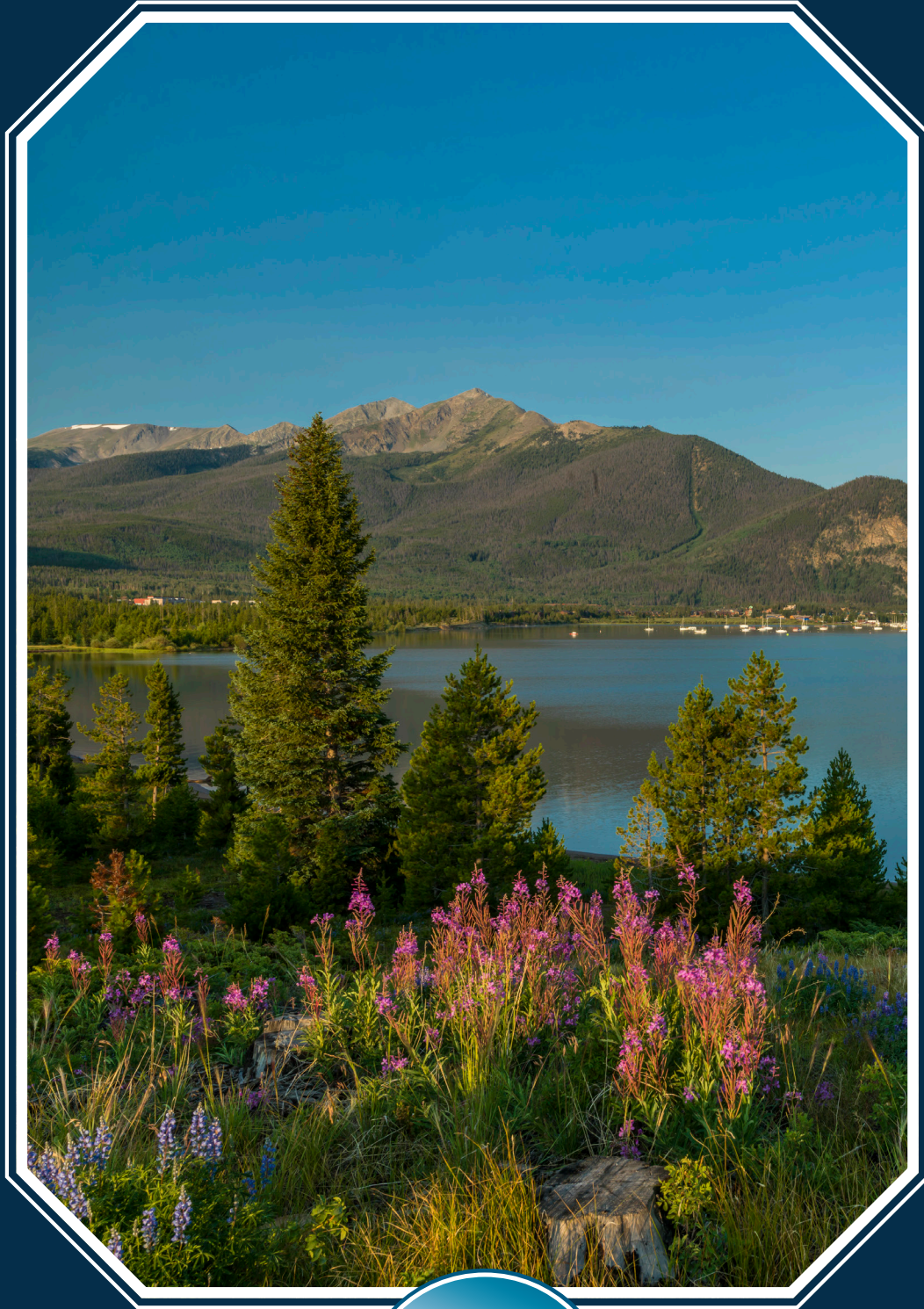


# TOWN OF FRISCO 2024 BUDGET



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# All Funds

**A summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization. Included is a summary of the current year budget, projected current year actual, and prior year audited actual financials.**

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Town of Frisco  
2024 Budgeted Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Marina Fund	Grand Total
<b>Revenues</b>												
Taxes	\$15,715,092	\$2,000,000										\$22,247,092
Licenses & Permits	1,459,900								\$730,000	\$918,000		\$1,527,100
Intergovernmental	472,766	1,849,882			4,000,000		60,000		7,200	30,000		\$6,352,648
Charges for Services	3,379,350				1,537,200							\$7,309,150
Investment Income	320,000	120,000	1	1,000	35,000	100	44,000	35,000	6,000	10,000	2,392,600	\$571,101
Lottery Proceeds				40,000								\$40,000
Other Revenues	74,300	150,000			406,000		72,000	143,371		1,850		\$847,521
<b>Total Revenues</b>	<b>21,421,408</b>	<b>4,119,882</b>	<b>1</b>	<b>41,000</b>	<b>5,978,200</b>	<b>100</b>	<b>3,060,000</b>	<b>178,371</b>	<b>743,200</b>	<b>959,850</b>	<b>2,392,600</b>	<b>\$38,894,612</b>
<b>Expenditures</b>												
General Government	4,676,137							1,470,540	796,176			\$6,942,853
Public Safety	2,541,905											\$2,541,905
Community Development	2,665,180				1,470,155		2,151,988			571,656		\$5,388,824
Public Works	5,826,890											\$7,297,045
Culture and Recreation	4,286,418										1,577,719	\$6,387,907
Capital Outlay		6,050,500			900,000		15,000				400,000	\$7,365,500
Debt Service		392,838					516,500				350,900	\$1,260,238
Other Expenditures		50,000										\$50,000
<b>Total Expenditures</b>	<b>19,996,530</b>	<b>6,493,338</b>	<b>0</b>	<b>0</b>	<b>2,370,155</b>	<b>0</b>	<b>2,683,488</b>	<b>1,470,540</b>	<b>796,176</b>	<b>1,095,426</b>	<b>2,328,619</b>	<b>\$37,234,272</b>
<b>Other Sources (Uses)</b>												
Reimbursement-DW (ZM)												
Sale of Assets		500,000									45,000	45,000
Loan Proceeds					95,000						85,500	585,500
Loan Payment		(95,000)										95,000
Developer Loan Repayment		316,551										(95,000)
Transfers In		2,722,772										316,551
Transfers Out	(2,734,089)			(60,000)	(51,658)		(14,089)	1,244,489		(1,035,221)	(72,204)	3,967,261
Net Change in Fund Balance	(1,309,211)	1,070,867	1	(19,000)	3,651,387	100	362,423	(47,680)	(52,976)	(1,170,797)	122,277	2,607,391
Unavailable Fund Balance	-871,419	0	0	0	-10,223,884	0	0	0	0	-3,260	-5,121,517	-16,220,080
<b>Fund Balance - January 1</b>	<b>11,187,012</b>	<b>248,533</b>	<b>1,050</b>	<b>32,676</b>	<b>6,023,459</b>	<b>12,905</b>	<b>4,794,166</b>	<b>795,390</b>	<b>691,000</b>	<b>1,434,667</b>	<b>-89,934</b>	<b>\$25,130,924</b>
<b>Available Fund Balance - December 31</b>	<b>\$9,877,801</b>	<b>\$1,319,400</b>	<b>\$1,051</b>	<b>\$13,676</b>	<b>\$6,174,846</b>	<b>\$13,005</b>	<b>\$5,156,589</b>	<b>\$747,710</b>	<b>\$638,024</b>	<b>\$264,470</b>	<b>\$32,343</b>	<b>\$24,238,915</b>

For an analysis of changes in fund balance, see the discussion of fund balances in the Budget/Financial Overview section of this budget document.

**Town of Frisco**  
**Multi-year Budget Summary**  
The following summary shows prior, current and projected year revenues and expenditures for all funds

<b><u>Revenues</u></b>	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>	<b><u>2023 Projected</u></b>	<b><u>2024 Budgeted</u></b>
Taxes	\$16,196,089	\$18,973,260	\$20,334,157	\$21,643,578	\$22,247,092
Licenses & Permits	654,227	758,969	965,221	1,057,525	1,527,100
Intergovernmental	1,160,635	894,852	2,301,178	6,701,970	6,352,648
Charges for Services	6,144,789	5,918,915	6,696,459	7,014,626	7,309,150
Investment Income	316,010	24,277	260,833	1,089,673	571,101
Lottery Proceeds	32,985	38,368	37,115	40,000	40,000
Other Revenues	431,748	563,077	425,092	1,063,980	847,521
<b>Total Revenues</b>	<b>24,936,483</b>	<b>27,171,718</b>	<b>31,020,055</b>	<b>38,611,352</b>	<b>\$38,894,612</b>
<b><u>Expenditures</u></b>					
General Government	4,959,446	5,164,805	5,311,090	6,745,486	6,942,853
Public Safety	1,381,818	1,447,067	1,784,538	2,282,664	2,541,905
Community Development	1,573,072	1,699,130	1,822,729	6,607,417	5,388,824
Public Works	1,957,973	1,990,149	2,312,938	4,660,853	7,297,045
Culture and Recreation	2,394,303	2,488,751	3,832,086	5,709,446	6,387,907
Capital Outlay	3,153,380	6,641,112	11,462,949	32,963,698	7,365,500
Debt Service	687,686	750,787	751,611	1,055,686	1,260,238
Other Expenditures	1,957,074	2,744,890	5,219,719	1,278,000	50,000
<b>Total Expenditures</b>	<b>18,064,752</b>	<b>22,926,691</b>	<b>32,497,660</b>	<b>61,303,250</b>	<b>\$37,234,272</b>
<b><u>Other Sources (Uses)</u></b>					
Reimbursement-DW(ZM)	36,255	39,888	40,000	45,000	45,000
Sale of Assets	39,819	17,291	7,243	515,500	585,500
Loan Proceeds		95,000	95,000	95,000	95,000
Debt Issuance Cost				(182,458)	
Loan Payments		(95,000)	(95,000)	(95,000)	(95,000)
COP Proceeds				7,181,830	
Developer Loan Repayment					316,551
Transfers In	4,700,000	13,767,605	1,394,450	5,400,638	3,967,261
Transfers Out	(4,700,000)	(13,767,605)	(1,394,450)	(5,400,638)	(3,967,261)
	<b>76,074</b>	<b>57,179</b>	<b>47,243</b>	<b>7,559,872</b>	<b>947,051</b>
<b><u>Reconciliation to GAAP Basis</u></b>					
Capitalized Assets	955,944	4,208,178	1,788,007		
Depreciation	(682,414)	(836,753)	(836,753)		
Principal Repayment	(86,283)	(17,918)	80,000		
<b>Net Change in Fund Balance</b>	<b>6,947,805</b>	<b>7,842,831</b>	<b>(399,108)</b>	<b>(15,132,026)</b>	<b>2,607,391</b>
<i>Unavailable Fund Balance</i>	<i>-21,254,710</i>	<i>-11,913,245</i>	<i>-12,722,180</i>	<i>-12,720,680</i>	<i>-16,220,080</i>
<b>Fund Balance - January 1</b>	<b>14,501,335</b>	<b>\$24,285,197</b>	<b>\$41,469,493</b>	<b>\$40,261,450</b>	<b>\$25,130,924</b>
<b>Fund Balance - December 31</b>	<b>\$24,285,197</b>	<b>\$41,469,493</b>	<b>\$40,261,450</b>	<b>\$25,130,924</b>	<b>\$24,238,915</b>

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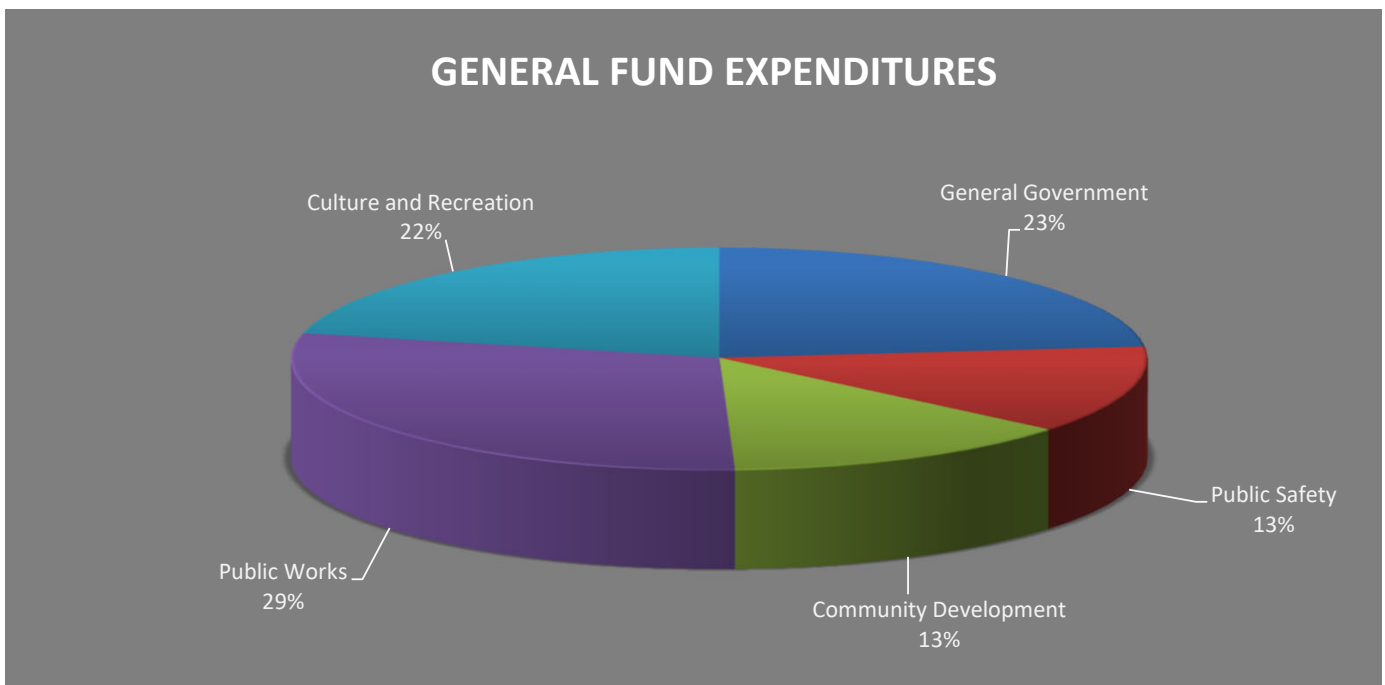
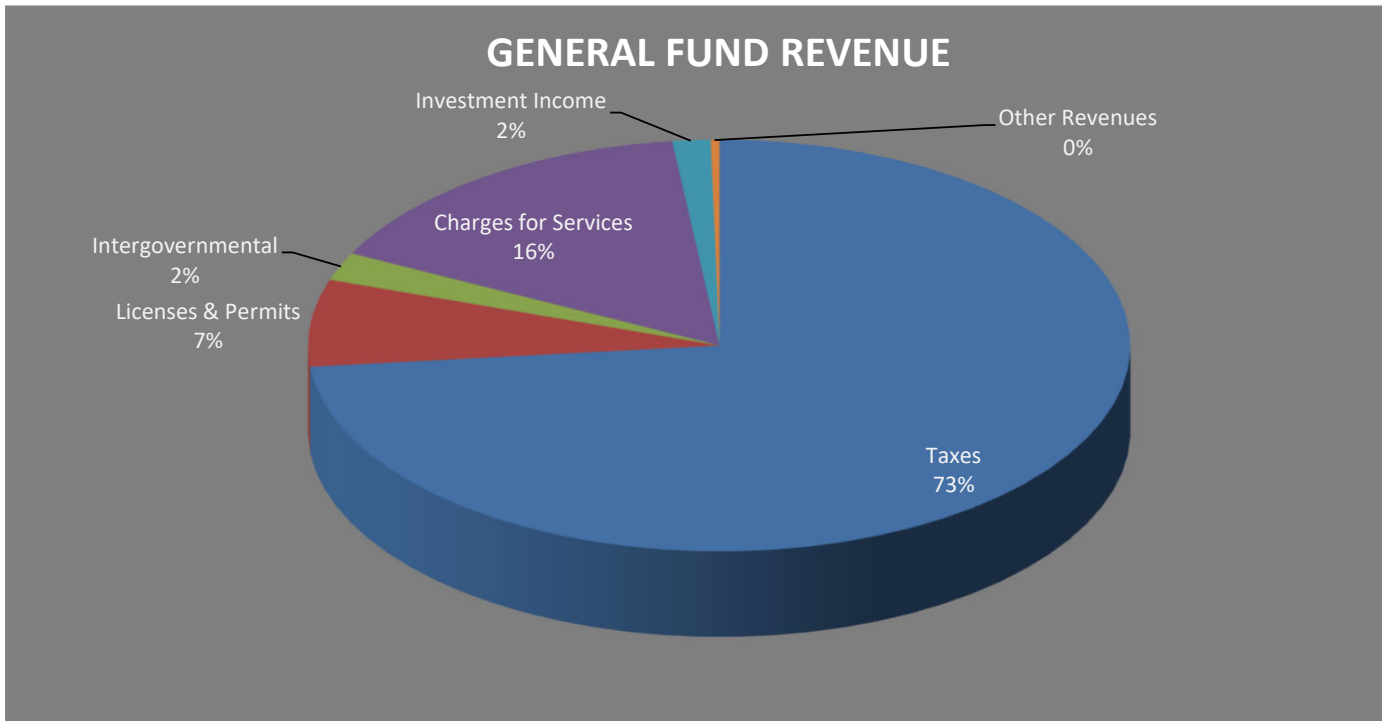
# General Fund

**The General Fund is the chief operating fund for the Town and accounts for all financial resources except those required to be accounted for in another fund.**

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## GENERAL FUND





**GENERAL FUND**  
**REVENUE/EXPENDITURE SUMMARY**

Traditional Town services are recorded in the General Fund. This summary is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. The following summary identifies actual and projected revenues and expenditures in past and future years. As is clearly indicated in the summary, sales tax continues to be the primary source of funding for the General Fund. In 2014, the Town revised its reserve requirement for the General Fund from a nine month reserve to a seven month reserve, based on prior year expenditures. Amounts in excess of this reserve are required to be transferred to the Capital Improvement Fund for capital projects.

	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b><u>Revenues</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
Taxes	\$14,435,557	\$15,125,074	\$15,263,578	\$15,715,092
Licenses & Permits	904,928	654,900	990,325	1,459,900
Intergovernmental	693,829	260,000	293,970	472,766
Charges for Services	3,616,739	3,565,800	3,319,750	3,379,350
Investment Income	88,918	10,000	403,353	320,000
Other Revenues	105,839	72,575	91,651	74,300
<b>Total Revenues</b>	<b>19,845,810</b>	<b>19,688,349</b>	<b>20,362,627</b>	<b>21,421,408</b>
<b><u>Expenditures</u></b>				
General Government	5,311,095	4,336,458	4,380,277	4,676,137
Public Safety	1,784,538	2,311,891	2,282,664	2,541,905
Community Development	1,492,591	2,126,731	1,888,589	2,665,180
Public Works	2,312,938	3,559,162	3,532,197	5,826,890
Culture and Recreation	3,552,907	4,877,015	4,022,967	4,286,418
<b>Total Expenditures</b>	<b>14,454,070</b>	<b>17,211,257</b>	<b>16,106,694</b>	<b>19,996,530</b>
<b><u>Other Sources (Uses)</u></b>				
Transfers In-Capital Improvement Fund	0	0	0	0
Transfers Out-Capital Improvement Fund	-928,193	-3,372,584	-3,372,584	-1,662,772
Transfers Out-Ins Res Fund	0	-1,687,338	-1,687,338	-1,071,317
<b>Net Change in Fund Balance</b>	<b>4,463,547</b>	<b>-2,582,830</b>	<b>-803,989</b>	<b>-1,309,211</b>
<b>Unavailable Fund Balance</b>	<b>871,419</b>	<b>789,480</b>	<b>871,419</b>	<b>871,419</b>
<b>Unassigned Fund Balance - January 1</b>	<b>7,609,393</b>	<b>10,938,420</b>	<b>11,991,001</b>	<b>11,187,012</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$11,991,001</b>	<b>\$8,530,693</b>	<b>\$11,187,012</b>	<b>\$9,877,801</b>

GENERAL GOVERNMENT REVENUES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1000-3001	Property Taxes - Mill levy of .798	\$211,738	\$205,574	\$205,574	\$299,092
10-1000-3002	Property Tax Refunds from previous years	\$186	\$0	\$4	\$0
10-1000-3003	Specific Ownership Tax - personal property	\$10,088	\$10,000	\$10,000	\$10,000
10-1000-3005	Paper Filing Fees	\$0	\$1,000	\$1,500	\$0
10-1000-3006	2% City Sales Tax	\$6,280,486	\$6,557,000	\$6,557,000	\$6,755,000
10-1000-3007	2% County Sales Tax	\$7,019,467	\$7,487,000	\$7,487,000	\$7,710,000
10-1000-3008	Tax on Cigarettes	\$14,927	\$20,000	\$15,000	\$15,000
10-1000-3010	Severance Tax	\$2,299	\$500	\$1,000	\$1,000
10-1000-3020	Federal Mineral Lease Royalties	\$5,659	\$2,000	\$2,500	\$2,500
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	\$429,380	\$370,000	\$450,000	\$450,000
10-1000-3101	Interest on Investments - GF portion of allocation	\$88,919	\$10,000	\$403,353	\$320,000
10-1000-3102	Business Tax Penalties/Interest	\$35,727	\$16,000	\$85,000	\$40,000
10-1000-3115	Frisco Housing Locals - Rental	\$11,608	\$8,000	\$4,000	\$24,000
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	\$2,606	\$0	\$0	\$0
10-1000-3420	Recreational Marijuana Tax	\$449,080	\$450,000	\$428,000	\$425,000
10-1000-3502	Road and Bridge Apportionment	\$108,004	\$100,000	\$107,000	\$110,000
10-1000-3505	Highway Users Tax	\$117,765	\$100,000	\$106,470	\$117,178
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	\$15,022	\$15,000	\$15,000	\$15,000
10-1000-3512	Motor Vehicle Sales Tax - vehicles purchased in Frisco	\$42,497	\$25,000	\$35,000	\$35,000
10-1000-3550	State/Federal Grants	\$398,892	\$0	\$0	\$0
10-1000-3560	Insurance Proceeds	\$0	\$0	\$0	\$0
10-1000-3707	P-Card Rebates	\$36,009	\$37,400	\$43,971	\$45,000
10-1000-3708	Audit Revenue	\$17,906	\$25,000	\$110,000	\$50,000
10-1000-3710	Plastic Bag Fee	\$161,332	\$0	\$0	\$0
10-1110-3725	Donations	\$0	\$0	\$0	\$0
10-1112-3301	Municipal Court Fees - includes portion of County fines	\$12,933	\$12,000	\$12,000	\$10,000
10-1114-3005	Paper Filing Fees	\$0	\$0	\$0	\$1,000
10-1114-3201	Business License Fees	\$0	\$0	\$0	\$180,000
10-1115-3200	Administrative Fees from Water Fund	\$42,500	\$42,500	\$42,500	\$42,500
10-1115-3201	Business License Fees	\$139,705	\$130,000	\$135,000	\$0
10-1115-3202	Dog/Cat Licenses	\$435	\$400	\$400	\$400
10-1115-3203	Administrative Fees from Marina Fund	\$20,000	\$20,000	\$20,000	\$20,000
10-1115-3204	Liquor License Fees	\$15,043	\$10,000	\$14,000	\$10,000
10-1115-3205	Short-Term Rental Licenses	\$231,000	\$190,000	\$237,175	\$0
10-1115-3206	Marijuana Licenses	\$0	\$0	\$7,500	\$7,500
10-1115-3220	CORA Revenue - non-recurring receipts	\$0	\$0	\$1,900	\$200
10-1115-3222	Miscellaneous Revenue - non-recurring receipts	\$100	\$0	\$600	\$0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	\$186,886	\$197,000	\$197,000	\$32,900
10-1115-3410	Sales of Cemetery Lots	\$4,425	\$1,875	\$500	\$500
10-1118-3810	Marketing Filming Fees	\$2,000	\$1,000	\$0	\$0
10-1119-3205	Short-term Rental Licenses	\$0	\$0	\$0	\$235,000
10-1119-3222	Miscellaneous Revenue - non-recurring receipts	\$105	\$500	\$0	\$0
10-1119-3305	Planning Permits and Fees	\$44,962	\$40,000	\$40,000	\$40,000
10-1119-3306	Plumbing Permits - separate from Building Permits	\$21,946	\$20,000	\$44,600	\$25,000
10-1119-3307	Mechanical Permits - separate from Building Permits	\$37,738	\$35,000	\$51,250	\$35,000
10-1119-3309	Parklet Licensing	\$3,300	\$5,000	\$6,900	\$5,000
10-1119-3310	Building Permits and Fees	\$365,722	\$200,000	\$360,000	\$320,000
10-1119-3401	Rental Revenue from Leased Town-Owned Properties	\$0	\$0	\$0	\$164,100
10-1119-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$100,000
10-1120-3315	Partnership Contributions	\$0	\$0	\$0	\$20,088
10-1120-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$45,000
10-1120-3710	Plastic Bag Fee	\$0	\$120,000	\$109,000	\$100,000
10-1120-3715	EV Charging Revenues	\$0	\$0	\$13,000	\$10,000
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	\$12,218	\$10,000	\$10,000	\$10,000
10-1121-3223	Surcharge Fee on Fines - used to offset Police education	\$2,515	\$4,000	\$3,000	\$3,000
10-1121-3315	Partner Contributions	\$0	\$0	\$10,000	\$10,000
10-1121-3550	State and Federal Grant Funding	\$3,966	\$8,000	\$8,000	\$8,000
10-1121-3553	CDOT Reimbursements	\$2,025	\$10,000	\$10,000	\$10,000
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	\$2,064	\$800	\$1,000	\$300
10-1125-3250	Tax Exempt Merchandise Sales	\$0	\$300	\$400	\$400
10-1125-3306	Sponsorship Revenue	\$0	\$0	\$1,500	\$1,500
10-1125-3401	Rental Revenue - Historic Buildings	\$2,185	\$2,000	\$2,300	\$2,000
10-1125-3402	Historic Park Tour Revenue	\$0	\$0	\$0	\$1,000
10-1125-3405	Gift Shop Revenue	\$13,785	\$10,000	\$10,000	\$10,000
10-1125-3550	State/Federal Grants	\$0	\$0	\$0	\$0
10-1125-3725	Donations to Historic Park and Museum	\$8,168	\$5,000	\$5,000	\$6,000
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	\$8,953	\$1,000	\$1,000	\$1,000
10-1131-3300	Excavation Permits - utility costs	\$9,350	\$8,500	\$8,500	\$10,000
10-1131-3550	State and Federal Grant Funding	\$0	\$0	\$0	\$552,000
10-1140-3306	Sponsorship Revenue	\$0	\$15,000	\$14,000	\$5,000
10-1140-3804	4th of July - fireworks contributions from other entities	\$15,100	\$0	\$0	\$0
10-1140-3806	BBQ Challenge - food/beverage booth revenue	\$391,370	\$400,000	\$0	\$0
10-1140-3810	Special Event Parking Lot Usage	\$0	\$0	\$150	\$150
10-1140-3827	Spec Events: Concerts in the Park	\$0	\$0	\$24,000	\$24,000
10-1140-3835	Fall Fest	\$2,476	\$1,400	\$0	\$0
10-1150-3306	Sponsorship Revenue	\$16,000	\$0	\$14,000	\$5,000
10-1150-3601	Recreation Program Revenue	\$82,376	\$29,000	\$2,625	\$2,625
10-1150-3602	Recreation Fun Club Program	\$126,883	\$129,000	\$154,000	\$198,000
10-1150-3603	Recreation Special Event Revenue	\$130,590	\$115,000	\$113,000	\$128,000
10-1150-3604	Recreation After School	\$27,014	\$56,100	\$64,000	\$74,800
10-1150-3605	Recreation Sport Summer Program	\$0	\$88,000	\$66,975	\$66,975
10-1160-3222	Miscellaneous Revenue - non-recurring receipts	\$81	\$1,000	\$0	\$0
10-1160-3500	FAP Gift Card Revenue	\$0	\$0	\$7,800	\$8,000
10-1160-3703	Park Rental Fees	\$0	\$10,000	\$4,000	\$4,000
10-1160-3901	Tubing Hill Revenue	\$1,473,182	\$1,500,000	\$1,600,000	\$1,600,000
10-1160-3902	Ski Hill Revenue	\$81,918	\$55,000	\$75,000	\$75,000
10-1160-3904	Food/Beverage Revenues	\$53,363	\$60,000	\$80,000	\$75,000
10-1160-3905	Retail Sales Revenue	\$62,818	\$60,000	\$45,000	\$45,000
10-1160-3906	Day Lodge Rental Revenue	\$38,879	\$20,000	\$30,000	\$10,000
10-1160-3907	Ski School Concessionaire	\$0	\$40,000	\$55,000	\$55,000
10-1170-3222	Miscellaneous Revenue	\$10	\$0	\$80	\$0
10-1170-3470	Service and Repair Income	\$2,961	\$3,500	\$2,100	\$2,500
10-1170-3482	Nordic Rental Equipment Sales	\$1,106	\$0	\$0	\$0
10-1170-3500	Nordic Center Gift Card Revenue	\$0	\$0	\$200	\$200
10-1170-3703	Nordic Building Rental Revenue	\$739	\$0	\$300	\$1,000
10-1170-3705	Concessionaire Revenue	\$72,025	\$70,000	\$45,000	\$45,000
10-1170-3901	Daily Pass Revenue	\$172,998	\$155,000	\$155,000	\$155,000
10-1170-3902	Punch Pass Revenue	\$74,048	\$55,000	\$55,000	\$55,000
10-1170-3903	Event Revenue	\$12,390	\$12,000	\$16,000	\$15,000
10-1170-3904	Food/Beverage Revenue	\$2,003	\$2,000	\$7,000	\$7,000
10-1170-3905	Retail Sales Revenue	\$14,266	\$12,000	\$16,000	\$16,000
10-1170-3906	Season Pass Revenue (Joint)	\$46,480	\$40,000	\$40,000	\$40,000
10-1170-3907	Season Pass revenue (Frisco)	\$70,995	\$50,000	\$60,000	\$60,000
10-1170-3908	Equipment Rentals	\$129,057	\$110,000	\$110,000	\$120,000
10-1170-3909	Programs/Lessons	\$91,057	\$75,000	\$75,000	\$75,000
<b>TOTAL REVENUES - GENERAL FUND</b>		<b>\$19,845,810</b>	<b>\$19,688,349</b>	<b>\$20,362,627</b>	<b>\$21,421,408</b>

## GENERAL GOVERNMENT EXPENDITURES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1110-4010	Benefits (non-medical)	\$1,451,506	\$290,000	\$259,694	\$260,694
10-1110-4202	Postage	\$912	\$4,000	\$4,000	\$4,000
10-1110-4203	Telephone and Wireless Telephone Services	\$117,400	\$120,000	\$120,000	\$120,000
10-1110-4205	Repairs and Maintenance of Electronic Equip.	\$96,889	\$70,000	\$67,000	\$10,000
10-1110-4210	Dues & Subscriptions - professional organizations	\$31,207	\$10,900	\$10,000	\$10,000
10-1110-4211	Election Expenses	\$18,564	\$9,000	\$0	\$20,000
10-1110-4226	Internet/Technology Services - maintenance of web site	\$1,973	\$2,200	\$2,200	\$2,200
10-1110-4227	Staff Training	\$0	\$26,500	\$26,500	\$26,500
10-1110-4229	Supplies - hosting meetings with other entities	\$5,935	\$5,000	\$5,000	\$5,000
10-1110-4231	IT Support Services Contract	\$133,900	\$138,000	\$135,000	\$144,900
10-1110-4233	Operating Supplies	\$16,416	\$22,000	\$20,000	\$20,000
10-1110-4244	Monthly Bank Service Charges	\$24,394	\$29,700	\$30,000	\$30,000
10-1110-4250	Professional Services - legal fees/appraisals	\$511,262	\$359,200	\$347,000	\$358,000
10-1110-4253	Social Equity Outreach	\$0	\$30,000	\$30,000	\$0
10-1110-4254	Property Management - 1/2; 1/2 to SCHA	\$28,431	\$25,110	\$45,000	\$36,000
10-1110-4267	Frisco Housing - Locals	\$45,591	\$25,000	\$75,285	\$64,500
10-1110-4265	Recruitment Advertising	\$67,630	\$0	\$0	\$0
10-1110-4276	Community Outreach	\$0	\$3,000	\$3,000	\$3,000
10-1110-4277	Environmental Sustainability	\$115,849	\$0	\$0	\$0
10-1110-4300	MT2030 Expenditures	\$35,000	\$0	\$0	\$0
10-1110-4501	Treasurer's Fees - County fees collected for TOF	\$4,218	\$4,600	\$4,600	\$5,500
10-1110-4502	Liability and Worker's Comp Insurance	\$291,580	\$363,000	\$363,000	\$406,400
10-1110-4603	Reusable Bottle Strategy	\$5,000	\$0	\$0	\$0
10-1110-4605	NWCCOG Annual Dues	\$4,851	\$5,111	\$5,111	\$5,264
10-1110-4615	SCTC IGA Expenses	\$23,898	\$25,000	\$24,306	\$25,000
10-1110-4620	Cemetery Marker Expense	\$0	\$1,000	\$0	\$1,000
10-1110-4650	VIP Program - employee recognition program	\$24,919	\$71,825	\$71,825	\$0
10-1110-4651	Town Wide Wellness Committee	\$0	\$0	\$0	\$13,650
10-1110-4702	Technical Support Contracts for General Fund	\$0	\$0	\$201,780	\$310,878
10-1110-4703	Technical License Purchases for General Fund	\$0	\$0	\$16,000	\$17,000
10-1110-4704	Technical Hardware Purchases for General Fund	\$215,532	\$277,216	\$71,540	\$56,650
10-1110-4705	I-70 Coalition Membership Dues	\$2,394	\$2,500	\$2,394	\$2,500
10-1110-4710	COVID-19 Expenditures	\$3,423	\$0	\$0	\$0
10-1110-4715	Reusable Bag Expense	\$31,841	\$0	\$0	\$0
10-1110-5901	Interfund Transfers - Capital	\$928,193	\$3,372,584	\$3,372,584	\$1,662,772
10-1110-5902	Interfund Transfers - Insurance Reserve	\$0	\$1,687,338	\$1,687,338	\$1,071,317
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$4,238,709</b>	<b>\$6,979,784</b>	<b>\$7,000,157</b>	<b>\$4,692,725</b>

## LEGISLATIVE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1111-4001	Legislative Salaries	\$60,450	\$55,800	\$55,800	\$61,650
10-1111-4010	Benefits	\$4,776	\$5,385	\$5,385	\$5,949
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$65,226</b>	<b>\$61,185</b>	<b>\$61,185</b>	<b>\$67,599</b>
10-1111-4222	Misc Exp	\$0	\$0	\$0	\$4,500
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	\$5,426	\$8,000	\$8,000	\$18,000
10-1111-4229	Council Dinners, Supplies	\$16,138	\$12,500	\$12,500	\$15,000
10-1111-4612	Discretionary Funding	\$512	\$500	\$0	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$22,076</b>	<b>\$21,000</b>	<b>\$20,500</b>	<b>\$37,500</b>
	<b>TOTAL LEGISLATIVE</b>	<b>\$87,302</b>	<b>\$82,185</b>	<b>\$81,685</b>	<b>\$105,099</b>

## MUNICIPAL COURT

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1112-4001	Municipal Court Salaries	\$26,108	\$27,455	\$5,400	\$5,400
10-1112-4002	Municipal Court Overtime	\$471	\$0	\$0	\$0
10-1112-4010	Benefits	\$2,143	\$1,591	\$552	\$552
10-1112-4050	Municipal Court Retirement Benefits	\$1,373	\$381	\$0	\$0
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$30,096</b>	<b>\$29,427</b>	<b>\$5,952</b>	<b>\$5,952</b>
10-1112-4202	Postage - Department share	\$82	\$3,000	\$100	\$100
10-1112-4227	Education	\$0	\$500	\$500	\$500
10-1112-4250	Professional Services	\$0	\$300	\$400	\$400
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$82</b>	<b>\$3,800</b>	<b>\$1,000</b>	<b>\$1,000</b>
	<b>TOTAL MUNICIPAL COURT</b>	<b>\$30,178</b>	<b>\$33,227</b>	<b>\$6,952</b>	<b>\$6,952</b>

## FINANCE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1114-4001	Finance Salaries	\$326,365	\$562,446	\$555,262	\$594,131
10-1114-4002	Overtime	\$1,363	\$735	\$1,047	\$1,120
10-1114-4010	Benefits	\$26,536	\$66,582	\$65,103	\$68,703
10-1114-4050	Retirement Benefits	\$15,049	\$28,288	\$30,783	\$32,933
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$369,313</b>	<b>\$658,051</b>	<b>\$652,195</b>	<b>\$696,887</b>
10-1114-4202	Postage - Department share	\$1,191	\$600	\$1,982	\$600
10-1114-4210	Professional Dues and Subscriptions	\$1,555	\$3,000	\$3,000	\$3,000
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	\$7,234	\$8,000	\$10,000	\$10,000
10-1114-4233	Supplies	\$1,505	\$2,000	\$1,500	\$1,500
10-1114-4250	Professional Services - Audit	\$76,173	\$100,000	\$80,000	\$100,000
10-1114-4703	Furniture and Equipment - non-capital	\$221	\$100	\$3,500	\$200
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$87,880</b>	<b>\$113,700</b>	<b>\$99,982</b>	<b>\$115,300</b>
	<b>TOTAL FINANCE</b>	<b>\$457,193</b>	<b>\$771,751</b>	<b>\$752,177</b>	<b>\$812,187</b>

ADMINISTRATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1115-4001	Administration Salaries	\$934,501	\$612,036	\$654,207	\$679,502
10-1115-4002	Administration Overtime	\$2,474	\$735	\$1,350	\$1,431
10-1115-4010	Benefits	\$86,511	\$59,606	\$67,344	\$69,033
10-1115-4050	Retirement Benefits	\$44,436	\$41,019	\$44,095	\$45,414
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$1,067,922</b>	<b>\$713,396</b>	<b>\$766,996</b>	<b>\$795,380</b>
10-1115-4202	Postage - Department share	\$881	\$800	\$800	\$800
10-1115-4210	Professional Dues and Subscriptions	\$4,570	\$3,000	\$6,122	\$5,000
10-1115-4224	Department Supplies for meetings, etc.	\$1,359	\$1,500	\$2,000	\$2,000
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	\$8,263	\$7,000	\$15,000	\$25,000
10-1115-4233	Supplies	\$4,814	\$2,000	\$2,000	\$2,000
10-1115-4250	Professional Services	\$0	\$0	\$0	\$0
10-1115-4260	Gas/Oil	\$327	\$0	\$0	\$0
10-1115-4265	Advertising for Legal Notices, Job Vacancies	\$5,781	\$4,500	\$5,500	\$5,500
10-1115-4521	Short-term Rental Compliance	\$52,392	\$0	\$0	\$0
10-1115-4703	Furniture and Equipment - non-capital	\$19,184	\$10,000	\$10,000	\$5,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$97,572</b>	<b>\$28,800</b>	<b>\$41,422</b>	<b>\$45,300</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$1,165,493</b>	<b>\$742,196</b>	<b>\$808,418</b>	<b>\$840,680</b>

DISCRETIONARY

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1116-4620	Grants - County-wide Non-profits	\$97,150	\$117,050	\$117,050	\$113,822
10-1116-4621	Grants - Community Impact Grants	\$114,719	\$0	\$0	\$101,000
10-1116-4622	Grants - Business Assistance	-\$1,458	\$0	\$0	\$0
10-1116-4623	Summit County Search and Rescue	\$50,000	\$50,000	\$50,000	\$0
<b>TOTAL DISCRETIONARY</b>		<b>\$260,411</b>	<b>\$167,050</b>	<b>\$167,050</b>	<b>\$214,822</b>



## HUMAN RESOURCES

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1117-4001	Human Resource Salaries	\$0	\$341,189	\$341,189	\$376,162
10-1117-4002	Human Resource Overtime	\$0	\$527	\$4,100	\$7,111
10-1117-4010	Benefits	\$0	\$38,141	\$38,141	\$45,249
10-1117-4050	Retirement Benefits	\$0	\$16,680	\$16,680	\$18,183
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$396,537</b>	<b>\$400,110</b>	<b>\$446,705</b>
10-1117-4202	Postage - Department share	\$0	\$2,400	\$2,400	\$2,400
10-1117-4210	Professional Dues and Subscriptions	\$0	\$16,000	\$16,000	\$16,000
10-1117-4224	Department Supplies for meetings, etc.	\$0	\$38,150	\$38,150	\$34,500
10-1117-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$16,200	\$16,200	\$16,200
10-1117-4233	Supplies	\$0	\$5,900	\$5,900	\$5,900
10-1117-4250	Professional Services	\$0	\$60,000	\$60,000	\$65,000
10-1117-4265	Advertising for Legal Notices, Job Vacancies	\$0	\$85,000	\$85,000	\$85,000
10-1117-4650	Employee recognition program	\$0	\$0	\$0	\$66,056
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$0</b>	<b>\$223,650</b>	<b>\$223,650</b>	<b>\$291,056</b>
	<b>TOTAL HUMAN RESOURCES</b>	<b>\$0</b>	<b>\$620,187</b>	<b>\$623,760</b>	<b>\$737,761</b>

MARKETING

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1118-4001	Marketing Salaries	\$284,985	\$300,815	\$270,543	\$315,285
10-1118-4010	Benefits	\$24,130	\$34,232	\$26,000	\$35,533
10-1118-4050	Retirement Benefits	\$17,903	\$21,057	\$18,000	\$19,224
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$327,017</b>	<b>\$356,104</b>	<b>\$314,543</b>	<b>\$370,042</b>
10-1118-4202	Postage - Department share	\$2	\$300	\$300	\$300
10-1118-4210	Professional Dues & Subscriptions	\$3,220	\$2,800	\$3,300	\$3,300
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	\$5,890	\$8,000	\$7,500	\$7,500
10-1118-4233	Supplies	\$479	\$2,000	\$1,500	\$1,500
10-1118-4265	Advertising and Promotions	\$248,823	\$250,000	\$250,000	\$250,000
10-1118-4590	Public Relations Consultant	\$39,640	\$53,000	\$48,000	\$53,000
10-1118-4635	Brochure Printing and Distribution	\$0	\$0	\$11,500	\$0
10-1118-4645	Promotional Photography	\$15,000	\$15,000	\$15,000	\$15,000
10-1118-4655	Website Maint. and Regular Updates	\$30,989	\$35,000	\$30,000	\$35,000
10-1118-4825	Sponsorships	\$21,975	\$22,000	\$22,000	\$25,000
10-1118-4828	Focus on Frisco/SCTV	\$0	\$1,200	\$600	\$600
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$366,020</b>	<b>\$389,300</b>	<b>\$389,700</b>	<b>\$391,200</b>
	<b>TOTAL MARKETING</b>	<b>\$693,037</b>	<b>\$745,404</b>	<b>\$704,243</b>	<b>\$761,242</b>

**COMMUNITY DEVELOPMENT**

<b>Account Number</b>	<b>Account Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>Estimated 2023 Year End</b>	<b>Proposed 2024 Budget</b>
10-1119-4001	Community Development Salaries	\$645,769	\$665,708	\$500,000	\$826,768
10-1119-4002	Community Development Overtime	\$1,115	\$1,575	\$1,575	\$596
10-1119-4010	Benefits	\$54,677	\$79,488	\$60,000	\$94,701
10-1119-4050	Retirement Benefits	\$23,535	\$33,805	\$25,000	\$33,985
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$725,096</b>	<b>\$780,576</b>	<b>\$586,575</b>	<b>\$956,050</b>
10-1119-4202	Postage - Department share	\$1,045	\$1,000	\$1,000	\$1,000
10-1119-4210	Professional Dues and Subscriptions	\$2,034	\$3,000	\$3,000	\$3,000
10-1119-4221	Printing	\$1,208	\$1,000	\$1,000	\$1,000
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	\$8,777	\$7,000	\$7,000	\$10,000
10-1119-4230	Code Books	\$0	\$600	\$1,400	\$1,400
10-1119-4233	Supplies	\$1,467	\$1,500	\$1,500	\$1,500
10-1119-4250	Legal and Consulting Fees	\$2,265	\$10,000	\$15,000	\$10,000
10-1119-4260	Gas/Oil - Department share for vehicles	\$583	\$500	\$0	\$0
10-1119-4265	Advertising	\$2,015	\$2,000	\$2,500	\$2,500
10-1119-4306	Planning Commission Expenses	\$1,845	\$1,000	\$3,600	\$3,600
10-1119-4313	Building Professional Consultant	\$51,960	\$25,000	\$45,000	\$25,000
10-1119-4521	GOVOS Support Software	\$0	\$55,000	\$55,625	\$50,000
10-1119-4588	Special Projects	\$108	\$500	\$500	\$200,000
10-1119-4703	Furniture and Equipment - non-capital	\$1,150	\$1,000	\$3,000	\$1,000
10-1119-5079	Unified Development Code amendments - non-capital	\$0	\$10,000	\$10,000	\$10,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$74,458</b>	<b>\$119,100</b>	<b>\$150,125</b>	<b>\$320,000</b>
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$799,554</b>	<b>\$899,676</b>	<b>\$736,700</b>	<b>\$1,276,050</b>

SUSTAINABILITY

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1120-4001	Sustainability Salaries	\$0	\$149,259	\$116,210	\$163,960
10-1120-4002	Sustainability Overtime	\$0	\$0	\$636	\$1,404
10-1120-4010	Benefits	\$0	\$13,974	\$13,553	\$20,108
10-1120-4050	Retirement Benefits	\$0	\$4,918	\$4,147	\$5,871
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$168,151</b>	<b>\$134,546</b>	<b>\$191,343</b>
10-1120-4202	Postage - Department share	\$0	\$50	\$50	\$50
10-1120-4210	Professional Dues and Subscriptions	\$0	\$2,650	\$2,650	\$2,650
10-1120-4221	Printing	\$0	\$200	\$200	\$200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$1,200	\$1,400	\$2,000
10-1120-4233	Supplies	\$0	\$500	\$500	\$500
10-1120-4250	Professional Services	\$0	\$60,000	\$60,000	\$110,000
10-1120-4265	Advertising	\$0	\$500	\$500	\$500
10-1120-4277	Environmental Program Partnerships	\$0	\$106,000	\$106,000	\$142,245
10-1120-4588	Public Outreach	\$0	\$1,200	\$600	\$1,200
10-1120-4603	Reusable Bottle Strategy	\$0	\$12,000	\$12,000	\$12,000
10-1120-4621	Grants - Frisco Health, Welfare and Community Services	\$0	\$98,000	\$98,000	\$64,000
10-1120-4715	Reusable Bag Expense	\$0	\$30,000	\$30,000	\$100,000
10-1120-4703	Furniture and Equipment - non-capital	\$0	\$1,200	\$1,200	\$1,200
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$0</b>	<b>\$313,500</b>	<b>\$313,100</b>	<b>\$436,545</b>
	<b>TOTAL SUSTAINABILITY</b>	<b>\$0</b>	<b>\$481,651</b>	<b>\$447,646</b>	<b>\$627,888</b>

## POLICE

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1121-4001	Police Salaries	\$1,184,408	\$1,540,559	\$1,507,916	\$1,567,660
10-1121-4002	Overtime	\$98,600	\$55,000	\$100,000	\$55,000
10-1121-4003	Reimbursable Salaries	\$1,171	\$2,000	\$2,000	\$2,000
10-1121-4010	Benefits	\$64,737	\$96,174	\$97,825	\$100,261
10-1121-4050	Retirement Benefits	\$38,725	\$75,983	\$72,851	\$76,297
10-1121-4051	FPPA Retirement Benefits	\$92,984	\$184,573	\$176,937	\$184,854
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$1,480,624</b>	<b>\$1,954,289</b>	<b>\$1,957,529</b>	<b>\$1,986,072</b>
10-1121-4202	Postage - Department share	\$2,193	\$3,500	\$1,000	\$1,500
10-1121-4205	Equipment Repair and Maintenance	\$2,272	\$2,000	\$1,000	\$1,000
10-1121-4210	Professional Dues and Subscriptions	\$6,586	\$20,000	\$16,000	\$16,000
10-1121-4218	Weapons Range Operating Expense	\$5,182	\$10,000	\$5,000	\$10,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	\$16,551	\$20,000	\$12,000	\$12,000
10-1121-4228	Recruitment Strategies	\$19,543	\$25,000	\$12,000	\$20,000
10-1121-4233	Supplies	\$20,014	\$20,000	\$7,500	\$10,000
10-1121-4234	Parking Information and Enforcement Supplies	\$0	\$0	\$0	\$0
10-1121-4250	Professional Services	\$6,315	\$6,500	\$6,500	\$6,500
10-1121-4260	Gas/Oil - Department share for vehicles	\$22,041	\$25,000	\$0	\$0
10-1121-4270	Uniforms	\$5,514	\$15,000	\$15,000	\$15,000
10-1121-4273	Towing Expenses	\$251	\$300	\$500	\$500
10-1121-4274	Communication (Dispatch) Services	\$173,267	\$179,802	\$179,802	\$400,000
10-1121-4276	Police Community Assistance	\$524	\$1,000	\$1,000	\$1,000
10-1121-4282	MERT Program Expenses	\$4,975	\$10,000	\$38,333	\$38,333
10-1121-4283	D.A.R.E. Program Expenses	\$500	\$1,000	\$1,000	\$500
10-1121-4301	Animal Impound Fees - Summit County	\$6,152	\$6,000	\$6,000	\$6,000
10-1121-4613	County HAZMAT Fees	\$12,033	\$12,500	\$12,500	\$12,500
10-1121-4703	Furniture and Equipment - non-capital	\$0	\$0	\$10,000	\$5,000
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$303,914</b>	<b>\$357,602</b>	<b>\$325,135</b>	<b>\$555,833</b>
<b>TOTAL POLICE</b>		<b>\$1,784,538</b>	<b>\$2,311,891</b>	<b>\$2,282,664</b>	<b>\$2,541,905</b>

HISTORIC PARK

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1125-4001	Historic Park Salaries	\$187,218	\$206,352	\$195,927	\$209,642
10-1125-4002	Overtime	\$67	\$300	\$300	\$596
10-1125-4005	Part-time Salaries	\$39,328	\$85,597	\$62,640	\$67,024
10-1125-4010	Benefits	\$18,800	\$34,398	\$32,907	\$34,657
10-1125-4050	Retirement Benefits	\$61	\$8,254	\$10,893	\$11,656
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$245,474</b>	<b>\$334,901</b>	<b>\$302,667</b>	<b>\$323,575</b>
10-1125-4202	Postage - Department share	\$59	\$150	\$150	\$150
10-1125-4205	Equipment Repair and Maintenance	\$1,168	\$1,500	\$1,500	\$1,500
10-1125-4207	Building Repair and Maintenance	\$895	\$13,000	\$10,000	\$13,000
10-1125-4210	Professional Dues and Subscriptions	\$1,870	\$2,500	\$2,500	\$2,500
10-1125-4221	Printing	\$2,746	\$4,000	\$4,000	\$4,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	\$857	\$3,600	\$3,600	\$4,000
10-1125-4233	Supplies	\$2,028	\$2,200	\$2,200	\$2,400
10-1125-4250	Professional Services	\$200	\$6,500	\$6,500	\$0
10-1125-4265	Advertising	\$6,188	\$15,000	\$10,000	\$15,000
10-1125-4401	Utility Costs - park buildings	\$9,021	\$11,000	\$15,000	\$15,000
10-1125-4477	Cleaning/Janitorial Expenses	\$9,266	\$12,000	\$12,000	\$15,000
10-1125-4703	Furniture and Equipment - non-capital	\$2,836	\$14,800	\$14,800	\$5,000
10-1125-4890	Museum Special Events	\$13,597	\$20,000	\$20,000	\$25,000
10-1125-4891	Museum Retail Inventory	\$4,939	\$7,000	\$7,000	\$9,500
10-1125-4893	Exhibit Expenses	\$12,595	\$20,000	\$20,000	\$20,000
10-1125-4894	Historic Park Programs/Outreach	\$3,170	\$7,000	\$7,000	\$9,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$71,435</b>	<b>\$140,250</b>	<b>\$136,250</b>	<b>\$141,050</b>
	<b>TOTAL HISTORIC PARK</b>	<b>\$316,909</b>	<b>\$475,151</b>	<b>\$438,917</b>	<b>\$464,625</b>

## PUBLIC WORKS ADMINISTRATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1130-4001	PW Admin Salaries	\$255,343	\$373,514	\$280,207	\$443,299
10-1130-4002	Overtime	\$75	\$250	\$250	\$1,000
10-1130-4010	Benefits	\$21,130	\$31,291	\$29,362	\$46,050
10-1130-4050	Retirement Benefits	\$14,512	\$17,957	\$14,918	\$22,173
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$291,061</b>	<b>\$423,012</b>	<b>\$324,737</b>	<b>\$512,522</b>
10-1130-4202	Postage - Department share	\$22	\$300	\$200	\$250
10-1130-4210	Professional Dues and Subscriptions	\$2,618	\$2,850	\$2,850	\$5,000
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	\$679	\$3,000	\$3,000	\$6,000
10-1130-4233	Supplies	\$2,565	\$5,000	\$5,000	\$6,000
10-1130-4250	Professional Services	\$101,302	\$205,000	\$205,000	\$85,000
10-1130-4260	Gas/Oil - Department share for vehicles	\$275	\$0	\$0	\$0
10-1130-4265	Advertising	\$6,582	\$10,000	\$8,000	\$8,000
10-1130-4270	Uniforms - Department share	\$3,424	\$6,500	\$6,500	\$8,000
10-1130-4400	Pest Control/Noxious Weed	\$0	\$0	\$0	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$117,468</b>	<b>\$232,650</b>	<b>\$230,550</b>	<b>\$118,250</b>
	<b>TOTAL PW ADMIN</b>	<b>\$408,529</b>	<b>\$655,662</b>	<b>\$555,287</b>	<b>\$630,772</b>

**PUBLIC WORKS STREETS**

<b>Account Number</b>	<b>Account Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
10-1131-4001	PW Streets Salaries	\$204,428	\$301,980	\$298,239	\$373,167
10-1131-4002	Overtime	\$4,458	\$8,000	\$7,000	\$8,000
10-1131-4010	Benefits	\$17,690	\$39,516	\$35,894	\$48,461
10-1131-4050	Retirement Benefits	\$6,248	\$12,874	\$9,686	\$13,230
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$232,824</b>	<b>\$362,370</b>	<b>\$350,819</b>	<b>\$442,858</b>
10-1131-4205	Equipment Repair and Maintenance	\$0	\$0	\$0	\$0
10-1131-4210	Professional Dues and Subscriptions	\$996	\$2,300	\$2,000	\$2,500
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	\$2,946	\$1,000	\$3,000	\$10,000
10-1131-4233	Supplies	\$364	\$500	\$500	\$500
10-1131-4250	Professional Services - surveying, engineering	\$450	\$75,000	\$75,000	\$92,500
10-1131-4260	Gas/Oil - Department share for vehicles	\$46,162	\$0	\$0	\$0
10-1131-4265	Advertising	\$2,176	\$1,400	\$1,400	\$3,000
10-1131-4270	Uniforms - Department share	\$1,754	\$5,000	\$5,000	\$6,500
10-1131-4271	Tools	\$0	\$0	\$0	\$10,000
10-1131-4401	Utility Costs - Street lights	\$116,070	\$80,500	\$80,500	\$120,000
10-1131-4402	Road Resurfacing - non-capital costs	\$13,135	\$116,865	\$116,865	\$1,228,000
10-1131-4403	Routine Street Maintenance	\$48,167	\$310,400	\$310,400	\$75,000
10-1131-4404	Snow Removal - Deicers, Contract Hauling	\$30,055	\$163,500	\$163,500	\$130,000
10-1131-4585	Equipment Rental	\$0	\$0	\$0	\$80,000
10-1131-4965	Curb Replacement	\$0	\$0	\$0	\$150,000
10-1131-4980	Bridge Improvements	\$0	\$0	\$0	\$690,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$262,275</b>	<b>\$756,465</b>	<b>\$758,165</b>	<b>\$2,598,000</b>
	<b>TOTAL PW STREETS</b>	<b>\$495,099</b>	<b>\$1,118,835</b>	<b>\$1,108,984</b>	<b>\$3,040,858</b>



## PUBLIC WORKS BUILDINGS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1132-4001	PW Buildings Salaries	\$170,081	\$190,067	\$178,396	\$192,389
10-1132-4002	Overtime	\$1,566	\$4,000	\$4,000	\$4,000
10-1132-4010	Benefits	\$13,726	\$24,566	\$16,882	\$24,791
10-1132-4050	Retirement Benefits	\$5,009	\$9,892	\$5,527	\$7,696
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$190,381</b>	<b>\$228,525</b>	<b>\$204,805</b>	<b>\$228,876</b>
10-1132-4207	Repair/Maintenance -Town Buildings	\$142,281	\$235,000	\$235,000	\$400,000
10-1132-4210	Professional Dues and Subscriptions	\$31	\$100	\$100	\$2,000
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	\$446	\$3,000	\$3,000	\$5,000
10-1132-4233	Supplies	\$0	\$750	\$750	\$750
10-1132-4250	Professional Services - surveying	\$0	\$750	\$750	\$5,000
10-1132-4260	Gas/Oil - Department share for vehicles	\$4,345	\$0	\$0	\$0
10-1132-4265	Advertising	\$0	\$750	\$750	\$750
10-1132-4270	Uniforms - Department share	\$1,023	\$2,500	\$2,500	\$3,000
10-1132-4400	Pest Control - insects, wildlife	\$899	\$1,000	\$1,000	\$1,200
10-1132-4401	Utilities for Town Owned Buildings, Parks	\$72,542	\$80,000	\$85,000	\$90,000
10-1132-4407	Renewable Utilities for Town Owned Buildings, Parks	\$24,743	\$40,000	\$40,000	\$40,000
10-1132-4411	Trash & Recycling Expense	\$16,095	\$25,000	\$25,000	\$25,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$262,405</b>	<b>\$388,850</b>	<b>\$393,850</b>	<b>\$572,700</b>
	<b>TOTAL PW BUILDINGS</b>	<b>\$452,786</b>	<b>\$617,375</b>	<b>\$598,655</b>	<b>\$801,576</b>

## PUBLIC WORKS FLEET

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1133-4001	Fleet Salaries	\$203,964	\$209,179	\$209,179	\$215,289
10-1133-4002	Overtime	\$3,447	\$2,625	\$2,625	\$4,179
10-1133-4010	Benefits	\$17,687	\$26,411	\$26,411	\$27,400
10-1133-4050	Retirement Benefits	\$11,525	\$9,873	\$9,873	\$12,801
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$236,623</b>	<b>\$248,088</b>	<b>\$248,088</b>	<b>\$259,669</b>
10-1133-4205	Repair/Maintenance of Vehicles - all departments	\$63,377	\$100,000	\$100,000	\$100,000
10-1133-4210	Professional Dues and Subscriptions	\$5,114	\$7,000	\$7,000	\$7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	\$3,048	\$8,000	\$8,000	\$8,000
10-1133-4233	Supplies	\$74	\$600	\$600	\$600
10-1133-4250	Professional Services	\$13,222	\$8,000	\$8,000	\$8,000
10-1133-4260	Gas/Oil	\$30,123	\$87,150	\$155,000	\$155,000
10-1133-4265	Advertising	\$183	\$1,000	\$1,000	\$1,000
10-1133-4270	Uniforms - Department share	\$4,488	\$6,000	\$6,000	\$6,000
10-1133-4271	Tools	\$4,996	\$7,000	\$7,000	\$7,000
10-1133-4404	Snow Removal - Plow Blades, Blowers	\$11,358	\$10,000	\$10,000	\$10,000
10-1133-4405	EV Tools and Training	\$0	\$25,000	\$25,000	\$25,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$135,983</b>	<b>\$259,750</b>	<b>\$327,600</b>	<b>\$327,600</b>
	<b>TOTAL PW FLEET</b>	<b>\$372,606</b>	<b>\$507,838</b>	<b>\$575,688</b>	<b>\$587,269</b>

## PUBLIC WORKS GROUNDS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1134-4001	PW Grounds Salaries	\$462,394	\$518,112	\$518,112	\$535,336
10-1134-4002	Overtime	\$8,162	\$8,000	\$8,000	\$8,500
10-1134-4005	Seasonal Salaries	\$0	\$18,641	\$50,312	\$56,421
10-1134-4006	Seasonal Salaries	\$17,313	\$0	\$0	\$0
10-1134-4010	Benefits	\$40,608	\$68,397	\$68,397	\$73,705
10-1134-4050	Retirement Benefits	\$20,481	\$28,852	\$28,852	\$30,403
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$548,957</b>	<b>\$642,002</b>	<b>\$673,673</b>	<b>\$704,365</b>
10-1134-4205	Repair/Maintenance of Vehicles & mowers	\$50	\$1,200	\$1,200	\$1,500
10-1134-4210	Professional Dues and Subscriptions	\$0	\$250	\$250	\$250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	\$3,147	\$6,000	\$6,000	\$10,000
10-1134-4233	Supplies	\$0	\$400	\$400	\$33,400
10-1134-4250	Professional Services	\$5,775	\$300	\$2,760	\$300
10-1134-4260	Gas/Oil - Department share for vehicles	\$17,901	\$0	\$0	\$0
10-1134-4265	Advertising	\$2,470	\$1,100	\$1,100	\$1,100
10-1134-4270	Uniforms - Department share	\$2,762	\$3,500	\$3,500	\$3,800
10-1134-4400	Pest Control - insects, wildlife	\$1,968	\$2,500	\$2,500	\$2,500
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	\$761	\$2,000	\$2,000	\$2,500
10-1134-4703	Equipment/Furniture	\$127	\$200	\$200	\$6,700
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$34,961</b>	<b>\$17,450</b>	<b>\$19,910</b>	<b>\$62,050</b>
<b>TOTAL PW GROUNDS</b>		<b>\$583,918</b>	<b>\$659,452</b>	<b>\$693,583</b>	<b>\$766,415</b>

SPECIAL EVENTS

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1140-4001	Special Events Salaries	\$103,212	\$138,894	\$134,992	\$148,492
10-1140-4002	Overtime	\$886	\$4,000	\$3,000	\$4,000
10-1140-4005	Seasonal Salaries	\$19,705	\$42,556	\$35,000	\$49,591
10-1140-4010	Benefits	\$10,635	\$21,660	\$23,086	\$23,265
10-1140-4050	Retirement Benefits	\$2,085	\$6,358	\$4,000	\$13,230
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$136,523</b>	<b>\$213,468</b>	<b>\$200,078</b>	<b>\$238,578</b>
10-1140-4202	Postage - Department share	\$316	\$700	\$400	\$700
10-1140-4205	Repair/Maintenance of Event Equipment	\$0	\$1,000	\$200	\$1,000
10-1140-4210	Professional Dues and Subscriptions	\$1,335	\$2,000	\$2,000	\$2,000
10-1140-4227	Reg. Fees, Lodging, Travel, and Meals	\$145	\$5,200	\$1,000	\$3,500
10-1140-4233	Supplies	\$6,080	\$8,000	\$7,800	\$8,000
10-1140-4244	Bank Service Charges	\$0	\$0	\$8,000	\$8,000
10-1140-4250	Professional Services	\$0	\$0	\$9,250	\$9,250
10-1140-4260	Gas/Oil - Department share	\$404	\$1,000	\$500	\$1,000
10-1140-4261	Street Banners	\$10,250	\$12,000	\$11,000	\$12,000
10-1140-4401	Utilities for Events	\$3,461	\$2,000	\$2,422	\$2,000
10-1140-4620	Non-Profit Donations	\$0	\$0	\$29,000	\$29,000
10-1140-4665	Green Event Infrastructure	\$0	\$7,000	\$3,500	\$7,000
10-1140-4703	Furniture and Equipment - non-capital	\$4,772	\$7,500	\$3,000	\$7,500
10-1140-4804	4th of July	\$15,517	\$65,000	\$60,000	\$70,000
10-1140-4809	Clean Up Day	\$3,098	\$4,000	\$4,000	\$4,500
10-1140-4811	Wassail Days	\$20,046	\$35,000	\$30,000	\$30,000
10-1140-4815	Run the Rockies	-\$485	\$0	\$0	\$0
10-1140-4816	BBQ Challenge Vendor Payouts	\$298,703	\$388,000	\$0	\$0
10-1140-4827	Concerts in the Park	\$32,065	\$40,000	\$40,000	\$45,000
10-1140-4850	Uniforms - Special Events Team	\$0	\$1,000	\$1,500	\$2,250
10-1140-4851	Bike to Work Day	\$788	\$1,000	\$800	\$1,000
10-1140-4852	Trick or Treat Street	\$573	\$1,000	\$650	\$1,000
10-1140-4853	Easter Egg Hunt	\$1,700	\$1,300	\$1,790	\$5,000
10-1140-4857	Spontaneous Combustion	\$2,902	\$5,000	\$3,753	\$5,000
10-1140-4863	BBQ Challenge Administration	\$11,478	\$20,000	\$0	\$0
10-1140-4864	BBQ Challenge Beverages and Ice	\$29,104	\$70,000	\$0	\$0
10-1140-4865	BBQ Challenge Awards	\$17,955	\$28,000	\$0	\$0
10-1140-4866	BBQ Challenge Entertainment	\$58,516	\$65,000	\$0	\$0
10-1140-4868	BBQ Challenge Supplies and Equipment	\$45,620	\$50,000	\$0	\$0
10-1140-4869	BBQ Challenge Utilities, Mtrc., Waste	\$38,379	\$40,000	\$0	\$0
10-1140-4873	Fall Fest	\$17,041	\$18,000	\$18,000	\$20,000
10-1140-4876	Pink Party	\$963	\$1,000	\$0	\$0
10-1140-4882	Kick Off Concert	\$0	\$0	\$70,000	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$620,724</b>	<b>\$879,700</b>	<b>\$308,565</b>	<b>\$274,700</b>
	<b>TOTAL SPECIAL EVENTS</b>	<b>\$757,247</b>	<b>\$1,093,168</b>	<b>\$508,643</b>	<b>\$513,278</b>

RECREATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1150-4001	Recreation Salaries	\$232,033	\$233,957	\$255,000	\$266,886
10-1150-4002	Overtime	\$7,786	\$6,500	\$5,000	\$7,000
10-1150-4005	Seasonal Salaries	\$92,473	\$220,302	\$210,292	\$236,895
10-1150-4006	Program Instructors	\$47,431	\$0	\$0	\$0
10-1150-4007	Afterschool Salaries	\$15,433	\$0	\$0	\$0
10-1150-4010	Benefits	\$31,057	\$54,211	\$40,118	\$37,731
10-1150-4050	Retirement Benefits	\$10,016	\$12,434	\$15,304	\$15,129
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$436,230</b>	<b>\$527,404</b>	<b>\$525,714</b>	<b>\$563,641</b>
10-1150-4202	Postage - Department share	\$37	\$200	\$150	\$200
10-1150-4210	Professional Dues and Subscriptions	\$714	\$500	\$700	\$800
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	\$4,875	\$5,000	\$5,000	\$6,500
10-1150-4233	Operating Supplies	\$1,076	\$200	\$2,000	\$2,000
10-1150-4244	Bank Service Charges	\$1,469	\$16,000	\$8,000	\$9,000
10-1150-4250	Professional Services	\$1,769	\$3,500	\$2,000	\$10,000
10-1150-4260	Gas/Oil - Department share	\$3,913	\$2,500	\$0	\$0
10-1150-4265	Advertising	\$15,058	\$15,000	\$15,000	\$17,000
10-1150-4477	Cleaning Services	\$0	\$3,500	\$3,500	\$3,500
10-1150-4602	Recreation Sports	\$5,377	\$20,000	\$21,500	\$22,000
10-1150-4604	Recreation Contracted Expenses	\$39,085	\$35,000	\$38,907	\$40,083
10-1150-4605	Recreation Fun Club	\$24,908	\$40,000	\$35,500	\$44,000
10-1150-4606	Recreation Winter Vacation Sensation	\$10,558	\$12,000	\$10,000	\$11,500
10-1150-4607	Recreation Supplies	\$2,378	\$2,000	\$3,000	\$3,000
10-1150-4608	Recreation Scholarship	\$0	\$5,000	\$0	\$5,000
10-1150-4609	Afterschool	\$0	\$15,000	\$5,000	\$6,500
10-1150-4701	Van Rental	\$25,237	\$18,000	\$19,000	\$27,000
10-1150-4702	Programs/Activities-Admission Fees, etc.	\$1,715	\$2,500	\$1,500	\$2,500
10-1150-4703	Furniture and Equipment - non-capital	\$3,766	\$0	\$3,000	\$5,000
10-1150-4850	Uniforms - Recreation Team	\$2,764	\$3,500	\$6,208	\$2,000
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$144,699</b>	<b>\$199,400</b>	<b>\$179,965</b>	<b>\$217,583</b>
<b>TOTAL RECREATION PROGRAMS</b>		<b>\$580,928</b>	<b>\$726,804</b>	<b>\$705,679</b>	<b>\$781,224</b>

## FRISCO ADVENTURE PARK

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1160-4001	Salaries	\$496,404	\$474,996	\$549,733	\$593,212
10-1160-4002	Overtime	\$14,978	\$5,250	\$20,000	\$15,273
10-1160-4005	Seasonals	\$240,755	\$621,658	\$445,245	\$494,562
10-1160-4006	Part Time Salaries	\$113	\$0	\$0	\$0
10-1160-4010	Benefits	\$66,467	\$132,211	\$90,000	\$111,193
10-1160-4050	Retirement Benefits	\$1,901	\$19,730	\$19,730	\$22,723
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$820,618</b>	<b>\$1,253,845</b>	<b>\$1,124,708</b>	<b>\$1,236,963</b>
10-1160-4201	Signage, Fence, Padding	\$3,982	\$21,000	\$16,816	\$11,000
10-1160-4205	Equipment Repair Maintenance	\$15,136	\$40,000	\$40,000	\$40,000
10-1160-4207	Building Maintenance	\$4,239	\$8,000	\$8,000	\$8,000
10-1160-4208	Conveyor Lift System Maintenance	\$5,547	\$6,000	\$6,000	\$6,000
10-1160-4221	Supplies/Ticketing	\$20,128	\$17,000	\$17,000	\$17,000
10-1160-4223	Retail Merchandise	\$40,904	\$40,000	\$30,000	\$40,000
10-1160-4225	Food & Beverage	\$27,911	\$70,000	\$60,000	\$50,000
10-1160-4227	Travel/Education/Lodging	\$10,550	\$10,000	\$10,000	\$10,000
10-1160-4234	First Aid Supplies	\$2,661	\$4,000	\$4,000	\$4,000
10-1160-4244	Bank Service Charges	\$94,720	\$80,000	\$80,000	\$80,000
10-1160-4250	Professional Services	\$6,868	\$5,000	\$7,000	\$7,000
10-1160-4260	Gas/Oil	\$21,178	\$14,000	\$0	\$0
10-1160-4265	Advertising	\$36,603	\$50,000	\$50,000	\$50,000
10-1160-4270	Uniforms-Department	\$14,676	\$17,000	\$17,000	\$17,000
10-1160-4401	Utility Costs	\$77,093	\$75,000	\$75,000	\$75,000
10-1160-4404	Snow Removal	\$0	\$0	\$0	\$0
10-1160-4405	Snowmaking Supplies	\$7,491	\$8,000	\$8,000	\$8,000
10-1160-4409	General Site Maintenance	\$26,454	\$30,000	\$30,000	\$30,000
10-1160-4411	Tubing Hill/Terrain Park Maintenance	\$8,485	\$20,000	\$20,000	\$20,000
10-1160-4455	Permit/License Fees	\$3,494	\$4,000	\$4,000	\$4,000
10-1160-4477	Cleaning	\$31,280	\$25,000	\$30,000	\$25,000
10-1160-4480	PRA Program/Event Expenses	\$407	\$0	\$0	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$459,806</b>	<b>\$544,000</b>	<b>\$512,816</b>	<b>\$502,000</b>
	<b>TOTAL FRISCO ADVENTURE PARK</b>	<b>\$1,280,424</b>	<b>\$1,797,845</b>	<b>\$1,637,524</b>	<b>\$1,738,963</b>

## FRISCO NORDIC CENTER

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
10-1170-4001	Salaries	\$252,601	\$387,059	\$290,006	\$313,207
10-1170-4002	Overtime	\$8,224	\$4,000	\$8,000	\$7,360
10-1170-4005	Seasonals	\$171,685	\$118,947	\$185,211	\$202,994
10-1170-4010	Benefits	\$36,220	\$67,422	\$65,879	\$69,171
10-1170-4050	Retirement Benefits	\$10,566	\$15,619	\$16,108	\$17,396
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$479,296</b>	<b>\$593,047</b>	<b>\$565,204</b>	<b>\$610,128</b>
10-1170-4201	Signage, Fence, Padding	\$2,435	\$7,000	\$4,000	\$5,000
10-1170-4205	Equipment Repair Maintenance	\$25,950	\$18,000	\$18,000	\$18,000
10-1170-4207	Building Maintenance	\$0	\$4,000	\$2,000	\$2,000
10-1170-4210	Professional Dues and Subscriptions	\$2,028	\$2,000	\$2,500	\$2,500
10-1170-4221	Supplies/Ticketing	\$5,626	\$12,000	\$10,000	\$10,000
10-1170-4222	Ranger Program/Supplies	\$13,265	\$15,000	\$15,000	\$15,000
10-1170-4223	Retail Merchandise	\$9,521	\$8,000	\$10,000	\$10,000
10-1170-4225	Food & Beverage	\$1,892	\$5,000	\$5,000	\$5,000
10-1170-4227	Travel/Education/Lodging	\$3,420	\$4,500	\$4,500	\$4,500
10-1170-4244	Bank Service Charges	\$12,620	\$11,000	\$13,000	\$13,000
10-1170-4250	Professional Services	\$75	\$2,000	\$7,000	\$7,000
10-1170-4260	Gas/Oil	\$816	\$14,000	\$0	\$0
10-1170-4265	Advertising	\$11,873	\$15,000	\$15,000	\$17,000
10-1170-4270	Uniforms	\$7,264	\$5,000	\$5,000	\$5,000
10-1170-4401	Utility Costs	\$6,894	\$7,000	\$7,000	\$7,000
10-1170-4404	Snow Removal	\$0	\$0	\$0	\$0
10-1170-4409	General Site Maintenance	\$0	\$5,000	\$5,000	\$5,000
10-1170-4455	Permit/License Fees	\$3,938	\$2,500	\$4,000	\$4,000
10-1170-4477	Cleaning	\$8,371	\$20,000	\$10,000	\$10,000
10-1170-4480	Special Events	\$4,835	\$8,000	\$4,000	\$4,000
10-1170-4500	Nordic Rental Equipment	\$15,427	\$21,000	\$21,000	\$31,000
10-1170-4501	Gift Card Expense	\$0	\$0	\$0	\$200
10-1170-4703	Furniture & Equipment - Non-Capital	\$1,853	\$5,000	\$5,000	\$3,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$138,103</b>	<b>\$191,000</b>	<b>\$167,000</b>	<b>\$178,200</b>
	<b>TOTAL FRISCO NORDIC CENTER</b>	<b>\$617,399</b>	<b>\$784,047</b>	<b>\$732,204</b>	<b>\$788,328</b>

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# Capital Improvement Fund

**The Town of Frisco uses this fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Town's Enterprise funds – the Water Fund and the Marina Fund). In 2023, Town Council update the Strategic Plan, identifying four high-priority goals, actions to achieve those goals and timelines by which they intend the work to be completed. The projects described in the 2024-2028 Capital Improvement Program identify at least one of the five key goals of the 2023 Strategic Plan, as revised. The projects included in the 2024 Budget are described within that Program document.**

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## CAPITAL IMPROVEMENT FUND REVENUE/EXPENDITURE SUMMARY

Major capital projects are budgeted in the Capital Improvement Fund. By Town ordinance, any General Fund balance in excess of the required reserve is to be transferred to the Capital Improvement Fund. In 2020, however, the Town experienced economic uncertainties unlike any before as a result of the COVID-19 worldwide pandemic. As a result, Town Council chose to forego any transfer from the General Fund until a budget re-evaluation is completed in the 2<sup>nd</sup> quarter of 2021. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing \$5,000 or more. The summary below is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. There is no required reserve for this fund.

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Budget</u>
<b><u>Revenues</u></b>				
Real Estate Transfer Fees	\$1,957,428	\$1,500,000	\$2,000,000	\$2,000,000
Intergovernmental Grants	79,153	50,000	68,000	1,849,882
Investment Income	93,994	6,000	350,000	120,000
Other Revenues	5,000	0	0	150,000
<b>Total Revenues</b>	<b>2,135,575</b>	<b>1,556,000</b>	<b>2,418,000</b>	<b>4,119,882</b>
<b><u>Expenditures</u></b>				
Capital Outlay	3,757,773	19,071,537	18,873,624	6,050,500
Repair and Maintenance	2,591,158	1,620,000	1,278,000	50,000
Debt Service	404,972	490,795	490,918	487,838
Other	0	24,000	0	0
<b>Total Expenditures</b>	<b>6,753,903</b>	<b>21,206,332</b>	<b>20,642,542</b>	<b>6,588,338</b>
<b><u>Other Sources (Uses)</u></b>				
Repayment of Loan from Developer	0	0	0	316,551
Sale of Assets	3,925	10,000	512,000	500,000
Transfers Out - Marina Fund	-466,257	0	0	0
Transfers In - General Fund	928,193	3,372,584	3,372,584	1,662,772
Transfers In - Conservation Trust Fund	0	130,000	130,000	60,000
Transfers In - Lodging Tax	0	815,000	0	1,000,000
Net Change in Fund Balance	-4,152,467	-15,322,748	-14,209,958	1,070,867
Unavailable Fund Balance	0	0	0	0
<b>Unassigned Fund Balance - January 1</b>	<b>17,678,447</b>	<b>14,272,460</b>	<b>14,458,491</b>	<b>248,533</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$14,458,491</b>	<b>\$454,249</b>	<b>\$248,533</b>	<b>\$1,319,400</b>

## CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUES:</b>					
20-2000-3003	Developer Loan Payments	\$0	\$0	\$0	\$316,551
20-2000-3101	Interest on Investments -CIF portion	\$93,994	\$6,000	\$350,000	\$120,000
20-2000-3125	Real Estate Investment Fees	\$1,957,428	\$1,500,000	\$2,000,000	\$2,000,000
20-2000-3150	Capital Sale of Assets	\$3,925	\$10,000	\$512,000	\$500,000
20-2000-3222	Miscellaneous Revenue-MRP Employee Rentals	\$5,000	\$0	\$0	\$0
20-2000-3225	Interfund Transfers - General Fund	\$928,193	\$3,372,584	\$3,372,584	\$1,662,772
20-2000-3226	Interfund Transfers - Conservation Trust Fund	\$0	\$130,000	\$130,000	\$60,000
20-2000-3227	Interfund Transfers - Lodging Tax Fund	\$0	\$815,000	\$0	\$1,000,000
20-2000-3550	State/Federal Grant Funding	\$79,153	\$50,000	\$68,000	\$1,849,882
20-2000-3660	Wildfire Council Grant	\$0	\$0	\$0	\$150,000
<b>TOTAL REVENUE</b>		<b>\$3,067,693</b>	<b>\$5,883,584</b>	<b>\$6,432,584</b>	<b>\$7,659,205</b>

## CAPITAL IMPROVEMENT FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
	<b>EXPENDITURES:</b>				
20-2000-4101	Vehicles and Equipment	\$828,606	\$3,695,696	\$3,389,696	\$705,500
20-2000-4102	Computer and Technology	\$93,127	\$32,000	\$0	\$0
20-2000-4195	Equipment and Vehicle Leases	\$18,516	\$40,097	\$30,000	\$30,000
20-2000-4333	Debt Service - Principal	\$313,136	\$410,197	\$315,297	\$321,469
20-2000-4334	Debt Service - Interest	\$91,836	\$80,598	\$175,621	\$166,369
20-2000-4567	Facility Capital Repair	\$2,133,695	\$510,000	\$400,000	\$25,000
20-2000-4705	VIC Bathroom Remodel	\$0	\$1,600,000	\$1,600,000	\$0
20-2000-4965	Curb Replacement	\$46,757	\$150,000	\$145,000	\$0
20-2000-4992	Summit Boulevard-GAP Project	\$91,110	\$1,300,000	\$2,300,000	\$500,000
20-2000-4995	Asphalt Overlay/Resurface Road	\$453,100	\$1,100,000	\$878,000	\$0
20-2000-5017	Environmental Sustainability	\$74,417	\$400,000	\$400,000	\$400,000
20-2000-5024	PRA Plan Implementation	\$390,208	\$7,300,000	\$7,300,000	\$2,700,000
20-2000-5066	Trails Construction and Enhancements	\$243,296	\$633,744	\$764,868	\$150,000
20-2000-5067	Wayfinding	\$0	\$24,000	\$0	\$0
20-2000-5071	Historic Park Improvements	\$11,286	\$20,000	\$0	\$150,000
20-2000-5075	Crackfill Streets and Bike Paths	\$4,364	\$10,000	\$0	\$0
20-2000-5079	Update Planning Documents	\$56,241	\$0	\$0	\$0
20-2000-5082	Lake Hill Analysis/Support	\$6,638	\$0	\$0	\$0
20-2000-5086	Hwy 9 Sidewalk Improvements	\$0	\$1,470,000	\$1,470,000	\$100,000
20-2000-5087	Alley Paving	\$438,417	\$0	\$0	\$0
20-2000-5091	Storm System Repairs	\$0	\$50,000	\$0	\$0
20-2000-5093	Playground/Site Improvements at Town Parks	\$393,792	\$1,415,000	\$894,000	\$50,000
20-2000-5094	Town Hall Dumpster Enclosure	\$0	\$200,000	\$200,000	\$0
20-2000-5095	Town Hall Master Plan	\$5,364	\$250,000	\$90,000	\$0
20-2000-5096	Public Art Funding	\$57,955	\$75,000	\$0	\$0
20-2000-5097	Main Street Promenade	\$308	\$20,000	\$60	\$0
20-2000-5098	Fiber Infrastructure	\$624	\$170,000	\$90,000	\$80,000
20-2000-5099	Town-wide Security Cameras	\$68,599	\$0	\$0	\$0
20-2000-5104	Complete Streets	\$0	\$250,000	\$200,000	\$600,000
20-2000-5105	Street Lights	\$0	\$0	\$0	\$560,000
20-2000-5106	Pedestrian and Recreation Pathways	\$0	\$0	\$0	\$50,000
20-2000-5903	Interfund Transfers - Marina	\$466,257	\$0	\$0	\$0
	<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$6,287,646</b>	<b>\$21,206,332</b>	<b>\$20,642,542</b>	<b>\$6,588,338</b>

# NOTE 1

## Capital Improvement Fund

### Capital Improvement Five Year Timeline

	2024	2025	2026	2027	2028
<b>Contractual Obligations:</b>					
<b>Lease Purchases</b>					
Principal	321,469	327,156	332,962	335,993	339,152
Interest	71,359	61,898	52,255	29,217	32,476
	<u>\$392,838</u>	<u>\$389,054</u>	<u>\$384,817</u>	<u>\$365,210</u>	<u>\$371,628</u>
<b>Water Fund Loan</b>	95,000	95,000	95,000	95,000	95,000
<b>Copier Leases</b>	30,000	30,900	31,827	32,782	33,765
<b>Total Contractual Obligations</b>	<u>\$517,838</u>	<u>\$514,954</u>	<u>\$511,644</u>	<u>\$492,992</u>	<u>\$500,393</u>
<b>Equipment Purchases:</b>					
Vehicle and Equipment Replacement	Cost	Cost	Cost	Cost	Cost
Technology Purchases	705,500	1,706,800	1,196,000	595,000	620,000
	<u>\$705,500</u>	<u>\$1,786,800</u>	<u>\$1,196,000</u>	<u>\$690,000</u>	<u>\$620,000</u>
<b>Repair and Maintenance:</b>					
Sand for Marina Park Beach	Cost	Cost	Cost	Cost	Cost
	50,000	50,000	50,000	50,000	50,000
<b>Total Repair and Maintenance</b>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
<b>Capital Projects:</b>					
Solar Light Replacement on Summit Blvd	500,000	100,000	100,000	100,000	100,000
Fiber Infrastructure	80,000	1,000,000	1,000,000	1,000,000	TBD
PRA Project Construction	2,700,000	300,000	300,000	TBD	TBD
Trail Enhancements	150,000	750,000	300,000	150,000	150,000
Complete Streets - Granite St	600,000	150,000	125,000	125,000	125,000
Environmental Sustainability	400,000	125,000	50,000	50,000	50,000
Public Works Vash Bay Upgrade	25,000	50,000	50,000	50,000	50,000
Walmart Supercenter	100,000	50,000	50,000	1,400,000	1,400,000
Main Street Live (Solar Light Retrofit)	550,000	50,000	900,000	850,000	200,000
Historic Park and Museum 5 y Plan	150,000	50,000			
Walkability Improvements	50,000				
<b>Total Capital Projects</b>	<u>\$5,315,000</u>	<u>\$2,375,000</u>	<u>\$2,725,000</u>	<u>\$4,934,000</u>	<u>\$1,825,000</u>
<b>Beginning Fund Balance - Projected</b>	\$248,533	\$1,319,400	\$1,325,649	\$1,923,998	\$940,429
<b>Revenues - 3% increase/year</b>	7,659,205	4,935,003	5,090,993	5,233,423	5,390,426
<b>Debt - Revenue Bonds/Water Fund</b>	517,838	514,994	511,644	482,992	500,388
<b>Capital Projects</b>	5,315,000	2,375,000	2,725,000	4,934,000	1,825,000
<b>Equipment Purchases</b>	705,500	1,786,800	1,196,000	595,000	620,000
<b>Repair and Maintenance</b>	50,000	50,000	50,000	50,000	50,000
<b>Ending Fund Balance - Projected</b>	<u>\$1,319,000</u>	<u>\$1,325,649</u>	<u>\$1,923,998</u>	<u>\$3,604,426</u>	<u>\$3,535,462</u>

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# Historic Preservation Fund

**This special revenue fund is used to account for donations from the public for preservation and/or restoration of the Town's historic artifacts.**

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## HISTORIC PRESERVATION FUND REVENUE/EXPENDITURE SUMMARY

The Historic Preservation Fund was established January 1, 2019, for the purpose of accepting donations from the public for preservation and/or restoration of the Town's historic artifacts. There is no required reserve for this fund.

	<b><u>2022 Actual</u></b>	<b><u>2023 Budget</u></b>	<b><u>2023 Projected</u></b>	<b><u>2024 Budget</u></b>
<b><u>Revenues</u></b>				
Donations	\$0	\$0	\$0	\$0
Investment Income	6	1	20	1
<b>Total Revenues</b>	<b>6</b>	<b>1</b>	<b>20</b>	<b>1</b>
<b><u>Expenditures</u></b>				
Capital Projects	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Other Sources (Uses)</u></b>				
Net Change in Fund Balance	6	1	20	1
<b>Unassigned Fund Balance - January 1</b>	<b>1,024</b>	<b>1,026</b>	<b>1,030</b>	<b>1,050</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$1,030</b>	<b>\$1,027</b>	<b>\$1,050</b>	<b>\$1,051</b>



HISTORIC PRESERVATION FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
25-2500-3101	Interest on Investments	\$6	\$1	\$20	\$1
	<b>TOTAL REVENUES</b>	<b>\$6</b>	<b>\$1</b>	<b>\$20</b>	<b>\$1</b>
<b><u>EXPENDITURES:</u></b>					
25-2500-4262	Capital Projects	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Conservation Trust Fund

**This special revenue fund is used to account for receipts from the State of Colorado from lottery revenues. Disbursements made from this fund can only be used for specific purposes.**

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## CONSERVATION TRUST FUND REVENUE/EXPENDITURE SUMMARY

The Conservation Trust Fund was established pursuant to State law to account for receipt and disbursement of lottery funds. Each year the State distributes a percentage of the profits from the sale of lottery tickets to municipalities which may only be used to maintain, acquire or construct recreation facilities, park facilities or open space. This fund has no required reserve.

	<b><u>2022 Actual</u></b>	<b><u>2023 Budget</u></b>	<b><u>2023 Projected</u></b>	<b><u>2024 Budget</u></b>
<b><u>Revenues</u></b>				
Lottery Proceeds	\$37,115	\$36,000	\$40,000	\$40,000
Investment Income	712	100	3,000	1,000
<b>Total Revenues</b>	<b>37,827</b>	<b>36,100</b>	<b>43,000</b>	<b>41,000</b>
<b><u>Expenditures</u></b>				
Culture and Recreation	27,814	0	0	0
<b>Total Expenditures</b>	<b>27,814</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Other Sources (Uses)</u></b>				
Transfers Out - Capital Fund	0	-130,000	-130,000	-60,000
Net Change in Fund Balance	10,013	-93,900	-87,000	-19,000
<b>Unassigned Fund Balance - January 1</b>	<b>109,663</b>	<b>107,250</b>	<b>119,676</b>	<b>32,676</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$119,676</b>	<b>\$13,350</b>	<b>\$32,676</b>	<b>\$13,676</b>

CONSERVATION TRUST

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
30-3000-3101	Interest on Investments-CTF portion of allocation	\$712	\$100	\$3,000	\$1,000
30-3000-3555	State Lottery Funds	\$37,115	\$36,000	\$40,000	\$40,000
<b>TOTAL REVENUES</b>		<b>\$37,827</b>	<b>\$36,100</b>	<b>\$43,000</b>	<b>\$41,000</b>
<b><u>EXPENDITURES:</u></b>					
30-3000-4262	Five Year Capital Plan Projects	\$27,814	\$0	\$0	\$0
30-3000-5901	Interfund Transfers - Capital Fund	\$0	\$130,000	\$130,000	\$60,000
<b>TOTAL EXPENDITURES</b>		<b>\$27,814</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$60,000</b>

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# Water Fund

**This Enterprise fund was established to finance and account for activities of the Town's water system.**

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## WATER FUND

### REVENUE/EXPENDITURE SUMMARY

The Water Fund was established to finance and account for the acquisition, operation and maintenance of facilities, services and water rights associated with providing water to the Town. The primary revenue sources include user charges and water tap fees. In 2019, a water rate study was conducted and new rates and tier structure were implemented effective in the 3<sup>rd</sup> quarter of 2019. This fund has a four month required reserve; the projected 2021 fund balance far surpasses that requirement.

	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Paper Billing Fees	\$0	\$1,000	\$10,000	\$6,000
User Charges	1,346,338	1,464,000	1,464,000	1,537,200
Water Meter Sales	9,831	44,000	30,000	37,000
Plant Investment Fees	90,452	554,132	680,888	353,000
Investment Income	30,203	6,000	110,000	35,000
Intergovernmental Grants	220	0	0	4,000,000
Other Revenues	9,942	500	10,000	10,000
<b>Total Revenues</b>	<b>1,486,986</b>	<b>2,069,632</b>	<b>2,304,888</b>	<b>5,978,200</b>
<b><u>Expenditures</u></b>				
Salaries and Benefits	431,214	521,043	523,543	467,855
Administrative Fees	42,500	42,500	42,500	42,500
Professional Fees	113,807	120,000	130,000	160,000
Supplies and Chemicals	37,147	95,000	95,000	150,000
Utilities	37,893	75,000	75,000	75,000
Repair and Maintenance	247,716	118,000	118,000	349,000
General Expenses	113,122	103,300	74,613	155,800
Capital Outlay	786,898	3,372,500	555,000	900,000
Water Meter Replacements	46,779	70,000	70,000	70,000
<b>Total Expenditures</b>	<b>1,857,076</b>	<b>4,517,343</b>	<b>1,683,656</b>	<b>2,370,155</b>
<b><u>Other Sources (Uses)</u></b>				
Loan Repayment from Capital Improvement Fund	0	95,000	95,000	95,000
Transfers Out	0	-74,489	-74,489	-51,658
<b><u>Reconciliation to GAAP Basis</u></b>				
Capitalized Assets	786,898	0	0	0
Depreciation	-354,087	0	0	0
<b>Net Change in Fund Balance</b>	<b>62,721</b>	<b>-2,427,200</b>	<b>641,743</b>	<b>3,651,387</b>
<b>Unavailable Fund Balance</b>	<b>6,723,884</b>	<b>6,291,073</b>	<b>6,723,884</b>	<b>10,223,884</b>
<b>Unassigned Fund Balance - January 1</b>	<b>5,318,995</b>	<b>5,622,227</b>	<b>5,381,716</b>	<b>6,023,459</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$5,381,716</b>	<b>\$3,695,027</b>	<b>\$6,023,459</b>	<b>\$6,174,846</b>



**WATER FUND**

<b>Account Number</b>	<b>Account Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
<b><u>REVENUES:</u></b>					
40-4000-3005	Contributed to Capital	\$5,200	\$0	\$0	\$0
40-4000-3105	Paper Billing Fees	\$0	\$1,000	\$10,000	\$6,000
40-4000-3101	Interest on Investments-WF Portion of allocation	\$30,203	\$6,000	\$110,000	\$35,000
40-4000-3222	Miscellaneous Revenue	\$4,742	\$500	\$0	\$0
40-4000-3225	Interfund Transfer - Int/Prin	\$0	\$95,000	\$95,000	\$95,000
40-4000-3350	Water User Fees - Quarterly Billing	\$1,346,338	\$1,464,000	\$1,464,000	\$1,537,200
40-4000-3360	Plant Investment Fees - Water Tap Fees	\$90,452	\$554,132	\$680,888	\$353,000
40-4000-3550	Grant Revenue	\$220	\$0	\$0	\$4,000,000
40-4000-3610	Water Meter Sales - New/replacement meters	\$9,831	\$44,000	\$30,000	\$37,000
40-4000-3811	Extra-Territorial Water Application Fees	\$0	\$0	\$10,000	\$10,000
<b>TOTAL REVENUES</b>		<b>\$1,486,986</b>	<b>\$2,164,632</b>	<b>\$2,399,888</b>	<b>\$6,073,200</b>
<b><u>EXPENDITURES:</u></b>					
40-4000-4001	Water Salaries	\$362,245	\$435,552	\$435,552	\$372,483
40-4000-4002	Overtime	\$18,534	\$15,000	\$17,500	\$20,000
40-4000-4005	Water Seasonal	\$0	\$0	\$0	\$10,287
40-4000-4010	Benefits	\$29,270	\$47,585	\$47,585	\$42,706
40-4000-4050	Retirement Benefits	\$21,165	\$22,906	\$22,906	\$22,379
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$431,214</b>	<b>\$521,043</b>	<b>\$523,543</b>	<b>\$467,855</b>
40-4000-4200	Office Supplies	\$214	\$1,200	\$400	\$1,200
40-4000-4201	Supplies	\$17,792	\$35,000	\$35,000	\$35,000
40-4000-4202	Postage - Department share	\$5,483	\$5,500	\$5,000	\$6,500
40-4000-4203	Telephone	\$8,442	\$10,000	\$9,000	\$12,000
40-4000-4210	Professional Dues and Subscriptions	\$446	\$3,500	\$500	\$3,500
40-4000-4227	Reg. Fees, Education	\$3,833	\$15,000	\$5,000	\$17,000
40-4000-4250	Professional Services	\$111,022	\$120,000	\$130,000	\$160,000
40-4000-4260	Gas/Oil - Department share for vehicles	\$9,191	\$11,000	\$11,000	\$12,500
40-4000-4265	Advertising	\$4,082	\$3,300	\$1,500	\$3,300
40-4000-4270	Uniforms/Safety Equipment - Department share	\$2,284	\$3,300	\$3,300	\$3,300
40-4000-4271	Tools & Equipment	\$0	\$0	\$0	\$55,000
40-4000-4272	System Inventory	\$0	\$0	\$0	\$180,000
40-4000-4275	System Repairs	\$244,607	\$100,000	\$100,000	\$150,000
40-4000-4277	Chemicals for Water Treatment	\$19,355	\$60,000	\$60,000	\$60,000
40-4000-4280	Pumping Equipment for Plants & Wells	\$3,109	\$18,000	\$18,000	\$19,000
40-4000-4355	Summit Water Quality Annual Dues	\$10,485	\$14,000	\$0	\$0
40-4000-4360	NWCCOG-QQ Water Quality Annual Dues	\$1,913	\$2,500	\$1,913	\$2,500
40-4000-4365	Administration Fees - General Fund	\$42,500	\$42,500	\$42,500	\$42,500
40-4000-4401	Utilities for Wells and Treatment Plant	\$37,893	\$75,000	\$75,000	\$75,000
40-4000-4425	Water Meter Replacement	\$46,779	\$70,000	\$70,000	\$70,000
40-4000-4444	Capital Improvements	\$39,106	\$3,317,500	\$500,000	\$900,000
40-4000-4455	Leases & Special Use Permits	\$22,228	\$19,000	\$22,000	\$25,000
40-4000-4460	Capital Equipment	\$5,415	\$55,000	\$55,000	\$0
40-4000-4603	Water Efficiency Strategies	\$0	\$0	\$0	\$35,000
40-4000-4704	Technical Purchases	\$2,785	\$15,000	\$15,000	\$34,000
40-4000-4790	Depreciation	\$354,087	\$0	\$0	\$0
40-4000-5902	Interfund Transfers - Insurance Reserve	\$0	\$74,489	\$74,489	\$51,658
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$993,053</b>	<b>\$4,070,789</b>	<b>\$1,234,602</b>	<b>\$1,953,958</b>
<b>TOTAL EXPENSES</b>		<b>\$1,424,267</b>	<b>\$4,591,832</b>	<b>\$1,758,145</b>	<b>\$2,421,813</b>

# Water Fund

## Capital Equipment Five Year Timeline

	2024	2025	2026	2027	2028
<b>Project</b>	<b>Cost</b>	<b>Project</b>	<b>Cost</b>	<b>Project</b>	<b>Cost</b>
<b>Capital Improvements</b>		<b>Capital Improvements</b>		<b>Capital Improvements</b>	
PFAS Engineering & Design	500,000	PFAS Construction	3,500,000		
Storage Tank Access Road Work	400,000				
<b>Total Capital Improvements (4444)</b>	<b>\$900,000</b>	<b>Total Capital Improvements (4444)</b>	<b>\$3,500,000</b>	<b>Total Capital Improvements (4444)</b>	<b>\$0</b>
<b>Capital Equipment</b>		<b>Capital Equipment</b>		<b>Capital Equipment</b>	
		Replace 2016 Ford F250	57,000	Replace 2017 Chevy with Electric Veh	90,000
		Atlas Copco Generator	110,000		
<b>Total Capital Equipment</b>	<b>\$0</b>	<b>Total Capital Equipment</b>	<b>\$167,000</b>	<b>Total Capital Equipment</b>	<b>\$90,000</b>
<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>	
Ongoing Repairs (4275)	150,000	Ongoing Repairs (4275)	154,500	Ongoing Repairs (4275)	20,600
Pumping Equipment for Plants & Wells (4280)	19,000	Pumping Equipment for Plants & Wells (4280)	19,600	Pumping Equipment for Plants & Wells (4280)	20,800
<b>Total Repair and Maintenance</b>	<b>\$169,000</b>	<b>Total Repair and Maintenance</b>	<b>\$174,100</b>	<b>Total Repair and Maintenance</b>	<b>\$41,400</b>
<b>Technical Purchases</b>		<b>Technical Purchases</b>		<b>Technical Purchases</b>	
Sensus S&AS Agreement (4704)	25,000	Sensus S&AS Agreement (4704)	15,000	Sensus S&AS Agreement (4704)	17,000
WaterSmart Annual Support (4704)	9,000	WaterSmart Annual Support (4704)	9,500	WaterSmart Annual Support (4704)	10,000
		Start at the Tap-Efficiency Program	25,000		
				Slow the Flow - Efficiency Program (?)	10,000
<b>Total Technical Purchases</b>	<b>\$34,000</b>	<b>Total Technical Purchases</b>	<b>\$49,500</b>	<b>Total Technical Purchases</b>	<b>\$27,000</b>
<b>Total</b>	<b>\$1,103,000</b>	<b>Total</b>	<b>\$3,990,600</b>	<b>Total</b>	<b>\$158,400</b>
Beginning Fund Balance	\$6,023,459	Beginning Fund Balance	\$6,174,846	Beginning Fund Balance	\$3,004,446
Revenues-User Fees	1,537,200	Revenues-User Fees	1,614,100	Revenues-User Fees	1,775,500
Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000
Tap Fees	353,000	Tap Fees	60,000	Tap Fees	54,200
Grant Revenue	4,000,000	Grant Revenue	0	Grant Revenue	0
Other Revenues	88,000	Other Revenues	88,900	Other Revenues	90,700
Operating Expenses	1,319,813	Operating Expenses	1,358,400	Operating Expenses	1,441,200
Capital Improvements	900,000	Capital Improvements	3,500,000	Capital Improvements	0
Capital Equipment	169,000	Capital Equipment	167,000	Capital Equipment	90,000
Repair and Maintenance	150,000	Repair and Maintenance	167,000	Repair and Maintenance	20,600
Technical Purchases	34,000	Technical Purchases	49,500	Technical Purchases	27,000
Additional Unavailable Fund Balance	-3,500,000	Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0
Ending Fund Balance	\$5,174,846	Ending Fund Balance	\$2,763,846	Ending Fund Balance	\$3,424,246



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# Open Space Fund

**This special revenue fund is used to account for acquisitions and maintenance of open space.**

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## OPEN SPACE FUND

### REVENUE/EXPENDITURE SUMMARY

The Open Space Fund was established by resolution in 2001 to acquire and maintain open space. The resolution further required an annual \$300,000 allocation from real estate investment fees. Since no funds have been expended from this fund since 2005, Council reduced the annual allocation to \$100,000 in 2008. Since then, there have been no additional allocations to this fund. Since no projects have been identified for use of these funds, in 2010 Town Council approved a transfer from this fund for a recreation expansion project; in 2015 Council elected to transfer \$100,000 to the Capital Improvement Fund for capital projects. There is no required reserve for this fund.

	<b><u>2022 Actual</u></b>	<b><u>2023 Budget</u></b>	<b><u>2023 Projected</u></b>	<b><u>2024 Budget</u></b>
<b><u>Revenues</u></b>				
Investment Income	\$79	\$15	\$300	\$100
<b>Total Revenues</b>	<b>79</b>	<b>15</b>	<b>300</b>	<b>100</b>
<b><u>Expenditures</u></b>				
Culture and Recreation	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Other Sources (Uses)</u></b>				
Transfers In	0	0	0	0
Transfers Out-Capital Improvement Fund	0	0	0	0
Net Change in Fund Balance	79	15	300	100
<b>Unassigned Fund Balance - January 1</b>	<b>12,526</b>	<b>12,528</b>	<b>12,605</b>	<b>12,905</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$12,605</b>	<b>\$12,543</b>	<b>\$12,905</b>	<b>\$13,005</b>

OPEN SPACE FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
50-5000-3101	Interest on Investments-OSF Portion of Allocation	\$79	\$15	\$300	\$100
	<b>TOTAL OPEN SPACE FUND</b>	<b>\$79</b>	<b>\$15</b>	<b>\$300</b>	<b>\$100</b>
<b><u>EXPENDITURES</u></b>					
50-5000-5902	Interfund Transfers	\$0	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# Housing Fund

**This special revenue fund accounts for collections of a tax and related development impact fees to be used specifically for affordable housing purposes.**

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## HOUSING FUND

### REVENUE/EXPENDITURE SUMMARY

On November 7, 2006, the voters of Summit County approved the Summit Combined Housing Authority (SCHA) Referred Measure 5A, which authorized a temporary (10 year) sales and use tax of .125% and a development impact fee of two dollars or less per square foot of new construction to be used for affordable housing purposes. Subsequently, the Town of Frisco entered into an intergovernmental agreement with other area local governments to share these revenues. In 2015, this tax was extended in perpetuity. In 2016, Summit County voters approved an additional, temporary (10 years) .6% sales and use tax to the existing sales tax, effective 1/1/17, making the current tax rate .725%. In 2021, this tax was extended in perpetuity. There is no required reserve for this fund.

	<b>2022</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Projected</u></b>	<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Taxes	\$2,504,724	\$2,800,000	\$2,800,000	\$2,884,000
Building Permits/Development Impact Fees	53,693	70,000	60,000	60,000
Intergovernmental	1,500,000	6,280,000	6,280,000	0
Investment Income	25,809	7,500	132,000	44,000
Other Income	51,960	72,020	72,000	72,000
<b>Total Revenues</b>	<b>4,136,186</b>	<b>9,229,520</b>	<b>9,344,000</b>	<b>3,060,000</b>
<b><u>Expenditures</u></b>				
Salaries and Benefits	59,726	103,699	25,951	121,638
Professional Services	0	0	50,000	132,600
Administration Fees	93,117	110,000	110,000	110,000
Rental Expenses	23,130	35,250	31,760	37,750
Capital Program Expenses	1,956,838	1,525,000	4,000,000	1,500,000
Community Outreach	0	0	0	250,000
Capital Outlay	4,230,709	13,595,000	12,825,000	15,000
<b>Total Expenditures</b>	<b>6,363,519</b>	<b>15,368,949</b>	<b>17,042,711</b>	<b>2,166,988</b>
<b><u>Other Sources (Uses)</u></b>				
COP Proceeds	0	7,200,000	7,181,830	0
Debt Issuance Cost	0	-115,000	-182,458	0
Debt Service	0	0	-309,618	-516,500
Transfers In	0	0	0	0
Transfers Out	0	-13,421	-13,421	-14,089
<b>Net Change in Fund Balance</b>	<b>-2,227,333</b>	<b>932,150</b>	<b>-1,022,378</b>	<b>362,423</b>
<b>Unassigned Fund Balance - January 1</b>	<b>8,043,877</b>	<b>5,036,512</b>	<b>5,816,544</b>	<b>4,794,166</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$5,816,544</b>	<b>\$5,968,662</b>	<b>\$4,794,166</b>	<b>\$5,156,589</b>



**HOUSING FUND**

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
55-5500-3007	SCHA Sales Tax	\$2,021,593	\$1,600,000	\$1,600,000	\$1,648,000
55-5500-3008	Short Term Rental Excise Tax	\$483,131	\$1,200,000	\$1,200,000	\$1,236,000
55-5500-3090	COP Proceeds	\$0	\$7,200,000	\$7,181,830	\$0
55-5500-3101	Interest on Investments - 5A Portion of Allocation	\$25,809	\$7,500	\$132,000	\$44,000
55-5500-3115	Rental Income	\$51,960	\$72,020	\$72,000	\$72,000
55-5500-3225	Interfund Transfer	\$0	\$0	\$0	\$0
55-5500-3310	Building Permits and Fees	\$53,693	\$70,000	\$60,000	\$60,000
55-5500-3315	Partnership Contributions	\$1,500,000	\$4,780,000	\$4,780,000	\$0
55-5500-3550	State / Federal Grants	\$0	\$1,500,000	\$1,500,000	\$0
<b>TOTAL REVENUES</b>		<b>\$4,136,186</b>	<b>\$16,429,520</b>	<b>\$16,525,830</b>	<b>\$3,060,000</b>
<b><u>EXPENDITURES</u></b>					
55-5500-4001	Salaries & Benefits	\$54,182.96	\$89,418	\$21,642	\$107,724
55-5500-4002	Overtime	\$0.00	\$0	\$290	\$1,537
55-5500-4010	Benefits	\$4,118.54	\$10,704	\$3,558	\$9,934
55-5500-4050	Retirement Benefits	\$1,424.77	\$3,577	\$461	\$2,443
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$59,726.27</b>	<b>\$103,699</b>	<b>\$25,951</b>	<b>\$121,638</b>
55-5500-4210	Professional Dues and Subscriptions	\$0	\$0	\$0	\$2,600
55-5500-4250	Professional Services	\$0	\$0	\$50,000	\$130,000
55-5500-4267	Frisco Housing - Locals	\$0	\$25,000	\$0	\$0
55-5500-4262	Capital Projects	\$1,611,086	\$200,000	\$0	\$0
55-5500-4266	Housing Helps	\$1,956,838	\$1,500,000	\$4,000,000	\$1,500,000
55-5500-4268	Granite Park Housing Project	\$122,047	\$12,795,000	\$12,795,000	\$0
55-5500-4271	602 Galena Housing Project	\$2,497,576	\$600,000	\$30,000	\$15,000
55-5500-4270	Rental Expenses	\$23,130	\$27,750	\$24,260	\$27,750
55-5500-4333	Debt Service Principal	\$0	\$0	\$120,000	\$205,000
55-5500-4334	Debt Service Interest	\$0	\$0	\$189,618	\$311,500
55-5500-4335	Debt Issuance Cost	\$0	\$115,000	\$182,458	\$0
55-5500-4350	Loan Programs	\$0	\$0	\$0	\$250,000
55-5500-4365	Administration Expense	\$93,117	\$110,000	\$110,000	\$110,000
55-5500-4567	Facility Capital Repair	\$0	\$7,500	\$7,500	\$10,000
55-5500-5902	Interfund Transfers - Insurance Reserve	\$0	\$13,421	\$13,421	\$14,089
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$6,303,793</b>	<b>\$15,393,671</b>	<b>\$17,522,257</b>	<b>\$2,575,939</b>
<b>TOTAL EXPENDITURES</b>		<b>\$6,363,519</b>	<b>\$15,497,370</b>	<b>\$17,548,208</b>	<b>\$2,697,577</b>

# Housing Fund

## Capital Equipment Five Year Timeline

2024		2025		2026		2027		2028	
Expense		Expense		Expense		Expense		Expense	
Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:	
Lease Purchases		Lease Purchases		Lease Purchases		Lease Purchases		Lease Purchases	
Principal	205,000	215,000	225,000	225,000	235,000	235,000	235,000	235,000	250,000
Interest	311,500	301,250	290,500	290,500	279,250	279,250	279,250	279,250	287,500
Total Debt	516,500	516,250	515,500	515,500	514,250	514,250	514,250	514,250	517,500
<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>		<b>Repair and Maintenance</b>	
Ten Mile Basin Units	10,000	10,300	10,600	10,600	10,900	10,900	10,900	10,900	11,200
Granite Park	100,000	10,000	10,300	10,300	10,600	10,600	10,600	10,900	10,900
1st & Main	30,000	25,000	12,342	12,700	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Replace Ford F250	10,000	57,642	33,600	33,600	21,500	21,500	21,500	21,500	22,100
Total Repair and Maintenance	10,000	57,642	33,600	33,600	21,500	21,500	21,500	21,500	22,100
<b>Housing Programs</b>		<b>Housing Programs</b>		<b>Housing Programs</b>		<b>Housing Programs</b>		<b>Housing Programs</b>	
Housing Helps (10)	1,500,000	1,545,000	1,591,400	1,591,400	1,639,100	1,639,100	1,639,100	1,688,300	1,688,300
Housing Needs Study	100,000	-	-	-	-	-	-	-	-
Subdividing Mary Ruth	30,000	-	-	-	-	-	-	-	-
Total Housing Programs	1,630,000	1,545,000	1,591,400	1,591,400	1,639,100	1,639,100	1,639,100	1,688,300	1,688,300
<b>Housing Projects</b>		<b>Housing Projects</b>		<b>Housing Projects</b>		<b>Housing Projects</b>		<b>Housing Projects</b>	
220 Galleria Sale	-	(420,000)	500,000	500,000	3,000,000	3,000,000	3,000,000	2,000,000	-
Mary Ruth (10 Mile Basin Units) Sale	-	(2,400,000)	(400,000)	(400,000)	-	-	-	-	-
Piklin Alley Design	-	500,000	-	-	-	-	-	-	-
Property A Land Purchase	-	3,000,000	-	-	-	-	-	-	-
Property B Land Purchase	-	2,000,000	-	-	-	-	-	-	-
Total Housing Capital Projects	-	2,880,000	100,000	100,000	3,000,000	3,000,000	3,000,000	2,000,000	-
Total	1,845,000	4,497,642	1,950,000	1,950,000	4,895,600	4,895,600	4,895,600	3,960,400	-
Beginning Balance	\$4,794,166	\$5,156,989	\$3,182,687	\$3,182,687	\$3,845,759	\$3,845,759	\$3,845,759	\$1,655,459	\$1,655,459
Revenues-3% Increase	2,988,000	3,077,600	3,169,900	3,169,900	3,265,000	3,265,000	3,265,000	3,363,000	3,363,000
Rental Income-1% Increase	72,000	0	0	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0	0	0	0
Administrative-3% Increase	541,077	557,309	574,029	574,029	591,249	591,249	591,249	608,987	608,987
Debt Service	516,500	516,250	515,500	515,500	514,250	514,250	514,250	517,500	517,500
Repair and Maintenance	10,000	57,642	33,600	33,600	21,500	21,500	21,500	22,100	22,100
Housing Programs	1,630,000	1,545,000	1,591,400	1,591,400	1,639,100	1,639,100	1,639,100	1,688,300	1,688,300
Capital Projects	0	2,880,000	100,000	100,000	3,000,000	3,000,000	3,000,000	2,000,000	0
Ending Fund Balance	\$5,156,989	\$3,182,687	\$3,845,759	\$3,845,759	\$1,655,459	\$1,655,459	\$1,655,459	\$485,472	\$485,472



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# Insurance Reserve Fund

**This special revenue fund is a reserve fund in the event the Town experiences unforeseen increases in health benefit costs.**

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## INSURANCE RESERVE FUND REVENUE/EXPENDITURE SUMMARY

The Insurance Reserve Fund was established by resolution in 2005 to establish an insurance reserve fund equivalent to six months' worth of insurance expenditures to cover substantial insurance claims and unforeseen increases in the cost of providing insurance. This transfer from the General Fund was not completed until 2007. In order to decrease insurance costs, the Town is assuming more liability risk and that potential liability is budgeted in this fund in 2020. There is no required reserve for this fund.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
<b><u>Revenues</u></b>				
Employee Paid Premiums	\$0	\$120,466	\$142,091	\$143,371
Refunds of Expenditures	0	0	20,000	0
Investment Income	1,344	250	42,000	35,000
<b>Total Revenues</b>	<b>1,344</b>	<b>120,716</b>	<b>204,091</b>	<b>178,371</b>
<b><u>Expenditures</u></b>				
Premiums	0	418,344	314,275	377,000
Claims	0	1,125,044	1,206,025	1,093,540
<b>Total Expenditures</b>	<b>0</b>	<b>1,543,388</b>	<b>1,520,300</b>	<b>1,470,540</b>
<b><u>Other Sources (Uses)</u></b>				
Transfers In - General Fund	0	1,687,338	1,687,338	1,071,317
Transfers In - Water Fund	0	74,489	74,489	51,658
Transfers In - Housing Fund	0	13,421	13,421	14,089
Transfers In - Lodging Tax Fund	0	40,264	40,264	35,221
Transfers In - Marina Fund	0	82,542	82,542	72,204
Net Change in Fund Balance	1,344	475,382	581,845	-47,680
<b>Unassigned Fund Balance - January 1</b>	<b>212,201</b>	<b>212,451</b>	<b>213,545</b>	<b>795,390</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$213,545</b>	<b>\$687,833</b>	<b>\$795,390</b>	<b>\$747,710</b>

INSURANCE RESERVE FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
60-6000-3101	Interest on Investments - IRF Portion of Allocation	\$1,344	\$250	\$42,000	\$35,000
60-6000-3102	Employee Paid Premiums	\$0	\$120,466	\$142,091	\$143,371
60-6000-3103	Refunds of Expenditures (Stop Loss Reimb)	\$0	\$0	\$20,000	\$0
60-6000-3225	Interfund Transfers - General Fund	\$0	\$1,687,338	\$1,687,338	\$1,071,317
60-6000-3227	Interfund Transfers - Lodging Tax Fund	\$0	\$40,264	\$40,264	\$35,221
60-6000-3228	Interfund Transfers - Water Fund	\$0	\$74,489	\$74,489	\$51,658
60-6000-3229	Interfund Transfers - Marina Fund	\$0	\$82,542	\$82,542	\$72,204
60-6000-3230	Interfund Transfers - Housing Fund	\$0	\$13,421	\$13,421	\$14,089
<b>TOTAL REVENUES</b>		<b>\$1,344</b>	<b>\$2,018,770</b>	<b>\$2,102,145</b>	<b>\$1,422,860</b>
<b><u>EXPENDITURES:</u></b>					
60-6000-4010	Medical / Dental / Vision Fixed Costs	\$0	\$418,344	\$314,275	\$377,000
60-6000-4011	Medical / Dental Claims	\$0	\$1,125,044	\$1,206,025	\$1,093,540
<b>TOTAL EXPENDITURES</b>		<b>\$0</b>	<b>\$1,543,388</b>	<b>\$1,520,300</b>	<b>\$1,470,540</b>

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# Nicotine Tax Fund

**This special revenue fund accounts for collections of taxes on nicotine products and disbursements for health and welfare programs and education.**

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## NICOTINE TAX FUND

### REVENUE/EXPENDITURE SUMMARY

The Nicotine Tax Fund was established October 13, 2020, for the purpose of collecting revenues from the sale of cigarettes, tobacco products and nicotine products to be used solely for the protection and improvement of public health and welfare. County-wide Measure 1A authorized a special county-wide sales tax of four dollars per pack of twenty cigarettes sold (or twenty cents per cigarette) and a forty percent special sales tax rate on all other tobacco and nicotine products sold, including e-cigarettes and vaping devices, commencing January 1 2020. There is no required reserve for this fund.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
<b><u>Revenues</u></b>				
Special Taxes	\$644,391	\$650,000	\$680,000	\$730,000
Investment Income	\$5,463	\$550	\$18,000	\$6,000
Tobacco License Fees	\$6,600	\$6,600	\$7,200	\$7,200
<b>Total Revenues</b>	<b>\$656,454</b>	<b>\$657,150</b>	<b>\$705,200</b>	<b>\$743,200</b>
<b><u>Expenditures</u></b>				
Administrative fees	\$0	\$15,000	\$15,000	\$15,000
Health and welfare contributions	\$455,506	\$676,995	\$711,409	\$515,976
Childcare Tuition Assistance	\$0	\$100,000	\$100,000	\$245,200
Detox	\$18,500	\$18,500	\$18,500	\$20,000
<b>Total Expenditures</b>	<b>\$474,006</b>	<b>\$810,495</b>	<b>\$844,909</b>	<b>\$796,176</b>
Net Change in Fund Balance	\$182,448	-\$153,345	-\$139,709	-\$52,976
<b>Unassigned Fund Balance - January 1</b>	<b>\$648,261</b>	<b>\$665,723</b>	<b>\$830,709</b>	<b>\$691,000</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$830,709</b>	<b>\$512,378</b>	<b>\$691,000</b>	<b>\$638,024</b>

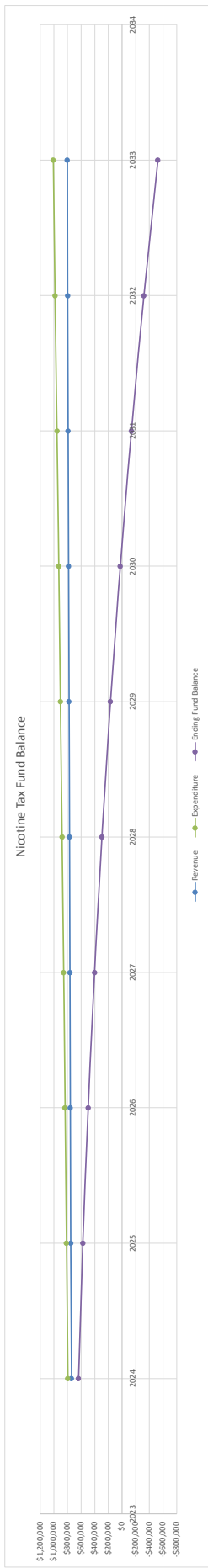


NICOTINE TAX FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b>REVENUES:</b>					
65-6500-3011	Special taxes on nicotine products	\$644,391	\$650,000	\$680,000	\$730,000
65-6500-3101	Interest on Investments	\$5,463	\$550	\$18,000	\$6,000
65-6500-3709	Tobacco retailer license fees	\$6,600	\$6,600	\$7,200	\$7,200
<b>TOTAL REVENUES</b>		<b>\$656,454</b>	<b>\$657,150</b>	<b>\$705,200</b>	<b>\$743,200</b>
<b>EXPENDITURES:</b>					
65-6500-4365	Administrative fees	\$0	\$15,000	\$15,000	\$15,000
65-6500-4601	Childcare Tuition Assistance	\$0	\$100,000	\$100,000	\$245,200
65-6500-4620	County-wide Grants (Health and Welfare)	\$0	\$180,000	\$180,000	\$0
65-6500-4621	Community Non-Profit Contributions (Part II)	\$243,712	\$204,956	\$239,370	\$194,708
65-6500-4622	Nicotine Workgroup Operations (Part I)	\$211,794	\$292,039	\$292,039	\$321,268
65-6500-4623	Detox	\$18,500	\$18,500	\$18,500	\$20,000
<b>TOTAL EXPENDITURES</b>		<b>\$474,006</b>	<b>\$810,495</b>	<b>\$844,909</b>	<b>\$796,176</b>

## Nicotine Tax Fund Capital Equipment Five Year Timeline

2024	2025	2026	2027	2028
Beginning Fund Balance - Projected	\$891,000	\$638,024	\$573,524	\$495,224
Revenue				
Special taxes on nicotine products	730,000	737,000	744,000	751,000
Interest on investments	6,000	6,400	5,700	5,000
Tobacco retailer license fees	7,200	7,200	7,200	7,200
Expenditures:				
Administrative fees	15,000	15,500	16,000	16,500
Childcare Tutor Assistance	245,200	257,000	270,000	284,000
County-wide Grants (Health and Welfare)	0	0	0	0
Community Non-Profit Contributions (Part II)	194,708	191,000	187,000	183,000
Nicotine Workgroup Operations (Part I)	30,000	30,000	30,000	30,000
Decade Workgroup Operations (Part I)	50,000	20,600	21,200	21,800
Decade Workgroup Operations (Part I)	0	0	0	0
Ending Fund Balance - Projected	<u>\$638,024</u>	<u>\$573,524</u>	<u>\$495,224</u>	<u>\$402,124</u>





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# Lodging Tax Fund

**This special revenue fund accounts for a tax specifically imposed upon lodging establishments. The Town Council of Frisco restricts expenditures from this fund to certain activities.**

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## LODGING TAX FUND REVENUE/EXPENDITURE SUMMARY

The Lodging Tax Fund was established in 2004 to account for a new, voter-approved 2.35% tax imposed upon lodging establishments. Expenditures are restricted to economic development, special events, advertising and marketing, recreation amenities, multi-purpose facilities and open space and similar uses. The decision as to the proportion of revenue to be allocated to any of these uses is determined by Council. Currently, the Information Center receives 45% of these revenues, 20% is allocated to marketing and economic development, 20% is to be used for recreation and the remaining 15% is allocated for operation and maintenance of recreation/tourism based Town facilities. In 2009, the Town assumed responsibility for the operations of the Information Center. There is no required reserve for this fund.

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
<b><u>Revenues</u></b>				
Lodging Tax	\$809,962	\$800,000	\$900,000	\$918,000
Investment Income	7,402	1,000	31,000	10,000
Partner Contributions	30,000	30,000	30,000	30,000
Information Center Revenues	1,193	3,150	7,350	1,850
<b>Total Revenues</b>	<b>848,557</b>	<b>834,150</b>	<b>968,350</b>	<b>959,850</b>
<b><u>Expenditures</u></b>				
Information Center	261,827	334,556	316,117	324,656
Operations and Maintenance	118,657	162,000	142,000	155,000
Recreation	133,272	93,000	99,500	368,770
Special Events/Marketing	95,562	110,000	185,000	247,000
<b>Total Expenditures</b>	<b>609,318</b>	<b>699,556</b>	<b>742,617</b>	<b>1,095,426</b>
<b><u>Other Sources (Uses)</u></b>				
Transfers Out	0	-855,264	-40,264	-1,035,221
Net Change in Fund Balance	239,239	-720,670	185,469	-1,170,797
Unavailable Fund Balance	5,360	10,181	3,860	3,260
<b>Unassigned Fund Balance - January 1</b>	<b>1,008,459</b>	<b>1,232,349</b>	<b>1,247,698</b>	<b>1,434,667</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$1,247,698</b>	<b>\$511,679</b>	<b>\$1,434,667</b>	<b>\$264,470</b>

**LODGING TAX FUND - INFO CENTER**

<b>Account Number</b>	<b>Account Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
	<b><u>REVENUES:</u></b>				
80-8000-3004	Lodging Tax	\$364,483	\$360,000	\$405,000	\$413,100
80-8000-3101	Interest on Investments	\$7,402	\$1,000	\$31,000	\$10,000
80-8000-3222	Miscellaneous Revenue	-\$1	\$0	\$0	\$0
80-8000-3250	Tax Exempt Merchandise Sales	\$235	\$100	\$100	\$100
80-8000-3405	Retail Sales	\$657	\$3,000	\$2,000	\$1,500
80-8000-3412	Partner Contributions	\$30,000	\$30,000	\$30,000	\$30,000
80-8000-3725	Donations	\$302	\$50	\$5,250	\$250
	<b>TOTAL REVENUES</b>	<b>\$403,078</b>	<b>\$394,150</b>	<b>\$473,350</b>	<b>\$454,950</b>
	<b><u>EXPENDITURES:</u></b>				
80-8000-4001	Info Center Salaries	\$184,435	\$197,809	\$184,024	\$195,065
80-8000-4002	Overtime	\$265	\$275	\$275	\$301
80-8000-4005	Part-time Salaries	\$11,347	\$18,304	\$19,219	\$20,372
80-8000-4010	Benefits	\$16,816	\$30,965	\$25,838	\$27,015
80-8000-4050	Retirement Benefits	\$48	\$7,803	\$7,361	\$7,803
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$212,910</b>	<b>\$255,156</b>	<b>\$236,717</b>	<b>\$250,556</b>
80-8000-4202	Postage - Department Share	\$335	\$3,000	\$3,000	\$2,000
80-8000-4203	Telephone	\$9,558	\$11,500	\$11,500	\$11,500
80-8000-4227	Reg. Fees, Lodging, Travel and Meals	\$4,068	\$5,000	\$5,000	\$6,500
80-8000-4233	Supplies	\$7,106	\$12,000	\$12,000	\$14,000
80-8000-4268	Promo Materials	\$430	\$500	\$500	\$600
80-8000-4401	Utilities	\$4,488	\$7,000	\$7,000	\$7,700
80-8000-4418	Merchandise	\$300	\$600	\$600	\$1,000
80-8000-4477	Cleaning	\$17,202	\$34,000	\$34,000	\$25,000
80-8000-4703	Info Center Furniture	\$464	\$0	\$0	\$500
80-8000-4704	Technical Purchases	\$4,965	\$5,800	\$5,800	\$5,300
80-8000-5901	Interfund Transfers - Capital Fund	\$0	\$780,000	\$0	\$1,000,000
80-8000-5902	Interfund Transfers - Ins. Reserve	\$0	\$40,264	\$40,264	\$35,221
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$48,917</b>	<b>\$899,664</b>	<b>\$119,664</b>	<b>\$1,109,321</b>
	<b>TOTAL EXPENSES</b>	<b>\$261,827</b>	<b>\$1,154,820</b>	<b>\$356,381</b>	<b>\$1,359,877</b>
	<b>Fund Balance - January 1</b>	<b>\$662,189</b>	<b>\$772,946</b>	<b>\$803,440</b>	<b>\$920,409</b>
	<b>Fund Balance - December 31</b>	<b>\$803,440</b>	<b>\$12,276</b>	<b>\$920,409</b>	<b>\$15,482</b>

LODGING TAX FUND - RECREATION

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$161,992	\$160,000	\$180,000	\$183,600
	<b>TOTAL REVENUES</b>	<b>\$161,992</b>	<b>\$160,000</b>	<b>\$180,000</b>	<b>\$183,600</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4104	Special Projects	\$0	\$0	\$0	\$7,500
80-8000-4583	Skate Park	\$99	\$3,000	\$3,000	\$5,000
80-8000-4584	Meadow Creek Park Ice Skate Upgrades	\$2,959	\$1,500	\$1,500	\$1,500
80-8000-4588	Special Events	\$130,214	\$88,500	\$95,000	\$105,770
80-8000-4882	Kick Off Concert	\$0	\$0	\$0	\$70,000
80-8000-4591	Tubing Hill / Terrain Park Maintenance	\$0	\$0	\$0	\$179,000
	<b>TOTAL EXPENDITURES</b>	<b>\$133,272</b>	<b>\$93,000</b>	<b>\$99,500</b>	<b>\$368,770</b>
	<b>Fund Balance - January 1</b>	<b>\$234,615</b>	<b>\$312,234</b>	<b>\$263,335</b>	<b>\$343,835</b>
	<b>Fund Balance - December 31</b>	<b>\$263,335</b>	<b>\$379,234</b>	<b>\$343,835</b>	<b>\$158,665</b>

**LODGING TAX FUND - OPERATIONS AND MAINTENANCE**

<b>Account Number</b>	<b>Account Title</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Budget</b>
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$121,494	\$120,000	\$135,000	\$137,700
	<b>TOTAL REVENUES</b>	<b>\$121,494</b>	<b>\$120,000</b>	<b>\$135,000</b>	<b>\$137,700</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4585	Grounds O&M, Equipment Rental, Playground Repair	\$94,094	\$82,000	\$82,000	\$85,000
80-8000-4586	FAP Operations and Maintenance	\$0	\$15,000	\$30,000	\$40,000
80-8000-4592	Town-wide Forestry Management	\$14,275	\$15,000	\$15,000	\$15,000
80-8000-4593	Weed Control	\$10,289	\$15,000	\$15,000	\$15,000
80-8000-5901	Interfund Transfers	\$0	\$35,000	\$0	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$118,657</b>	<b>\$162,000</b>	<b>\$142,000</b>	<b>\$155,000</b>
	<b>Fund Balance - January 1</b>	<b>\$25,331</b>	<b>\$42,046</b>	<b>\$28,168</b>	<b>\$21,168</b>
	<b>Fund Balance - December 31</b>	<b>\$28,168</b>	<b>\$46</b>	<b>\$21,168</b>	<b>\$3,868</b>

LODGING TAX FUND - SPECIAL EVENTS/MARKETING

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$161,992	\$160,000	\$180,000	\$183,600
	<b>TOTAL REVENUES</b>	<b>\$161,992</b>	<b>\$160,000</b>	<b>\$180,000</b>	<b>\$183,600</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4266	Marketing	\$42,162	\$60,000	\$60,000	\$60,000
80-8000-4576	Art & Culture Programming	\$0	\$0	\$40,000	\$75,000
80-8000-4579	Internet Improvements	\$23,195	\$50,000	\$50,000	\$50,000
80-8000-4589	Main Street Flowers	\$30,205	\$35,000	\$35,000	\$37,000
80-8000-5096	Art & Culture Capital	\$0	\$0	\$0	\$25,000
	<b>TOTAL EXPENDITURES</b>	<b>\$95,562</b>	<b>\$145,000</b>	<b>\$185,000</b>	<b>\$247,000</b>
	<b>Fund Balance - January 1</b>	<b>\$91,685</b>	<b>\$115,304</b>	<b>\$158,115</b>	<b>\$153,115</b>
	<b>Fund Balance - December 31</b>	<b>\$158,115</b>	<b>\$130,304</b>	<b>\$153,115</b>	<b>\$89,715</b>



Lodging Tax Fund  
Capital Equipment Five Year Timeline

2024			2025			2026			2027			2028		
Project Information Center	Est. Cost	Est. Cost	Project Information Center	Est. Cost	Est. Cost	Project Information Center	Est. Cost	Est. Cost	Project Information Center	Est. Cost	Est. Cost	Project Information Center	Est. Cost	Est. Cost
Technical Purchases (4704)	\$5,300	\$5,300	Technical Purchases (4704)	\$5,500	\$5,500	Technical Purchases (4704)	\$5,700	\$5,700	Technical Purchases (4704)	\$5,900	\$5,900	Technical Purchases (4704)	\$6,100	\$6,100
O&M			O&M			O&M			O&M			O&M		
Landscapes	10,000	10,000	Landscapes	10,200	10,200	Landscapes	10,400	10,400	Landscapes	10,600	10,600	Landscapes	10,800	10,800
Bike Park Maintenance	30,000	30,000	Bike Park Maintenance	30,900	31,800	Bike Park Maintenance	31,800	32,800	Bike Park Maintenance	32,800	33,800	Bike Park Maintenance	33,800	34,800
Total O&M (4586)	\$40,000	\$41,100	Total O&M (4586)	\$41,100	\$42,200	Total O&M (4586)	\$42,200	\$43,200	Total O&M (4586)	\$43,400	\$44,600	Total O&M (4586)	\$44,600	\$45,800
Grounds O&M, playground repair, equipment rental (4585)	85,000	87,000	Grounds O&M, playground repair, equipment rental (4585)	87,000	89,000	Grounds O&M, playground repair, equipment rental (4585)	89,000	91,000	Grounds O&M, playground repair, equipment rental (4585)	91,000	93,000	Grounds O&M, playground repair, equipment rental (4585)	93,000	95,000
Townwide Forestry Management (4592)	57,000	57,000	Townwide Forestry Management (4592)	57,000	57,000	Townwide Forestry Management (4592)	57,000	57,000	Townwide Forestry Management (4592)	57,000	57,000	Townwide Forestry Management (4592)	57,000	57,000
Total O&M	\$185,000	\$185,100	Total O&M	\$185,100	\$186,200	Total O&M	\$186,200	\$187,200	Total O&M	\$187,400	\$188,600	Total O&M	\$188,600	\$189,800
Recreation			Recreation			Recreation			Recreation			Recreation		
Disc Golf Course	3,000	3,000	Disc Golf Course	3,060	3,120	Disc Golf Course	3,120	3,180	Disc Golf Course	3,180	3,240	Disc Golf Course	3,240	3,300
Gold Rush	5,788	5,900	Gold Rush	5,900	6,020	Gold Rush	6,020	6,140	Gold Rush	6,140	6,260	Gold Rush	6,260	6,380
Bacon Burner	9,261	9,460	Bacon Burner	9,460	9,640	Bacon Burner	9,640	9,840	Bacon Burner	9,840	10,030	Bacon Burner	10,030	10,230
Run the Rockies series	26,625	27,160	Run the Rockies series	27,160	27,700	Run the Rockies series	27,700	28,250	Run the Rockies series	28,250	28,820	Run the Rockies series	28,820	29,400
New Events	4,631	4,720	New Events	4,720	4,810	New Events	4,810	4,910	New Events	4,910	5,010	New Events	5,010	5,110
Frisco Trailblazers	8,133	8,270	Frisco Trailblazers	8,270	8,440	Frisco Trailblazers	8,440	8,610	Frisco Trailblazers	8,610	8,780	Frisco Trailblazers	8,780	8,950
Trailblazers	17,135	17,320	Trailblazers	17,320	17,510	Trailblazers	17,510	17,700	Trailblazers	17,700	17,900	Trailblazers	18,100	18,300
Girls on the Run	579	590	Girls on the Run	590	600	Girls on the Run	600	610	Girls on the Run	610	620	Girls on the Run	620	630
Mountain Goat Kids	5,788	5,900	Mountain Goat Kids	5,900	6,020	Mountain Goat Kids	6,020	6,140	Mountain Goat Kids	6,140	6,260	Mountain Goat Kids	6,260	6,380
Brewski	4,631	4,720	Brewski	4,720	4,810	Brewski	4,810	4,910	Brewski	4,910	5,010	Brewski	5,010	5,110
Bike Event	20,000	20,400	Bike Event	20,400	20,810	Bike Event	20,810	21,230	Bike Event	21,230	21,650	Bike Event	21,650	22,070
Total Special Events (4104)	\$105,770	\$107,460	Total Special Events (4104)	\$107,460	\$109,220	Total Special Events (4104)	\$109,220	\$111,000	Total Special Events (4104)	\$111,000	\$112,820	Total Special Events (4104)	\$112,820	\$114,640
State Park (4593)	5,000	5,150	State Park (4593)	5,150	5,300	State Park (4593)	5,300	5,460	State Park (4593)	5,460	5,620	State Park (4593)	5,620	5,780
Meadow Creek Park Ice Skate Upgrades (4584)	1,500	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	1,500	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	1,500	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	1,500	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	1,500	1,500
Ceremony Site Replacement Deck (4588)	7,500	7,500	Ceremony Site Replacement Deck (4588)	7,500	7,500	Ceremony Site Replacement Deck (4588)	7,500	7,500	Ceremony Site Replacement Deck (4588)	7,500	7,500	Ceremony Site Replacement Deck (4588)	7,500	7,500
PRA - Magic Carpet Belt Replacement (4591)	109,000	109,000	PRA - Magic Carpet Belt Replacement (4591)	109,000	109,000	PRA - Magic Carpet Belt Replacement (4591)	109,000	109,000	PRA - Magic Carpet Belt Replacement (4591)	109,000	109,000	PRA - Magic Carpet Belt Replacement (4591)	109,000	109,000
Terrain Park Tow Rope (4591)	70,000	70,000	Terrain Park Tow Rope (4591)	70,000	70,000	Terrain Park Tow Rope (4591)	70,000	70,000	Terrain Park Tow Rope (4591)	70,000	70,000	Terrain Park Tow Rope (4591)	70,000	70,000
Total Recreation	\$228,770	\$230,360	Total Recreation	\$230,360	\$232,020	Total Recreation	\$232,020	\$233,680	Total Recreation	\$233,680	\$235,340	Total Recreation	\$235,340	\$237,000
Marketing			Marketing			Marketing			Marketing			Marketing		
Main Street Flowers (4589)	\$37,000	\$37,700	Main Street Flowers (4589)	\$37,700	\$38,500	Main Street Flowers (4589)	\$38,500	\$39,300	Main Street Flowers (4589)	\$39,300	\$40,100	Main Street Flowers (4589)	\$40,100	\$40,900
Art & Culture Capital (5096)	25,000	25,750	Art & Culture Capital (5096)	25,750	26,523	Art & Culture Capital (5096)	26,523	27,318	Art & Culture Capital (5096)	27,318	28,138	Art & Culture Capital (5096)	28,138	28,958
Total Marketing	\$62,000	\$63,450	Total Marketing	\$63,450	\$65,023	Total Marketing	\$65,023	\$66,618	Total Marketing	\$66,618	\$68,238	Total Marketing	\$68,238	\$69,858
Total	\$426,070	\$428,910	Total	\$428,910	\$434,240	Total	\$434,240	\$439,818	Total	\$439,818	\$445,440	Total	\$445,440	\$451,060
Beginning Fund Balance	\$1,434,667	\$1,434,667	Beginning Fund Balance	\$1,434,667	\$1,434,667	Beginning Fund Balance	\$1,434,667	\$1,434,667	Beginning Fund Balance	\$1,434,667	\$1,434,667	Beginning Fund Balance	\$1,434,667	\$1,434,667
Revenues - All Divisions	959,850	968,646	Revenues - All Divisions	968,646	977,442	Revenues - All Divisions	977,442	986,238	Revenues - All Divisions	986,238	995,034	Revenues - All Divisions	995,034	1,003,830
Expenditures - O&M	1,155,000	1,165,000	Expenditures - O&M	1,165,000	1,175,000	Expenditures - O&M	1,175,000	1,185,000	Expenditures - O&M	1,185,000	1,195,000	Expenditures - O&M	1,195,000	1,205,000
Expenditures - Rec	368,770	368,770	Expenditures - Rec	368,770	368,770	Expenditures - Rec	368,770	368,770	Expenditures - Rec	368,770	368,770	Expenditures - Rec	368,770	368,770
Expenditures - Mktg	247,000	247,000	Expenditures - Mktg	247,000	247,000	Expenditures - Mktg	247,000	247,000	Expenditures - Mktg	247,000	247,000	Expenditures - Mktg	247,000	247,000
Ending Fund Balance	\$263,870	\$263,870	Ending Fund Balance	\$263,870	\$263,870	Ending Fund Balance	\$263,870	\$263,870	Ending Fund Balance	\$263,870	\$263,870	Ending Fund Balance	\$263,870	\$263,870

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# Marina Fund

**This Enterprise fund is used to account for revenues and expenditures associated with operations of the Town's marina.**

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## MARINA FUND

### REVENUE/ EXPENDITURE SUMMARY

In 1994, the Town entered into a lease agreement with the City and County of Denver whereby the Town was granted the exclusive right to occupy and use certain real property and water surface at the Dillon Reservoir. The Marina Fund was established as an enterprise fund to account for the operations and maintenance of the marina. The major source of revenue for this fund comes from rentals of boats, slips and moorings. There is a four month reserve required for this fund.

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Budget</u>
<b>Revenues</b>				
User Charges	\$1,864,327	\$2,401,300	\$2,230,876	\$2,362,600
Intergovernmental Grants	0	30,000	30,000	30,000
<b>Total Revenues</b>	<b>1,864,327</b>	<b>2,431,300</b>	<b>2,260,876</b>	<b>2,392,600</b>
<b>Expenditures</b>				
Salaries and Benefits	848,811	986,467	930,122	958,619
Administrative Fees	20,000	20,000	20,000	20,000
Professional Fees	88,508	70,000	45,000	65,000
Supplies	133,611	79,041	80,900	98,000
Utilities	31,650	30,000	32,000	35,000
Repair and Maintenance	122,153	65,000	65,598	73,000
General Expenses	297,985	338,100	271,359	328,100
Capital Outlay	1,001,109	903,450	710,074	400,000
<b>Total Expenditures</b>	<b>2,543,827</b>	<b>2,492,058</b>	<b>2,155,053</b>	<b>1,977,719</b>
<b>Other Sources (Uses)</b>				
Reimbursements from Denver Water (ZM)	40,000	45,000	45,000	45,000
Investment Income	6,902	2,500	0	0
Sale of Assets	3,318	63,500	3,500	85,500
Bond Interest Repayment	-266,239	-264,750	-264,750	-260,500
Principal Repayment	-80,000	-85,000	-85,000	-90,000
Agent Fees	-400	-400	-400	-400
Transfers In	466,257	0	0	0
Transfers Out	0	-82,542	-82,542	-72,204
<b>Reconciliation to GAAP Basis</b>				
Capitalized assets	1,001,109			
Depreciation	-482,666			
Principal Repayment	80,000			
Net Change in Fund Balance	88,781	-382,450	-278,369	122,277
Unavailable Fund Balance (Net Investment in Capital Assets)	5,121,517	4,384,517	5,121,517	5,121,517
<b>Unassigned Fund Balance - January 1</b>	<b>836,654</b>	<b>-508,628</b>	<b>188,435</b>	<b>-89,934</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$188,435</b>	<b>-\$891,078</b>	<b>-\$89,934</b>	<b>\$32,343</b>

## MARINA FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
	<b>REVENUES:</b>				
90-9000-3101	Interest on Investments	\$6,902	\$2,500	\$0	\$0
90-9000-3222	Miscellaneous Revenue	\$1,770	\$0	\$0	\$0
90-9000-3226	Interfund Transfers - CF	\$466,257	\$0	\$0	\$0
90-9000-3430	Marina Parking Permits	\$55,978	\$20,000	\$50,000	\$50,000
90-9000-3440	Marina Paid Parking	\$41,105	\$100,000	\$60,000	\$60,000
90-9000-3450	Slip Rental	\$252,105	\$250,000	\$252,105	\$280,000
90-9000-3455	Mooring Rental	\$50,293	\$50,000	\$52,000	\$55,000
90-9000-3457	Season Kayak Rack Rental	\$115,923	\$110,000	\$100,916	\$110,000
90-9000-3460	Boat Rentals	\$811,359	\$1,250,000	\$800,000	\$900,000
90-9000-3461	Food/Beverage/Ice	\$0	\$0	\$10,000	\$10,000
90-9000-3463	Paddle Sport Rentals	\$81,414	\$100,000	\$400,000	\$400,000
90-9000-3465	Retail Sales	\$58,211	\$60,000	\$60,000	\$67,000
90-9000-3466	Fishing Licenses	\$94	\$500	\$500	\$500
90-9000-3470	Fees for Services	\$104,418	\$95,000	\$110,000	\$110,000
90-9000-3474	Stand Up Paddle Concessionaire	\$7,200	\$7,200	\$7,200	\$7,200
90-9000-3475	Retail Fuel Sales	\$66,474	\$85,000	\$65,000	\$65,000
90-9000-3476	Concessionaire Revenue - Rowing	\$2,500	\$2,500	\$2,500	\$2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	\$537	\$500	\$500	\$500
90-9000-3479	Concessionaire Revenue - Food and Beverage	\$55,472	\$50,000	\$50,000	\$55,000
90-9000-3480	Winter Storage	\$63,468	\$105,000	\$80,000	\$80,000
90-9000-3482	Sale of Used Boats	\$3,318	\$60,000	\$3,000	\$85,000
90-9000-3483	Sale of Paddleboards	\$0	\$3,500	\$500	\$500
90-9000-3485	Parts Retail Sales	\$32,385	\$30,000	\$30,000	\$34,000
90-9000-3486	Dry Storage	\$30,045	\$35,000	\$40,000	\$35,000
90-9000-3487	Trailer Storage	\$32,976	\$50,000	\$50,000	\$35,000
90-9000-3488	Fishing Pole Rentals	\$0	\$0	\$3,255	\$0
90-9000-3491	Rental Fees for Marina Park	\$0	\$0	\$2,000	\$1,000
90-9000-3492	Concessionaire Revenue - Bike	\$600	\$600	\$400	\$400
90-9000-3495	Zebra Mussel Reimbursement Income	\$40,000	\$45,000	\$45,000	\$45,000
90-9000-3500	Gift Card revenue	\$0	\$0	\$4,500	\$4,500
90-9000-3550	Grant Revenue	\$0	\$30,000	\$30,000	\$30,000
	<b>TOTAL REVENUES</b>	<b>\$2,380,805</b>	<b>\$2,542,300</b>	<b>\$2,309,376</b>	<b>\$2,523,100</b>

## MARINA FUND

Account Number	Account Title	2022 Actual	2023 Budget	2023 Projected	2024 Budget
	<b>EXPENDITURES:</b>				
90-9000-4001	Marina Salaries	\$385,606	\$533,935	\$406,181	\$427,000
90-9000-4002	Overtime	\$6,072	\$3,000	\$7,000	\$7,000
90-9000-4005	Seasonal Wages	\$388,718	\$378,114	\$410,000	\$410,000
90-9000-4010	Benefits	\$63,186	\$91,114	\$97,941	\$89,919
90-9000-4050	Retirement Benefits	\$5,229	\$22,472	\$9,000	\$24,700
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$848,811</b>	<b>\$1,028,635</b>	<b>\$930,122</b>	<b>\$958,619</b>
90-9000-4200	Office Supplies	\$778	\$2,000	\$900	\$1,000
90-9000-4201	Supplies	\$87,238	\$15,041	\$33,000	\$50,000
90-9000-4202	Postage - Department share	\$27	\$100	\$50	\$100
90-9000-4203	Telephone	\$30,360	\$30,000	\$31,000	\$32,000
90-9000-4205	Equipment Repairs & Maintenance	\$12,544	\$8,000	\$12,000	\$15,000
90-9000-4206	Vehicle Repairs & Maintenance	\$366	\$2,000	\$2,000	\$2,000
90-9000-4207	Building Repair & Maintenance	\$26,890	\$10,000	\$10,000	\$10,000
90-9000-4208	Rental Fleet Repairs & Maintenance	\$12,608	\$15,000	\$31,598	\$16,000
90-9000-4210	Professional Dues & Subscriptions	\$3,806	\$3,000	\$4,000	\$4,000
90-9000-4221	Printing	\$3,835	\$2,000	\$4,016	\$2,000
90-9000-4225	Food and Beverage	\$0	\$12,000	\$2,000	\$2,000
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	\$7,102	\$5,000	\$5,000	\$10,000
90-9000-4244	Bank Service Charges	\$21,291	\$50,000	\$22,000	\$35,000
90-9000-4250	Professional Services	\$68,647	\$70,000	\$45,000	\$65,000
90-9000-4259	Gasoline and Oil (Retail)	\$62,161	\$55,000	\$40,000	\$45,000
90-9000-4260	Gasoline and Oil (Maintenance)	\$1,854	\$8,000	\$5,000	\$5,000
90-9000-4265	Advertising	\$36,883	\$25,000	\$25,655	\$38,000
90-9000-4270	Uniforms	\$2,793	\$6,000	\$10,303	\$11,000
90-9000-4325	Agent Fees	\$400	\$400	\$400	\$400
90-9000-4333	Debt Service - Interest	\$266,239	\$264,750	\$264,750	\$260,500
90-9000-4334	Debt Service - Principal	\$0	\$85,000	\$85,000	\$90,000
90-9000-4365	Administration Fees	\$20,000	\$20,000	\$20,000	\$20,000
90-9000-4401	Utilities	\$31,650	\$30,000	\$32,000	\$35,000
90-9000-4444	Capital Improvements	\$8,174	\$530,000	\$510,074	\$0
90-9000-4460	Capital Equipment	\$0	\$373,450	\$200,000	\$400,000
90-9000-4477	Cleaning/Janitorial	\$32,525	\$55,000	\$34,000	\$36,000
90-9000-4501	Gift Card Expense	\$0	\$0	\$3,000	\$3,000
90-9000-4555	DRREC	\$65,956	\$80,000	\$70,000	\$80,000
90-9000-4704	Technical Purchases	\$19,861	\$10,000	\$13,335	\$15,000
90-9000-4790	Depreciation	\$482,666	\$0	\$0	\$0
90-9000-4890	Special Events	\$5,968	\$3,500	\$4,000	\$7,000
90-9000-4891	Retail Sales Inventory	\$45,568	\$35,000	\$35,000	\$35,000
90-9000-4892	Retail Service Parts	\$15,276	\$15,000	\$10,000	\$10,000
90-9000-4893	Retail Rental Vessels	\$0	\$5,000	\$0	\$0
90-9000-4894	Signage/Wayfinding	\$0	\$0	\$0	\$5,000
90-9000-4895	Dock Maintenance	\$69,745	\$30,000	\$10,000	\$30,000
90-9000-4900	Fishing Pole Expense	\$0	\$500	\$0	\$0
90-9000-5902	Interfund Transfers - Ins. Reserve	\$0	\$82,542	\$82,542	\$72,204
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$1,443,213</b>	<b>\$1,938,283</b>	<b>\$1,657,623</b>	<b>\$1,442,204</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$2,292,024</b>	<b>\$2,966,918</b>	<b>\$2,587,745</b>	<b>\$2,400,823</b>

# Marina Fund

## Capital Equipment Five Year Timeline

2024	2025	2026	2027	2028
Project Master Plan Implementation:	Project Master Plan Implementation:	Project Master Plan Implementation:	Project Master Plan Implementation:	Project Master Plan Implementation:
		New Dock System for Paddle Sports		
Est. Cost	Est. Cost	Est. Cost	Est. Cost	Est. Cost
		300,000		
Total Capital Projects	Total Capital Projects	Total Capital Projects	Total Capital Projects	Total Capital Projects
\$0	\$0	\$300,000	\$0	\$0
Replace Pontoon Fleet (5 boats)	Replace Fishing Boats & Motors (2)	Replace Paddle Sport Fleet	Replace Paddle Sport Fleet	Replace Paddle Sport Fleet
185,000		\$70,000	17,000	17,500
Replace UTV	Replace 2015 Ram 2500	48,000	85,000	85,000
35,000	Tractor Replacement	250,000	257,500	265,225
\$180,000	Replace Paddle Sport Fleet			
Rescue Boat	16,000			
	Purchase additional UTV	35,000		
Total Capital Equipment	Total Capital Equipment	Total Capital Equipment	Total Capital Equipment	Total Capital Equipment
\$400,000	\$224,000	\$266,500	\$359,500	\$282,725
Replace Lund House Deck	125,000			
Replace Lund House Roof	15,000			
Replace Service Building Roof	5,000			
New Doors for Service Tent	30,000			
New Panels for Service Tent	40,000			
Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance
\$0	\$215,000	\$0	\$0	\$0
Capital Project/Equipment Total	Capital Project/Equipment Total	Capital Project/Equipment Total	Capital Project/Equipment Total	Capital Project/Equipment Total
\$400,000	\$439,000	\$566,500	\$359,500	\$282,725
Beginning Fund Balance - Projected	\$89,934	Beginning Fund Balance - Projected	\$99,134	Beginning Fund Balance - Projected
Revenues - 4% Increase/year	2,523,100	Revenues - 4% Increase/year	2,653,689	Revenues - 4% Increase/year
Operating - 3% Increase/year	1,550,323	Operating - 3% Increase/year	1,750,828	Operating - 3% Increase/year
Debt - Revenue Bonds/Water Fund	350,500	Debt - Revenue Bonds/Water Fund	350,000	Debt - Revenue Bonds/Water Fund
Capital Projects	0	Capital Projects	300,000	Capital Projects
Capital Equipment	400,000	Capital Equipment	260,500	Capital Equipment
Repair and Maintenance	0	Repair and Maintenance	0	Repair and Maintenance
Ending Fund Balance - Projected	\$32,345	Ending Fund Balance - Projected	\$79,486	Ending Fund Balance - Projected
Beginning Fund Balance - Projected	\$70,496	Beginning Fund Balance - Projected	\$70,496	Beginning Fund Balance - Projected
Revenues - 4% Increase/year	2,769,837	Revenues - 4% Increase/year	2,769,837	Revenues - 4% Increase/year
Operating - 3% Increase/year	1,823,353	Operating - 3% Increase/year	1,823,353	Operating - 3% Increase/year
Debt - Revenue Bonds/Water Fund	357,750	Debt - Revenue Bonds/Water Fund	357,750	Debt - Revenue Bonds/Water Fund
Capital Projects	0	Capital Projects	0	Capital Projects
Capital Equipment	359,500	Capital Equipment	359,500	Capital Equipment
Repair and Maintenance	0	Repair and Maintenance	0	Repair and Maintenance
Ending Fund Balance - Projected	\$282,725	Ending Fund Balance - Projected	\$282,725	Ending Fund Balance - Projected
Beginning Fund Balance - Projected	\$20,730	Beginning Fund Balance - Projected	\$20,730	Beginning Fund Balance - Projected
Revenues - 4% Increase/year	2,870,320	Revenues - 4% Increase/year	2,870,320	Revenues - 4% Increase/year
Operating - 3% Increase/year	1,857,453	Operating - 3% Increase/year	1,857,453	Operating - 3% Increase/year
Debt - Revenue Bonds/Water Fund	360,250	Debt - Revenue Bonds/Water Fund	360,250	Debt - Revenue Bonds/Water Fund
Capital Projects	0	Capital Projects	0	Capital Projects
Capital Equipment	282,725	Capital Equipment	282,725	Capital Equipment
Repair and Maintenance	0	Repair and Maintenance	0	Repair and Maintenance
Ending Fund Balance - Projected	\$690,532	Ending Fund Balance - Projected	\$690,532	Ending Fund Balance - Projected

