282,000	\$222,333	\$277,858	\$277,858	\$277,585
41	Public Safety Subtotal	\$282,000	\$222,333	\$277,858	\$277,858	\$277,585
42						
43	Public Works					
44	Personnel	\$457,865	\$527,948	\$613,338	\$707,151	\$796,470
45	Operations	\$385,000	\$248,466	\$426,700	\$451,700	\$360,600
46	Public Works Subtotal	\$842,865	\$776,414	\$1,040,038	\$1,158,851	\$1,157,070
47						
48	Grand Lake Center					
49	<b>Revenues</b>	\$59,600	\$99,408	\$67,000	\$98,344	\$105,000
50	Personnel	\$177,298	\$181,680	\$218,060	\$231,952	\$244,837
51	Operations	\$144,022	\$123,535	\$154,358	\$159,772	\$130,240
52	Capital	\$0	\$0	\$0	\$0	\$0
53	<b>Grand Lake Center Expenditures</b>	\$321,320	\$305,215	\$372,418	\$391,724	\$375,077
54	Grand Lake Center Totals	(\$261,720)	(\$205,807)	(\$305,418)	(\$293,380)	(\$270,077)



		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
55						
56	Parks					
57	Personnel	\$69,717	\$62,987	\$80,124	\$0	\$0
58	Operations	\$195,250	\$88,364	\$205,640	\$194,862	\$202,300
59	Parks Subtotal	\$264,967	\$151,351	\$285,764	\$194,862	\$202,300
60						
61	Debt Service	\$313,096	\$311,685	\$129,615	\$130,000	\$127,050
62						
63	Capital Outlay	\$1,170,221	\$846,415	\$710,516	\$408,530	\$4,485,000
64						
65	All Department/Committees					
66	Personnel Total*	\$1,208,308	\$1,297,742	\$1,523,657	\$1,599,159	\$1,747,610
67	Operations Total*	\$2,306,541	\$1,954,262	\$1,879,456	\$1,906,647	\$1,857,299
68	Debt Service Total*	\$313,096	\$311,685	\$129,615	\$130,000	\$127,050
69	Capital Outlay Total	\$1,170,221	\$846,415	\$710,516	\$408,530	\$4,485,000
70						
71	<b>Total General Fund Expenditures</b>	<b>\$4,998,166</b>	<b>\$4,410,103</b>	<b>\$4,243,244</b>	<b>\$4,044,336</b>	<b>\$8,216,959</b>

	Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
<b>Summation - Water Enterprise Fund Revenues and Expenditures</b>					
72					
73					
74					
75	<b>Water Enterprise Fund Beginning Balance</b>	<b>\$1,805,981</b>	<b>\$1,889,293</b>	<b>\$2,045,880</b>	<b>\$2,045,880</b>
76					
77	Revenues				
78	Operations Revenue	\$602,500	\$707,659	\$688,500	\$776,285
79	Capital Revenue	\$30,000	\$65,000	\$32,500	\$52,000
80	<b>Total Revenues</b>	<b>\$632,500</b>	<b>\$772,659</b>	<b>\$721,000</b>	<b>\$828,285</b>
81					
82	Expenditures				
83	Operations	(\$663,622)	(\$496,398)	(\$582,589)	(\$584,322)
84	Debt Service	(\$94,788)	(\$94,788)	(\$94,788)	(\$94,788)
85	Capital Outlay	(\$1)	(\$24,886)	(\$48,000)	(\$43,098)
86	<b>Total Expenditures</b>	<b>(\$758,411)</b>	<b>(\$616,072)</b>	<b>(\$725,377)</b>	<b>(\$722,208)</b>
87					
88	Revenues Over (Under) Expenditures	(\$125,911)	\$156,588	(\$4,377)	\$106,078
89	Appropriate From (To) Fund Balance	\$125,911	(\$156,588)	\$4,377	(\$106,078)
90					
91	<b>Water Enterprise Fund Ending Balance</b>	<b>\$1,680,070</b>	<b>\$2,045,880</b>	<b>\$2,041,503</b>	<b>\$2,151,958</b>

	Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	
92	<b>Summation - Marina Enterprise Fund Revenues and Expenditures</b>					
93						
94						
95	<b>Marina Enterprise Fund Beginning Balance</b>	<b>\$1,016,255</b>	<b>\$892,451</b>	<b>\$780,452</b>	<b>\$780,452</b>	<b>\$766,402</b>
96						
97	<b>Revenues</b>	<b>\$470,200</b>	<b>\$436,086</b>	<b>\$368,084</b>	<b>\$447,169</b>	<b>\$440,784</b>
100	Operations	(\$425,161)	(\$352,356)	(\$373,698)	(\$411,220)	(\$427,186)
101	Debt Service	\$0	\$0	\$0	\$0	\$0
102	Capital Outlay	(\$280,000)	(\$195,729)	(\$80,000)	(\$50,000)	(\$60,000)
103	<b>Total Expenditures</b>	<b>(\$705,161)</b>	<b>(\$548,085)</b>	<b>(\$453,698)</b>	<b>(\$461,220)</b>	<b>(\$487,186)</b>
104						
105	Revenues Over (Under) Expenditures	(\$234,961)	(\$111,999)	(\$85,614)	(\$14,051)	(\$46,402)
106	Appropriate From (To) Fund Balance	\$234,961	\$111,999	\$85,614	\$14,051	\$46,402
107						
108	<b>Marina Enterprise Fund Ending Balance</b>	<b>\$781,294</b>	<b>\$780,452</b>	<b>\$694,838</b>	<b>\$766,402</b>	<b>\$720,000</b>

		Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
109	<b>Summation - Pay-As-You-Throw (PAYT) Enterprise Fund Revenues and Expenditures</b>					
110						
111						
112	<b>PAYT Enterprise Fund Beginning Balance</b>	<b>\$146,333</b>	<b>\$160,234</b>	<b>\$177,155</b>	<b>\$177,155</b>	<b>\$193,339</b>
113						
114	<b>Revenues</b>	<b>\$79,050</b>	<b>\$76,671</b>	<b>\$79,300</b>	<b>\$78,300</b>	<b>\$80,000</b>
115						
116	<b>Expenditures</b>					
117	Operations	(\$64,040)	(\$59,750)	(\$72,066)	(\$62,116)	(\$92,176)
118	Capital Outlay	\$0	\$0	(\$20,000)	\$0	(\$20,000)
119	<b>Total Expenditures</b>	<b>(\$64,040)</b>	<b>(\$59,750)</b>	<b>(\$92,066)</b>	<b>(\$62,116)</b>	<b>(\$112,176)</b>
120						
121	Revenues Over (Under) Expenditures	\$15,010	\$16,921	(\$12,766)	\$16,184	(\$32,176)
122	Appropriate From (To) Fund Balance	(\$15,010)	(\$16,921)	\$12,766	(\$16,184)	\$32,176
123						
124	<b>PAYT Enterprise Fund Ending Balance</b>	<b>\$161,343</b>	<b>\$177,155</b>	<b>\$164,389</b>	<b>\$193,339</b>	<b>\$161,163</b>

	Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024
125	<b>Summation - Capital Improvement Fund Revenues and Expenditures</b>				
126					
127					
128	<b>\$522,253</b>	<b>\$268,067</b>	<b>\$673,272</b>	<b>\$673,272</b>	<b>\$716,997</b>
129					
130	<b>\$617,252</b>	<b>\$695,791</b>	<b>\$590,250</b>	<b>\$614,000</b>	<b>\$595,000</b>
131					
132	Expenditures				
133	\$0	(\$275)	(\$313,300)	(\$293,275)	(\$530,000)
134	(\$278,950)	(\$275,500)	(\$277,050)	(\$277,000)	(\$278,450)
135	\$0	\$0	\$0	\$0	\$0
136	(\$165,000)	(\$14,811)	\$0	\$0	\$0
137	<b>(\$443,950)</b>	<b>(\$290,586)</b>	<b>(\$590,350)</b>	<b>(\$570,275)</b>	<b>(\$808,450)</b>
138					
139	\$173,302	\$405,204	(\$100)	\$43,725	(\$213,450)
140	(\$173,302)	(\$405,204)	\$100	(\$43,725)	\$213,450
141					
142	<b>\$695,555</b>	<b>\$673,272</b>	<b>\$673,172</b>	<b>\$716,997</b>	<b>\$503,547</b>

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
3			12/31/2022		12/31/2023		12/31/2024	
4		<b>General Fund - Revenues</b>						
5		<b>Taxes</b>						
6	10-311-100	Property Taxes	\$401,968	\$400,443	\$396,673	\$393,810	\$551,550	2023 Mill Levy = 6.812- Assessed value \$81M see Certification
7								
8	10-311-110	Specific Ownership	\$15,000	\$24,660	\$15,000	\$19,000	\$18,000	Property tax on vehicles
9	10-311-120	Interest & Penalty-Prop Taxes	\$300	\$1,042	\$300	\$900	\$300	
10	10-311-130	Motor Vehicle Use & Sales Tax	\$40,000	\$75,175	\$40,000	\$44,000	\$40,000	4% - Use (sales) tax on vehicles - from Clerk & Rec
11	10-311-140	Sales Tax 4%	\$2,461,018	\$2,601,855	\$2,337,968	\$2,337,000	\$2,337,968	4%
12	10-311-150	Building Use Tax	\$45,000	\$56,281	\$25,000	\$90,000	\$25,000	Revenue based on permits
13	10-311-160	Cigarettes-Select Sales Tax	\$3,000	\$2,952	\$3,000	\$4,000	\$3,000	Agreement between State and tobacco companies per C.R.S. 39-22-623
14	10-316-170	Franchise Cable	\$10,000	\$25,682	\$20,000	\$20,000	\$20,000	5% gross revenues, paid quarterly
15	10-316-171	Franchise Telephone	\$10,000	\$4,146	\$5,000	\$10,000	\$10,000	\$1/mo. per account, paid quarterly
16	10-316-172	Franchise Electric	\$30,000	\$34,185	\$35,000	\$35,000	\$35,000	2%, paid quarterly
17	10-316-173	Franchise Natural Gas	\$11,000	\$26,365	\$15,000	\$20,000	\$25,000	3% gross revenues, paid monthly
18	TBD	Marijuana Tax					\$10,000	50% of this revenue will go to ATF at YE
19			\$3,027,286	\$3,252,786	\$2,892,941	\$2,973,710	\$3,075,818	
20		<b>Licenses &amp; Permits</b>						
21	10-321-100	Liquor License Fee	\$4,500	\$9,845	\$3,750	\$8,400	\$4,500	
22	10-321-120	Sales Tax License \$5	\$500	\$505	\$425	\$455	\$425	\$5 Town Sales Tax Licenses
23	10-321-130	Motor Vehicle License (rural)	\$2,000	\$2,510	\$2,000	\$2,000	\$2,500	Road & Bridge registration fees
24	10-321-140	Sign Permit	\$300	\$195	\$100	\$350	\$500	Includes Town Off Premise Sign Fees
25	10-321-150	Grading Permit	\$200	\$70	\$50	\$150	\$100	
26	10-321-160	Animal License	\$150	\$55	\$50	\$85	\$50	
27	10-321-170	Encroachment Fees	\$400	\$940	\$400	\$0	\$400	
28	10-321-175	Business License Commission	\$30,000	\$28,837	\$30,000	\$25,000	\$30,000	
29	10-321-180	Nightly Rental License Fee	\$50,000	\$73,522	\$50,000	\$77,000	\$80,000	STR software \$150 per license. Remaining revenue transferred to Attainable Housing Fund at year end, funds usually given to Chamber ( \$30K) approx 120 active
30	10-321-190	Boardwalk Sales Permit	\$150	\$0	\$150	\$25	\$25	
31	TBD	Marijuana license					\$1,000	renewal
32			\$88,200	\$116,479	\$86,925	\$113,465	\$119,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
33		<b>General Fund - Revenues</b>						
34		<b>Intergovernmental</b>						
35	10-335-130	Grand Cnty Road & Bridge	\$6,492	\$9,520	\$9,520	\$9,520	\$9,520	2022 quarterly payment \$2380
36	10-335-200	Highway User Tax Fund	\$30,000	\$33,097	\$31,952	\$30,000	\$32,000	
37	10-335-800	Conservation Trust Fund	\$2,000	\$2,603	\$3,000	\$3,000	\$3,000	
38	10-335-900	Other Intergovernmental	\$1,000	\$2,198	\$1,000	\$3,000	\$3,000	State Severance Tax & Federal Mineral Funds
39			\$39,492	\$47,418	\$45,472	\$45,520	\$47,520	
40								
41		<b>Charges for Services</b>						
42	10-341-200	Cemetery	\$3,200	\$12,375	\$12,000	\$12,000	\$12,000	Perpetual Care & Reservation Fees
43	10-341-900	Cemetery Excavating Fee	\$0	\$4,600	\$6,000	\$1,500	\$6,000	
44	10-341-300	Zoning & Subdivision Review	\$2,000	\$3,875	\$2,000	\$6,018	\$3,000	
45	10-341-400	Attainable Housing Fee	\$2,000	\$22,184	\$2,000	\$8,527	\$4,000	Based on new construction paid at building permit pick-up
46	10-341-500	EV Charging Station Revenue	\$300	\$4,348	\$4,000	\$4,000	\$4,000	
47	10-341-600	Fuel Depot Surcharge	\$1,000	\$2,830	\$2,000	\$2,000	\$2,000	
48	10-341-700	Copies/Faxes/Soda	\$100	\$0	\$0	\$8	\$0	
49	10-341-850	Nightly Rental App Fee \$165	\$1,200	\$6,025	\$5,000	\$3,471	\$2,000	based on new STR's. Reducing to anticipate less property transfers
50	10-350-101	GL Center - Rental Fees	\$17,600	\$16,404	\$15,000	\$15,000	\$15,000	
51	10-350-121	GL Center - Memberships	\$30,000	\$62,778	\$40,000	\$65,000	\$70,000	
52	10-350-131	GL Center - Rec Fees	\$12,000	\$14,105	\$12,000	\$12,000	\$15,000	
53	10-350-201	GL Center - Donations	\$0	\$6,121	\$0	\$6,044	\$0	
54	10-350-202	GLC Events	\$0	\$0	\$0	\$300	\$5,000	Buffalo 5K
55			\$69,400	\$155,645	\$100,000	\$135,868	\$138,000	
56		<b>Fines and Forfeitures</b>						
57	10-351-100	Ordinance/Traffic Fines	\$0	\$205	\$1,500	\$260	\$500	
58								
59		<b>Fees and Leases</b>						
60	10-353-180	Rent - Visitors Center	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	VC Service Agreement requirement for Maintenance on VC; See 10-415-723. 4 payment of 625
61								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
62		<b>General Fund - Revenues</b>						
63		<b>Net Investment Income</b>						
64	10-355-100	Interest Revenue	\$5,000	\$29,743	\$10,000	\$90,000	\$50,000	
65								
66		<b>Other Revenue</b>						
67	10-334-900	Grants - Other	\$0	\$10,000	\$250,000	\$0	\$4,000,000	Space to create grant
68	10-360-130	Municipal Fee	\$50	\$11	\$0	\$14	\$0	Muni fee penalty not assessed anymore
69	10-360-140	Rent - Land, Buildings	\$10,000	\$6,990	\$4,000	\$6,041	\$6,000	Pavilion, Comm. House, Lakefront Park
70	10-360-160	Rent - Enterprise Fund Sites	\$0	\$2	\$2	\$0	\$2	Marina, PAYT
71	10-360-200	Misc. Revenues - General	\$5,000	\$48,039	\$0	\$10,902	\$0	2023 was dividends from CEBT
72			\$15,050	\$65,043	\$254,002	\$16,957	\$4,006,002	
73		<b>Capital Specific Revenue</b>						
74	10-360-110	Sale of Assets	\$25,000	\$0	\$25,000	\$29,130	\$90,000	sale of backhoe loader and pickup truck
75	10-377-140	Grants - Capital	\$376,421	\$63,591	\$0	\$0	\$0	
76	10-377-160	Space to Create Revenue	\$0	\$335,000	\$0	\$0	\$0	
77	10-377-170	Insurance Proceeds dock	\$0	\$96,323	\$202,241	\$202,241	\$0	
78			\$401,421	\$494,914	\$227,241	\$231,371	\$90,000	
79		<b>Total Revenues</b>	<b>\$3,648,349</b>	<b>\$4,164,734</b>	<b>\$3,620,581</b>	<b>\$3,609,651</b>	<b>\$7,529,840</b>	



	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
80		<b>General Fund - Expenditures</b>						
81		<b>Cemetery Committee</b>						
82	10-410-211	Cemetery Supplies/Misc Exp	\$4,500	\$10,757	\$2,000	\$2,000	\$2,000	
83	10-410-215	Grave Markers	\$3,050	\$578	\$1,000	\$1,000	\$1,000	
84	10-410-242	Cemetery Maintenance	\$4,000	\$0	\$5,000	\$5,000	\$5,000	
85			\$11,550	\$11,335	\$8,000	\$8,000	\$8,000	
86								
87		<b>Planning Commission/Board of Adjustments</b>						
88	10-412-211	General Office Supplies	\$1,000	\$16	\$300	\$300	\$300	based on overall Admin General Office Supplies expense
89	10-412-311	Postage/Ads/Legal Notices	\$1,000	\$156	\$1,000	\$1,000	\$500	Reimbursed by applicant
90	10-412-314	Purchased Services	\$18,000	\$14,838	\$18,000	\$18,000	\$18,000	RG assoc
91	10-412-319	Misc.-Planning Commission/BOA	\$1,000	\$0	\$300	\$300	\$300	
92	10-412-320	Computer Hardware	\$7,000	\$4,569	\$1,000	\$1,000	\$1,000	
93	10-412-351	Planning Legal Services	\$6,000	\$35,596	\$10,000	\$16,000	\$12,000	Rezoning and development, Town expects reimbursement from developers for expenses incurred in connection with development.
94	10-412-370	Training/Travel	\$6,000	\$5,380	\$6,000	\$3,000	\$6,000	Planner in Admin, classes, online seminar
95	10-412-380	Comp Plan Update	\$50,000	\$31,163	\$5,000	\$6,180	\$10,000	
96			\$90,000	\$91,717	\$41,600	\$45,780	\$48,100	
97								
98		<b>Greenways Committee</b>						
99	10-414-211	General Supplies	\$6,000	\$9,656	\$10,334	\$14,293	\$10,800	Hilly Lawn Fuel and supplies
100	10-414-238	Trees/Shrubs/Plantings	\$6,500	\$2,475	\$10,334	\$3,500	\$10,000	
101	10-414-241	Arbor Day Supplies	\$250	\$0	\$250	\$500	\$500	
102	10-414-319	Contract Labor	\$38,535	\$44,957	\$48,000	\$48,000	\$61,042	Hilly Lawn contract for services
103	10-414-726	Miscellaneous Services	\$150	\$0	\$0	\$0	\$0	
104	10-414-870	Contingency	\$150	\$0	\$0	\$0	\$0	
105			\$51,585	\$57,088	\$68,918	\$66,293	\$82,342	
106								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
107		<b>General Fund - Expenditures</b>						
108		<b>Board of Trustees</b>						
109	10-413-142	Workers' Compensation	\$300	\$447	\$400	\$600	\$800	
110	10-413-143	BOT Compensation	\$0	\$5,780	\$0	\$9,800	\$18,000	
111	10-413-211	Office/meeting supplies	\$2,400	\$6,731	\$5,000	\$5,000	\$5,000	
112	10-413-215	Elections	\$1,200	\$2,639	\$2,500	\$0	\$3,000	
113	10-413-316	Dues/Memberships	\$17,700	\$14,399	\$18,000	\$18,000	\$20,000	Empl Council, CAST, CML, NWCCOG/RRR/QQ, Club 20, 3 Lakes Watershed, GCWIN, I-70 Coalition, Arbor Day Foundation, Downtown CO Inc, Rky Mtn Conservancy, Grand Foundation Corporate Sponsorship
114	10-413-370	Training/Travel	\$7,500	\$1,286	\$7,500	\$7,500	\$7,500	CML
115	10-413-460	Long Range/Misc	\$500	\$0	\$500	\$500	\$1,000	BOT retreat facilitator and misc. expenses
116	10-413-461	Appreciation Program	\$3,000	\$6,670	\$9,000	\$9,000	\$9,000	Appreciation Dinner; Misc appreciation expenses
117	10-413-462	Computer Equipment	\$2,400	\$635	\$2,500	\$2,500	\$2,500	
118	10-413-463	Water Quality Issues	\$0	\$0	\$0	\$0	\$250	GCWIN - Continued toxin monitoring
119	10-413-465	Computer Software	\$1,000	\$3,180	\$1,200	\$1,200	\$1,200	Zoom
120	10-413-870	Board Contingency	\$250	\$104,000	\$250	\$10,000	\$17,000	Benches, pumpkin patch, and community dinner
121	10-413-728	Miscellaneous Donations	\$45,000	\$20,000	\$13,750	\$13,750	\$10,000	\$5,000 for substance abuse counseling, \$5,000 for GCWC
122	10-413-843	Rocky Mtn Rep Theatre	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	Year 13 of 20
123	10-413-859	Grand Foundation	\$50,000	\$50,000	\$50,000	\$51,500	\$51,500	
124			\$132,600	\$217,117	\$111,950	\$130,700	\$148,100	
125		<b>Subtotal Boards and Committees</b>	<b>\$285,735</b>	<b>\$377,257</b>	<b>\$230,468</b>	<b>\$250,773</b>	<b>\$286,542</b>	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
126		<b>General Fund - Expenditures</b>						
127		<b>Administration</b>						
128		<b>Personnel</b>						
129	10-415-100	Gross Wages - Administration	\$348,886	\$356,805	\$378,347	\$409,656	\$439,727	
130	10-415-103	OT/Comp Time Buyout	\$0	\$5,285	\$500	\$2,000	\$2,000	
131	10-415-105	Bonus	\$7,000	\$8,500	\$7,000	\$7,000	\$7,000	
132	10-415-110	Gross Wages-Admin PT/Seasonal	\$26,411	\$0	\$0	\$0	\$0	
133	10-415-134	Alternative Benefit	\$6,600	\$6,000	\$6,600	\$6,600	\$6,600	
134	10-415-130	GL Center Membership Benifit	\$1,925	\$0	\$1,925	\$0	\$0	
135	10-415-132	ICMA Town Paid Benefit	\$30,456	\$28,584	\$30,268	\$34,000	\$35,178.16	8% Match
136	10-415-133	Health/Dental-Employee	\$34,487	\$62,725	\$81,120	\$80,000	\$85,000	Medical/Dental/Life/Vision
137	10-415-135	Dep Health/Dental	\$6,596	\$2,075	\$66,000	\$66,000	\$69,300	
138	10-415-136	Medical Benefit Allowance	\$7,412	\$13,986	\$8,400	\$12,000	\$10,000	HSR
139	10-415-141	Unemployment Insurance	\$1,142	\$651	\$1,135	\$800	\$879	.2% of wages
140	10-415-142	Workers' Compensation	\$1,061	\$1,539	\$3,600	\$12,000	\$15,000	
141	10-415-143	Social Security Match	\$25,491	\$31,603	\$23,457	\$24,000	\$27,263	6.2% of wages+Town ICMA
142	10-415-144	Medicare Match	\$5,961	\$7,374	\$5,486	\$6,000	\$6,376	1.45% of wages+Town ICMA
143	10-415-145	FAMILI Benefit Admin	\$0	\$0	-\$1,703	\$0	\$1,979	
144			\$503,428	\$525,127	\$612,135	\$660,056	\$706,303	
145		<b>Supplies</b>						
146	10-415-211	General Office Supplies	\$5,000	\$12,231	\$8,000	\$9,000	\$9,000	
147	10-415-215	Computer Software	\$17,000	\$10,660	\$22,000	\$22,000	\$23,000	Firewall, Malware, Antivirus, Adobe, Caselle, O365
148	10-415-220	Computer Hardware	\$7,000	\$12,060	\$7,000	\$7,000	\$7,000	3 Computer replacements
149	10-415-226	Small Equipment	\$2,100	\$2,871	\$3,000	\$3,000	\$3,000	Copier lease
150			\$31,100	\$37,823	\$40,000	\$41,000	\$42,000	
151		<b>Repairs and Maintenance</b>						
152	10-415-231	Gas/Fuel	\$1,000	\$1,750	\$1,200	\$1,200	\$1,200	
153	10-415-232	Vehicle Maintenance	\$1,000	\$533	\$1,000	\$3,000	\$3,000	
154	10-415-233	Office Equipment Maintenance	\$2,500	\$1,989	\$2,500	\$2,500	\$3,000	
155	10-415-237	Building Maintenance	\$0	\$1,913	\$11,000	\$11,000	\$11,000	
156	10-415-238	Town Hall Furnishings	\$250	\$1,562	\$1,500	\$1,500	\$1,000	
157			\$4,750	\$7,747	\$17,200	\$19,200	\$19,200	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
158		<b>General Fund - Expenditures</b>						
159		<b>Administration</b>						
160		<b>Purchased Services</b>						
161	10-415-311	Postage/Freight	\$5,000	\$6,246	\$5,000	\$6,000	\$7,000	Meter lease + postage meter refills
162	10-415-312	Computer Services	\$62,000	\$42,266	\$50,000	\$50,000	\$50,000	Paychex, Executec, civic rec, gov.os
163	10-415-314	Ads & Legal Notices	\$5,000	\$5,741	\$5,000	\$1,500	\$5,000	
164	10-415-316	Dues & Memberships	\$1,650	\$3,086	\$1,650	\$2,000	\$1,650	APA, IIMC, CMCA, CCCMA, CAMCA, CGFOA, Amazon Prime, ALERT/SAM, ICMA
165	10-415-318	Janitorial Services	\$0	\$0	\$0	\$0	\$0	
166	10-415-319	Miscellaneous Services	\$5,000	\$128	\$3,200	\$3,200	\$3,200	
167	10-415-330	Bank Fees	\$1,500	\$1,033	\$1,500	\$500	\$500	Safe deposit box/returned checks/direct deposit fees
168			\$80,150	\$58,501	\$66,350	\$63,200	\$67,350	
169		<b>Utilities</b>						
170	10-415-341	Electric Utility	\$3,500	\$5,248	\$4,000	\$5,000	\$5,500	
171	10-415-342	Sewer Utility	\$1,000	\$1,217	\$1,000	\$1,500	\$1,600	
172	10-415-343	Water Utility	\$1,200	\$1,234	\$1,200	\$1,200	\$1,200	
173	10-415-344	Telephone/Internet Utility	\$7,500	\$8,913	\$7,500	\$10,000	\$11,000	Includes internet service, cell phone
174	10-415-345	Natural Gas Utility	\$2,500	\$4,670	\$6,000	\$6,000	\$6,500	
175	10-415-346	Website Hosting Services	\$800	\$611	\$800	\$3,445	\$2,500	Website Hosting
176	10-415-347	Recycling - Town Hall	\$1,300	\$182	\$0	\$305	\$500	Town clean up for electronics
177			\$17,800	\$22,073	\$20,500	\$27,450	\$28,800	
178		<b>Professional Services</b>						
179	10-415-351	Legal Services	\$85,000	\$39,386	\$30,000	\$50,000	\$30,000	
180	10-415-352	Audit	\$10,300	\$8,400	\$8,500	\$8,950	\$9,300	60% of audit -
181	10-415-353	Judge-Municipal Court	\$500	\$0	\$500	\$500	\$500	As-needed basis
182	10-415-355	Professional Services-Other	\$15,000	\$4,714	\$10,000	\$2,000	\$2,500	ABC Flex, Background checks
183	10-415-560	Treasurer's Fees	\$8,039	\$8,018	\$9,000	\$9,000	\$9,000	2% of Property Taxes calculated from COV+Interest and Penalties
184	10-415-800	Attainable Housing Expenses	\$15,000	\$48,400	\$12,000	\$18,000	\$19,000	Increased to reflect increased cost
185			\$118,839	\$60,518	\$58,000	\$70,450	\$51,300	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
186		<b>General Fund - Expenditures</b>						
187		<b>Administration</b>						
188		<b>Marketing</b>						
189	10-415-721	Chamber Service Agreement	\$32,732	\$32,732	\$35,232	\$35,232	\$35,232	\$32,732 for VC services by Chamber
190	10-415-722	BLC Fee Remittance	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	For marketing services by Chamber
191	10-415-723	Visitor Center Repairs & Maint	\$15,102	\$16,220	\$1,500	\$1,500	\$1,500	
192	10-415-724	NRL VC Op	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	For PT Visitor Center employee by Chamber
193	10-415-870	Contingency - General Admin	\$11,000	\$11,000	\$11,000	\$22,000	\$61,000	for Chamber general expenses increased ask from Chamber
194	10-415-875	Marketing Contingency	\$150	\$0	\$0	\$0	\$0	
195	10-415-880	Chamber Public Relations	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
196	10-415-885	Town Events	\$10,000	\$10,000	\$12,500	\$12,500	\$12,500	
197	10-415-886	MSOB Expenses	\$481,311	\$486,126	\$0	\$0	\$0	
198	10-415-887	Continental Divide Trail	\$0	\$0	\$2,500	\$2,500	\$2,500	
199			\$628,295	\$634,078	\$140,732	\$151,732	\$190,732	
200		<b>Other Expenses</b>						
201	10-415-370	Training/Travel	\$10,750	\$9,677	\$13,000	\$15,000	\$15,000	Planner (\$750); Clerk (\$3,000); Treasurer (\$3,250); Code (\$750); Manager (\$3,000)
202	10-415-371	Misc Employee Expenses	\$14,000	\$3,437	\$15,000	\$15,000	\$15,000	Employee Enrichment
203	10-415-393	Document Recording	\$250	\$0	\$250	\$250	\$250	
204	10-415-394	Developer Reimbursement	\$1,000	\$0	\$1,000	\$0	\$0	
205	10-415-513	Property/Casualty Insurance	\$25,000	\$27,984	\$27,000	\$33,000	\$35,000	
206	10-415-514	Position Bonds	\$400	\$270	\$400	\$400	\$400	Employee/Trustee Blanket Bonds
207			\$51,400	\$41,367	\$56,650	\$63,650	\$65,650	
208		<b>Transit</b>						
209	10-415-385	Transit Service	\$40,000	\$0	\$40,000	\$0	\$0	
210	10-415-386	Transit Planning	\$10,000	\$0	\$10,000	\$0	\$0	
211			\$50,000	\$0	\$50,000	\$0	\$0	
212								
213		<b>Economic Development Grants</b>						
214	10-416-100	Trail Groomers	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	
215	10-416-250	Headwaters Trail Assoc- HTA	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
216	10-416-260	Grand Art Council	\$2,200	\$2,200	\$0	\$0	\$0	
217	10-416-261	Creative District	\$0	\$0	\$100,000	\$100,000	\$100,000	
218			\$32,200	\$32,200	\$135,000	\$135,000	\$135,000	Other grants moved to Grand Foundation line under BoT
219								
220		<b>Subtotal Administration</b>	\$1,517,962	\$1,419,434	\$1,196,567	\$1,231,738	\$1,306,335	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
221		<b>General Fund - Expenditures</b>						
222		<b>Public Safety</b>						
223		<b>Purchased Services</b>						
224	10-421-314	Dispatch Operations	\$25,000	\$20,858	\$20,858	\$20,858	\$20,585	
225	10-421-339	Sheriff's Contract	\$257,000	\$201,475	\$257,000	\$257,000	\$257,000	
226		<b>Subtotal Public Safety</b>	<b>\$282,000</b>	<b>\$222,333</b>	<b>\$277,858</b>	<b>\$277,858</b>	<b>\$277,585</b>	
227								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	2024 Budget Explanatory Notes
228		<b>General Fund - Expenditures</b>						
229		<b>Public Works/Parks</b>						
230		<b>Personnel</b>						
231	10-431-100	Gross Wages PW/Parks	\$262,163	\$301,712	\$345,630	\$420,000	\$460,097	employees
232	10-431-103	OT/Comp Time Buyout	\$16,875	\$35,296	\$40,000	\$40,000	\$40,000	
233	10-431-105	Bonus	\$4,000	\$9,950	\$5,000	\$7,000	\$7,000	
234	10-431-111	On Call Pay	\$24,833	\$17,700	\$10,350	\$18,250	\$18,250	
235	10-431-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
236	10-431-317	Uniform Allowance	\$2,640	\$3,475	\$2,940	\$3,600	\$3,600	
237	10-431-132	ICMA Town Paid Benefit	\$24,571	\$18,386	\$20,000	\$20,000	\$25,000	8% Maximum
238	10-431-133	Health/Dental-Employee	\$68,000	\$77,112	\$70,720	\$80,000	\$91,500	Medical/Dental/Life/Vision
239	10-431-135	Dep Health/Dental	\$6,552	\$14,694	\$48,240	\$48,000	\$53,000	
240	10-431-136	Medical Benefit Allowance	\$4,800	\$5,534	\$4,800	\$4,800	\$5,000	
241	10-431-141	Unemployment Insurance	\$921	\$478	\$1,157	\$1,000	\$1,037	2% of wages + On Call
242	10-431-142	Workers' Compensation	\$19,013	\$13,159	\$35,000	\$35,000	\$50,000	
243	10-431-143	Social Security Match	\$19,043	\$24,681	\$23,909	\$23,909	\$32,138	6.2% of wages + Town ICMA + On Call
244	10-431-144	Medicare Match	\$4,454	\$5,773	\$5,592	\$5,592	\$7,516	1.45% of wages + Town ICMA + On Call
245	10-431-145	FAMILI Benefit PW	\$0	\$0	\$0	\$0	\$2,333	
246			\$457,865	\$527,948	\$613,338	\$707,151	\$796,470	
247		<b>Supplies</b>						
248	10-431-222	General Supplies	\$7,000	\$1,536	\$7,000	\$7,000	\$7,000	
249	10-431-224	Safety Supplies	\$7,000	\$1,511	\$7,000	\$7,000	\$12,000	Cirsa requested confined space gas meters
250	10-431-226	Vehicle Supplies	\$4,000	\$0	\$4,000	\$4,000	\$6,000	purchase traffic counter
251	10-431-227	Small Tools	\$8,000	\$3,854	\$5,000	\$7,500	\$7,500	combining PW and Parks parks was \$2500
252			\$26,000	\$6,900	\$23,000	\$25,500	\$32,500	
253		<b>Repairs and Maintenance</b>						
254	10-431-231	Gas/Fuel/Liquids	\$25,000	\$38,402	\$30,000	\$35,000	\$40,000	to anticipate fuel increase
255	10-431-232	Vehicle Maintenance	\$10,000	\$21,046	\$10,000	\$10,000	\$10,000	
256	10-431-233	Equipment Maintenance	\$28,000	\$20,891	\$25,000	\$25,000	\$37,500	combining PW and Parks parks was
257	10-431-235	Tires/Chains	\$15,000	\$4,200	\$15,000	\$15,000	\$15,000	
258	10-431-236	Misc. Bridge Work	\$5,000	\$0	\$5,000	\$5,000	\$1,000	
259	10-431-237	Building Maintenance	\$6,000	-\$1,806	\$6,000	\$6,000	\$6,000	
260	10-431-238	Street Light Maintenance	\$3,000	\$240	\$3,000	\$3,000	\$2,000	
261	10-431-239	Miscellaneous Maintenance	\$3,000	\$59	\$2,500	\$2,500	\$2,500	
262	10-431-242	Road Maintenance	\$150,000	\$52,971	\$150,000	\$150,000	\$55,000	28K Mag Chloride, 15K striping, road base
263	10-431-245	Boardwalk Maintenance	\$0	\$2,574	\$0	\$2,500	\$5,000	
264	10-431-253	Tree Removal	\$5,000	\$0	\$5,000	\$5,000	\$0	
265	10-431-254	Tree Spraying	\$500	\$0	\$4,000	\$4,000	\$3,500	
266	10-431-255	Stormwater Filter Maintenance	\$15,000	\$0	\$20,000	\$20,000	\$0	5 year replacement schedule done in 2023
267	10-431-256	EV Station Maintenance	\$0	\$500	\$0	\$5,000	\$12,000	new station by beach
268			\$265,500	\$139,078	\$275,500	\$288,000	\$189,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
269		<b>General Fund - Expenditures</b>						
270		<b>Public Works/Parks</b>						
271		<b>Purchased Services</b>						
272	10-431-312	Computer Services	\$4,000	\$1,575	\$3,000	\$3,000	\$3,200	
273	10-431-314	Ads/Bid Notices	\$2,000	\$7,455	\$2,000	\$2,000	\$2,000	
274	10-431-319	Misc. Purchased Services	\$2,500	\$1,647	\$2,500	\$2,500	\$2,500	Required physicals, fuel bond, Hep B shots
275			\$8,500	\$10,677	\$7,500	\$7,500	\$7,700	
276		<b>Utilities</b>						
277	10-431-318	Trash/Recycle Services	\$11,000	\$16,139	\$12,000	\$12,000	\$13,000	
278	10-431-341	Electric Utility	\$11,000	\$9,172	\$12,000	\$12,000	\$13,200	
279	10-431-343	Water Utility	\$1,000	\$441	\$700	\$700	\$700	
280	10-431-344	Telephone/Internet Utility	\$7,000	\$5,640	\$6,000	\$6,000	\$9,000	add internet to beach
281	10-431-345	Natural Gas Utility	\$4,500	\$6,038	\$5,000	\$6,000	\$8,000	
282	10-431-349	Street Light Electric Utility	\$24,000	\$13,229	\$20,000	\$10,000	\$11,000	
283			\$58,500	\$50,658	\$55,700	\$46,700	\$54,900	
284		<b>Professional Services</b>						
285	10-431-354	Engineering/Surveying Services	\$10,000	\$285	\$5,000	\$20,000	\$10,000	
286	10-431-400	Winter Lights	\$0	\$35,625	\$50,000	\$39,000	\$39,000	
287			\$10,000	\$35,910	\$55,000	\$59,000	\$49,000	
288		<b>Other</b>						
289	10-431-370	Training/Travel	\$6,000	\$555	\$5,000	\$15,000	\$10,000	
290	10-431-399	Equip Rental	\$10,000	\$2,727	\$5,000	\$10,000	\$15,000	combine parks
291	10-431-870	Contingency- Public Works	\$500	\$1,960	\$0	\$0	\$2,000	
292			\$16,500	\$5,242	\$10,000	\$25,000	\$27,000	
293		<b>Subtotal Public Works</b>	\$842,865	\$776,414	\$1,040,038	\$1,158,851	\$1,157,070	
294								



	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
295		<b>General Fund - Expenditures</b>						
296		<b>Grand Lake Center</b>						
297		<b>Personnel</b>						
298	10-450-100	Gross Wages - GL Center	\$111,798	\$131,356	\$121,086	\$153,052	\$158,539	25% PW/Parks/GLC employee, 10% Treasurer, 3% Town Mgr., 5% Admin/Bookkeeper
299	10-450-103	OT/Comp Time Buyout	\$0	\$462	\$0	\$0	\$0	
300	10-450-105	Bonus	\$1,485	\$2,000	\$2,000	\$2,000	\$2,000	
301	10-450-110	Gross Wages-GLC PT/Seasonal	\$0	\$0	\$20,800	\$0	\$0	
302	10-450-130	GLC Membership Benefit	\$770	\$0	\$770	\$0	\$770	
303	10-450-317	Uniform Allowance	\$150	\$660	\$0	\$0	\$0	
304	10-450-132	ICMA Town Paid Benefit	\$9,065	\$6,691	\$11,351	\$10,000	\$12,683	8% Maximum
305	10-450-133	Health/Dental-Employee	\$37,174	\$26,926	\$32,953	\$38,000	\$38,000	Medical/Dental/Life/Vision
306	10-450-135	Dep. Health/Dental	\$1,853	\$0	\$12,420	\$12,000	\$12,000	
307	10-450-136	Medical Benefit Allowance	\$3,281	\$2,449	\$2,400	\$2,400	\$2,400	
308	10-450-141	Unemployment Insurance	\$335	\$144	\$426	\$500	\$317	
309	10-450-142	Workers' Compensation	\$2,025	\$1,868	\$3,000	\$4,000	\$6,000	
310	10-450-143	Social Security Match	\$7,588	\$7,394	\$8,797	\$8,000	\$9,829	6.2% of wages+Town ICMA
311	10-450-144	Medicare Match	\$1,774	\$1,729	\$2,057	\$2,000	\$2,299	1.45% of wages+Town ICMA
312	10-450-145	FAMILI Benefit (GLC)	\$0	\$0	\$0	\$0	\$713	
313			\$177,298	\$181,680	\$218,060	\$231,952	\$244,837	
314		<b>Supplies</b>						
315	10-450-211	Gen Office Supplies	\$1,500	\$656	\$1,500	\$1,500	\$1,500	
316	10-450-220	General Operating Supplies	\$3,000	\$4,570	\$3,000	\$4,000	\$4,000	
317	10-450-226	Office Equip Lease	\$1,200	\$1,095	\$1,200	\$1,200	\$0	Copier Lease moved to prof. service
318	10-450-252	Resale Supplies	\$1,000	\$0	\$0	\$0	\$0	
319			\$6,700	\$6,321	\$5,700	\$6,700	\$5,500	
320		<b>Repairs and Maintenance</b>						
321	10-450-233	Office Equip Maint	\$600	\$328	\$600	\$600	\$0	Copier maintenance moved to prof. service
322	10-450-235	Fitness Equip Maint	\$1,500	\$1,245	\$1,500	\$2,000	\$2,000	
323	10-450-237	Building Maintenance	\$21,000	\$245	\$35,000	\$30,000	\$5,000	
324	10-450-239	Minor Infrastructure Maint	\$10,000	\$0	\$2,000	\$2,000	\$2,000	
325	10-450-250	Backflow Maintenance	\$400	\$0	\$600	\$600	\$600	
326	10-450-350	Maintenance Agreement	\$4,200	\$9,203	\$4,758	\$5,000	\$5,800	Honeywell heating system
327	10-450-400	Golf Simulator Expense	\$0	\$0	\$3,000	\$1,500	\$0	
328			\$37,700	\$11,020	\$47,458	\$41,700	\$15,400	

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2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
329		<b>General Fund - Expenditures</b>						
330		<b>Grand Lake Center</b>						
331		<b>Utilities</b>						
332	10-450-318	Trash/Recycle Services	\$500	\$0	\$0	\$50	\$0	
333	10-450-341	Electric Utility	\$14,000	\$12,549	\$15,000	\$15,000	\$16,500	
334	10-450-342	Sewer Utility	\$4,500	\$4,292	\$4,600	\$4,600	\$4,850	
335	10-450-343	Water Utility	\$2,500	\$1,034	\$1,200	\$1,200	\$1,200	
336	10-450-344	Telephone/Internet/TV Utility	\$4,000	\$7,623	\$7,500	\$7,500	\$8,000	
337	10-450-345	Natural Gas Utility	\$7,500	\$10,433	\$15,000	\$12,000	\$12,000	
338			\$33,000	\$35,931	\$43,300	\$40,350	\$42,550	
339		<b>Professional Services</b>						
340	10-450-312	Computer Services	\$2,820	\$8,955	\$3,000	\$9,000	\$5,000	Caselle & Executech
341	10-450-351	Legal Services	\$1,000	\$0	\$0	\$0	\$0	
342	10-450-352	Audit	\$910	\$980	\$1,100	\$1,100	\$1,190	7% of audit
343	10-450-355	Purchased Professional Serv.	\$2,000	\$1,251	\$1,500	\$1,500	\$1,700	Fire and alarm inspection and agreement
344	TBD	Copier Lease & Mait.					\$1,600	moved 10-450-233 & 10-450-233 for copier to one line item
345			\$6,730	\$11,186	\$5,600	\$11,600	\$7,890	
346		<b>Other</b>						
347	10-450-234	Signage	\$0	\$0	\$0	\$0	\$600	Banners and specialized signs for hours and rules etc.
348	10-450-236	Minor/Misc Equipment	\$4,500	\$648	\$1,000	\$1,776	\$1,500	
349	10-450-238	Minor/Misc Furnishings	\$4,000	\$372	\$2,000	\$2,000	\$2,000	
350	10-450-320	Marketing	\$10,000	\$9,373	\$5,000	\$6,790	\$5,000	website, brochures/booklets
351	10-450-360	GLC Sales Tax	\$92	\$0	\$0	\$0	\$0	
352	10-450-370	Training/Travel	\$300	\$1,090	\$300	\$192	\$300	
353	10-450-513	Property/Casualty Insurance	\$8,000	\$8,944	\$10,000	\$11,000	\$12,000	
354	10-450-755	Exercise Equipment	\$2,000	\$4,518	\$4,000	\$4,000	\$4,000	
355	10-450-870	Contingency - GL Center	\$31,000	\$3,820	\$0	\$700	\$500	summer camp for 2021 was here moved to 10-450-869
356	10-450-869	Summer Camp	\$0	\$30,312	\$30,000	\$32,964	\$30,000	
357	10-450-871	GLC Event Expenses	\$0	\$0	\$0	\$0	\$3,000	Buffalo days 5 K run
358			\$59,892	\$59,076	\$52,300	\$59,422	\$58,900	
359		<b>Subtotal Grand Lake Center</b>	\$321,320	\$305,215	\$372,418	\$391,724	\$375,077	
360								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	2024 Budget Explanatory Notes
361		<b>General Fund - Expenditures</b>						
362		<b>Parks</b>						
363		<b>Personnel</b>						
364	10-452-100	Gross Wages - Parks	\$45,573	\$45,573	\$50,776	\$0	\$0	moved Parks to PW
365	10-452-317	Uniform Allowance	\$660	-\$660	\$660	\$0	\$0	
366	10-452-132	ICMA Town Paid Benefit	\$3,646	\$3,646	\$4,062	\$0	\$0	
367	10-452-133	Health/Dental-Employee	\$7,827	\$7,827	\$12,480	\$0	\$0	
368	10-452-135	Dep. Health/Dental	\$4,397	\$0	\$4,397	\$0	\$0	
369	10-452-136	Medical Benefit Allowance	\$1,013	\$0	\$1,013	\$0	\$0	
370	10-452-141	Unemployment Insurance	\$137	\$137	\$152	\$0	\$0	
371	10-452-142	Workers' Compensation	\$2,700	\$2,700	\$2,700	\$0	\$0	
372	10-452-143	Social Security Match	\$3,051	\$3,051	\$3,148	\$0	\$0	
373	10-452-144	Medicare Match	\$713	\$713	\$736	\$0	\$0	
374			\$69,717	\$62,987	\$80,124	\$0	\$0	
375		<b>Supplies</b>						
376	10-452-220	Restroom Operating Supplies	\$18,000	\$36,665	\$35,000	\$35,000	\$27,000	
377	10-452-221	Lawn Supplies	\$0	\$0	\$0	\$0	\$10,000	new line item to identify lawn expense
378	10-452-226	Small Equipment	\$5,000	\$0	\$5,000	\$5,000	\$0	moved to PW
379	10-452-227	Small Tools	\$2,500	\$69	\$2,500	\$5,000	\$0	moved to PW
380			\$25,500	\$36,734	\$42,500	\$45,000	\$37,000	
381		<b>Repairs and Maintenance</b>						
382	10-452-232	Bear-Resistant Cans Maint	\$4,000	\$0	\$2,500	\$2,500	\$0	not currently utilized
383	10-452-233	Equipment Maintenance	\$5,000	\$2,148	\$2,500	\$8,000	\$0	moved to PW
384	10-452-234	Information Signs	\$2,500	\$56	\$2,500	\$2,000	\$5,000	interpretive signs
385	10-452-235	in CIP Greenbelt Maintenance	\$7,500	\$324	\$7,000	\$0	\$0	move to CIP
386	10-452-236	Sand & Dredge	\$8,000	\$0	\$5,000	\$2,000	\$5,000	
387	10-452-237	Building Maintenance	\$55,000	\$3,381	\$55,000	\$50,000	\$55,000	all park structures
388	10-452-238	Dock Maintenance	\$20,000	\$5,927	\$25,000	\$5,000	\$40,000	L dock
389	10-452-239	Miscellaneous Maintenance	\$5,000	\$1,747	\$5,000	\$5,000	\$5,000	
390	10-452-243	Benches/Planters/Fences	\$5,000	\$0	\$5,000	\$5,762	\$5,000	
391	10-452-244	Thomasson Park Maintenance	\$4,000	\$0	\$4,000	\$4,000	\$1,000	
392	10-452-248	Irrigation System Maintenance	\$4,000	\$0	\$4,000	\$7,500	\$5,000	
393	10-452-250	Backflow Maintenance	\$4,000	\$2,081	\$3,000	\$3,000	\$3,000	
394	10-452-319	Miscellaneous Services	\$3,000	\$900	\$3,000	\$3,000	\$3,000	
395	10-452-399	Equipment Rental	\$5,000	\$2,081	\$5,600	\$5,600	\$0	move to PW
396			\$132,000	\$18,645	\$129,100	\$103,362	\$127,000	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
397		<b>General Fund - Expenditures</b>						
398		<b>Parks</b>						
399		<b>Utilities</b>						
400	10-452-341	Electric Utility	\$6,500	\$9,295	\$6,500	\$7,000	\$7,700	
401	10-452-342	Sewer Utility	\$1,000	\$538	\$540	\$500	\$600	
402	10-452-343	Water Utility	\$13,000	\$11,148	\$13,000	\$13,000	\$13,000	
403	10-452-345	Natural Gas Utility	\$4,000	\$5,032	\$4,000	\$6,000	\$7,000	
404			\$24,500	\$26,013	\$24,040	\$26,500	\$28,300	
405		<b>Other</b>						
406	10-452-400	Grand Avenue Gardens	\$2,500	\$0	\$0	\$0	\$0	
407	10-452-450	Park Improvements	\$10,000	\$6,691	\$10,000	\$20,000	\$10,000	2023 \$10K for playground
408	10-452-870	Contingency - Parks	\$250	\$0	\$0	\$0	\$0	
409	10-452-961	Memorial Benches	\$500	\$281	\$0	\$0	\$0	
410			\$13,250	\$6,972	\$10,000	\$20,000	\$10,000	
411		<b>Subtotal Parks</b>	\$264,967	\$151,351	\$285,764	\$194,862	\$202,300	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
412		<b>General Fund - Expenditures</b>						
413		<b>Debt Service</b>						
414	10-815-982	Land Acquisition - Principal	\$85,000	\$85,063	\$90,000	\$90,000	\$90,000	Principal for COP
415	10-815-983	Land Acquisition-Interest	\$42,038	\$42,037	\$39,615	\$40,000	\$37,050	Interest for COP
416	10-831-500	Capital Equip Lease Principal	\$182,000	\$179,792	\$0	\$0	\$0	
417	10-831-510	Capital Equip Lease Interest	\$4,058	\$4,793	\$0	\$0	\$0	
418			<b>\$313,096</b>	<b>\$311,685</b>	<b>\$129,615</b>	<b>\$130,000</b>	<b>\$127,050</b>	
419								
420								
421		<b>Capital Outlay</b>						
422	10-915-922	Admin Capital Expenditures	\$0	\$0	\$0	\$0	\$5,000	E-bike for town errands and inspections
423	10-915-923	Town Hall Capital Outlay	\$25,000	-\$609	\$25,000	\$23,743	\$50,000	Town Hall ramps
424	10-915-986	Replacement Vehicle	\$0	\$0	\$0	\$0	\$0	
425	10-915-950	Space to Create Expenditures	\$376,421	\$251,274	\$0	\$0	\$4,010,000	
426	10-931-910	Capital Equipment Purchase	\$368,800	\$321,973	\$120,000	\$122,652	\$150,000	mini loader and blade \$150,000
427	10-931-911	Capitalized Equipment Repair	\$0	\$0	\$0	\$0	\$0	
428	10-931-921	Paving	\$200,000	\$151,331	\$100,000	\$25,000	\$50,000	Paving and chip seal, Shadow Mtn to lake side to cairns. chip and seal west portal to east inlet
429	10-931-922	Drainage	\$100,000	\$0	\$50,000	\$50,000	\$50,000	
430	10-952-970	Land Purchase	\$0	\$464	\$0	\$0	\$0	
431	10-931-972	Bridge Maint.	\$0	\$0	\$0	\$0	\$0	
432	10-931-973	Public Way Finding Signs	\$0	\$0	\$5,000	\$5,000	\$5,000	
433	10-931-923	Town Shop Capital Outlay	\$0	\$0	\$0	\$0	\$0	
434	10-950-710	Other Capital Assets - No Depr	\$0	\$0	\$0	\$0	\$0	
435	10-952-500	Dock Improvements	\$0	\$97,323	\$160,516	\$132,135	\$0	
436	10-952-971	Park Improvements	\$100,000	\$24,659	\$250,000	\$50,000	\$165,000	Town match for GOCO Grant for GCAHS and Parks Sign
437	10-952-972	Boardwalks	\$0	\$0	\$0	\$0	\$0	
438	10-952-995	Lakefront Improvements	\$0	\$0	\$0	\$0	\$0	
439			\$1,170,221	\$846,415	\$710,516	\$408,530	\$4,485,000	
440		<b>Total General Fund Expenditures</b>	<b>\$5,048,166</b>	<b>\$4,410,103</b>	<b>\$4,293,244</b>	<b>\$4,044,336</b>	<b>\$8,216,959</b>	
441								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
442		<b>Water Fund - Revenues</b>						
443	20-344-100	Water Sales	\$600,000	\$664,617	\$675,000	\$675,000	\$680,000	Current rate is top of 10 year schedule
444	20-344-105	HP Net Meter Revenue	\$500	\$0	\$0	\$0	\$0	
445	20-344-120	Resale Meters Income	\$500	\$14,489	\$3,000	\$40,000	\$10,000	
446	20-344-140	Interest Revenue	\$1,000	\$27,848	\$10,000	\$60,000	\$30,000	
447	20-344-160	Misc. Revenues	\$0	\$0	\$0	\$785	\$0	
448	20-344-190	Bulk Water Permits	\$500	\$706	\$500	\$500	\$500	
449	20-344-110	Tap Fees - Capital	\$30,000	\$65,000	\$32,500	\$52,000	\$13,000	
450		<b>Total Revenues</b>	<b>\$632,500</b>	<b>\$772,659</b>	<b>\$721,000</b>	<b>\$828,285</b>	<b>\$733,500</b>	
451								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	2024 Budget Explanatory Notes
452		<b>Water Fund - Expenditures</b>						
453		<b>Personnel</b>						
454	20-430-100	Gross Wages - Water	\$220,979	\$243,154	\$257,000	\$289,500	\$320,000	for 3 full time
455	20-430-103	OT/Comp Time Buyout	\$16,875	\$978	\$5,000	\$500	\$0	
456	20-430-105	Bonus	\$1,980	\$3,000	\$2,500	\$3,000	\$3,000	
457	20-430-110	Gross Wages-Water PT/Seasonal	\$91,715	\$0	\$0	\$0	\$0	
458	20-430-111	On Call Pay	\$22,550	\$17,800	\$13,000	\$18,200	\$18,200	
459	20-430-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
460	20-430-317	Uniform Allowance	\$1,980	\$1,200	\$3,900	\$1,800	\$1,800	
461	20-430-132	ICMA Town Paid Benefit	\$27,023	\$7,127	\$20,960	\$8,000	\$25,600	8% Maximum
462	20-430-133	Health/Dental-Employee	\$41,395	\$35,849	\$46,800	\$50,000	\$54,000	Medical/Dental/Life/Vision
463	20-430-135	Dep Health/Dental	\$8,400	\$1,058	\$5,400	\$5,400	\$6,000	
464	20-430-136	Medical Benefit Allowance	\$5,576	\$656	\$3,600	\$3,600	\$3,600	
465	20-430-141	Unemployment Insurance	\$1,014	\$216	\$786	\$600	\$676	.2% of wages + On Call
466	20-430-142	Workers' Compensation	\$14,823	\$12,992	\$21,000	\$20,000	\$40,000	
467	20-430-143	Social Security Match	\$22,618	\$10,375	\$16,244	\$16,500	\$19,840	6.2% of wages + Town ICMA + On Call
468	20-430-144	Medicare Match	\$5,290	\$2,426	\$3,799	\$3,000	\$4,640	1.45% of wages + Town ICMA + On Call
469	10-452-145	FAMILI Benefit	\$0	\$0	\$0	\$0	\$1,522	
470			\$482,218	\$336,831	\$399,989	\$420,100	\$498,878	
471		<b>Office Supplies</b>						
472	20-430-210	Office Supplies	\$1,285	\$1,371	\$1,500	\$1,000	\$1,500	
473	20-430-211	Computer Supplies	\$21,845	\$0	\$22,000	\$2,000	\$2,500	
474	20-430-215	Computer Software	\$6,500	\$500	\$7,000	\$7,000	\$8,000	
475	20-430-220	Computer Hardware	\$2,500	\$0	\$2,500	\$2,500	\$2,500	
476			\$32,130	\$1,871	\$33,000	\$12,500	\$14,500	
477		<b>Operational Supplies</b>						
478	20-430-221	Chemicals	\$10,000	\$13,466	\$13,000	\$18,000	\$20,000	increase in price
479	20-430-222	Lab Supplies/Equipment	\$1,500	\$1,299	\$1,500	\$1,000	\$1,500	
480	20-430-223	Well/Plant Supplies	\$600	\$43	\$600	\$500	\$600	
481	20-430-225	Meter Parts	\$300	\$254	\$500	\$0	\$500	
482	20-430-227	Small Equipment/Tools	\$600	\$181	\$600	\$500	\$600	
483	20-430-228	Safety Equipment	\$1,000	\$0	\$1,000	\$500	\$1,000	
484	20-430-229	Misc Operating Supplies	\$100	\$0	\$100	\$100	\$0	
485			\$14,100	\$15,243	\$17,300	\$20,600	\$24,200	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
486		<b>Water Fund - Expenditures</b>						
487		<b>Repairs and Maintenance</b>						
488	20-430-231	Gas/Fuel/Fluids	\$2,500	\$3,650	\$2,500	\$3,000	\$4,000	
489	20-430-232	Vehicle Maintenance	\$600	\$2,107	\$2,500	\$5,000	\$3,000	
490	20-430-233	Equipment Maintenance	\$10,704	\$0	\$5,000	\$5,000	\$5,000	Monthly software support for new itron
491	20-430-234	Well/Plant Maintenance	\$3,000	\$1,367	\$3,000	\$2,000	\$3,500	Plant - pretreatment/treatment
492	20-430-235	Tires & Chains	\$600	\$0	\$1,200	\$1,000	\$1,000	
493	20-430-237	Building Maintenance	\$1,000	\$375	\$1,000	\$500	\$1,000	
494	20-430-238	Distribution Line Maintenance	\$25,000	\$25,533	\$25,000	\$20,000	\$25,000	
495	20-430-239	Misc. Maintenance	\$150	\$75	\$150	\$15	\$150	
496	20-430-240	Road Materials	\$3,000	\$0	\$3,000	\$1,000	\$3,000	
497	20-430-241	Motors & Pumps	\$2,500	\$1,668	\$2,500	\$2,500	\$4,000	
498			\$49,054	\$34,774	\$45,850	\$40,015	\$49,650	
499		<b>Resale Supplies</b>						
500	20-430-251	Resale Parts	\$150	\$0	\$150	\$0	\$150	Parts for new construction meters
501	20-430-252	Resale Meters Expense	\$0	\$9,253	\$0	\$10,529	\$0	Meters & Setters for new construction - Reported on COGS line
502	20-430-253	COGS-Meter	\$5,500	\$8,416	\$6,000	\$0	\$8,000	Financial reporting requirement
503			\$5,650	\$17,669	\$6,150	\$10,529	\$8,150	
504		<b>Purchased Services</b>						
505	20-430-310	Misc Service Fees	\$0	\$110	\$0	\$0	\$0	
506	20-430-311	Postage/Freight	\$1,200	\$2,065	\$1,500	\$0	\$1,500	
507	20-430-314	Legal Notices/Ads	\$200	\$334	\$300	\$590	\$600	Publication of CCR
508	20-430-316	Memberships	\$600	\$655	\$500	\$665	\$700	CRWA; American Water Works Association
509	20-430-318	Testing Services	\$3,000	\$2,527	\$3,000	\$3,000	\$3,000	(2) lead/copper; Groundwater source testing rule 3-yr cycle; Also have a 9-yr cycle
510	20-430-319	Miscellaneous Services	\$100	\$0	\$100	\$213	\$100	
511	20-430-320	Telemetry Maintenance	\$2,000	\$1,020	\$1,000	\$1,000	\$4,000	water control system needs updating
512	20-430-330	Bank Fees	\$300	\$671	\$700	\$200	\$200	
513	20-430-321	Computer System Support	\$9,920	\$9,581	\$12,000	\$15,000	\$16,000	Executech, caselle
514			\$17,320	\$16,963	\$19,100	\$20,668	\$26,100	



	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
515		<b>Water Fund - Expenditures</b>						
516		<b>Utilities</b>						
517	20-430-341	Electric Utility	\$30,000	\$32,416	\$23,000	\$27,000	\$30,000	
518	20-430-344	Telephone Utility	\$2,000	\$2,715	\$2,500	\$2,500	\$3,000	
519	20-430-345	Natural Gas Utility	\$4,000	\$7,229	\$7,000	\$7,000	\$8,500	
520			\$36,000	\$42,360	\$32,500	\$36,500	\$41,500	
521		<b>Professional Services</b>						
522	20-430-351	Legal Services	\$600	\$0	\$600	\$0	\$600	
523	20-430-352	Audit	\$5,100	\$2,800	\$3,000	\$3,000	\$3,100	20% Water
524	20-430-354	System Analysis/Eng & Survey	\$5,000	\$11,975	\$5,000	\$1,000	\$5,000	
525	20-430-355	State Fees	\$300	\$310	\$0	\$310	\$400	
526			\$11,000	\$15,085	\$8,600	\$4,310	\$9,100	
527		<b>Other Expenses</b>						
528	20-430-370	Training/Travel	\$2,000	\$728	\$2,000	\$2,000	\$2,000	
529	20-430-513	Property/Casualty Insurance	\$13,000	\$14,783	\$17,000	\$17,000	\$17,000	
530	20-430-514	Position Bonds	\$150	\$90	\$100	\$100	\$100	Position Bond
531	20-430-870	Contingency-Operations	\$1,000	\$0	\$1,000	\$0	\$1,000	
532			\$16,150	\$15,601	\$20,100	\$19,100	\$20,100	
533		<b>Water Fund - Expenditures</b>						
534		<b>Debt Service</b>						
535	20-830-640	DWRF Loan - Principal	\$67,247	\$68,598	\$69,977	\$69,977	\$71,384	
536	20-830-645	DWRF Loan - Interest	\$27,541	\$26,190	\$24,811	\$24,811	\$23,404	
537			\$94,788	\$94,788	\$94,788	\$94,788	\$94,788	
538		<b>Capital Outlay</b>						
539	20-930-750	Transfer Out (Capital)	\$0	\$0	\$0	\$0	\$0	
540	20-930-994	System Upgrades	\$0	\$24,886	\$0	\$0	\$0	
541	20-930-995	Capital Contingency	\$1	\$0	\$0	\$0	\$0	
542	20-930-996	Capital Lease Purchase	\$0	\$0	\$0	\$0	\$0	
543	20-930-997	Capital Direct Purchase	\$0	\$0	\$48,000	\$43,098	\$0	
544			\$1	\$24,886	\$48,000	\$43,098	\$0	
545		<b>Total Water Fund Expenditures</b>	<b>\$758,411</b>	<b>\$616,072</b>	<b>\$725,377</b>	<b>\$722,208</b>	<b>\$786,966</b>	
546								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
547		<b>Marina Fund - Revenues</b>						
548	40-344-113	Rentals (Non-Taxable)	\$375,000	\$321,706	\$300,000	\$344,000	\$350,000	
549	40-344-115	Tours	\$65,000	\$59,750	\$55,000	\$74,000	\$70,000	
550	40-344-120	Building Space Rental	\$3,300	\$3,584	\$3,584	\$3,584	\$3,584	
551	40-344-145	Kayak Slip Rental	\$4,000	\$3,450	\$3,600	\$4,554	\$3,600	(12) spaces; (2) whole racks for Mtn. Paddlers (\$900 each)
552	40-344-155	SUP Slip Rental	\$900	\$1,950	\$900	\$4,600	\$4,600	
553	40-344-160	Misc Revenue	\$0	\$365	\$0	\$0	\$0	
554	40-344-170	Interest Earned	\$1,000	\$7,281	\$4,000	\$16,431	\$8,000	
555	40-344-180	Boat Damage	\$1,000	\$0	\$1,000	\$0	\$1,000	
556	40-344-200	Sale of Assets	\$20,000	\$38,000	\$0	\$0	\$0	
557		<b>Total Revenues</b>	<b>\$470,200</b>	<b>\$436,086</b>	<b>\$368,084</b>	<b>\$447,169</b>	<b>\$440,784</b>	
558								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	2024 Budget Explanatory Notes
559		<b>Marina Fund - Expenditures</b>						
560		<b>Personnel</b>						
561	40-460-100	Gross Wages - Marina	\$64,874	\$69,298	\$71,500	\$71,500	\$78,000	Admin time, Captain full time
562	40-460-103	OT/Comp Time Buyout	\$0	\$2,113	\$1,500	\$8,000	\$8,000	
563	40-460-105	Bonus	\$1,000	\$4,300	\$1,000	\$4,000	\$4,000	
564	40-460-110	Gross Wages-Marina PT/Seasonal	\$141,325	\$94,932	\$130,000	\$100,000	\$120,000	Seasonal employees
565	40-460-130	GLC Membership Benefit	\$0	\$0	\$0	\$0	\$0	
566	40-460-132	ICMA Town Paid Benefit	\$5,244	\$0	\$5,720	\$0	\$5,000	8% Maximum
567	40-460-133	Health/Dental - Employee	\$15,000	\$15,593	\$17,000	\$17,000	\$25,000	Medical/Dental/Life/Vision 4.7% increase plus add Rick
568	40-460-135	Dep Health/Dental	\$0	\$0	\$0	\$0	\$0	
569	40-460-136	Medical Benefit Allowance	\$1,449	\$1,042	\$1,200	\$2,600	\$2,600	
570	40-460-141	Unemployment Insurance	\$621	\$737	\$609	\$800	\$800	.2% of wages
571	40-460-142	Workers' Compensation	\$11,035	\$11,174	\$20,000	\$20,000	\$20,000	
572	40-460-143	Social Security Match	\$13,151	\$9,171	\$12,586	\$12,000	\$12,276	6.2% of wages + Town ICMA
573	40-460-144	Medicare Match	\$3,076	\$2,145	\$2,944	\$2,500	\$2,871	1.45% of wages + Town ICMA
574			\$256,775	\$210,504	\$264,059	\$238,400	\$278,547	
575		<b>Office Supplies</b>						
576	40-460-211	General Office Supplies	\$893	\$1,050	\$600	\$985	\$900	
577	40-460-214	Small Equip/Comp Hrdware	\$510	\$0	\$500	\$86	\$500	
578			\$1,403	\$1,050	\$1,100	\$1,072	\$1,400	
579		<b>Operational Supplies</b>						
580	40-460-222	Shop Supplies	\$2,550	\$133	\$2,500	\$3,169	\$2,000	
581	40-460-223	Boat Supplies	\$2,550	\$1,396	\$2,000	\$550	\$1,500	
582	40-460-227	Tools	\$510	\$613	\$500	\$1,551	\$500	
583	40-460-231	Fuel	\$10,200	\$10,047	\$10,000	\$10,000	\$11,000	Marina vehicle & For refueling rentals, not for resale
584			\$15,810	\$12,189	\$15,000	\$15,270	\$15,000	
585		<b>Repairs and Maintenance</b>						
586	40-460-232	Vehicle Maintenance	\$612	\$0	\$500	\$500	\$500	
587	40-460-233	Equipment (Boat) Maintenance	\$15,300	\$17,512	\$15,000	\$20,000	\$20,000	
588	40-460-237	Building/Facility Maintenance	\$1,224	\$1,904	\$2,000	\$3,622	\$2,000	
589			\$17,136	\$19,416	\$17,500	\$24,122	\$22,500	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	2024 Budget Explanatory Notes
590		<b>Marina Fund - Expenditures</b>						
591		<b>Purchased Services</b>						
592	40-460-312	Computer Services	\$1,530	\$2,971	\$2,000	\$3,500	\$3,500	10% IT contract
593	40-460-314	Ads and Legal Notices	\$2,040	\$1,184	\$2,000	\$474	\$2,000	
594	40-460-316	Dues/Memberships	\$281	\$275	\$275	\$325	\$350	
595	40-460-317	Uniforms	\$2,550	\$940	\$1,000	\$552	\$1,000	
596	40-460-318	Miscellaneous Services	\$306	\$50	\$300	\$90	\$300	
597	40-460-320	Marketing	\$1,020	\$0	\$500	\$683	\$700	
598	40-460-330	Bank/Credit Card Fees	\$13,260	\$10,497	\$7,500	\$15,000	\$15,000	Heartland service fees
599			\$20,987	\$15,917	\$13,575	\$20,623	\$22,850	
600		<b>Permits and Fees</b>						
601	40-460-350	Boat Registration	\$893	\$80	\$900	\$71	\$900	
602	40-460-351	Licenses	\$102	\$1,837	\$100	\$0	\$100	
603			\$995	\$1,917	\$1,000	\$71	\$1,000	
604		<b>Utilities</b>						
605	40-460-341	Electric Utility	\$510	\$631	\$800	\$800	\$1,000	increase for ice rink lights
606	40-460-342	Sewer Utility	\$408	\$468	\$575	\$575	\$600	
607	40-460-343	Water Utility	\$510	\$441	\$588	\$588	\$588	
608	40-460-344	Telephone/Internet Utility	\$1,428	\$2,900	\$1,200	\$5,000	\$1,500	Includes Cell Phone
609			\$2,856	\$4,440	\$3,163	\$6,963	\$3,688	
610		<b>Professional Services</b>						
611	40-460-355	Purchased Professional Serv.	\$1,020	\$629	\$500	\$939	\$1,000	Background checks
612	40-460-510	Legal	\$0	\$0	\$0	\$0	\$0	
613	40-460-512	Audit	\$1,326	\$1,400	\$1,500	\$1,500	\$1,700	10% Marina
614	40-460-515	Engineering/Survey	\$40,000	\$0	\$0	\$0	\$3,000	Engineering for a new seawall and dock system
615			\$42,346	\$2,029	\$2,000	\$2,439	\$5,700	
616		<b>Other Expenses</b>						
617	40-460-360	Sales Tax	\$25,300	\$4,469	\$0	\$0	\$0	
618	40-460-370	Training/Travel	\$612	\$0	\$500	\$458	\$500	
619	40-460-513	Property/Casualty Insurance	\$2,040	\$3,279	\$4,500	\$4,500	\$5,200	
620	40-460-514	Position Bonds	\$300	\$20	\$300	\$300	\$300	Cash-handling Marina employees on blanket public employee bond
621	40-460-516	Site Lease	\$1	\$1	\$1	\$1	\$1	Lease of Marina from GF
622	40-460-750	Fireworks	\$33,500	\$76,670	\$45,000	\$97,000	\$70,000	4th of July, Buffalo Days, NYE
623	40-460-870	Contingency	\$5,100	\$454	\$6,000	\$0	\$500	
624	TBD	Ice Rink					\$2,000	
625			\$66,853	\$84,893	\$56,301	\$102,259	\$76,501	

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
626		<b>Marina Fund - Expenditures</b>						
627		<b>Capital Outlay</b>						
628	40-960-610	Capital Equipment	\$130,000	\$139,796	\$0	\$0	\$0	
629	40-960-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
630	40-960-995	Facilities Improvements	\$150,000	\$55,933	\$80,000	\$50,000	\$60,000	volleyball gravel lot repairs
631			\$280,000	\$195,729	\$80,000	\$50,000	\$60,000	
632		<b>Total Marina Fund Expenditures</b>	<b>\$705,161</b>	<b>\$548,085</b>	<b>\$453,698</b>	<b>\$461,220</b>	<b>\$487,186</b>	
633								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
634		<b>Pay-As-You-Throw Fund - Revenues</b>						
635	50-344-110	Bags: Direct Sales (T)	\$4,150	\$2,471	\$4,000	\$3,000	\$4,000	
636	50-344-115	Bags: Vendor Purchase (NT)	\$74,700	\$74,200	\$75,000	\$75,000	\$75,000	
637	50-344-140	Interest Revenue	\$200	\$0	\$300	\$300	\$1,000	
638		<b>Total Revenues</b>	<b>\$79,050</b>	<b>\$76,671</b>	<b>\$79,300</b>	<b>\$78,300</b>	<b>\$80,000</b>	
639								
640		<b>Pay-As-You-Throw Fund - Expenditures</b>						
641		<b>Operations Supplies</b>						
642	50-470-200	Bags for Resale	\$0	\$0	\$2,300	\$3,850	\$2,000	WasteZero
643	50-470-250	COGS - Bags	\$6,000	\$6,552	\$6,500	\$0	\$6,500	Financial reporting requirement; COGS=Cost of Goods Sold
644			\$6,000	\$6,552	\$8,800	\$3,850	\$8,500	
645		<b>Repairs and Maintenance</b>						
646	50-470-315	Site Maintenance	\$20,000	\$20,066	\$25,000	\$25,000	\$50,000	PW/Admin staff time
647								
648		<b>Purchased Services</b>						
649	50-470-300	Dumpster Service	\$30,000	\$30,969	\$30,000	\$30,000	\$30,000	
650	50-470-301	Recycling Contribution	\$1,500	\$1,250	\$1,500	\$1,500	\$1,500	
651	50-470-305	Recycling Program	\$5,000	\$0	\$5,000	\$0	\$0	
652	50-470-312	Computer Services	\$450	\$0	\$450	\$450	\$500	3% IT contract
653			\$36,950	\$32,219	\$36,950	\$31,950	\$32,000	
654								
655		<b>Professional Services</b>						
656	50-470-512	Audit	\$390	\$420	\$450	\$450	\$510	3% of audit
657								
658		<b>Other Expenses</b>						
659	50-470-310	Site Lease	\$0	\$1	\$1	\$1	\$1	
660	50-470-320	Business License	\$0	\$0	\$165	\$165	\$165	
661	50-470-350	Sales Tax	\$700	\$492	\$700	\$700	\$700	Direct Sales times 9.2%
662	50-470-870	Contingency	\$0	\$0	\$0	\$0	\$300	
663			\$700	\$493	\$866	\$866	\$1,166	
664		<b>Capital Outlay</b>						
665	50-970-750	Capital Contribs (Interfund)	\$0	\$0	\$0	\$0	\$0	
666	50-970-751	Site Improvements	\$0	\$0	\$20,000	\$0	\$20,000	required recycling
667		<b>Total Expenditures</b>	<b>\$64,040</b>	<b>\$59,750</b>	<b>\$92,066</b>	<b>\$62,116</b>	<b>\$112,176</b>	
668								

	A	B	C	D	E	G	H	I
2			Budget FY2022	Actual FY2022	Budget FY2023	YTD Estimates for FY 2023	Budget FY2024	<b>2024 Budget Explanatory Notes</b>
669		<b>Capital Improvement Fund</b>						
670		<b>Revenues</b>						
671	90-344-110	Sales & use tax 1%	\$615,252	\$683,173	\$584,250	\$584,000	\$580,000	1% Sales & MV Use Tax a
672	90-344-140	Interest revenues	\$2,000	\$12,618	\$6,000	\$30,000	\$15,000	
673		<b>Total Revenues</b>	<b>\$617,252</b>	<b>\$695,791</b>	<b>\$590,250</b>	<b>\$614,000</b>	<b>\$595,000</b>	
674								
675		<b>Expenditures</b>						
676		<b>Other Expenses</b>						
677	90-431-500	Transfer Out to General Fund	\$0	\$0	\$0	\$0	\$0	
678	90-431-870	Contingency	\$0	\$275	\$300	\$275	\$300	US Bank fee
679			\$0	\$275	\$300	\$275		
680		<b>Debt Service</b>						
681	90-831-471	Sales tax bonds - principal	\$115,000	\$115,000	\$120,000	\$120,000	\$125,000	
682	90-831-472	Sales tax bonds - interest	\$163,950	\$160,500	\$157,050	\$157,000	\$153,450	
683			\$278,950	\$275,500	\$277,050	\$277,000	\$278,450	
684								
685	90-431-999	<b>TABOR Emergency Reserve</b>	\$0	\$0	\$0	\$0	\$0	Not required.
686								
687		<b>Capital Outlay</b>						
688	90-931-200	Capital Pavement	\$0	\$0	\$263,000	\$263,000	\$350,000	
689	90-931-201	Capital Boardwalks	\$0	\$0	\$50,000	\$10,000	\$100,000	
690	TBD	Capital Professional Services				\$20,000	\$25,000	
691	TBD	Capital Maintance					\$50,000	
692	90-931-202	Greenbelt Maintenance				\$0	\$5,000	moved from GF
693	90-931-910	Streetscape	\$165,000	\$14,811	\$0	\$0	\$0	
700			<b>\$165,000</b>	<b>\$14,811</b>	<b>\$313,000</b>	<b>\$293,000</b>	<b>\$530,000</b>	
701		<b>Total Expenditures</b>	<b>\$443,950</b>	<b>\$290,586</b>	<b>\$590,350</b>	<b>\$570,275</b>	<b>\$808,450</b>	
702								



Date: November 13, 2023  
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 2023 audit. The fee for the 2023 audit engagement is set not to exceed \$16,000. 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 2023 audit.





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**Dazzio & Associates, PC**

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**Certified Public Accountants**

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October 9, 2023

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, 2023.

**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, 2023.

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 \$16,000. 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: \_\_\_\_\_



## Grand Lake Board of Trustees

### Consideration of an Intergovernmental Agreement with Grand County Regarding CR 471

TO: Mayor Kudron and the Trustees

FROM: Kimberly White, Planning Department

DATE: 11/13/2023

RE: Consideration of an Intergovernmental Agreement with Grand County Regarding CR 471

**Purpose:**

To reduce to writing an agreement between the Town of Grand Lake and Grand County for the development of access on County-owned right of way to the recently annexed Lucy Love Minor Subdivision.

**Background:**

At a Board of Trustees hearing on July 24<sup>th</sup>, 2023, the Board approved the annexation of the Lucy Love Minor Subdivision to the Town of Grand Lake with an annexation agreement outlining the development of the access to and through the Lucy Love Minor Subdivision from GCR 471.

The Town and the property owner are in agreement to develop the access to Lucy Love Minor Subdivision from the unfinished County Right of Way (located directly south of the Lucy Love Minor subdivision) north through to the 21-acre Town-owned Matthews property.

The IGA outlines an agreement between the County and the Town to allow the Town to move forward with developing the undeveloped portion of roadway, located on County-owned right of way, immediately south of the Lucy Love Minor subdivision as shown in Exhibit A.

**Motion:**

The Board of Trustees moves direct the Mayor to sign the Intergovernmental Agreement with Grand County Regarding CR 471

INTERGOVERNMENTAL AGREEMENT

THIS AGREEMENT is made and entered into this 13th day of November, 2023, by and between the Grand County Board of County Commissioners (hereinafter referred to as the “County”), P.O. Box 264, Hot Sulphur Springs, CO 80451, and the Town of Grand Lake (hereinafter the “Town”) P.O. Box 99, Grand Lake, CO 80447.

WITNESSETH:

WHEREAS, the Town and the County are all political subdivisions of the State of Colorado; and

WHEREAS, the Town recently annexed certain real property commonly referred to as the Love Parcel into its municipal boundary; and

WHEREAS, the County has a partially developed road upon its right-of-way designated as Grand County Road 471 running North of Golf Course Road, also known as Grand County Road 479, to just South of the Love Parcel as shown on Exhibit A, attached hereto and incorporated herein; and

WHEREAS, the Town desires to design, construct, and maintain a roadway upon the remaining undeveloped County owned right-of-way on GCR 471 (hereinafter the “New Road”) to County Road standards and only upon the approval of the County; and

WHEREAS, the Town and County agree the design, construction, and maintenance of the New Road provides benefit to the Town and therefore shall be designed, constructed, and maintained pursuant to this Agreement at the cost of the Town; and

WHEREAS, the Town and County desires to enter into the agreement and provide those duties spelled out herein.

NOW THEREFORE in consideration of the foregoing premises, and of the mutual covenants herein contained, it is agreed by and among all parties as follows:

SECTION 1

The recitals contained above are hereby incorporated and made part of this Agreement as if restated and set forth in whole.

SECTION II

The Town shall submit proposed engineering and design of construction of a road to the County consistent with all applicable County Road and Bridge standards for review and approval of construction of the same on the uncompleted portion of GCR 471 between Golf Course Road and the Love Parcel as depicted on Exhibit A, attached hereto and incorporated herein. All engineering,



design, and construction shall be at the sole expense of the Town. All engineering, design, and construction shall comply with County Road and Bridge standards.

**SECTION III**

The Town shall be solely responsible for all maintenance of the New Road for the term of this Agreement.

**SECTION IV**

This agreement may be amended at any time by written agreement of the parties.

**SECTION V**

This Agreement may be terminated by either party upon thirty (30) days written notice to either Party. Written notice to either shall be by certified mail, return receipt requested as follows:

If to the Town:

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

If to the County:

County Manager  
308 Byers Avenue  
P.O. Box 264  
Hot Sulphur Springs, CO 80451

**SECTION VI**

To the fullest extent permitted by law, Town shall indemnify the County and hold and defend County and its officials, officers and employees harmless from all costs, claims and expenses arising from claims made by any person in connection with the acts or omissions of, or representations by, the Town with respect to this Agreement.

**SECTION VII**

No term or condition of this contract shall be construed or interpreted as a waiver, express or implied, of any immunities, rights, benefits, protection, or other provisions, of the Colorado Governmental Immunity Act, CRS 24-10-101 et seq., of the Federal Tort Claims Act, 28 U.S.C. 2671 et seq, as applicable, as now or hereafter amended.

Adopted and approved this \_\_\_ day of \_\_\_\_\_, 2023.

**GRAND COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS**

**TOWN OF GRAND LAKE**

\_\_\_\_\_

\_\_\_\_\_

ATTEST: \_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Town Clerk

**EXHIBIT A**

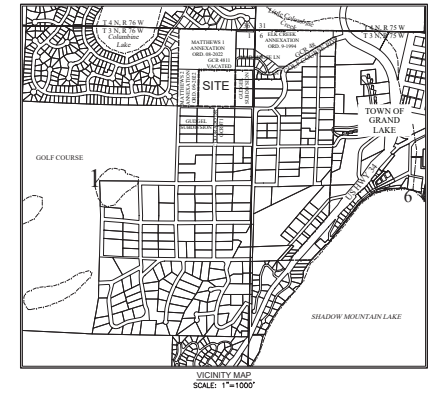
# LOVE TRACT ANNEXATION MAP

## A METES AND BOUNDS TRACT OF LAND DESCRIBED AT RECEPTION 2015-000641

A TRACT OF LAND IN THE NE/4NE/4 (LOT 1) OF SECTION 1, TOWNSHIP 3 NORTH, RANGE 76 WEST OF THE 6th PRINCIPAL MERIDIAN,  
COUNTY OF GRAND, STATE OF COLORADO  
(VACANT LAND)

**SURVEY NOTES:**

- THIS ANNEXATION MAP IS NOT A BOUNDARY SURVEY OR SHALL IT BE CONSTRUED AS A BOUNDARY DETERMINATION OF OWNERSHIP AND/OR OCCUPATION. THIS ANNEXATION IS 8.98 ACRES PER DEED RECORDED AT RECEPTION 2005-000641 HAVING A DEED CLOSURE OF 1:203337.
- THE FOLLOWING DOCUMENTS WERE UTILIZED IN THE PREPARATION OF THIS ANNEXATION MAP.  
GRAND COUNTY CLERKS RECORDS:  
a. BOOK 102 PAGE 265, WARRANTY DEED, MATTHEWS TO MATTHEWS, FILED JANUARY 19, 1986.  
b. BOOK 104 PAGE 265, WARRANTY DEED, MATTHEWS TO BEYER, FILED OCTOBER 4, 1984.  
c. RECORD 10971, PLAT OF GUGDEL SUBDIVISION, RECORDED NOVEMBER 9, 1941.  
d. BOOK 92 PAGE 150, RIGHT OF WAY DEED, CLIFTON B. HOWARD TO THE BOARD OF COUNTY COMMISSIONERS, FILED SEPTEMBER 25, 1941.  
e. BOOK 116 PAGE 354, WARRANTY DEED, ESTATE OF CLIFTON B. HOWARD TO MATTHEWS, RECORDED MAY 4, 1956.  
f. RECEPTION 89914, PLAT OF AMENDED PLAT TO GUGDEL SUBDIVISION, RECORDED FEBRUARY 24, 1964.  
g. RECEPTION 110970, PLAT OF COLUMBINE LAKE, RECORDED MAY 21, 1969.  
h. RECEPTION 2021-00076, AMENDED PLAT TO GUGDEL SUBDIVISION, RECORDED MARCH 10, 2021. SUBJECT VESTING DEED WITH PROPERTY DESCRIPTION USING CALLS TO THE COLUMBINE LAKE MONUMENTS DONE JUNIOR AND WRITTEN BY LS1415 BY LAND SURVEY DEPOSIT (LSD).
- RECEPTION 2022-008429, COUNTY RESOLUTION TO VACATE A PORTION OF THE 60' WIDE RIGHT-OF-WAY DESCRIBED ON RIGHT-OF-WAY DEED BOOK 92 PAGE 150.  
j. RECEPTION 2022-008430, QUIT CLAIM DEED TO THE TOWN OF GRAND LAKE FOR A PORTION A THE 60' WIDE RIGHT-OF-WAY DESCRIBED ON RIGHT-OF-WAY DEED BOOK 92 PAGE 150.  
k. RECEPTION 110970, PLAT OF COLUMBINE LAKE, RECORDED MAY 21, 1969.  
GRAND COUNTY SURVEY DEPOSIT (LSD):  
l. LS461, DEPOSIT DATE DECEMBER 12, 1995, IMPROVEMENT SURVEY PLAT BY PLS 11415 DATED 12/5/1995.  
m. LS2418, DEPOSIT DATE OF JULY 14, 2021, IMPROVEMENT SURVEY PLAT BY PLS 30663 DATED 11/16/2021. TITLE COMMITMENT.  
n. COMMITMENT NO. 1189815-C ISSUED BY TITLE COMPANY OF THE ROCKIES AS AGENTS FOR WESTCO LAND TITLE INSURANCE COMPANY WITH AN EFFECTIVE DATE OF FEBRUARY 27, 2023.
- THE BASIS OF BEARING FOR THIS ANNEXATION MAP IS ALONG THE NORTH LINE OF THE LOVE TRACT, BETWEEN FOUND #5 REBAR WITH 1.5" DIA. ALUMINUM CAPS STAMPED "PLS 11415" AS SHOWN HEREON HAVING A BEARING OF N 89°07' W, AS MEASURED BY RTN/GPS METHOD ON NOVEMBER 6, 2020. UPRIGHT UNITS SHOWN ARE U.S. SURVEY FOOT.
- REFERENCED IS HEREBY MADE TO THE LAND SURVEY DEPOSIT (LSD2418), FOR MATHEW BOUNDARY INFORMATION.  
5. THE STIPULATION AND CONSENT AGREEMENT AT RECEPTION 2009-001100 AND 2009-001101 RESPECTIVELY, DETAILS ACCESS FROM AND TO THE STANLEY PROPERTY. BULLET ITEM 12 STATES, THERE SHALL BE NO ROAD OR DRIVEWAY FROM THE STANLEY PROPERTY ONTO THE 30' WIDE STRIP IMMEDIATELY TO THE NORTH OF TRACTS 32 AND 17, GUGDEL SUBDIVISION.



**PROPERTY DESCRIPTION:** (PER BOOK WARRANTY DEED REC. 2015-000641)

A TRACT OF LAND IN THE NE/4NE/4 (LOT 1) OF SECTION 1, TOWNSHIP 3 NORTH, RANGE 76 WEST OF THE 6TH P.M., BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:  
BEGINNING AT THE SE CORNER OF THIS TRACT WHENCE THE N1/16 CORNER BETWEEN SAID SECTION 1, TOWNSHIP 3 NORTH, RANGE 76 WEST OF THE 6TH P.M., AND SECTION 6, TOWNSHIP 3 NORTH, RANGE 76 WEST OF THE 6TH P.M., BEARS SOUTH 89°15' EAST, FOR A DISTANCE OF 325.10 FEET;  
THENCE RUNNING ALONG THE N1/16TH LINE OF SECTION 1, NORTH 89°15' WEST FOR A DISTANCE OF 626.1 FEET TO THE SW CORNER OF THIS TRACT;  
THENCE NORTH 1°09' EAST, FOR A DISTANCE OF 626.1 FEET TO THE NW CORNER OF THIS TRACT;  
THENCE S 89°15' EAST, FOR A DISTANCE OF 626.1 FEET TO THE NE CORNER OF THIS TRACT AND THE INTERSECTION WITH THE WEST LINE OF GUGDEL SUBDIVISION;  
THENCE ALONG SAID WEST LINE OF GUGDEL SUBDIVISION SOUTH 01°09' WEST, FOR A DISTANCE OF 623.91 FEET, MORE OR LESS TO THE POINT OF BEGINNING.

EXCEPT THAT PORTION CONVEYED TO THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND AND STATE OF COLORADO BY INSTRUMENT RECORDED SEPTEMBER 20, 1944 IN BOOK 92 AT PAGE 150.

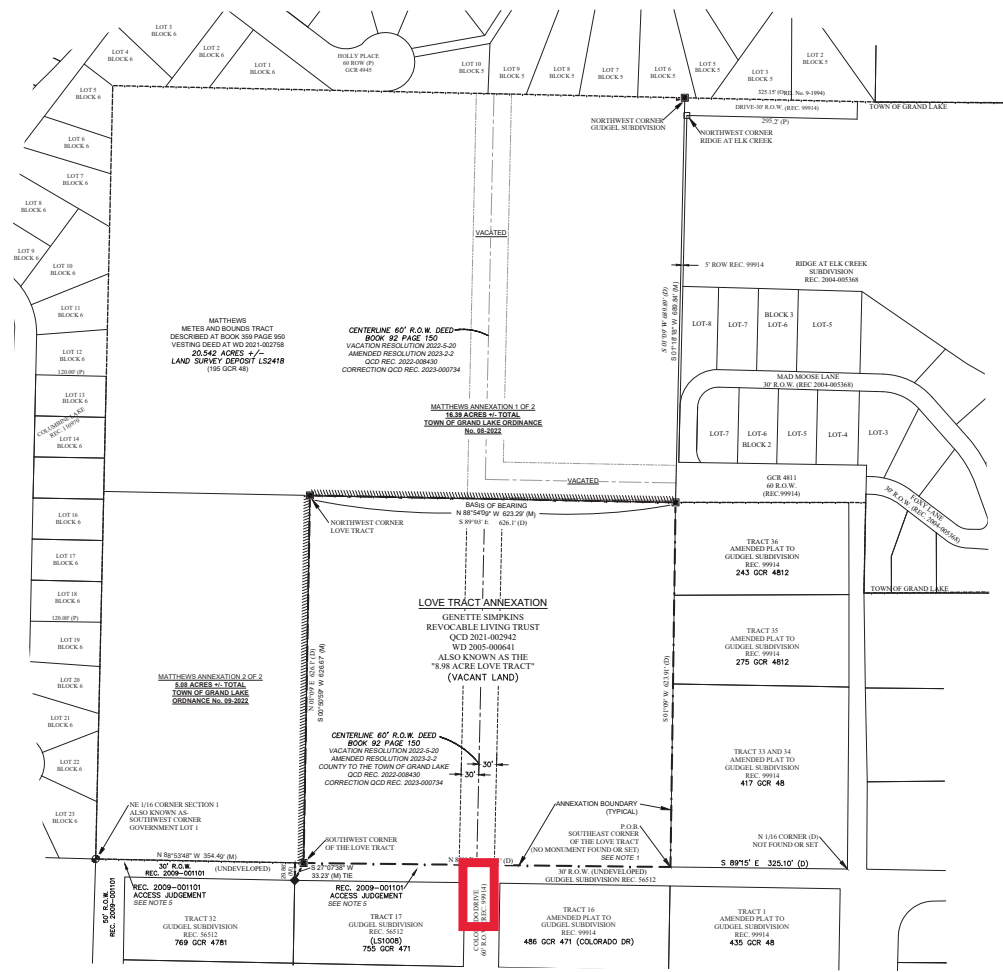
**GRAND COUNTY ASSESSOR DATA:**  
PARCEL NUMBER 1191-011-00-002  
VACANT LAND  
ZONED GRAND COUNTY RESIDENTIAL  
INCLUDED IN THE THREE LAKES DESIGN AND REVIEW AREA AND THE GRAND COUNTY URBAN GROWTH AREA 2

**TRUSTEES STATEMENT:**  
APPROVED FOR ANNEXATION BY ORDINANCE No. \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_  
BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE

MAYOR \_\_\_\_\_ DATE \_\_\_\_\_  
TOWN CLERK \_\_\_\_\_ DATE \_\_\_\_\_  
TOWN ATTORNEY \_\_\_\_\_ DATE \_\_\_\_\_

ORDINANCE No. \_\_\_\_\_ EFFECTIVE DATE \_\_\_\_\_

  Approximate area described in IGA



**LOVE TRACT ANNEXATION CALCULATION**  
TOTAL PERIMETER TO ANNEX = 2,502.2'  
1/8 PERIMETER REQUIRED = 417.0'  
CONTIGUITY LENGTH = 1,252.2'  
TOTAL AREA = 88.98 ACRES

**LEGEND**

- FOUND 30" LONG #5 REBAR WITH 3.25" DIA. ALUMINUM CAP STAMPED PLS 30663, AS DESCRIBED
- FOUND SECTION CORNER AS DESCRIBED
- FOUND #5 REBAR WITH 1.5" DIA. ALUMINUM CAP STAMPED PLS 11415, AS SHOWN ON LS461
- FOUND #5 REBAR WITH YELLOW PLASTIC CAP STAMPED "DES PLS 26298", AT GRADE
- POINT AS DESCRIBED
- (P) - PLAT REC. 110970 BEARING AND DISTANCES
- (M) - FIELD MEASURED
- (C) - DEED INFORMATION
- DIA. - DIAMETER
- GCR - GRAND COUNTY ROAD
- REC - RECEPTION
- R.O.W. - RIGHT-OF-WAY
- QCD - QUITCLAIM DEED
- ND - WARRANTY DEED
- - EXISTING TOWN LIMITS
- ||||| - CONTIGUOUS BOUNDARY

**SURVEYORS CERTIFICATE**

I, KEITH E. LUTTRELL, A PROFESSIONAL LAND SURVEYOR LICENSED TO PRACTICE IN THE STATE OF COLORADO, DO HEREBY CERTIFY THAT NOT LESS THAN ONE-SIXTH (1/6) OF THE PERIMETER OF THE AREA PROPOSED TO BE ANNEXED TO THE TOWN OF GRAND LAKE, IS CONTIGUOUS WITH THE BOUNDARIES OF THE ANNEXING MUNICIPALITY AND THAT THIS ANNEXATION MAP SUBSTANTIALLY COMPLIES WITH THE COLORADO REVISED STATUTES AND THE TOWN OF GRAND LAKE, COLORADO CODES APPLICABLE THERE TO, AND THAT THIS ANNEXATION MAP WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION, IT IS BASED UPON MY KNOWLEDGE, INFORMATION AND BELIEF, IT IS IN ACCORDANCE WITH APPLICABLE STANDARDS OF PRACTICE AND THAT IT IS NOT A WARRANTY OR WARRANTY EITHER EXPRESSED OR IMPLIED.

KEITH E. LUTTRELL, PLS 36063  
FOR AND ON BEHALF OF  
PEAK TO PEAK LAND  
SURVEYING & MAPPING, INC.

FOR REVIEW

**NOTICE:** ACCORDING TO COLORADO LAW YOU MUST COMMENCE ANY LEGAL ACTION BASED UPON ANY DEFECT IN THIS SURVEY WITHIN THREE YEARS AFTER YOU FIRST DISCOVERED SUCH DEFECT. IN NO EVENT MAY ANY ACTION BASED UPON ANY DEFECT IN THIS SURVEY BE COMMENCED MORE THAN TEN YEARS FROM THE DATE OF CERTIFICATION SHOWN HEREON.

NOT VALID WITHOUT ORIGINAL SIGNATURE AND SEAL

Peak to Peak Land  
Surveying & Mapping, Inc.  
P.O. Box 100  
Kremmling, Colorado 80469  
970-724-0724

**LOVE TRACT ANNEXATION MAP**  
A METES AND BOUNDS TRACT OF LAND DESCRIBED AT RECEPTION 2015-000641  
A TRACT OF LAND IN THE NE/4NE/4 (LOT 1) OF SECTION 1, TOWNSHIP 3 NORTH, RANGE 76 WEST OF THE 6TH P.M., COUNTY OF GRAND, STATE OF COLORADO (VACANT LAND)

Draftsman: JL    Checked by: KL    Date: 03/09/2023    Job no.: 22-0161STANLEY



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

November 13, 2023

To: Mayor Kudron and Board of Trustees  
From: Caitrin Irish, Permit Tech-Admin Assistant  
Re: Setting of Certain Fees for the Grand Arts Council's Movie Night

*Attachments: Community House Facility Application*

**Purpose**

The Town has received a request from the Grand Arts Council for the use of the Community House to hold another Movie Night.

**Background**

Grand Arts Council's Movie Nights have provided the community the ability to come together and enjoy the Community House in one of its historical uses, a movie theater. The movies are family focused and snacks are provided. They are requesting fees be waived for the Movie Night to be held on November 18, 2023.

The standard fee for use of the Community House as adopted by the Board of Trustees is \$600.00 a day and \$300.00 a day for non-profit organizations. The Grand Arts Council is a non-profit. They will be utilizing the AV equipment, which according to the fee schedule adopted by the Board of Trustees, will add an additional \$200.00 fee. The total fee for the one evening's use would be \$500.00.

Colorado state statute allows the Town to "aid and foster, by all lawful measures, associated charity organizations by appropriations and to grant the use of suitable rooms in the municipal buildings. No portion of any money so appropriated shall be given or loaned to any society, corporation, association, or institution that may be wholly or in part under sectarian or denominational control." C.R.S. § 31-15-901(1)(c).

**Staff Recommendation**

Staff recommends if the Board grants Grand Lake Historical Society's request to waive the fee for these events.

**Board Action**

The Board has several options to consider including:

1. Granting the request by adopting the resolution; or
2. Granting the request with modifications; or
3. Deny the request.

Suggested motions:

- 1. I move to adopt Resolution 40-2023, A RESOLUTION SETTING CERTAIN FEES FOR THE GRAND ARTS COUNCIL'S USE OF THE COMMUNITY HOUSE NOVEMBER 18<sup>th</sup>.**

**Or**

- 2. I move to adopt Resolution 40-2023, A RESOLUTION SETTING CERTAIN FEES FOR THE GRAND ARTS COUNCIL'S USE OF THE COMMUNITY HOUSE NOVEMBER 18<sup>th</sup>, as presented, with the following conditions \_\_\_\_\_.**

**Or**

- 3. I move to deny the request to waive the facility use fee.**

**TOWN OF GRAND LAKE  
BOARD OF TRUSTEES  
RESOLUTION NO. 40-2023**

**A RESOLUTION SETTING CERTAIN FEES FOR THE GRAND ARTS COUNCIL’S  
USE OF THE COMMUNITY HOUSE ON NOVEMBER 18<sup>TH</sup>**

WHEREAS, Grand Arts Council has scheduled the use of the Community House twice a month in September and October 2023 to hold their Movie Night; and,

WHEREAS, the rental fee for the use of the Community House and AV equipment for the scheduled time is set at \$500.00 for non-profit organizations; and,

WHEREAS, the Board of Trustees has the authority pursuant to Colorado State Statute § 31-15-901 (1)(c) and Section 2-3-2 of the Municipal Code to adopt a resolution waiving Town fees; and,

WHEREAS, upon consideration of staff comments and discussion amongst the Board members themselves, the Board concluded that waiving rental fees is in the best interests of the Town and its citizens;

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

THAT, the Board hereby waives rental fees for the use of the Community House for the Grand Arts Council’s Movie Night to be held on November 13, 2023.

**DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF  
THE TOWN OF GRAND LAKE THIS 13th DAY OF NOVEMBER 2023.**

Votes Approving:  
Votes Opposing:  
Votes Abstaining:  
Absent:

(SEAL)

**ATTEST:**

\_\_\_\_\_  
Alayna Carrell, Town Clerk

\_\_\_\_\_  
Stephan Kudron, Town Mayor



# Town Of Grand Lake Community House Facility Application and Use Agreement

According to the use policies for the Town of Grand public facilities and structures (outlined by section 11-6-2 in the Municipal Code), any group or governmental entity (User) desiring to use any public facility or structure shall comply with the terms of the of the Municipal Code and any Resolution enacted.

*Please Note: There are blackout dates for facilities and structures throughout the year. Please contact the Town Hall for more information regarding those dates.*

Please complete the below Application and Use Agreement and return to the Grand Lake Town Hall with payment. For questions, please contact the Town Hall. Phone: 970-627-3435 Email: town@toglco.com

### Contact Information

Group or User: Grand Arts Council Contact Person: Scott Merchant/Ashley North  
Contact Mailing Address: \_\_\_\_\_  
Town: Grand Lake, CO State: CO ZIP Code: 80447  
Contact Phone: \_\_\_\_\_ Contact Email: above  
Special Event (If Applicable): Movie Night!

### Facility Information

Rental Cost: Private or Pecuniary: \$600  Gov./Non-Profits/Special Dist.: \$300  
Deposit: Damage and Cleaning Deposit: \$500 *A valid credit card must remain on file for any incidentals*

#### Optional Amenities Deposits/Fees

- Key Use \$50 Deposit
- Use of AV Equipment \$200 Fee
- Use of Kitchen \$100 Fee

### Event Information

Is this user group a Government, Non-Profit, or special District?  YES  NO  
Is this a private or public event?  Private  Public  
*If the event is public, please fill out the special event application as well*  
Is this a reoccurring event?  YES  NO  
Is this a pecuniary use? (Will you be selling something?)  YES  NO

Event Name: Free Movie Night  
Event Use: Movie!  
Explain clean-up & waste removal: Scott → Ashley will clean up → Set up

**Event Information Continued**

Please list the date(s), start & end time(s):

Date	Start Time	End Time
Nov 18	7pm	

Date	Start Time	End Time


Please Identify businesses that may be providing services during the use of the facility or structure. Include all caterers, music services, rental companies, delivery services, etc. Provide all the information requested.

Business Type	Business Name	Phone	Address

**NOTE:**

- *No alcohol is allowed in Town Parks. The Community House is the only facility that allows alcohol to be provided in the Community House during a private event. If alcohol is to be sold, please contact the Town Clerk regarding liquor licensing.*
- *Clean up must be completed during the time rented. If the facility or structure is not left cleaned, the town will charge \$50.00 per hour per staff member.*
- *AV Equipment may only be used with approval from the Town and*
- *Any event open to the public will need a special event permit.*

**ACKNOWLEDGEMENT:** By my signature, I and my organization (User) hereby acknowledge to have received a copy of the Town of Grand Lake Resolution of policies for the Town of Grand Lake Public Facilities and Structures and that the policies have been read, understood and are agreed to comply with the terms thereof.

  
 \_\_\_\_\_  
 Signature

10/30/28  
 \_\_\_\_\_  
 Date

**ACKNOWLEDGEMENT:** By my signature, I and my organization (User) hereby acknowledge to have received a copy of the Town of Grand Lake Resolution of policies for the Town of Grand Lake Public Facilities and Structures and that the policies have been read, understood and are agreed to comply with the terms thereof.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date





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970-627-3435  
www.townofgrandlake.com

To: Mayor Kudron and the Grand Lake Board of Trustees  
From: John Crone, Town Manager  
Re: Adding Family and Medical Leave Insurance and Paid Parental Leave to the Personnel Guidelines  
Date: November 13, 2023

**Background on Part 8.1 - FAMLI**

At the June 27, 2022, meeting of the Board of Trustees, the Trustees instructed staff to opt out of the Colorado FAMLI program. If the Town had not opted out, every employee would have been required to pay ½% of their pay into the program. The Town would have been required to match this ½% payment. Since the Town opted out, employees could still sign-up and pay ½% of their pay. The Board made the determination to pay the cost of the premiums for any employees who sign up for the FAMLI program.

The FAMLI program will take effect in January 2024. The program provides for payments of up to 90% of pay or \$1100 a week, based on a sliding scale. The payments last for up to twelve weeks.

In General, employees can use FAMLI leave in situations covered by the FMLA and the Colorado Family Care Act. Employees can take time away from work in order to:

- Care for a new child, including adopted and fostered children
- Care for themselves, if they have a serious health condition
- Care for a family member’s serious health condition
- Make arrangements for a family member’s military deployment
- Address the immediate safety needs and impact of domestic violence and/or sexual assault.

**What Does Part 8.1 Do?**

Part 8.1, if adopted, will formalize the Board’s policy decision to pay for employees’ contributions to FAMLI. The section will also clearly define the parameters and requirements for taking leave, and will explicitly specify how continuation of benefits will work. Finally, Part 8.1 will explain how PTO can be used to supplement FAMLI payments.

**Background on Part 8.2 – Paid Parental Leave**

At the October 9, 2023, meeting of the Board of Trustees, the Board instructed staff to prepare a paid parental leave policy. The Board decided to do this in order to attract and retain families to our Town’s workforce.

The Paid Parental Leave will operate in conjunction with the FAMLI program and will provide for full wage replacement when an employee adds a child to their household through birth or adoption. This will allow new parents to keep PTO for the many additional needs that rise up with the addition of a child to your family, while still allowing for the needed bonding time to create a strong family dynamic.



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**What Does Part 8.2 Do?**

Part 8.2, if adopted, will provide for eight weeks of full wage replacement for those employees who are enrolled in FAML I. The Town will cover the gap between FAML I payments and the employee’s average pay. If the employee is not enrolled in FAML I, the program will pay 40% of the employee’s average pay.

The benefit must be completely taken within one year of the child’s adoption or birth. The benefit will also only last for eight weeks from the initiation of the benefit. (it can’t be split up throughout the year). Once the benefit is used, it cannot be taken until the passage of another full rolling calendar year (one kid per year).

**Motion**

If the Board of Trustees desires to approve the amended Town of Grand Lake Personal Guidelines, it may do so by approving one of the following motions:

*I move to adopt Resolution 41-2023, A Resolution for amending the Town of Grand Lake Personal Guideline as presented.*

*Or*

*I move to adopt Resolution 41-2023, A Resolution for amending the Town of Grand Lake Personal Guideline with the following changes: \_\_\_\_\_*



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**TOWN OF GRAND LAKE  
RESOLUTION NO. 41- 2023  
A RESOLUTION AMENDING PERSONNEL GUIDELINES TO ADD PART 8.1 – FAMILY  
AND MEDICAL LEAVE INSURANCE AND PART 8.2 – PAID PARENTAL LEAVE**

**WHEREAS**, Town of Grand Lake is committed to ensuring that its employees receive fair and equitable compensation and benefit packages; and

**WHEREAS**, the Board of Trustees believes that adopting certain policies will encourage commitment and excellence from employees, which will be beneficial to the Town and its residents.

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

Part 8.1 – Family and Medical Leave Insurance and Part 8.2 – Paid Paternal Leave, as attached to this Resolution, are hereby added to the Town of Grand Lake Personnel Guidelines.

**DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 13<sup>th</sup> DAY OF NOVEMBER 2023**

(SEAL)

- Votes Approving:
- Votes Opposing:
- Votes Abstaining:
- Absent:

**ATTEST:**

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

\_\_\_\_\_  
Alayna Carrell, Town Clerk

\_\_\_\_\_  
Stephan Kudron, Mayor



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### **Part 8.1 - Paid Family and Medical Leave Insurance**

The Town of Grand Lake has opted out of Colorado’s Family and Medical Leave Act Insurance. (“FAMLI”). However, individual employees may opt into FAMLI. If an employee opts into FAMLI, the Town of Grand Lake will pay the employee share of the FAMLI premium as an added benefit to the employee.

All employee requests for Family and Medical leave must adhere to the requirements of the Family and Medical Leave Act of 1993, 29 U.S.C. §§ 2601–2654 (2006), as may be amended. (“FMLA”). and C.R.S 8-13.3-201, et seq., as may be amended. Employee requests for paid family and medical leave must adhere to C.R.S. 8-13.3-501, et seq., as may be amended.

If requested, the Town will allow usage of hourly increments of accrued PTO for both exempt and non-exempt employees to provide full wage replacement.

All benefits, including accrual of PTO, shall continue for employees on FMLA leave regardless of whether the employee is receiving FAMLI benefits. If there is a required employee contribution for any benefit, the employee remains responsible for such contribution. If the employee has sufficient PTO or any other Town provided monetary benefit, it may be used to pay for such contribution; otherwise, the employee will be required to make a direct payment to the Town no later than such payday as the employee contribution is traditionally withheld.

### **Part 8.2 - Paid Parental Leave**

All employees are entitled to parental leave pursuant to FMLA and the Colorado Family Leave Act. All provisions of this Paid Parental Leave (“PPL”) section shall be subject to any other requirements as listed in this Personnel Handbook unless such requirement is specifically exempted.

Employees eligible for PPL must have been employed by the Town continuously for the previous twelve months and must be the parent or an individual standing in loco parentis to the child for whom PPL is taken.

PPL may be taken for the following reasons:

- 1) The birth of a child and to care for that child (PPL must be completed within one year of the birth of that child); or
- 2) The adoption of a child under the age of 18-years old and to care for that child (PPL must be completed within one year of the placement of the child) (adoption of a stepchild is ineligible for the PPL benefit).

PPL will provide a bonus equal to the difference between the FAMLI payments received by the employee and the employee’s average weekly pay based upon a forty-hour work week. If the employee is not eligible for FAMLI payments or does not otherwise receive FAMLI payments, PPL



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will provide a bonus equal to forty percent of the employee's average weekly pay based upon a forty-hour workweek.

PPL may not be used to receive overtime pay.

PPL will be paid in installment payments based upon the Town's regularly scheduled payroll.

PPL will be paid at the pay rate in effect at the time of each installment payment.

PPL payments will extend for one eight-week period. The employee may take leave beyond the eight-week period covered by PPL subject to Town policy, State law, and Federal law.

Holidays and other non-work days, except for regularly scheduled days off (weekends), run concurrently with PPL benefits. Holidays do not extend the eight-week period.

PPL must be taken concurrently with FMLA and FAMILI leave.

PPL must be taken in one eight-week block. The employee may return to work intermittently during the eight-week block; however, all PPL must be taken within eight weeks of the initiation of PPL.

The maximum PPL available is eight weeks in a rolling calendar year. Additional births or adoptions within the rolling calendar year will not be eligible for the PPL benefit.

Use of PPL will replace the need to use PTO to achieve full wage replacement pursuant to the Paid Family and Medical Leave Insurance section of the Personnel Handbook. PTO may still be used for wage replacement during leave taken outside of the eight-week PPL period.



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Section 10, Item E.

**TOWN OF GRAND LAKE  
RESOLUTION NO. 41- 2023  
A RESOLUTION AMENDING PERSONNEL GUIDELINES TO ADD PART 8.1 – FAMILY  
AND MEDICAL LEAVE INSURANCE AND PART 8.2 – PAID PARENTAL LEAVE**

**WHEREAS**, Town of Grand Lake is committed to ensuring that its employees receive fair and equitable compensation and benefit packages; and

**WHEREAS**, the Board of Trustees believes that adopting certain policies will encourage commitment and excellence from employees, which will be beneficial to the Town and its residents.

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

Part 8.1 – Family and Medical Leave Insurance and Part 8.2 – Paid Paternal Leave, as attached to this Resolution, are hereby added to the Town of Grand Lake Personnel Guidelines.

**DULY MOVED, SECONDED, AND ADOPTED BY THE BOARD OF TRUSTEES OF THE TOWN OF GRAND LAKE THIS 13<sup>th</sup> DAY OF NOVEMBER 2023**

(SEAL)

Votes Approving:  
Votes Opposing:  
Votes Abstaining:  
Absent:

**ATTEST:**

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

\_\_\_\_\_  
Alayna Carrell, Town Clerk

\_\_\_\_\_  
Stephan Kudron, Mayor



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