

## 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. 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 to the Capital Improvement Fund until a budget re-evaluation in 2nd quarter of 2021; instead, amounts in excess of the required 7 month reserve will be retained in the General Fund as a budget stabilization reserve, available for spending as outlined in Resolution 20-28.

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Projected</u>	2023 <u>Budget</u>
<b><u>Revenues</u></b>					
Taxes	\$11,516,311	\$13,088,079	\$12,137,511	\$14,752,353	\$15,100,074
Licenses & Permits	500,791	663,963	610,100	710,780	654,900
Intergovernmental	988,763	770,268	662,000	266,000	250,000
Charges for Services	2,520,448	2,495,833	3,209,150	3,019,226	3,480,300
Investment Income	95,332	10,382	19,000	19,000	10,000
Other Revenues	309,424	392,378	171,500	235,444	193,075
<b>Total Revenues</b>	<b>15,931,069</b>	<b>17,420,903</b>	<b>16,809,261</b>	<b>19,002,803</b>	<b>19,688,349</b>
<b><u>Expenditures</u></b>					
General Government	4,814,347	5,164,805	4,935,297	5,084,802	4,292,458
Public Safety	1,381,818	1,447,067	1,789,988	1,848,034	2,311,891
Community Development	1,241,945	1,404,525	1,588,087	1,651,385	2,000,731
Public Works	1,957,973	1,990,149	2,619,913	2,684,974	3,322,297
Culture and Recreation	2,323,772	2,300,058	4,229,905	3,657,400	4,892,569
<b>Total Expenditures</b>	<b>11,719,855</b>	<b>12,306,604</b>	<b>15,163,190</b>	<b>14,926,596</b>	<b>16,819,946</b>
<b><u>Other Sources (Uses)</u></b>					
Transfers In-Capital Improvement Fund	4,700,000	0	0	0	0
Transfers Out-Capital Improvement Fund	0	-13,480,105	-928,193	-928,193	-3,372,584
Transfers Out-Ins Res Fund	0	0	0	0	-1,687,338
Transfers Out-Housing Fund	0	-287,500	0	0	0
<b>Net Change in Fund Balance</b>	<b>848,262</b>	<b>-8,653,306</b>	<b>717,878</b>	<b>3,148,015</b>	<b>-2,191,519</b>
<b>Unavailable Fund Balance</b>	<b>736,340</b>	<b>789,480</b>		<b>789,480</b>	<b>789,480</b>
<b>Unassigned Fund Balance - January 1</b>	<b>7,399,718</b>	<b>16,315,848</b>	<b>6,901,032</b>	<b>7,609,393</b>	<b>10,757,408</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$16,315,848</b>	<b>\$7,609,393</b>	<b>\$7,618,910</b>	<b>\$10,757,408</b>	<b>\$8,565,889</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1000-3001	Property Taxes - Mill levy of .798	\$193,136	\$193,011	\$210,793	\$205,574
10-1000-3002	Property Tax Refunds from previous years	\$-179	\$0	\$182	\$0
10-1000-3003	Specific Ownership Tax - personal property	\$10,425	\$10,000	\$10,000	\$10,000
10-1000-3005	Paper Filing Fees	\$0	\$0	\$0	\$1,000
10-1000-3006	2% City Sales Tax	\$5,808,528	\$5,300,000	\$6,396,600	\$6,557,000
10-1000-3007	2% County Sales Tax	\$6,209,560	\$5,800,000	\$7,304,600	\$7,487,000
10-1000-3008	Tax on Cigarettes	\$21,479	\$20,000	\$11,678	\$20,000
10-1000-3010	Severance Tax	\$402	\$500	\$500	\$500
10-1000-3020	Federal Mineral Lease Royalties	\$2,675	\$2,000	\$2,000	\$2,000
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	\$348,211	\$324,000	\$370,000	\$370,000
10-1000-3101	Interest on Investments - GF portion of allocation	\$10,382	\$19,000	\$19,000	\$10,000
10-1000-3102	Business Tax Penalties/Interest	\$16,384	\$15,000	\$20,000	\$16,000
10-1000-3115	Frisco Housing Locals - Rental	\$0	\$0	\$6,000	\$8,000
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	\$-349	\$0	\$0	\$0
10-1000-3225	Interfund Transfers	\$0	\$0	\$0	\$0
10-1000-3420	Recreational Marijuana Tax	\$496,517	\$490,000	\$448,000	\$450,000
10-1000-3502	Road and Bridge Apportionment	\$98,486	\$100,000	\$105,000	\$100,000
10-1000-3505	Highway Users Tax	\$122,247	\$100,000	\$100,000	\$100,000
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	\$15,150	\$15,000	\$14,000	\$15,000
10-1000-3512	Motor Vehicle Sales Tax - vehicles purchased in Frisco	\$29,604	\$35,000	\$35,000	\$25,000
10-1000-3550	State/Federal Grants	\$494,458	\$400,000	\$0	\$0
10-1000-3560	Insurance Proceeds	\$0	\$0	\$0	\$0
10-1000-3707	P-Card Rebates	\$31,671	\$35,000	\$36,009	\$37,400
10-1000-3708	Audit Revenue	\$105,275	\$5,000	\$22,000	\$25,000
10-1000-3710	Plastic Bag Fee	\$236,273	\$120,000	\$160,000	\$0
10-1110-3725	Donations	\$5,000	\$0	\$0	\$0
10-1112-3301	Municipal Court Fees - includes portion of County fines	\$24,902	\$13,000	\$12,000	\$12,000
10-1115-3200	Administrative Fees from Water Fund	\$42,500	\$42,500	\$42,500	\$42,500
10-1115-3201	Business License Fees	\$125,381	\$130,000	\$130,700	\$130,000
10-1115-3202	Dog/Cat Licenses	\$20	\$100	\$405	\$400
10-1115-3203	Administrative Fees from Marina Fund	\$20,000	\$20,000	\$20,000	\$20,000
10-1115-3204	Liquor License Fees	\$10,865	\$10,000	\$15,775	\$10,000
10-1115-3205	Short-Term Rental Licenses	\$108,125	\$175,000	\$207,000	\$190,000
10-1115-3222	Miscellaneous Revenue - non-recurring receipts	\$300	\$0	\$1,300	\$0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	\$154,200	\$149,850	\$160,267	\$197,000
10-1115-3410	Sales of Cemetery Lots	\$225	\$500	\$3,425	\$1,875
10-1118-3810	Marketing Filming Fees	\$2,500	\$0	\$1,500	\$1,000
10-1119-3222	Miscellaneous Revenue - non-recurring receipts	\$1,435	\$0	\$500	\$500
10-1119-3305	Planning Permits and Fees	\$28,067	\$25,000	\$45,000	\$40,000
10-1119-3306	Plumbing Permits - separate from Building Permits	\$21,284	\$20,000	\$22,000	\$20,000
10-1119-3307	Mechanical Permits - separate from Building Permits	\$38,430	\$30,000	\$40,000	\$35,000
10-1119-3309	Parklet Licensing	\$0	\$0	\$3,300	\$5,000
10-1119-3310	Building Permits and Fees	\$311,107	\$200,000	\$220,000	\$200,000
10-1120-3710	Plastic Bag Fee	\$0	\$0	\$0	\$120,000
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	\$13,737	\$10,000	\$5,000	\$10,000
10-1121-3223	Surcharge Fee on Fines - used to offset Police education	\$5,775	\$4,000	\$2,500	\$4,000
10-1121-3550	State and Federal Grant Funding	\$3,079	\$10,000	\$10,000	\$8,000
10-1121-3553	CDOT Reimbursements	\$1,313	\$11,000	\$2,025	\$10,000
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	\$692	\$800	\$800	\$800
10-1125-3250	Tax Exempt Merchandise Sales	\$0	\$0	\$500	\$300
10-1125-3401	Rental Revenue - Historic Buildings	\$1,950	\$2,000	\$2,200	\$2,000
10-1125-3405	Gift Shop Revenue	\$8,617	\$8,000	\$12,000	\$10,000
10-1125-3550	State/Federal Grants	\$3,256	\$0	\$0	\$0
10-1125-3725	Donations to Historic Park and Museum	\$4,993	\$5,000	\$6,000	\$5,000
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	\$4,814	\$1,000	\$4,200	\$1,000
10-1131-3300	Excavation Permits - utility costs	\$4,300	\$4,000	\$6,600	\$8,500
10-1140-3305	Event Permit Fees	\$0	\$1,000	\$0	\$0
10-1140-3306	Sponsorship Revenue	\$0	\$10,000	\$15,000	\$15,000
10-1140-3804	4th of July - fireworks contributions from other entities	\$0	\$5,000	\$0	\$0
10-1140-3806	BBQ Challenge - food/beverage booth revenue	\$0	\$450,000	\$391,370	\$400,000
10-1140-3809	Art on Main	\$0	\$0	\$0	\$0
10-1140-3835	Fall Fest	\$0	\$1,500	\$2,400	\$1,400
10-1140-3861	Soup Cup Classic	\$0	\$2,000	\$0	\$0
10-1150-3222	Miscellaneous Revenue - non-recurring receipts	\$0	\$0	\$0	\$0
10-1150-3306	Sponsorship Revenue	\$9,750	\$0	\$15,000	\$0
10-1150-3601	Recreation Program Revenue	\$113,484	\$88,000	\$27,000	\$29,000
10-1150-3602	Recreation Fun Club Program	\$131,377	\$133,000	\$116,000	\$129,000
10-1150-3603	Recreation Special Event Revenue	\$82,339	\$90,000	\$110,000	\$115,000
10-1150-3604	Recreation After School	\$0	\$0	\$37,400	\$56,100
10-1150-3605	Recreation Sport Summer Program	\$0	\$0	\$78,000	\$88,000
10-1160-3222	Miscellaneous Revenue - non-recurring receipts	\$4,544	\$1,000	\$80	\$1,000
10-1160-3703	Park Rental Fees	\$-2,300	\$0	\$0	\$10,000
10-1160-3901	Tubing Hill Revenue	\$1,146,086	\$1,500,000	\$1,200,000	\$1,500,000
10-1160-3902	Ski Hill Revenue	\$60,919	\$55,000	\$70,000	\$55,000
10-1160-3903	Event Revenues	\$35	\$0	\$0	\$0
10-1160-3904	Food/Beverage Revenues	\$48,931	\$60,000	\$35,000	\$60,000
10-1160-3905	Retail Sales Revenue	\$52,848	\$50,000	\$55,000	\$60,000
10-1160-3906	Day Lodge Rental Revenue	\$16,365	\$20,000	\$25,000	\$20,000
10-1160-3907	Ski School Concessionaire	\$0	\$0	\$0	\$40,000
10-1170-3222	Miscellaneous Revenue	\$241	\$0	\$10	\$0
10-1170-3470	Service and Repair Income	\$3,232	\$3,500	\$3,500	\$3,500
10-1170-3482	Nordic Rental Equipment Sales	\$0	\$0	\$1,106	\$0
10-1170-3703	Nordic Building Rental Revenue	\$0	\$0	\$78	\$0
10-1170-3705	Concessionaire Revenue	\$62,618	\$40,000	\$66,000	\$70,000
10-1170-3901	Daily Pass Revenue	\$129,713	\$120,000	\$155,000	\$155,000
10-1170-3902	Punch Pass Revenue	\$63,266	\$65,000	\$55,000	\$55,000
10-1170-3903	Event Revenue	\$2,315	\$4,000	\$12,000	\$12,000
10-1170-3904	Food/Beverage Revenue	\$70	\$2,000	\$0	\$2,000
10-1170-3905	Retail Sales Revenue	\$4,176	\$8,000	\$9,000	\$12,000
10-1170-3906	Season Pass Revenue (Joint)	\$45,483	\$30,000	\$40,000	\$40,000
10-1170-3907	Season Pass revenue (Frisco)	\$51,198	\$30,000	\$50,000	\$50,000
10-1170-3908	Equipment Rentals	\$114,658	\$110,000	\$110,000	\$110,000
10-1170-3909	Programs/Lessons	\$82,353	\$75,000	\$75,000	\$75,000
<b>TOTAL REVENUES - GENERAL FUND</b>		<b>\$17,420,903</b>	<b>\$16,809,261</b>	<b>\$19,002,803</b>	<b>\$19,688,349</b>

## GENERAL GOVERNMENT EXPENDITURES

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1110-4005	Interfund Transfers	\$13,767,605	\$928,193	\$928,193	\$5,062,309
10-1110-4010	Benefits - self-funded medical insurance pool	\$1,440,058	\$1,450,000	\$1,412,000	\$290,000
10-1110-4202	Postage	\$3,023	\$4,000	\$1,106	\$4,000
10-1110-4203	Telephone and Wireless Telephone Services	\$132,343	\$120,000	\$115,409	\$120,000
10-1110-4205	Repairs and Maintenance of Electronic Equip.	\$59,768	\$55,000	\$55,000	\$70,000
10-1110-4210	Dues & Subscriptions - professional organizations	\$8,850	\$12,000	\$17,000	\$10,900
10-1110-4211	Election Expenses	\$5,622	\$9,000	\$18,564	\$9,000
10-1110-4226	Internet/Technology Services - maintenance of web site	\$2,153	\$1,800	\$1,800	\$2,200
10-1110-4227	Staff Training	\$0	\$7,000	\$7,000	\$26,500
10-1110-4229	Supplies - hosting meetings with other entities	\$4,173	\$1,700	\$5,000	\$5,000
10-1110-4231	IT Support Services Contract	\$129,570	\$120,000	\$138,000	\$138,000
10-1110-4233	Operating Supplies	\$10,488	\$22,000	\$18,926	\$22,000
10-1110-4244	Monthly Bank Service Charges	\$25,597	\$25,000	\$28,410	\$29,700
10-1110-4250	Professional Services - legal fees/appraisals	\$310,612	\$434,200	\$420,000	\$359,200
10-1110-4253	Social Equity Outreach	\$0	\$30,000	\$0	\$30,000
10-1110-4254	Property Management - 1/2; 1/2 to SCHA	\$2,750	\$25,000	\$24,379	\$25,110
10-1110-4255	Frisco Housing - Locals	\$23,004	\$0	\$40,000	\$25,000
10-1110-4265	Recruitment Advertising	\$71,568	\$40,000	\$64,243	\$0
10-1110-4276	Community Outreach	\$0	\$3,000	\$3,000	\$3,000
10-1110-4277	Environmental Sustainability	\$87,167	\$94,310	\$94,310	\$0
10-1110-4300	MT2030 Expenditures	\$0	\$8,000	\$35,000	\$0
10-1110-4501	Treasurer's Fees - County fees collected for TOF	\$3,859	\$4,000	\$4,200	\$4,600
10-1110-4502	Liability and Worker's Comp Insurance	\$263,205	\$335,000	\$335,000	\$363,000
10-1110-4603	Reusable Bottle Strategy	\$0	\$5,000	\$5,000	\$0
10-1110-4605	NWCCOG Annual Dues	\$4,223	\$4,300	\$4,851	\$5,111
10-1110-4615	SCTC IGA Expenses	\$17,835	\$18,000	\$23,898	\$25,000
10-1110-4620	Cemetery Marker Expense	\$0	\$1,000	\$1,000	\$1,000
10-1110-4650	VIP Program - employee recognition program	\$22,498	\$65,000	\$56,400	\$71,825
10-1110-4704	Technical Purchases for General Fund	\$145,533	\$201,299	\$185,000	\$277,216
10-1110-4705	I-70 Coalition Membership Dues	\$1,995	\$2,500	\$2,394	\$2,500
10-1110-4710	COVID-19 Expenditures	\$40,501	\$0	\$3,500	\$0
10-1110-4715	Reusable Bag Expense	\$52,299	\$20,000	\$10,000	\$0
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$16,636,299</b>	<b>\$4,046,302</b>	<b>\$4,058,583</b>	<b>\$6,982,171</b>

## LEGISLATIVE

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1111-4001	Legislative Salaries	\$55,800	\$55,800	\$55,800	\$55,800
10-1111-4010	Benefits	\$4,415	\$4,436	\$4,404	\$5,385
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$60,215</b>	<b>\$60,236</b>	<b>\$60,204</b>	<b>\$61,185</b>
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	\$1,087	\$4,000	\$8,285	\$8,000
10-1111-4229	Council Dinners, Supplies	\$6,284	\$12,500	\$11,875	\$12,500
10-1111-4612	Discretionary Funding	\$0	\$500	\$500	\$500
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$7,371</b>	<b>\$17,000</b>	<b>\$20,660</b>	<b>\$21,000</b>
	<b>TOTAL LEGISLATIVE</b>	<b>\$67,586</b>	<b>\$77,236</b>	<b>\$80,864</b>	<b>\$82,185</b>

## MUNICIPAL COURT

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1112-4001	Municipal Court Salaries	\$23,461	\$25,474	\$25,901	\$27,455
10-1112-4002	Municipal Court Overtime	\$555	\$600	\$0	\$0
10-1112-4010	Benefits	\$1,920	\$2,204	\$265.17	\$1,591
10-1112-4050	Municipal Court Retirement Benefits	\$1,196	\$1,391	\$359	\$381
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$27,132</b>	<b>\$29,669</b>	<b>\$26,526</b>	<b>\$29,427</b>
10-1112-4202	Postage - Department share	\$24	\$100	\$100	\$3,000
10-1112-4227	Education	\$0	\$500	\$500	\$500
10-1112-4250	Professional Services	\$0	\$300	\$300	\$300
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$24</b>	<b>\$900</b>	<b>\$900</b>	<b>\$3,800</b>
	<b>TOTAL MUNICIPAL COURT</b>	<b>\$27,156</b>	<b>\$30,569</b>	<b>\$27,426</b>	<b>\$33,227</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1114-4001	Finance Salaries	\$282,809	\$286,157	\$321,681	\$562,446
10-1114-4002	Overtime	\$1,647	\$700	\$1,360	\$735
10-1114-4010	Benefits	\$23,411	\$24,490	\$19,944	\$66,582
10-1114-4050	Retirement Benefits	\$13,912	\$15,692	\$18,564	\$28,288
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$321,779</b>	<b>\$327,039</b>	<b>\$361,550</b>	<b>\$658,051</b>
10-1114-4202	Postage - Department share	\$739	\$600	\$600	\$600
10-1114-4210	Professional Dues and Subscriptions	\$250	\$200	\$2,000	\$3,000
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	\$2,078	\$3,500	\$6,800	\$8,000
10-1114-4233	Supplies	\$1,759	\$2,000	\$500	\$2,000
10-1114-4250	Professional Services - Audit	\$57,558	\$80,000	\$75,000	\$100,000
10-1114-4703	Furniture and Equipment - non-capital	\$0	\$100	\$1,500	\$100
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$62,384</b>	<b>\$86,400</b>	<b>\$86,400</b>	<b>\$113,700</b>
<b>TOTAL FINANCE</b>		<b>\$384,163</b>	<b>\$413,439</b>	<b>\$447,950</b>	<b>\$771,751</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1115-4001	Administration Salaries	\$941,757	\$746,380	\$1,009,891	\$612,036
10-1115-4002	Administration Overtime	\$2,070	\$700	\$1,981	\$735
10-1115-4010	Benefits	\$68,293	\$63,373	\$84,305	\$59,606
10-1115-4050	Retirement Benefits	\$40,407	\$39,991	\$32,319	\$41,019
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$1,052,527</b>	<b>\$850,444</b>	<b>\$1,128,496</b>	<b>\$713,396</b>
10-1115-4202	Postage - Department share	\$604	\$3,500	\$882	\$800
10-1115-4210	Professional Dues and Subscriptions	\$2,623	\$3,000	\$4,000	\$3,000
10-1115-4224	Department Supplies for meetings, etc.	\$1,130	\$1,500	\$1,422	\$1,500
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	\$9,007	\$10,000	\$7,000	\$7,000
10-1115-4233	Supplies	\$1,019	\$2,000	\$1,147	\$2,000
10-1115-4250	Professional Services	\$0	\$0	\$0	\$0
10-1115-4260	Gas/Oil	\$258	\$1,000	\$529	\$0
10-1115-4265	Advertising for Legal Notices, Job Vacancies	\$4,920	\$4,500	\$4,500	\$4,500
10-1115-4521	Short-term Rental Compliance	\$93,990	\$55,000	\$2,402	\$0
10-1115-4703	Furniture and Equipment - non-capital	\$11,198	\$0	\$10,533	\$10,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$124,749</b>	<b>\$80,500</b>	<b>\$32,415</b>	<b>\$28,800</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$1,177,276</b>	<b>\$930,944</b>	<b>\$1,160,911</b>	<b>\$742,196</b>

## DISCRETIONARY

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1116-4620	Grants - County-wide Non-profits	\$80,600	\$65,000	\$87,262	\$117,050
10-1116-4621	Grants - Frisco Health, Welfare and Community Services	\$70,000	\$250,000	\$100,000	\$0
10-1116-4622	Grants - Business Assistance	\$489,330	\$0	\$0	\$0
10-1116-4623	Summit County Search and Rescue	\$0	\$50,000	\$50,000	\$50,000
<b>TOTAL DISCRETIONARY</b>		<b>\$639,930</b>	<b>\$365,000</b>	<b>\$237,262</b>	<b>\$167,050</b>



Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1117-4001	Human Resource Salaries	\$0	\$0	\$0	\$301,189
10-1117-4002	Human Resource Overtime	\$0	\$0	\$0	\$527
10-1117-4010	Benefits	\$0	\$0	\$0	\$35,341
10-1117-4050	Retirement Benefits	\$0	\$0	\$0	\$15,480
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$352,537</b>
10-1117-4202	Postage - Department share	\$0	\$0	\$0	\$2,400
10-1117-4210	Professional Dues and Subscriptions	\$0	\$0	\$0	\$16,000
10-1117-4224	Department Supplies for meetings, etc.	\$0	\$0	\$0	\$38,150
10-1117-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$0	\$0	\$16,200
10-1117-4233	Supplies	\$0	\$0	\$0	\$5,900
10-1117-4250	Professional Services	\$0	\$0	\$0	\$60,000
10-1117-4265	Advertising for Legal Notices, Job Vacancies	\$0	\$0	\$0	\$85,000

## MARKETING

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1118-4001	Marketing Salaries	\$222,442	\$233,807	\$283,788	\$300,815
10-1118-4010	Benefits	\$18,969	\$19,748	\$32,294	\$34,232
10-1118-4050	Retirement Benefits	\$13,341	\$16,367	\$19,865	\$21,057
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$254,752</b>	<b>\$269,922</b>	<b>\$335,947</b>	<b>\$356,104</b>
10-1118-4202	Postage - Department share	\$15	\$500	\$250	\$300
10-1118-4210	Professional Dues & Subscriptions	\$1,795	\$2,200	\$2,560	\$2,800
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	\$4,549	\$5,500	\$5,500	\$8,000
10-1118-4233	Supplies	\$533	\$2,000	\$1,000	\$2,000
10-1118-4265	Advertising and Promotions	\$235,021	\$250,000	\$250,000	\$250,000
10-1118-4590	Public Relations Consultant	\$52,628	\$50,000	\$51,000	\$53,000
10-1118-4635	Brochure Printing and Distribution	\$0	\$20,000	\$0	\$0
10-1118-4645	Promotional Photography	\$15,000	\$15,000	\$15,000	\$15,000
10-1118-4655	Website Maint. and Regular Updates	\$30,759	\$35,000	\$35,000	\$35,000
10-1118-4825	Sponsorships	\$17,338	\$22,000	\$22,000	\$22,000
10-1118-4828	Focus on Frisco/SCTV	\$0	\$1,200	\$0	\$1,200
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$357,638</b>	<b>\$403,400</b>	<b>\$382,310</b>	<b>\$389,300</b>
	<b>TOTAL MARKETING</b>	<b>\$612,390</b>	<b>\$673,322</b>	<b>\$718,257</b>	<b>\$745,404</b>

## COMMUNITY DEVELOPMENT

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1119-4001	Community Development Salaries	\$673,277	\$769,153	\$603,664	\$665,708
10-1119-4002	Community Development Overtime	\$2,857	\$1,500	\$1,600	\$1,575
10-1119-4010	Benefits	\$56,455	\$65,022	\$50,068	\$79,488
10-1119-4050	Retirement Benefits	\$29,268	\$35,490	\$22,184	\$33,805
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$761,857</b>	<b>\$871,165</b>	<b>\$677,516</b>	<b>\$780,576</b>
10-1119-4202	Postage - Department share	\$770	\$1,000	\$1,000	\$1,000
10-1119-4210	Professional Dues and Subscriptions	\$2,221	\$3,000	\$3,000	\$3,000
10-1119-4221	Printing	\$85	\$500	\$1,500	\$1,000
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	\$3,323	\$7,000	\$7,000	\$7,000
10-1119-4230	Code Books	\$513	\$600	\$600	\$600
10-1119-4233	Supplies	\$558	\$1,500	\$1,500	\$1,500
10-1119-4250	Legal and Consulting Fees	\$4,607	\$10,000	\$5,000	\$10,000
10-1119-4260	Gas/Oil - Department share for vehicles	\$607	\$500	\$500	\$500
10-1119-4265	Advertising	\$460	\$2,000	\$2,000	\$2,000
10-1119-4306	Planning Commission Expenses	\$0	\$1,000	\$500	\$1,000
10-1119-4313	Building Professional Consultant	\$13,620	\$15,000	\$50,000	\$25,000
10-1119-4588	Public Outreach	\$0	\$500	\$500	\$500
10-1119-4703	Furniture and Equipment - non-capital	\$3,514	\$1,000	\$1,500	\$1,000
10-1119-5079	Unified Development Code amendments - non-capital	\$0	\$0	\$0	\$10,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$30,278</b>	<b>\$43,600</b>	<b>\$74,600</b>	<b>\$64,100</b>
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$792,135</b>	<b>\$914,765</b>	<b>\$752,116</b>	<b>\$844,676</b>

## COMMUNITY DEVELOPMENT

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1120-4001	Sustainability Salaries	\$0	\$0	\$85,064	\$90,168
10-1120-4002	Sustainability Overtime	\$0	\$0	\$0	\$0
10-1120-4010	Benefits	\$0	\$0	\$9,281	\$9,838
10-1120-4050	Retirement Benefits	\$0	\$0	\$2,967	\$3,145
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$97,312</b>	<b>\$103,151</b>
		\$0	\$0		
10-1120-4202	Postage - Department share	\$0	\$0	\$0	\$50
10-1120-4210	Professional Dues and Subscriptions	\$0	\$0	\$0	\$2,650
10-1120-4221	Printing	\$0	\$0	\$0	\$200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	\$0	\$0	\$1,200	\$1,200
10-1120-4233	Supplies	\$0	\$0	\$500	\$500
10-1120-4250	Professional Services	\$0	\$0	\$0	\$60,000
10-1120-4265	Advertising	\$0	\$0	\$0	\$500
10-1120-4277	Environmental Program Partnerships	\$0	\$0	\$72,000	\$100,000
10-1120-4588	Public Outreach	\$0	\$0	\$0	\$1,200
10-1120-4603	Reusable Bottle Strategy	\$0	\$0	\$10,000	\$12,000
10-1120-4621	Grants - Frisco Health, Welfare and Community Services	\$0	\$0	\$0	\$98,000
10-1120-4715	Reusable Bag Expense	\$0	\$0	\$0	\$30,000
10-1120-4703	Furniture and Equipment - non-capital	\$0	\$0	\$0	\$1,200
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$83,700</b>	<b>\$307,500</b>
<b>TOTAL SUSTAINABILITY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$181,012</b>	<b>\$410,651</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1121-4001	Police Salaries	\$982,583	\$1,162,798	\$1,148,565	\$1,540,559
10-1121-4002	Overtime	\$51,548	\$40,000	\$87,493	\$55,000
10-1121-4003	Reimbursable Salaries	\$4,363	\$30,000	\$2,000	\$2,000
10-1121-4010	Benefits	\$55,848	\$104,922	\$92,475	\$96,174
10-1121-4050	Retirement Benefits	\$29,795	\$37,355	\$38,109	\$75,983
10-1121-4051	FPPA Retirement Benefits	\$71,197	\$112,813	\$177,474	\$184,573
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$1,195,334</b>	<b>\$1,487,888</b>	<b>\$1,546,116</b>	<b>\$1,954,289</b>
10-1121-4202	Postage - Department share	\$865	\$300	\$3,000	\$3,500
10-1121-4205	Equipment Repair and Maintenance	\$1,035	\$2,000	\$2,000	\$2,000
10-1121-4210	Professional Dues and Subscriptions	\$6,230	\$7,000	\$9,000	\$20,000
10-1121-4218	Weapons Range Operating Expense	\$1,666	\$6,000	\$5,100	\$10,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	\$3,365	\$20,000	\$15,000	\$20,000
10-1121-4228	Recruitment Strategies	\$14,614	\$30,000	\$20,000	\$25,000
10-1121-4233	Supplies	\$17,549	\$15,000	\$21,000	\$20,000
10-1121-4234	Parking Information and Enforcement Supplies	\$1,525	\$4,000	\$0	\$0
10-1121-4250	Professional Services	\$7,760	\$7,500	\$6,500	\$6,500
10-1121-4260	Gas/Oil - Department share for vehicles	\$19,582	\$15,000	\$20,000	\$25,000
10-1121-4270	Uniforms	\$10,506	\$6,000	\$12,000	\$15,000
10-1121-4273	Towing Expenses	\$0	\$300	\$300	\$300
10-1121-4274	Communication (Dispatch) Services	\$149,320	\$164,000	\$164,000	\$179,802
10-1121-4276	Police Community Assistance	\$271	\$1,000	\$500	\$1,000
10-1121-4282	MERT Program Expenses	\$0	\$5,000	\$5,000	\$10,000
10-1121-4283	D.A.R.E. Program Expenses	\$0	\$1,000	\$500	\$1,000
10-1121-4301	Animal Impound Fees - Summit County	\$5,985	\$6,000	\$5,985	\$6,000
10-1121-4613	County HAZMAT Fees	\$11,460	\$12,000	\$12,033	\$12,500
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$251,733</b>	<b>\$302,100</b>	<b>\$301,918</b>	<b>\$357,602</b>
<b>TOTAL POLICE</b>		<b>\$1,447,067</b>	<b>\$1,789,988</b>	<b>\$1,848,034</b>	<b>\$2,311,891</b>

## HISTORIC PARK

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1125-4001	Historic Park Salaries	\$131,778	\$145,297	\$196,526	\$206,352
10-1125-4002	Overtime	\$6	\$300	\$50	\$300
10-1125-4005	Part-time Salaries	\$24,780	\$44,004	\$71,616	\$85,597
10-1125-4010	Benefits	\$13,406	\$17,483	\$32,760	\$34,398
10-1125-4050	Retirement Benefits	\$0	\$0	\$7,861	\$8,254
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$169,970</b>	<b>\$207,084</b>	<b>\$308,813</b>	<b>\$334,901</b>
10-1125-4202	Postage - Department share	\$3	\$0	\$25	\$150
10-1125-4205	Equipment Repair and Maintenance	\$272	\$2,000	\$2,000	\$1,500
10-1125-4207	Building Repair and Maintenance	\$570	\$13,000	\$13,000	\$13,000
10-1125-4210	Professional Dues and Subscriptions	\$1,424	\$2,500	\$2,500	\$2,500
10-1125-4221	Printing	\$1,023	\$4,000	\$4,000	\$4,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	\$1,335	\$3,000	\$3,000	\$3,600
10-1125-4233	Supplies	\$1,546	\$2,500	\$2,000	\$2,200
10-1125-4250	Professional Services	\$0	\$7,000	\$200	\$0
10-1125-4265	Advertising	\$7,312	\$15,000	\$15,000	\$15,000
10-1125-4401	Utility Costs - park buildings	\$7,997	\$11,000	\$11,000	\$11,000
10-1125-4477	Cleaning/Janitorial Expenses	\$6,086	\$12,000	\$12,000	\$12,000
10-1125-4703	Furniture and Equipment - non-capital	\$462	\$4,000	\$4,000	\$14,800
10-1125-4890	Museum Special Events	\$5,164	\$15,000	\$15,000	\$20,000
10-1125-4891	Museum Retail Inventory	\$5,318	\$5,000	\$6,000	\$7,000
10-1125-4893	Exhibit Expenses	\$7,175	\$20,000	\$15,000	\$20,000
10-1125-4894	Historic Park Programs/Outreach	\$3,216	\$5,500	\$6,000	\$7,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$48,903</b>	<b>\$121,500</b>	<b>\$110,725</b>	<b>\$133,750</b>
	<b>TOTAL HISTORIC PARK</b>	<b>\$218,873</b>	<b>\$328,584</b>	<b>\$419,538</b>	<b>\$468,651</b>

## PUBLIC WORKS ADMINISTRATION

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1130-4001	PW Admin Salaries	\$209,097	\$220,301	\$245,168	\$259,878
10-1130-4002	Overtime	\$9	\$250	\$0	\$250
10-1130-4010	Benefits	\$17,014	\$17,534	\$22,015	\$23,336
10-1130-4050	Retirement Benefits	\$11,545	\$11,119	\$13,725	\$14,548
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$237,665</b>	<b>\$249,204</b>	<b>\$280,908</b>	<b>\$298,012</b>
10-1130-4202	Postage - Department share	\$6	\$300	\$50	\$300
10-1130-4210	Professional Dues and Subscriptions	\$1,249	\$2,500	\$1,650	\$2,850
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	\$379	\$3,000	\$500	\$3,000
10-1130-4233	Supplies	\$2,439	\$5,000	\$2,450	\$5,000
10-1130-4250	Professional Services	\$21,082	\$205,000	\$200,000	\$205,000
10-1130-4260	Gas/Oil - Department share for vehicles	\$322	\$1,000	\$175	\$0
10-1130-4265	Advertising	\$732	\$750	\$7,000	\$10,000
10-1130-4270	Uniforms - Department share	\$5,572	\$6,000	\$3,500	\$6,500
10-1130-4400	Pest Control/Noxious Weed	\$115	\$0	\$0	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$31,896</b>	<b>\$223,550</b>	<b>\$215,325</b>	<b>\$232,650</b>
	<b>TOTAL PW ADMIN</b>	<b>\$269,561</b>	<b>\$472,754</b>	<b>\$496,233</b>	<b>\$530,662</b>

## PUBLIC WORKS STREETS

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1131-4001	PW Streets Salaries	\$265,558	\$280,474	\$284,887	\$301,980
10-1131-4002	Overtime	\$5,800	\$8,000	\$5,800	\$8,000
10-1131-4010	Benefits	\$22,316	\$25,279	\$37,279	\$39,516
10-1131-4050	Retirement Benefits	\$4,583	\$11,523	\$12,145	\$12,874
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$298,257</b>	<b>\$325,276</b>	<b>\$340,111</b>	<b>\$362,370</b>
10-1131-4205	Equipment Repair and Maintenance	\$6	\$0	\$0	\$0
10-1131-4210	Professional Dues and Subscriptions	\$0	\$2,000	\$2,000	\$2,300
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	\$5,733	\$5,400	\$5,500	\$1,000
10-1131-4233	Supplies	\$387	\$400	\$400	\$500
10-1131-4250	Professional Services - surveying, engineering	\$398	\$1,800	\$1,800	\$75,000
10-1131-4260	Gas/Oil - Department share for vehicles	\$30,468	\$48,000	\$48,000	\$0
10-1131-4265	Advertising	\$1,475	\$1,200	\$1,200	\$1,400
10-1131-4270	Uniforms - Department share	\$1,644	\$3,000	\$3,000	\$5,000
10-1131-4401	Utility Costs - Street lights	\$71,087	\$70,000	\$60,000	\$80,500
10-1131-4402	Road Resurfacing - non-capital costs	\$0	\$65,000	\$65,000	\$65,000
10-1131-4403	Routine Street Maintenance	\$45,153	\$96,000	\$90,000	\$310,400
10-1131-4404	Snow Removal - Deicers, Contract Hauling	\$43,820	\$90,000	\$85,000	\$103,500
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$200,171</b>	<b>\$382,800</b>	<b>\$361,900</b>	<b>\$644,600</b>
<b>TOTAL PW STREETS</b>		<b>\$498,428</b>	<b>\$708,076</b>	<b>\$702,011</b>	<b>\$1,006,970</b>



## PUBLIC WORKS BUILDINGS

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1132-4001	PW Buildings Salaries	\$200,091	\$202,607	\$179,308	\$190,067
10-1132-4002	Overtime	\$2,939	\$4,000	\$1,300	\$4,000
10-1132-4010	Benefits	\$16,759	\$17,985	\$23,175	\$24,566
10-1132-4050	Retirement Benefits	\$11,241	\$11,312	\$9,332	\$9,892
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$231,030</b>	<b>\$235,904</b>	<b>\$213,116</b>	<b>\$228,525</b>
10-1132-4207	Repair/Maintenance -Town Buildings	\$141,274	\$160,000	\$150,000	\$235,000
10-1132-4210	Professional Dues and Subscriptions	\$0	\$100	\$62	\$100
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	\$150	\$2,500	\$500	\$3,000
10-1132-4233	Supplies	\$0	\$750	\$500	\$750
10-1132-4250	Professional Services - surveying	\$0	\$750	\$0	\$750
10-1132-4260	Gas/Oil - Department share for vehicles	\$2,949	\$4,000	\$3,000	\$0
10-1132-4265	Advertising	\$1,099	\$750	\$0	\$750
10-1132-4270	Uniforms - Department share	\$798	\$1,500	\$1,000	\$2,500
10-1132-4400	Pest Control - insects, wildlife	\$913	\$750	\$800	\$1,000
10-1132-4401	Utilities for Town Owned Buildings, Parks	\$60,641	\$60,000	\$73,240	\$80,000
10-1132-4407	Renewable Utilities for Town Owned Buildings, Parks	\$0	\$0	\$10,000	\$40,000
10-1132-4411	Recycling Expense	\$4,541	\$7,500	\$22,156	\$25,000
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$212,365</b>	<b>\$238,600</b>	<b>\$261,258</b>	<b>\$388,850</b>
	<b>TOTAL PW BUILDINGS</b>	<b>\$443,395</b>	<b>\$474,504</b>	<b>\$474,374</b>	<b>\$617,375</b>

## PUBLIC WORKS FLEET

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1133-4001	Fleet Salaries	\$166,557	\$187,523	\$197,339	\$209,179
10-1133-4002	Overtime	\$2,311	\$2,500	\$4,000	\$2,625
10-1133-4010	Benefits	\$14,463	\$16,647	\$24,916	\$26,411
10-1133-4050	Retirement Benefits	\$6,999	\$7,501	\$9,314	\$9,873
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$190,330</b>	<b>\$214,171</b>	<b>\$235,569</b>	<b>\$248,088</b>
10-1133-4205	Repair/Maintenance of Vehicles - all departments	\$65,772	\$90,000	\$90,000	\$100,000
10-1133-4210	Professional Dues and Subscriptions	\$5,393	\$6,500	\$6,500	\$7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	\$60	\$8,000	\$8,000	\$8,000
10-1133-4233	Supplies	\$32	\$600	\$600	\$600
10-1133-4250	Professional Services	\$5,274	\$8,000	\$8,000	\$8,000
10-1133-4260	Gas/Oil	\$1,238	\$2,500	\$2,500	\$87,150
10-1133-4265	Advertising	\$0	\$1,000	\$1,000	\$1,000
10-1133-4270	Uniforms - Department share	\$4,357	\$6,000	\$6,000	\$6,000
10-1133-4271	Tools	\$1,104	\$7,000	\$7,000	\$7,000
10-1133-4404	Snow Removal - Plow Blades, Blowers	\$9,502	\$8,500	\$10,000	\$10,000
10-1133-4405	EV Tools and Training	\$0	\$0	\$0	\$25,000
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$92,732</b>	<b>\$138,100</b>	<b>\$139,600</b>	<b>\$259,750</b>
<b>TOTAL PW FLEET</b>		<b>\$283,062</b>	<b>\$352,271</b>	<b>\$375,169</b>	<b>\$507,838</b>

## PUBLIC WORKS GROUNDS

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1134-4001	PW Grounds Salaries	\$394,814	\$460,917	\$488,785	\$518,112
10-1134-4002	Overtime	\$5,499	\$8,000	\$7,772	\$8,000
10-1134-4006	Seasonal Salaries	\$26,468	\$50,000	\$17,586	\$18,641
10-1134-4010	Benefits	\$36,315	\$45,129	\$64,525	\$68,397
10-1134-4050	Retirement Benefits	\$14,894	\$17,162	\$27,219	\$28,852
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$477,990</b>	<b>\$581,208</b>	<b>\$605,887</b>	<b>\$642,002</b>
10-1134-4205	Repair/Maintenance of Vehicles & mowers	\$56	\$1,100	\$1,100	\$1,200
10-1134-4210	Professional Dues and Subscriptions	\$97	\$250	\$250	\$250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	\$1,291	\$5,500	\$5,500	\$6,000
10-1134-4233	Supplies	\$22	\$400	\$400	\$400
10-1134-4250	Professional Services	\$0	\$300	\$300	\$300
10-1134-4260	Gas/Oil - Department share for vehicles	\$11,898	\$16,500	\$16,500	\$0
10-1134-4265	Advertising	\$0	\$1,000	\$1,000	\$1,100
10-1134-4270	Uniforms - Department share	\$2,687	\$2,200	\$2,200	\$3,500
10-1134-4400	Pest Control - insects, wildlife	\$980	\$2,200	\$2,200	\$2,500
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	\$682	\$1,650	\$1,650	\$2,000
10-1134-4703	Equipment/Furniture	\$0	\$0	\$200	\$200
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$17,713</b>	<b>\$31,100</b>	<b>\$31,300</b>	<b>\$17,450</b>
<b>TOTAL PW GROUNDS</b>		<b>\$495,703</b>	<b>\$612,308</b>	<b>\$637,187</b>	<b>\$659,452</b>

## SPECIAL EVENTS

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1140-4001	Special Events Salaries	\$134,964	\$130,400	\$131,032	\$138,894
10-1140-4002	Overtime	\$2,358	\$4,000	\$1,500	\$4,000
10-1140-4005	Seasonal Salaries	\$5,868	\$30,000	\$27,457	\$42,556
10-1140-4010	Benefits	\$12,009	\$15,010	\$11,809	\$21,660
10-1140-4050	Retirement Benefits	\$6,171	\$7,618	\$5,998	\$6,358
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$161,370</b>	<b>\$187,028</b>	<b>\$177,796</b>	<b>\$213,468</b>
10-1140-4202	Postage - Department share	\$2	\$700	\$300	\$700
10-1140-4205	Repair/Maintenance of Event Equipment	\$178	\$1,000	\$100	\$1,000
10-1140-4210	Professional Dues and Subscriptions	\$1,820	\$2,000	\$1,000	\$2,000
10-1140-4227	Reg. Fees, Lodging, Travel, and Meals	\$959	\$5,200	\$1,500	\$5,200
10-1140-4233	Supplies	\$3,836	\$8,000	\$4,000	\$8,000
10-1140-4260	Gas/Oil - Department share	\$1,023	\$1,000	\$500	\$1,000
10-1140-4261	Street Banners	\$3,508	\$12,000	\$12,000	\$12,000
10-1140-4401	Utilities for Events	\$3,223	\$2,000	\$1,900	\$2,000
10-1140-4665	Green Event Infrastructure	\$0	\$7,000	\$4,000	\$7,000
10-1140-4703	Furniture and Equipment - non-capital	\$5,643	\$10,000	\$2,000	\$7,500
10-1140-4804	4th of July	\$13,442	\$65,000	\$15,000	\$65,000
10-1140-4809	Clean Up Day	\$5	\$4,000	\$2,868	\$4,000
10-1140-4811	Wassail Days	\$29,649	\$30,000	\$30,000	\$35,000
10-1140-4812	Art Shows	\$0	\$1,800	\$0	\$0
10-1140-4816	BBQ Challenge Vendor Payouts	\$0	\$388,000	\$260,000	\$388,000
10-1140-4827	Concerts in the Park	\$32,638	\$34,000	\$34,000	\$40,000
10-1140-4850	Uniforms - Special Events Team	\$0	\$1,000	\$250	\$1,000
10-1140-4851	Bike to Work Day	\$1,203	\$1,000	\$350	\$1,000
10-1140-4852	Trick or Treat Street	\$881	\$850	\$1,000	\$1,000
10-1140-4853	Easter Egg Hunt	\$906	\$1,300	\$1,700	\$1,300
10-1140-4857	Spontaneous Combustion	\$2,161	\$3,000	\$2,902	\$5,000
10-1140-4863	BBQ Challenge Administration	\$3,030	\$32,000	\$3,675	\$20,000
10-1140-4864	BBQ Challenge Beverages and Ice	\$0	\$70,000	\$65,000	\$70,000
10-1140-4865	BBQ Challenge Awards	\$0	\$28,000	\$17,705	\$28,000
10-1140-4866	BBQ Challenge Entertainment	\$0	\$60,000	\$57,916	\$65,000
10-1140-4868	BBQ Challenge Supplies and Equipment	\$0	\$66,000	\$37,123	\$50,000
10-1140-4869	BBQ Challenge Utilities, Mtn., Waste	\$0	\$33,000	\$31,054	\$40,000
10-1140-4873	Fall Fest	\$15,257	\$18,000	\$13,000	\$18,000
10-1140-4876	Pink Party	\$0	\$4,000	\$963	\$1,000
10-1140-4880	Town Party	\$0	\$0	\$0	\$0
10-1140-4881	Story Walk	\$0	\$6,000	\$0	\$0
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$119,364</b>	<b>\$895,850</b>	<b>\$601,806</b>	<b>\$879,700</b>
	<b>TOTAL SPECIAL EVENTS</b>	<b>\$280,734</b>	<b>\$1,082,878</b>	<b>\$779,602</b>	<b>\$1,093,168</b>

## RECREATION

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1150-4001	Recreation Salaries	\$180,956	\$184,888	\$207,000	\$233,957
10-1150-4002	Overtime	\$4,893	\$4,000	\$6,500	\$6,500
10-1150-4005	Seasonal Salaries	\$90,392	\$125,000	\$119,000	\$151,332
10-1150-4006	Program Instructors	\$46,363	\$44,000	\$52,000	\$45,970
10-1150-4007	Afterschool Salaries	\$0	\$0	\$11,000	\$23,000
10-1150-4010	Benefits	\$25,569	\$30,927	\$40,525	\$54,211
10-1150-4050	Retirement Benefits	\$6,423	\$9,200	\$11,842	\$12,434
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$354,596</b>	<b>\$398,015</b>	<b>\$447,867</b>	<b>\$527,404</b>
10-1150-4202	Postage - Department share	\$71	\$200	\$100	\$200
10-1150-4210	Professional Dues and Subscriptions	\$292	\$500	\$250	\$500
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	\$2,729	\$4,000	\$4,000	\$5,000
10-1150-4233	Operating Supplies	\$138	\$150	\$200	\$200
10-1150-4244	Bank Service Charges	\$5,963	\$16,000	\$12,000	\$16,000
10-1150-4250	Professional Services	\$857	\$3,000	\$3,000	\$3,500
10-1150-4260	Gas/Oil - Department share	\$591	\$0	\$2,250	\$2,500
10-1150-4265	Advertising	\$12,444	\$15,000	\$13,000	\$15,000
10-1150-4477	Cleaning Services	\$0	\$3,500	\$1,500	\$3,500
10-1150-4602	Recreation Sports	\$3,174	\$20,000	\$18,000	\$20,000
10-1150-4604	Recreation Contracted Expenses	\$31,048	\$32,000	\$30,000	\$35,000
10-1150-4605	Recreation Fun Club	\$28,437	\$35,000	\$33,000	\$40,000
10-1150-4606	Recreation Winter Vacation Sensation	\$13,660	\$6,000	\$9,000	\$12,000
10-1150-4607	Recreation Supplies	\$42	\$2,000	\$500	\$2,000
10-1150-4608	Recreation Scholarship	\$250	\$5,000	\$2,500	\$5,000
10-1150-4609	Afterschool	\$0	\$0	\$7,500	\$15,000
10-1150-4701	Van Rental	\$1,000	\$15,000	\$16,000	\$18,000
10-1150-4702	Programs/Activities-Admission Fees, etc.	\$200	\$1,000	\$2,000	\$2,500
10-1150-4703	Furniture and Equipment - non-capital	\$912	\$2,000	\$340	\$0
10-1150-4850	Uniforms - Recreation Team	\$267	\$3,000	\$3,000	\$3,500
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$102,075</b>	<b>\$163,350</b>	<b>\$158,140</b>	<b>\$199,400</b>
<b>TOTAL RECREATION</b>		<b>\$456,671</b>	<b>\$561,365</b>	<b>\$606,007</b>	<b>\$726,804</b>

## FRISCO ADVENTURE PARK

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1160-4001	Salaries	\$437,980	\$661,028	\$452,377	\$474,996
10-1160-4002	Overtime	\$4,944	\$5,000	\$8,000	\$5,250
10-1160-4005	Seasonals	\$149,290	\$292,000	\$225,000	\$621,754
10-1160-4006	Part Time Salaries	\$0	\$0	\$0	\$0
10-1160-4010	Benefits	\$51,138	\$75,527	\$125,915	\$132,211
10-1160-4050	Retirement Benefits	\$7,283	\$12,883	\$18,790	\$19,730
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$650,635</b>	<b>\$1,046,438</b>	<b>\$830,083</b>	<b>\$1,253,941</b>
10-1160-4201	Signage, Fence, Padding	\$49	\$21,000	\$21,000	\$21,000
10-1160-4205	Equipment Repair Maintenance	\$11,337	\$40,000	\$30,000	\$40,000
10-1160-4207	Building Maintenance	\$8,350	\$8,000	\$8,000	\$8,000
10-1160-4208	Conveyor Lift System Maintenance	\$1,861	\$6,000	\$3,000	\$6,000
10-1160-4221	Supplies/Ticketing	\$10,857	\$17,000	\$15,000	\$17,000
10-1160-4223	Retail Merchandise	\$16,988	\$28,000	\$35,000	\$40,000
10-1160-4225	Food & Beverage	\$21,344	\$70,000	\$20,000	\$70,000
10-1160-4227	Travel/Education/Lodging	\$4,449	\$10,000	\$10,000	\$10,000
10-1160-4234	First Aid Supplies	\$630	\$4,000	\$2,000	\$4,000
10-1160-4244	Bank Service Charges	\$68,941	\$75,000	\$80,000	\$80,000
10-1160-4250	Professional Services	\$3,263	\$5,000	\$5,000	\$5,000
10-1160-4260	Gas/Oil	\$16,332	\$14,000	\$14,000	\$14,000
10-1160-4265	Advertising	\$16,657	\$50,000	\$50,000	\$50,000
10-1160-4270	Uniforms-Department	\$2,743	\$17,000	\$17,000	\$17,000
10-1160-4401	Utility Costs	\$67,677	\$75,000	\$75,000	\$75,000
10-1160-4404	Snow Removal	\$0	\$0	\$0	\$0
10-1160-4405	Snowmaking Supplies	\$854	\$5,000	\$14,000	\$8,000
10-1160-4409	General Site Maintenance	\$20,467	\$30,000	\$15,000	\$30,000
10-1160-4411	Tubing Hill/Terrain Park Maintenance	\$1,292	\$20,000	\$10,000	\$20,000
10-1160-4455	Permit/License Fees	\$3,819	\$4,000	\$4,000	\$4,000
10-1160-4477	Cleaning	\$21,134	\$25,000	\$25,000	\$25,000
10-1160-4480	PRA Program/Event Expenses	\$2,956	\$5,000	\$500	\$0
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$302,000</b>	<b>\$529,000</b>	<b>\$453,500</b>	<b>\$544,000</b>
<b>TOTAL FRISCO ADVENTURE PARK</b>		<b>\$952,635</b>	<b>\$1,575,438</b>	<b>\$1,283,583</b>	<b>\$1,797,941</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
10-1170-4001	Salaries	\$155,075	\$229,420	\$146,000	\$376,418
10-1170-4002	Overtime	\$3,597	\$3,500	\$7,000	\$4,000
10-1170-4005	Seasonals	\$137,694	\$170,000	\$144,330	\$151,546
10-1170-4006	Part-Time Salaries	\$0	\$38,400	\$0	\$0
10-1170-4010	Benefits	\$24,638	\$35,085	\$64,211	\$67,422
10-1170-4050	Retirement Benefits	\$4,019	\$7,735	\$14,875	\$15,619
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$325,023</b>	<b>\$484,140</b>	<b>\$376,416</b>	<b>\$615,005</b>
10-1170-4201	Signage, Fence, Padding	\$4,889	\$7,000	\$7,000	\$7,000
10-1170-4205	Equipment Repair Maintenance	\$5,890	\$18,000	\$18,000	\$18,000
10-1170-4207	Building Maintenance	\$205	\$5,000	\$1,000	\$4,000
10-1170-4210	Professional Dues and Subscriptions	\$1,177	\$2,000	\$2,000	\$2,000
10-1170-4221	Supplies/Ticketing	\$7,103	\$12,000	\$12,000	\$12,000
10-1170-4222	Ranger Program/Supplies	\$0	\$32,000	\$32,000	\$15,000
10-1170-4223	Retail Merchandise	\$2,245	\$7,000	\$7,000	\$8,000
10-1170-4225	Food & Beverage	\$725	\$5,000	\$5,000	\$5,000
10-1170-4227	Travel/Education/Lodging	\$0	\$2,500	\$2,500	\$4,500
10-1170-4244	Bank Service Charges	\$11,383	\$10,000	\$10,000	\$11,000
10-1170-4250	Professional Services	\$0	\$4,000	\$2,000	\$2,000
10-1170-4260	Gas/Oil	\$0	\$14,000	\$14,000	\$14,000
10-1170-4265	Advertising	\$5,048	\$15,000	\$15,000	\$15,000
10-1170-4270	Uniforms	\$2,455	\$4,000	\$4,000	\$5,000
10-1170-4401	Utility Costs	\$7,466	\$7,000	\$7,000	\$7,000
10-1170-4404	Snow Removal	\$0	\$2,500	\$0	\$0
10-1170-4409	General Site Maintenance	\$0	\$5,000	\$5,000	\$5,000
10-1170-4455	Permit/License Fees	\$1,678	\$2,500	\$2,903	\$2,500
10-1170-4477	Cleaning	\$4,785	\$20,000	\$20,000	\$20,000
10-1170-4480	Special Events	\$120	\$8,000	\$8,000	\$8,000
10-1170-4500	Nordic Rental Equipment	\$7,480	\$10,000	\$12,851	\$21,000
10-1170-4703	Furniture & Equipment - Non-Capital	\$3,473	\$5,000	\$5,000	\$5,000
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$66,122</b>	<b>\$197,500</b>	<b>\$192,254</b>	<b>\$191,000</b>
<b>TOTAL FRISCO NORDIC CENTER</b>		<b>\$391,145</b>	<b>\$681,640</b>	<b>\$568,670</b>	<b>\$806,005</b>

## 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.

	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2022 <u>Projected</u>	2023 <u>Budget</u>
<b><u>Revenues</u></b>					
Real Estate Transfer Fees	\$2,070,516	\$2,773,501	\$2,200,000	\$2,000,000	\$1,500,000
Intergovernmental Grants	109,792	105,584	0	18,000	50,000
Investment Income	75,852	2,470	6,000	6,000	6,000
Other Revenues	2,201	16,628	0	0	0
<b>Total Revenues</b>	<b>2,258,361</b>	<b>2,898,183</b>	<b>2,206,000</b>	<b>2,024,000</b>	<b>1,556,000</b>
<b><u>Expenditures</u></b>					
Capital Outlay	6,582,051	1,715,034	11,837,400	5,870,290	17,368,000
Repair and Maintenance	0	0	0	0	1,810,000
Debt Service	415,395	402,576	497,890	402,890	395,795
Agent Fees	1,569	2,800	2,000	0	0
Other	0	0	0	0	33,000
<b>Total Expenditures</b>	<b>6,999,015</b>	<b>2,120,410</b>	<b>12,337,290</b>	<b>6,273,180</b>	<b>19,606,795</b>
<b><u>Other Sources (Uses)</u></b>					
Repayment of Loan from Water Fund	0	0	0	-95,000	-95,000
Sale of Assets	6,500	14,190	0	10,000	10,000
Transfers In - General Fund	0	13,480,105	928,193	928,193	3,372,584
Transfers In - Conservation Trust Fund	0	0	0	0	130,000
Transfers In - Lodging Tax	0	0	0	0	815,000
<b>Net Change in Fund Balance</b>	<b>-4,734,154</b>	<b>14,272,068</b>	<b>-9,203,097</b>	<b>-3,405,987</b>	<b>-13,818,211</b>
<b>Unavailable Fund Balance</b>	<b>142,122</b>	<b>140,607</b>		<b>0</b>	<b>0</b>
<b>Unassigned Fund Balance - January 1</b>	<b>7,399,718</b>	<b>3,264,257</b>	<b>16,353,564</b>	<b>17,537,840</b>	<b>14,272,460</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$3,264,257</b>	<b>\$17,537,840</b>	<b>\$7,150,467</b>	<b>\$14,272,460</b>	<b>\$454,249</b>



## CAPITAL IMPROVEMENT FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
20-2000-3101	Interest on Investments -CIF portion	\$2,470	\$6,000	\$6,000	\$6,000
20-2000-3125	Real Estate Investment Fees	\$2,773,501	\$2,200,000	\$2,000,000	\$1,500,000
20-2000-3150	Capital Sale of Assets	\$14,190	\$0	\$10,000	\$10,000
20-2000-3222	Miscellaneous Revenue-MRP Employee Rentals	\$16,628	\$0	\$0	\$0
20-2000-3225	Interfund Transfers	\$13,480,105	\$928,193	\$928,193	\$5,877,309
20-2000-3550	State/Federal Grant Funding	\$97,214	\$0	\$18,000	\$50,000
20-2000-3650	Revitalizing Main Street Grant	\$8,370	\$0	\$0	\$0
<b>TOTAL REVENUE</b>		<b>\$16,392,478</b>	<b>\$3,134,193</b>	<b>\$2,962,193</b>	<b>\$7,443,309</b>

## CAPITAL IMPROVEMENT FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>EXPENDITURES:</b>					
20-2000-4005	Interfund Transfers	\$0	\$0	\$0	\$0
20-2000-4101	Vehicles and Equipment	\$411,906	\$2,034,000	\$1,900,000	\$2,706,000
20-2000-4102	Computer and Technology	\$136,478	\$98,000	\$98,000	\$32,000
20-2000-4195	Equipment and Vehicle Leases	\$19,449	\$40,000	\$20,000	\$21,000
20-2000-4325	Trust Fees	\$2,800	\$2,000	\$0	\$0
20-2000-4333	Debt Service - Principal	\$303,781	\$439,100	\$313,136	\$410,197
20-2000-4334	Debt Service - Interest	\$98,795	\$58,790	\$89,754	\$80,598
20-2000-4567	Facility Capital Repair	\$38,930	\$220,000	\$1,795,059	\$510,000
20-2000-4705	VIC Bathroom Remodel	\$0	\$0	\$0	\$1,600,000
20-2000-4965	Curb Replacement	\$27,161	\$99,400	\$60,000	\$100,000
20-2000-4992	Summit Boulevard-GAP Project	\$101,907	\$1,000,000	\$100,000	\$1,000,000
20-2000-4995	Asphalt Overlay/Resurface Road	\$212,942	\$455,000	\$450,000	\$1,100,000
20-2000-5017	Environmental Sustainability	\$4,554	\$100,000	\$6,025	\$400,000
20-2000-5024	PRA Plan Implementation	\$215,990	\$5,200,000	\$385,000	\$7,300,000
20-2000-5058	Ice Rink Evaluation	\$32,236	\$0	\$0	\$0
20-2000-5065	First and Main Barnyard Building	\$2,117	\$0	\$0	\$0
20-2000-5066	Trails Construction and Enhancements	\$92,193	\$490,000	\$100,000	\$500,000
20-2000-5067	Wayfinding	\$0	\$12,000	\$0	\$12,000
20-2000-5071	Historic Park Deck/Stair Replacement	\$3,915	\$24,000	\$1,000	\$20,000
20-2000-5075	Crackfill Streets and Bike Paths	\$825	\$10,000	\$3,000	\$10,000
20-2000-5079	Update Planning Documents	\$86,106	\$10,000	\$37,170	\$0
20-2000-5080	Consultant-Historic Preservation	\$24,430	\$0	\$0	\$0
20-2000-5082	Lake Hill Analysis/Support	\$24,843	\$0	\$6,638	\$0
20-2000-5084	Electric Vehicle Charging Stations	\$796	\$0	\$0	\$0
20-2000-5086	Summit Blvd Sidewalk - Walmart	\$0	\$0	\$0	\$1,350,000
20-2000-5087	Alley Paving	\$0	\$545,000	\$70,000	\$0
20-2000-5089	Building Relocation and Repurpose Costs	\$20,917	\$0	\$0	\$0
20-2000-5091	Storm System Repairs	\$16,603	\$100,000	\$0	\$50,000
20-2000-5093	Playground/Site Improvements at Town Parks	\$22,952	\$750,000	\$700,000	\$1,585,000
20-2000-5094	Town Hall Dumpster Enclosure	\$0	\$50,000	\$0	\$150,000
20-2000-5095	Town Hall Master Plan	\$0	\$0	\$93,088	\$250,000
20-2000-5096	Public Art Funding	\$12,264	\$50,000	\$15,000	\$75,000
20-2000-5097	Main Street Promenade	\$57,475	\$75,000	\$310	\$20,000
20-2000-5098	Fiber Infrastructure	\$148,045	\$200,000	\$50,000	\$170,000
20-2000-5099	Town-wide Security Cameras	\$0	\$75,000	\$75,000	\$0
20-2000-5102	Mobility Master Plan Update	\$0	\$200,000	\$0	\$0
20-2000-5104	Complete Streets	\$0	\$0	\$0	\$250,000
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>\$2,120,410</b>	<b>\$12,337,290</b>	<b>\$6,368,180</b>	<b>\$19,701,795</b>

2023	2024	2025	2026	2027
<b>Contractual Obligations:</b>	<b>Contractual Obligations:</b>	<b>Contractual Obligations:</b>	<b>Contractual Obligations:</b>	<b>Contractual Obligations:</b>
<b>Lease Purchases</b>	<b>Lease Purchases</b>	<b>Lease Purchases</b>	<b>Lease Purchases</b>	<b>Lease Purchases</b>
Principal315,197	Principal321,369	Principal327,156	Principal332,562	Principal335,993
Interest80,598	Interest71,349	Interest61,898	Interest52,255	Interest29,217
Trustee Fees0	Trustee Fees0	Trustee Fees0	Trustee Fees0	Trustee Fees0
<b>\$395,795</b>	<b>\$392,718</b>	<b>\$389,054</b>	<b>\$384,817</b>	<b>\$365,210</b>
<b>Water Fund Loan</b> 95,000	<b>Water Fund Loan</b> 95,000	<b>Water Fund Loan</b> 95,000	<b>Water Fund Loan</b> 95,000	<b>Water Fund Loan</b> 95,000
<b>Copier Leases</b> 21,000	<b>Copier Leases</b> 21,630	<b>Copier Leases</b> 22,279	<b>Copier Leases</b> 22,947	<b>Copier Leases</b> 23,636
<b>Total Contractual Obligations</b> <b>\$511,795</b>	<b>Total Contractual Obligations</b> <b>\$509,348</b>	<b>Total Contractual Obligations</b> <b>\$506,333</b>	<b>Total Contractual Obligations</b> <b>\$502,764</b>	<b>Total Contractual Obligations</b> <b>\$483,846</b>
<b>Equipment Purchases: Cost</b>	<b>Equipment Purchases: Cost</b>	<b>Equipment Purchases: Cost</b>	<b>Equipment Purchases: Cost</b>	<b>Equipment Purchases: Cost</b>
Technology Purchases32,000	Technology Purchases50,000	Technology Purchases120,000	Technology Purchases90,000	Technology Purchases95,000
Vehicle and Equipment Replacement2,706,000	Vehicle and Equipment Replacement459,000	Vehicle and Equipment Replacement8,000	Vehicle and Equipment Replacement746,000	Vehicle and Equipment Replacement1,045,000
<b>Total Equipment Purchases</b> <b>\$2,738,000</b>	<b>Total Equipment Purchases</b> <b>\$509,000</b>	<b>Total Equipment Purchases</b> <b>\$128,000</b>	<b>Total Equipment Purchases</b> <b>\$836,000</b>	<b>Total Equipment Purchases</b> <b>\$1,140,000</b>
<b>Repair and Maintenance: Cost</b>	<b>Repair and Maintenance: Cost</b>	<b>Repair and Maintenance: Cost</b>	<b>Repair and Maintenance: Cost</b>	<b>Repair and Maintenance: Cost</b>
Street and Sidewalk Management Plan1,210,000	Street and Sidewalk Management Plan170,000	Street and Sidewalk Management Plan140,000	Street and Sidewalk Management Plan195,000	Street and Sidewalk Management Plan500,000
Building Management Plan530,000	Building Management Plan7,500	Building Management Plan167,500	Building Management Plan175,000	Building Management Plan180,000
Parklet Maintenance20,000	Storm Water System50,000	Parklet Maintenance10,000	Storm Water System50,000	Parklet Maintenance10,000
Storm Water System50,000	Sand for Marina Park Beach100,000	Storm Water System50,000		Storm Water System50,000
				Sand for Marina Park Beach100,000
<b>Total Repair and Maintenance</b> <b>\$1,810,000</b>	<b>Total Repair and Maintenance</b> <b>\$327,500</b>	<b>Total Repair and Maintenance</b> <b>\$367,500</b>	<b>Total Repair and Maintenance</b> <b>\$420,000</b>	<b>Total Repair and Maintenance</b> <b>\$740,000</b>
<b>Capital Projects:</b>	<b>Capital Projects:</b>	<b>Capital Projects:</b>	<b>Capital Projects:</b>	<b>Capital Projects:</b>
GAP Project Roundabouts and Median Construction1,000,000	GAP Project Roundabouts and Median Construction1,000,000	Solar Light Replacement on Summit Blvd75,000	Solar Light Replacement on Summit Blvd82,700	Solar Light Replacement on Summit Blvd86,800
Hwy 9 Sidewalk Improvements1,350,000	Solar Light Replacement on Summit Blvd75,000	Fiber Infrastructure500,000	Fiber Infrastructure1,000,000	Fiber Infrastructure1,000,000
Neighborhood Park Improvements750,000	Fiber Infrastructure350,000	Town Hall Master PlanTBD	Town Hall Master PlanTBD	Town Hall Master PlanTBD
Triangle Park85,000	Town Hall Master Plan500,000	PRA Project Construction1,700,000	Trail Enhancements / Frisco Backyard Master Plan150,000	Trail Enhancements / Frisco Backyard Master Plan150,000
Marina Park Site Work750,000	PRA Project Construction1,000,000	Neighborhood Park Improvements750,000	Public Art25,000	Public Art25,000
Town Hall Dumpster Enclosure150,000	Trail Enhancements / Frisco Backyard Master Plan150,000	Trail Enhancements / Frisco Backyard Master Plan150,000	Complete Streets125,000	Complete Streets125,000
VIC Bathroom Remodel1,600,000	Public Art25,000	Public Art25,000	Mobility Master Plan50,000	Mobility Master Plan50,000
PRA Project Construction7,300,000	Complete Streets125,000	Complete Streets125,000	Environmental Sustainability50,000	Environmental Sustainability50,000
Complete Streets250,000	Mobility Master Plan50,000	Mobility Master Plan50,000	Miner's Creek Recreation Path Bridge900,000	Mixed Use Pathways Painting175,000
Town Hall Master Plan250,000	Environmental Sustainability50,000	Environmental Sustainability50,000		Marina Park Pavilion859,000
Trail Enhancements / Frisco Backyard Master Plan500,000	Public Works Wash Bay Upgrade50,000			Marina Park Restrooms/Lockers333,333
Environmental Sustainability400,000				Marina Park Mobility Improvements400,000
Fiber Infrastructure170,000				
Public Art75,000				
<b>Total Capital Projects</b> <b>\$14,630,000</b>	<b>Total Capital Projects</b> <b>\$3,375,000</b>	<b>Total Capital Projects</b> <b>\$3,425,000</b>	<b>Total Capital Projects</b> <b>\$2,382,700</b>	<b>Total Capital Projects</b> <b>\$3,254,133</b>

Beginning Fund Balance - Projected	\$14,272,460	Beginning Fund Balance - Projected	\$454,249	Beginning Fund Balance - Projected	\$325,659	Beginning Fund Balance - Projected	\$628,852	Beginning Fund Balance - Projected	\$1,359,315
Revenues - 3% increase/year	5,883,584	Revenues - 3% increase/year	4,604,618	Revenues - 3% increase/year	4,742,757	Revenues - 3% increase/year	4,885,039	Revenues - 3% increase/year	5,031,591
Operating - 3% increase/year	12,000	Operating - 3% increase/year	12,360	Operating - 3% increase/year	12,731	Operating - 3% increase/year	13,113	Operating - 3% increase/year	13,506
Debt - Lease Purchase or Bonds	511,795	Debt - Revenue Bonds/Water Fund	509,348	Debt - Revenue Bonds/Water Fund	506,333	Debt - Revenue Bonds/Water Fund	502,764	Debt - Revenue Bonds/Water Fund	483,846
Capital Projects	14,630,000	Capital Projects	3,375,000	Capital Projects	3,425,000	Capital Projects	2,382,700	Capital Projects	3,254,133
Equipment Purchases	2,738,000	Equipment Purchases	509,000	Equipment Purchases	128,000	Equipment Purchases	836,000	Equipment Purchases	1,140,000
Repair and Maintenance	1,810,000	Repair and Maintenance	327,500	Repair and Maintenance	367,500	Repair and Maintenance	420,000	Repair and Maintenance	740,000
Ending Fund Balance - Projected	<b>\$454,249</b>	Ending Fund Balance - Projected	<b>\$325,659</b>	Ending Fund Balance - Projected	<b>\$628,852</b>	Ending Fund Balance - Projected	<b>\$1,359,315</b>	Ending Fund Balance - Projected	<b>\$759,420</b>

## 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>2020 <u>Actual</u></b>	<b>2021 <u>Actual</u></b>	<b>2022 <u>Budget</u></b>	<b>2022 <u>Projected</u></b>	<b>2023 <u>Budget</u></b>
<b><u>Revenues</u></b>					
Donations	\$0	\$0	\$0	\$0	\$0
Investment Income	10	1	5	5	1
<b>Total Revenues</b>	<b>10</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>1</b>
<b><u>Expenditures</u></b>					
Capital Projects	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</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	10	1	5	5	1
<b>Unassigned Fund Balance - January 1</b>	<b>1,013</b>	<b>1,023</b>	<b>1,026</b>	<b>1,024</b>	<b>1,029</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$1,023</b>	<b>\$1,024</b>	<b>\$1,031</b>	<b>\$1,029</b>	<b>\$1,030</b>

## HISTORIC PRESERVATION FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
25-2500-3101	Interest on Investments	\$1	\$5	\$5	\$1
	<b>TOTAL REVENUES</b>	<b>\$1</b>	<b>\$5</b>	<b>\$5</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>

## 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b><u>Revenues</u></b>					
Lottery Proceeds	\$32,985	\$38,368	\$29,000	\$35,987	\$36,000
Investment Income	557	45	100	100	100
<b>Total Revenues</b>	<b>33,542</b>	<b>38,413</b>	<b>29,100</b>	<b>36,087</b>	<b>36,100</b>
<b><u>Expenditures</u></b>					
Culture and Recreation	12,484	95	38,300	38,500	0
<b>Total Expenditures</b>	<b>12,484</b>	<b>95</b>	<b>38,300</b>	<b>38,500</b>	<b>0</b>
<b><u>Other Sources (Uses)</u></b>					
Transfers Out - Capital Fund	0	0	0	0	-130,000
Net Change in Fund Balance	21,058	38,318	-9,200	-2,413	-93,900
<b>Unassigned Fund Balance - January 1</b>	<b>50,287</b>	<b>71,345</b>	<b>37,877</b>	<b>109,663</b>	<b>107,250</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$71,345</b>	<b>\$109,663</b>	<b>\$28,677</b>	<b>\$107,250</b>	<b>\$13,350</b>

## CONSERVATION TRUST

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
30-3000-3101	Interest on Investments-CTF portion of allocation	\$45	\$100	\$100	\$100
30-3000-3555	State Lottery Funds	\$38,368	\$40,000	\$35,987	\$36,000
	<b>TOTAL REVENUES</b>	<b>\$38,413</b>	<b>\$40,100</b>	<b>\$36,087</b>	<b>\$36,100</b>
<b><u>EXPENDITURES:</u></b>					
30-3000-4xxx	Interfund Transfers	\$0	\$0	\$0	\$100,000
30-3000-4262	Five Year Capital Plan Projects	\$95	\$38,500	\$38,500	\$0
	<b>TOTAL EXPENDITURES</b>	<b>\$95</b>	<b>\$38,500</b>	<b>\$38,500</b>	<b>\$0</b>

### Conservation Trust Fund Capital Equipment Five Year Timeline

0/19/2022

[illegible]



## 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b><u>Revenues</u></b>					
Paper Billing Fees	\$0	\$0	\$0	\$0	\$1,000
User Charges	1,231,125	1,332,279	1,312,500	1,394,000	1,464,000
Water Meter Sales	21,882	14,585	15,000	0	44,000
Plant Investment Fees	43,170	62,449	60,000	35,000	554,132
Investment Income	51,775	3,515	6,000	6,000	6,000
Intergovernmental Grants	0	0	50,000	220	0
Other Revenues	952	3,983	0	2,200	500
<b>Total Revenues</b>	<b>1,348,904</b>	<b>1,416,811</b>	<b>1,443,500</b>	<b>1,437,420</b>	<b>2,069,632</b>
<b><u>Expenditures</u></b>					
Salaries and Benefits	390,175	369,896	386,893	496,399	521,043
Administrative Fees	42,500	42,500	42,500	42,500	42,500
Professional Fees	57,026	57,559	95,000	70,000	120,000
Supplies and Chemicals	20,330	18,181	95,000	50,000	95,000
Utilities	47,106	60,389	75,000	60,000	75,000
Repair and Maintenance	34,366	30,685	97,200	51,500	118,000
General Expenses	60,278	162,230	150,200	75,600	103,300
Capital Outlay	304,943	323,965	741,000	756,000	2,872,500
Water Meter Replacements	40,630	51,612	55,000	60,000	70,000
<b>Total Expenditures</b>	<b>997,354</b>	<b>1,117,017</b>	<b>1,737,793</b>	<b>1,661,999</b>	<b>4,017,343</b>
<b><u>Other Sources (Uses)</u></b>					
Loan Repayment from Capital Improvement Fund	0	0	95,000	95,000	95,000
Transfers Out	0	0	0	0	-74,489
<b>Net Change in Fund Balance</b>	<b>351,550</b>	<b>299,794</b>	<b>-199,293</b>	<b>-129,579</b>	<b>-1,927,200</b>
<b>Unavailable Fund Balance</b>	<b>5,884,071</b>	<b>6,291,073</b>		<b>6,291,073</b>	<b>6,291,073</b>
<b>Unassigned Fund Balance - January 1</b>	<b>5,360,283</b>	<b>11,743,085</b>	<b>3,682,489</b>	<b>12,042,879</b>	<b>5,622,227</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$11,743,085</b>	<b>\$12,042,879</b>	<b>\$3,483,196</b>	<b>\$5,622,227</b>	<b>\$3,695,027</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>REVENUES:</b>					
40-4000-3005	Paper Billing Fees	\$0	\$0	\$0	\$1,000
40-4000-3101	Interest on Investments-WF Portion of allocation	\$3,515	\$6,000	\$6,000	\$6,000
40-4000-3222	Miscellaneous Revenue	\$3,983	\$0	\$2,200	\$500
40-4000-3225	Interfund Transfer - Int/Prin	\$0	\$95,000	\$95,000	\$95,000
40-4000-3350	Water User Fees - Quarterly Billing	\$1,332,279	\$1,312,500	\$1,394,000	\$1,464,000
40-4000-3360	Plant Investment Fees - Water Tap Fees	\$62,449	\$60,000	\$35,000	\$554,132
40-4000-3550	Grant Revenue	\$0	\$50,000	\$220	\$0
40-4000-3610	Water Meter Sales - New/replacement meters	\$14,585	\$15,000	\$0	\$44,000
<b>TOTAL REVENUES</b>		<b>\$1,416,811</b>	<b>\$1,538,500</b>	<b>\$1,532,420</b>	<b>\$2,164,632</b>
<b>EXPENDITURES:</b>					
40-4000-4001	Water Salaries	\$313,002	\$324,089	\$410,898	\$435,552
40-4000-4002	Overtime	\$14,317	\$11,000	\$19,000	\$15,000
40-4000-4010	Benefits	\$24,920	\$28,750	\$44,892	\$47,585
40-4000-4021	Worker's Comp Insurance	\$0	\$6,500	\$0	\$0
40-4000-4050	Retirement Benefits	\$17,657	\$16,554	\$21,609	\$22,906
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$369,896</b>	<b>\$386,893</b>	<b>\$496,399</b>	<b>\$521,043</b>
40-4000-4200	Office Supplies	\$245	\$1,200	\$800	\$1,200
40-4000-4201	Supplies	\$12,801	\$35,000	\$30,000	\$35,000
40-4000-4202	Postage - Department share	\$4,753	\$4,900	\$4,900	\$5,500
40-4000-4203	Telephone	\$9,442	\$9,900	\$9,500	\$10,000
40-4000-4206	Vehicle Repairs & Maintenance	\$0	\$2,200	\$0	\$0
40-4000-4210	Professional Dues and Subscriptions	\$2,984	\$3,300	\$3,000	\$3,500
40-4000-4227	Reg. Fees, Education	\$3,479	\$15,000	\$3,800	\$15,000
40-4000-4250	Professional Services	\$52,648	\$95,000	\$70,000	\$120,000
40-4000-4260	Gas/Oil - Department share for vehicles	\$7,005	\$11,000	\$7,500	\$11,000
40-4000-4265	Advertising	\$2,577	\$3,300	\$2,600	\$3,300
40-4000-4270	Uniforms/Safety Equipment - Department share	\$691	\$3,300	\$2,500	\$3,300
40-4000-4275	System Repairs	\$29,782	\$77,000	\$50,000	\$100,000
40-4000-4277	Chemicals for Water Treatment	\$5,380	\$60,000	\$20,000	\$60,000
40-4000-4280	Pumping Equipment for Plants & Wells	\$903	\$18,000	\$1,500	\$18,000
40-4000-4355	Summit Water Quality Annual Dues	\$5,860	\$12,000	\$12,000	\$14,000
40-4000-4360	NWCCOG-QQ Water Quality Annual Dues	\$1,857	\$2,200	\$2,000	\$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	\$60,389	\$75,000	\$60,000	\$75,000
40-4000-4425	Water Meter Replacement	\$51,612	\$55,000	\$60,000	\$70,000
40-4000-4444	Capital Improvements	\$101,809	\$741,000	\$741,000	\$2,817,500
40-4000-4455	Leases & Special Use Permits	\$17,875	\$19,000	\$19,000	\$19,000
40-4000-4460	Capital Equipment	\$3,653	\$54,000	\$15,000	\$55,000
40-4000-4704	Technical Purchases	\$4,911	\$11,100	\$8,000	\$15,000
40-4000-4790	Depreciation	\$323,965	\$0	\$0	\$0
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$747,121</b>	<b>\$1,350,900</b>	<b>\$1,165,600</b>	<b>\$3,496,300</b>
<b>TOTAL EXPENSES</b>		<b>\$1,117,017</b>	<b>\$1,737,793</b>	<b>\$1,661,999</b>	<b>\$4,017,343</b>

### Water Fund Capital Equipment Five Year Timeline

1/19/2022

[illegible]

## 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>2020 Actual</u></b>	<b><u>2021 Actual</u></b>	<b><u>2022 Budget</u></b>	<b><u>2022 Projected</u></b>	<b><u>2023 Budget</u></b>
<b><u>Revenues</u></b>					
Investment Income	\$121	\$7	\$60	\$15	\$15
<b>Total Revenues</b>	<b>121</b>	<b>7</b>	<b>60</b>	<b>15</b>	<b>15</b>
<b><u>Expenditures</u></b>					
Culture and Recreation	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</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	0
Transfers Out-Capital Improvement Fund	0	0	0	0	0
<b>Net Change in Fund Balance</b>	<b>285</b>	<b>7</b>	<b>60</b>	<b>15</b>	<b>15</b>
<b>Unassigned Fund Balance - January 1</b>	<b>12,234</b>	<b>12,519</b>	<b>12,528</b>	<b>12,526</b>	<b>12,541</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$12,519</b>	<b>\$12,526</b>	<b>\$12,588</b>	<b>\$12,541</b>	<b>\$12,556</b>

OPEN SPACE FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>REVENUES:</b>					
50-5000-3101	Interest on Investments-OSF Portion of Allocation	\$7	\$15	\$15	\$15
<b>TOTAL OPEN SPACE FUND</b>		<b>\$7</b>	<b>\$15</b>	<b>\$15</b>	<b>\$15</b>
<b>EXPENDITURES</b>					
50-5000-4005	Interfund Transfers	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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.

	2020	2021	2022	2022	2023
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
<b>Revenues</b>					
Taxes	\$1,533,798	\$1,787,396	\$1,596,000	\$2,300,000	\$2,800,000
Building Permits/Development Impact Fees	146,836	90,206	70,000	70,000	70,000
Intergovernmental	0	0	0	1,500,000	5,030,000
Investment Income	53,479	3,854	7,500	7,500	7,500
Other Income	76,820	70,730	78,340	63,550	72,020
<b>Total Revenues</b>	<b>1,810,933</b>	<b>1,952,186</b>	<b>1,751,840</b>	<b>3,941,050</b>	<b>7,979,520</b>
<b>Expenditures</b>					
Salaries and Benefits	57,791	69,085	82,155	97,829	103,699
Professional Services	0	0	0	0	0
Administration Fees	69,121	72,158	110,000	100,000	110,000
Rental Expenses	3,114	3,941	10,000	27,750	35,250
Program Expenses	5,000	581,570	1,545,000	2,070,000	1,525,000
Community Outreach	292,376	0	10,000	0	0
Capital Outlay	5,525	159,239	5,000,000	4,652,836	11,210,000
<b>Total Expenditures</b>	<b>432,927</b>	<b>885,993</b>	<b>6,757,155</b>	<b>6,948,415</b>	<b>12,983,949</b>
<b>Other Sources (Uses)</b>					
Transfers In	0	287,500	0	0	0
Transfers Out	0	0	0	0	-13,421
<b>Net Change in Fund Balance</b>	<b>1,378,006</b>	<b>1,353,693</b>	<b>-5,005,315</b>	<b>-3,007,365</b>	<b>-5,017,850</b>
<b>Unassigned Fund Balance - January 1</b>	<b>5,312,178</b>	<b>6,690,184</b>	<b>7,142,503</b>	<b>8,043,877</b>	<b>5,036,512</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$6,690,184</b>	<b>\$8,043,877</b>	<b>\$2,137,188</b>	<b>\$5,036,512</b>	<b>\$18,662</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>REVENUES:</b>					
55-5500-3007	SCHA Sales Tax	\$1,787,396	\$1,596,000	\$1,800,000	\$1,600,000
55-5500-3008	Short Term Rental Excise Tax	\$0	\$0	\$500,000	\$1,200,000
55-5500-3101	Interest on Investments - 5A Portion of Allocation	\$3,854	\$7,500	\$7,500	\$7,500
55-5500-3115	Rental Income	\$70,730	\$78,340	\$63,550	\$72,020
55-5500-3225	Interfund Transfer	\$287,500	\$0	\$0	\$0
55-5500-3310	Building Permits and Fees	\$90,206	\$70,000	\$70,000	\$70,000
	Partnership Contributions	\$0	\$0	\$1,500,000	\$3,530,000
	State / Federal Grants	\$0	\$0	\$0	\$1,500,000
	<b>TOTAL REVENUES</b>	<b>\$2,239,686</b>	<b>\$1,751,840</b>	<b>\$3,941,050</b>	<b>\$7,979,520</b>
<b>EXPENDITURES</b>					
55-5500-4001	Salaries & Benefits	\$62,777	\$73,386	\$84,357	\$89,418
55-5500-4010	Benefits	\$4,717	\$5,834	\$10,098	\$10,704
55-5500-4050	Retirement Benefits	\$1,591	\$2,935	\$3,375	\$3,577
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$69,085</b>	<b>\$82,155</b>	<b>\$97,829</b>	<b>\$103,699</b>
50-5500-4255	Frisco Housing - Locals	\$23,004	\$0	\$25,000	\$25,000
55-5500-4262	Capital Projects	\$9,283	\$5,000,000	\$1,602,836	\$200,000
55-5500-4266	Buy-Down Programs	\$558,566	\$1,545,000	\$2,045,000	\$1,500,000
55-5500-4268	Granite Park Housing Project	\$146,700	\$0	\$40,000	\$10,410,000
55-5500-4269	602 Galena Housing Project	\$3,256	\$0	\$3,010,000	\$600,000
55-5500-4270	Rental Expenses	\$3,941	\$10,000	\$27,750	\$27,750
55-5500-4276	Community Outreach	\$0	\$10,000	\$0	\$0
55-5500-4365	Administration Expense	\$72,158	\$110,000	\$100,000	\$110,000
55-5500-4567	Facility Capital Repair	\$0	\$0	\$0	\$7,500
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$816,908</b>	<b>\$6,675,000</b>	<b>\$6,850,586</b>	<b>\$12,880,250</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$885,993</b>	<b>\$6,757,155</b>	<b>\$6,948,415</b>	<b>\$12,983,949</b>

2023		2024		2025		2026		2027	
Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost
<b>Contractual Obligations:</b>		<b>Contractual Obligations:</b>		<b>Contractual Obligations:</b>		<b>Contractual Obligations:</b>		<b>Contractual Obligations:</b>	
<b><u>Lease Purchases</u></b>		<b><u>Lease Purchases</u></b>		<b><u>Lease Purchases</u></b>		<b><u>Lease Purchases</u></b>		<b><u>Lease Purchases</u></b>	
n/a		n/a		Galena St Project	684,602	Galena St Project	1,369,204	Galena St Project	1,369,204
<b><u>Repair and Maintenance</u></b>		<b><u>Repair and Maintenance</u></b>		<b><u>Repair and Maintenance</u></b>		<b><u>Repair and Maintenance</u></b>		<b><u>Repair and Maintenance</u></b>	
Ten Mile Basin Units	7,500	Ten Mile Basin Units	10,000	Ten Mile Basin Units	15,000	Ten Mile Basin Units	20,000	Ten Mile Basin Units	25,000
				Other	12,342	Other	12,700	Other	34,700
Total Repair and Maintenance	7,500	Total Repair and Maintenance	10,000	Total Repair and Maintenance	27,342	Total Repair and Maintenance	32,700	Total Repair and Maintenance	59,700
<b><u>Housing Programs</u></b>		<b><u>Housing Programs</u></b>		<b><u>Housing Programs</u></b>		<b><u>Housing Programs</u></b>		<b><u>Housing Programs</u></b>	
Frisco Locals	25,000	Frisco Locals	25,000	Frisco Locals	25,000	Frisco Locals	25,000	Frisco Locals	25,000
Housing Helps (10)	1,500,000	Housing Helps (10)	1,575,000	Housing Helps (10)	1,653,800	Housing Helps (10)	1,736,500	Housing Helps (10)	1,823,300
Total Housing Programs	1,525,000	Total Housing Programs	1,600,000	Total Housing Programs	1,678,800	Total Housing Programs	1,761,500	Total Housing Programs	1,848,300
<b><u>Housing Capital Projects</u></b>		<b><u>Housing Projects</u></b>		<b><u>Housing Projects</u></b>		<b><u>Housing Projects</u></b>		<b><u>Housing Capital Projects</u></b>	
Granite Park	10,410,000	Granite Park (22)	TBD	Galena Street Project (net of financing) (40)	700,000	Galena Street Project	TBD		
Galena Street Project	600,000	Galena Street Project	TBD			275 Granite St	1,000,000		
Pitkin Alley	200,000					406 8th Ave / 810 Pitkin	2,000,000		
Total Housing Capital Projects	11,210,000	Total Housing Capital Projects	-	Total Housing Capital Projects	700,000	Total Housing Capital Projects	3,000,000	Total Housing Capital Projects	-
Total	12,742,500	Total	1,610,000	Total	3,090,744	Total	6,163,404	Total	3,277,204

Beginning Balance	\$5,036,512	Beginning Balance	\$18,662	Beginning Balance	\$1,168,262	Beginning Balance	\$1,820,220	Beginning Balance	\$154,720
Revenues-2.5% Increase	2,877,500	Revenues-2.5% Increase	2,949,400	Revenues-2.5% Increase	3,023,100	Revenues-2.5% Increase	3,098,700	Revenues-2.5% Increase	3,176,200
Rental Income-1% increase	72,020	Rental Income-1% increase	72,700	Rental Income-1% increase	305,400	Rental Income-1% increase	308,500	Rental Income-1% increase	889,700
Intergovernmental Revenue	5,030,000	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0
Administrative-3% Increase	254,870	Administrative-3% Increase	262,500	Administrative-3% Increase	270,400	Administrative-3% Increase	278,500	Administrative-3% Increase	286,900
Housing Programs	1,525,000	Housing Programs	1,600,000	Housing Programs	1,678,800	Housing Programs	1,761,500	Housing Programs	1,848,300
Repair and Maintenance	7,500	Repair and Maintenance	10,000	Repair and Maintenance	27,342	Repair and Maintenance	32,700	Repair and Maintenance	59,700
Capital	11,210,000	Capital	0	Capital	700,000	Capital	3,000,000	Capital	0
Ending Fund Balance	<u>\$18,662</u>	Ending Fund Balance	<u>\$1,168,262</u>	Ending Fund Balance	<u>\$1,820,220</u>	Ending Fund Balance	<u>\$154,720</u>	Ending Fund Balance	<u>\$2,025,720</u>



## 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b><u>Revenues</u></b>					
Employee Paid Premiums	\$0	\$0	\$0	\$0	\$120,466
Refunds of Expenditures	0	0	0	0	0
Investment Income	2,048	126	250	250	250
<b>Total Revenues</b>	<b>2,048</b>	<b>126</b>	<b>250</b>	<b>250</b>	<b>120,716</b>
<b><u>Expenditures</u></b>					
Benefits	0	0	65,000	0	1,543,388
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>1,543,388</b>
<b><u>Other Sources (Uses)</u></b>					
Transfers In - General Fund	0	0	0	0	1,687,338
Transfers In - Water Fund	0	0	0	0	74,489
Transfers In - Housing Fund	0	0	0	0	13,421
Transfers In - Lodging Tax Fund	0	0	0	0	40,264
Transfers In - Marina Fund	0	0	0	0	82,542
Net Change in Fund Balance	2,048	126	-64,750	250	475,382
<b>Unassigned Fund Balance - January 1</b>	<b>210,027</b>	<b>212,075</b>	<b>212,326</b>	<b>212,201</b>	<b>212,451</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$212,075</b>	<b>\$212,201</b>	<b>\$147,576</b>	<b>\$212,451</b>	<b>\$687,833</b>

## INSURANCE RESERVE FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
60-6000-3101	Interest on Investments - IRF Portion of Allocation	\$126	\$250	\$250	\$250
	Employee Paid Premiums	\$0	\$0	\$0	\$120,466
	Refunds of Expenditures (Stop Loss Reimb)	\$0	\$0	\$0	\$0
	Interfund Transfers	\$0	\$0	\$0	\$82,542
	<b>TOTAL REVENUES</b>	<b>\$296,929</b>	<b>\$296,929</b>	<b>\$296,929</b>	<b>\$203,258</b>
<b><u>EXPENDITURES:</u></b>					
60-6000-4010	Medical / Dental / Vision Fixed Costs	\$0	\$65,000	\$0	\$418,344
	Medical / Dental Claims	\$0	\$0	\$0	\$1,125,043
	<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$0</b>	<b>\$1,543,388</b>

## 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b><u>Revenues</u></b>					
Special Taxes	\$576,492	\$622,771	\$580,000	\$600,000	\$650,000
Investment Income	\$0	\$276	\$550	\$550	\$550
Tobacco License Fees	\$6,600	\$4,800	\$6,600	\$6,600	\$6,600
<b>Total Revenues</b>	<b>\$583,092</b>	<b>\$627,847</b>	<b>\$587,150</b>	<b>\$607,150</b>	<b>\$657,150</b>
<b><u>Expenditures</u></b>					
Administrative fees	\$15,074	\$0	\$15,000	\$15,000	\$15,000
Health and welfare contributions	\$62,400	\$442,933	\$584,463	\$556,187	\$496,995
Childcare Tuition Assistance	\$0	\$0	\$0	\$0	\$100,000
Detox	\$17,605	\$24,667	\$18,500	\$18,500	\$18,500
<b>Total Expenditures</b>	<b>\$95,079</b>	<b>\$467,600</b>	<b>\$617,963</b>	<b>\$589,687</b>	<b>\$630,495</b>
Net Change in Fund Balance	\$488,013	\$160,247	-\$30,813	\$17,463	\$26,655
<b>Unassigned Fund Balance - January 1</b>	<b>\$0</b>	<b>\$488,013</b>	<b>\$536,352</b>	<b>\$648,260</b>	<b>\$665,723</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$488,013</b>	<b>\$648,260</b>	<b>\$505,539</b>	<b>\$665,723</b>	<b>\$692,378</b>

**NICOTINE TAX FUND**

<b>Account Number</b>	<b>Account Title</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>Estimated 2022 Year End</b>	<b>Proposed 2023 Budget</b>
<b><u>REVENUES:</u></b>					
65-6500-3011	Special taxes on nicotine products	\$622,771	\$580,000	\$600,000	\$650,000
65-6500-3101	Interest on Investments	\$276	\$550	\$550	\$550
65-6500-3709	Tobacco retailer license fees	\$4,800	\$6,600	\$6,600	\$6,600
	<b>TOTAL REVENUES</b>	<b>\$627,847</b>	<b>\$587,150</b>	<b>\$607,150</b>	<b>\$657,150</b>
<b><u>EXPENDITURES:</u></b>					
65-6500-4365	Administrative fees	\$0	\$15,000	\$15,000	\$15,000
65-6500-4601	Childcare Tuition Assistance	\$0	\$0	\$0	\$100,000
65-6500-4620	County-wide Grants (Health and Welfare)	\$0	\$17,400	\$0	\$0
65-6500-4621	Community Non-Profit Contributions	\$103,503	\$260,212	\$264,148	\$204,956
65-6500-4622	Nicotine Workgroup Operations	\$339,430	\$306,851	\$292,039	\$292,039
65-6500-4623	Detox	\$24,667	\$18,500	\$18,500	\$18,500
	<b>TOTAL EXPENDITURES</b>	<b>\$467,600</b>	<b>\$617,963</b>	<b>\$589,687</b>	<b>\$630,495</b>

## 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>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b><u>Actual</u></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>					
Lodging Tax	\$498,972	\$701,513	\$600,000	\$838,100	\$800,000
Investment Income	6,644	497	1,000	1,000	1,000
Intergovernmental Revenue	300,000	19,000	30,000	41,000	30,000
Information Center Revenues	1,946	2,324	3,150	4,500	3,150
<b>Total Revenues</b>	<b>807,562</b>	<b>723,334</b>	<b>634,150</b>	<b>884,600</b>	<b>834,150</b>
<b><u>Expenditures</u></b>					
Information Center	187,558	206,617	382,361	312,887	331,811
Operations and Maintenance	96,183	86,101	142,000	109,000	162,000
Recreation	19,758	90,475	93,500	90,000	93,000
Special Events/Marketing	98,159	100,105	144,000	144,000	110,000
<b>Total Expenditures</b>	<b>401,658</b>	<b>483,298</b>	<b>761,861</b>	<b>655,887</b>	<b>696,811</b>
<b><u>Other Sources (Uses)</u></b>					
Transfers Out	0	0	0	0	-855,264
<b>Net Change in Fund Balance</b>	<b>135,904</b>	<b>240,036</b>	<b>-127,711</b>	<b>228,713</b>	<b>-717,925</b>
<b>Unavailable Fund Balance</b>	<b>13,085</b>	<b>10,181</b>	<b>0</b>	<b>10,181</b>	<b>10,181</b>
<b>Unassigned Fund Balance - January 1</b>	<b>624,792</b>	<b>763,600</b>	<b>752,426</b>	<b>1,003,636</b>	<b>1,232,349</b>
<b>Unassigned Fund Balance - December 31</b>	<b>\$760,696</b>	<b>\$1,003,636</b>	<b>\$624,715</b>	<b>\$1,232,349</b>	<b>\$514,424</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$315,680	\$270,000	\$377,145	\$360,000
80-8000-3101	Interest on Investments	\$497	\$1,000	\$1,000	\$1,000
80-8000-3222	Miscellaneous Revenue	\$31	\$0	\$0	\$0
80-8000-3250	Tax Exempt Merchandise Sales	\$277	\$100	\$200	\$100
80-8000-3405	Retail Sales	\$1,871	\$3,000	\$4,000	\$3,000
80-8000-3412	CMI	\$19,000	\$30,000	\$41,000	\$30,000
80-8000-3725	Donations	\$145	\$50	\$300	\$50
<b>TOTAL REVENUES</b>		<b>\$337,501</b>	<b>\$304,150</b>	<b>\$423,645</b>	<b>\$394,150</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4001	Info Center Salaries	\$145,297	\$152,163	\$185,775	\$195,064
80-8000-4002	Overtime	\$875	\$250	\$500	\$275
80-8000-4005	Part-time Salaries	\$6,633	\$33,000	\$17,432	\$18,304
80-8000-4010	Benefits	\$12,773	\$15,950	\$29,490	\$30,965
80-8000-4050	Retirement Benefits	\$1,996	\$2,048	\$7,431	\$7,803
<b>SUBTOTAL SALARIES AND BENEFITS</b>		<b>\$167,574</b>	<b>\$203,411</b>	<b>\$240,630</b>	<b>\$252,411</b>
80-8000-4xxx	Interfund Transfers	\$0	\$0	\$0	\$820,264
80-8000-4202	Postage - Department Share	\$282	\$3,000	\$3,000	\$3,000
80-8000-4203	Telephone	\$10,899	\$11,500	\$11,500	\$11,500
80-8000-4207	Building repair	\$0	\$50,000	\$0	\$0
80-8000-4227	Reg. Fees, Lodging, Travel and Meals	\$119	\$5,000	\$5,000	\$5,000
80-8000-4233	Supplies	\$6,567	\$10,000	\$12,000	\$12,000
80-8000-4268	Promo Materials	\$160	\$500	\$500	\$500
80-8000-4401	Utilities	\$3,315	\$5,750	\$5,750	\$7,000
80-8000-4418	Merchandise	\$1,286	\$6,500	\$600	\$600
80-8000-4477	Cleaning	\$13,883	\$28,000	\$28,000	\$34,000
80-8000-4703	Info Center Furniture	\$0	\$1,000	\$464	\$0
80-8000-4704	Technical Purchases	\$2,532	\$7,700	\$5,444	\$5,800
80-8000-4705	Design of VIC Restrooms	\$0	\$50,000	\$0	\$0
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$39,043</b>	<b>\$178,950</b>	<b>\$72,258</b>	<b>\$899,664</b>
<b>TOTAL EXPENSES</b>		<b>\$206,617</b>	<b>\$382,361</b>	<b>\$312,887</b>	<b>\$1,152,075</b>
<b>Fund Balance - January 1</b>		<b>\$531,304</b>	<b>\$515,869</b>	<b>\$662,188</b>	<b>\$772,946</b>
<b>Fund Balance - December 31</b>		<b>\$662,188</b>	<b>\$437,658</b>	<b>\$772,946</b>	<b>\$15,021</b>

LODGING TAX FUND - OPERATIONS AND MAINTENANCE

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>REVENUES:</b>					
80-8000-3004	Lodging Tax	\$105,227	\$90,000	\$125,715	\$120,000
	<b>TOTAL REVENUES</b>	<b>\$105,227</b>	<b>\$90,000</b>	<b>\$125,715</b>	<b>\$120,000</b>
<b>EXPENDITURES:</b>					
80-8000-4xxx	Interfund Transfers	\$0	\$0	\$0	\$35,000
80-8000-4585	Grounds O&M, Equipment Rental, Playground Repair	\$53,879	\$82,000	\$82,000	\$82,000
80-8000-4586	FAP Operations and Maintenance	\$15,043	\$30,000	\$2,000	\$15,000
80-8000-4592	Town-wide Forestry Management	\$2,200	\$15,000	\$10,000	\$15,000
80-8000-4593	Weed Control	\$14,979	\$15,000	\$15,000	\$15,000
	<b>TOTAL EXPENDITURES</b>	<b>\$86,101</b>	<b>\$142,000</b>	<b>\$109,000</b>	<b>\$162,000</b>
	<b>Fund Balance - January 1</b>	<b>\$6,205</b>	<b>\$58,251</b>	<b>\$25,331</b>	<b>\$42,046</b>
	<b>Fund Balance - December 31</b>	<b>\$25,331</b>	<b>\$18,351</b>	<b>\$42,046</b>	<b>\$46</b>

LODGING TAX FUND - RECREATION

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$140,303	\$120,000	\$167,620	\$160,000
	<b>TOTAL REVENUES</b>	<b>\$140,303</b>	<b>\$120,000</b>	<b>\$167,620</b>	<b>\$160,000</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4583	Skate Park	\$0	\$3,000	\$3,000	\$3,000
80-8000-4584	Meadow Creek Park Ice Skate Upgrades	\$14,103	\$3,000	\$3,000	\$1,500
80-8000-4588	Special Projects - Recreation	\$76,372	\$87,500	\$84,000	\$88,500
	<b>TOTAL EXPENDITURES</b>	<b>\$90,475</b>	<b>\$93,500</b>	<b>\$90,000</b>	<b>\$93,000</b>
	<b>Fund Balance - January 1</b>	<b>\$184,786</b>	<b>\$93,542</b>	<b>\$234,614</b>	<b>\$312,234</b>
	<b>Fund Balance - December 31</b>	<b>\$234,614</b>	<b>\$120,042</b>	<b>\$312,234</b>	<b>\$379,234</b>



LODGING TAX FUND - SPECIAL EVENTS/MARKETING

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b><u>REVENUES:</u></b>					
80-8000-3004	Lodging Tax	\$140,303	\$120,000	\$167,620	\$160,000
	<b>TOTAL REVENUES</b>	<b>\$140,303</b>	<b>\$120,000</b>	<b>\$167,620</b>	<b>\$160,000</b>
<b><u>EXPENDITURES:</u></b>					
80-8000-4266	Marketing	\$33,680	\$60,000	\$60,000	\$60,000
80-8000-4579	Internet Improvements	\$40,205	\$50,000	\$50,000	\$50,000
80-8000-4589	Main Street Flowers	\$26,220	\$34,000	\$34,000	\$35,000
	<b>TOTAL EXPENDITURES</b>	<b>\$100,105</b>	<b>\$144,000</b>	<b>\$144,000</b>	<b>\$145,000</b>
	<b>Fund Balance - January 1</b>	<b>\$51,486</b>	<b>\$36,851</b>	<b>\$91,684</b>	<b>\$115,304</b>
	<b>Fund Balance - December 31</b>	<b>\$91,684</b>	<b>\$12,851</b>	<b>\$115,304</b>	<b>\$130,304</b>

2023		2024		2025		2026		2027	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
O&M		O&M		O&M		O&M		O&M	
PRA Landscape	10,000	PRA Landscape	10,000	PRA Landscape	10,000	PRA Landscape	10,000	PRA Landscape	
Bike Park Maintenance	30,000	Bike Park Maintenance	20,000	Bike Park Maintenance	20,000	Bike Park Maintenance	20,000	Bike Park Maintenance	
Total O&M (4586)	\$40,000	Total O&M (4586)	\$30,000	Total O&M (4586)	\$30,000	Total O&M (4586)	\$30,000	Total O&M (4586)	\$0
Grounds O&M, playground repair, equipment rental (4585)	82,000	Grounds O&M, playground repair, equipment rental (4585)	82,000	Grounds O&M, playground repair, equipment rental (4585)	82,000	Grounds O&M, playground repair, equipment rental (4585)	82,000	Grounds O&M, playground repair, equipment rental (4585)	
Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	
Weed Control (4593)	15,000	Weed Control (4593)	15,000	Weed Control (4593)	15,000	Weed Control (4593)	15,000	Weed Control (4593)	
Total O&M	\$112,000	Total O&M	\$112,000	Total O&M	\$112,000	Total O&M	\$112,000	Total O&M	\$0
Recreation		Recreation		Recreation		Recreation		Recreation	
Skate Park	3,000	Skate Park	3,000	Skate Park	3,000	Skate Park	3,000	Skate Park	
Total Recreation (4583)	\$3,000	Total Recreation (4583)	\$3,000	Total Recreation (4583)	\$3,000	Total Recreation (4583)	\$3,000	Total Recreation (4583)	\$0
Disc Golf Course	3,000	Disc Golf Course	3,000	Disc Golf Course	3,000	Disc Golf Course	3,000	Disc Golf Course	
Gold Rush	5,513	Gold Rush	5,788	Gold Rush	6,078	Gold Rush	6,078	Gold Rush	
Bacon Burner	8,820	Bacon Burner	9,261	Bacon Burner	9,724	Bacon Burner	9,724	Bacon Burner	
Run the Rockies series	25,358	Run the Rockies series	26,625	Run the Rockies series	27,957	Run the Rockies series	27,957	Run the Rockies series	
New Events	4,410	New Events	4,631	New Events	4,862	New Events	4,862	New Events	
Frisco Triathlon	7,718	Frisco Triathlon	8,103	Frisco Triathlon	8,509	Frisco Triathlon	8,509	Frisco Triathlon	
Turkey Day 5K	16,538	Turkey Day 5K	17,364	Turkey Day 5K	18,233	Turkey Day 5K	18,233	Turkey Day 5K	
Girls on the Run	551	Girls on the Run	579	Girls on the Run	608	Girls on the Run	608	Girls on the Run	
Mountain Goat Kids	5,513	Mountain Goat Kids	5,788	Mountain Goat Kids	6,078	Mountain Goat Kids	6,078	Mountain Goat Kids	
Brewski	4,410	Brewski	4,631	Brewski	4,862	Brewski	4,862	Brewski	
Total Recreation (4588)	\$81,831	Total Recreation (4588)	\$85,770	Total Recreation (4588)	\$89,911	Total Recreation (4588)	\$89,911	Total Recreation (4588)	\$0
Main Street Flowers (4589)	\$34,000	Main Street Flowers (4589)	\$34,000	Main Street Flowers (4589)	\$34,000	Main Street Flowers (4589)	\$34,000	Main Street Flowers (4589)	
Project Total	\$270,831	Project Total	\$264,770	Project Total	\$268,911	Project Total	\$268,911	Project Total	\$0

Beginning Fund Balance	\$1,232,349	Beginning Fund Balance	\$514,424	Beginning Fund Balance	\$640,381	Beginning Fund Balance	\$781,203	Beginning Fund Balance	\$958,218
Revenues - All Divisions	834,150	Revenues - All Divisions	859,175	Revenues - All Divisions	884,950	Revenues - All Divisions	911,498	Revenues - All Divisions	938,843
Expenditures-Info Ctr	1,152,075	Expenditures-Info Ctr	338,447	Expenditures-Info Ctr	345,216	Expenditures-Info Ctr	355,573	Expenditures-Info Ctr	366,240
Expenditures - O&M	162,000	Expenditures - O&M	142,000	Expenditures - O&M	142,000	Expenditures - O&M	142,000	Expenditures - O&M	0
Expenditures - Rec	93,000	Expenditures - Rec	122,770	Expenditures - Rec	126,911	Expenditures - Rec	92,911	Expenditures - Rec	0
Expenditures - Mktg	145,000	Expenditures - Mktg	130,000	Expenditures - Mktg	130,000	Expenditures - Mktg	144,000	Expenditures - Mktg	144,000
Ending Fund Balance	\$514,424	Ending Fund Balance	\$640,381	Ending Fund Balance	\$781,203	Ending Fund Balance	\$958,218	Ending Fund Balance	\$1,386,821

## 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.

	2020	2021	2022	2022	2023
<u>Revenues</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>
User Charges	\$2,400,646	\$2,090,803	\$2,230,200	\$1,888,947	\$2,401,300
Intergovernmental Grants	0	0	0	0	0
<b>Total Revenues</b>	<b>2,400,646</b>	<b>2,090,803</b>	<b>2,230,200</b>	<b>1,888,947</b>	<b>2,401,300</b>
 <u>Expenditures</u>					
Salaries and Benefits	647,780	710,440	1,176,110	964,969	986,467
Administrative Fees	20,000	20,000	20,000	20,000	20,000
Professional Fees	50,559	131,494	45,000	65,000	70,000
Supplies	75,414	64,314	114,000	139,325	79,041
Utilities	19,543	23,569	30,000	25,000	30,000
Repair and Maintenance	42,257	69,678	127,000	118,400	65,000
General Expenses	328,705	319,559	474,000	325,335	338,100
Capital Outlay	377,471	418,588	1,246,000	1,420,000	491,000
<b>Total Expenditures</b>	<b>1,561,729</b>	<b>1,757,642</b>	<b>3,232,110</b>	<b>3,078,029</b>	<b>2,079,608</b>
 <u>Other Sources (Uses)</u>					
Reimbursements from Denver Water (ZM)	36,255	39,888	45,000	45,000	45,000
Investment Income	30,192	3,104	2,500	2,500	2,500
Sale of Assets	33,319	3,101	63,500	3,000	63,500
Bond Repayment	-270,322	-270,011	-347,500	-268,750	-264,750
Principal Repayment	0	0	0	-80,000	-85,000
Agent Fees	-400	-400	-400	-400	-400
Transfers Out	0	0	0	0	-82,542
 Net Change in Fund Balance	 667,961	 108,843	 -1,238,810	 -1,487,732	 0
 Unavailable Fund Balance (Net Investment in Capital Assets)	 3,001,984	 4,384,517		 4,384,517	 4,384,517
 <b>Unassigned Fund Balance - January 1</b>	 <b>1,741,334</b>	 <b>2,110,344</b>	 <b>1,653,581</b>	 <b>836,654</b>	 <b>-651,078</b>
 <b>Unassigned Fund Balance - December 31</b>	 <b>\$2,110,344</b>	 <b>\$836,654</b>	 <b>\$414,771</b>	 <b>-\$651,078</b>	 <b>-\$651,078</b>

## MARINA FUND

10/19/2022

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
<b>REVENUES:</b>					
90-9000-3101	Interest on Investments	\$3,104	\$2,500	\$2,500	\$2,500
90-9000-3222	Miscellaneous Revenue	\$131,527	\$0	\$1,770	\$0
90-9000-3430	Marina Parking Permits	\$0	\$0	\$17,520	\$20,000
90-9000-3440	Marina Paid Parking	\$0	\$0	\$90,000	\$100,000
90-9000-3450	Slip Rental	\$197,845	\$250,000	\$253,000	\$250,000
90-9000-3455	Mooring Rental	\$51,870	\$46,500	\$50,081	\$50,000
90-9000-3457	Season Kayak Rack Rental	\$108,023	\$110,000	\$112,983	\$110,000
90-9000-3460	Boat and Kayak Rentals	\$986,634	\$1,250,000	\$840,000	\$1,250,000
90-9000-3463	Paddleboard Rentals	\$105,090	\$110,000	\$78,000	\$100,000
90-9000-3465	Retail Sales	\$69,329	\$60,000	\$55,000	\$60,000
90-9000-3466	Fishing Licenses	\$443	\$1,000	\$500	\$500
90-9000-3470	Fees for Services	\$87,322	\$95,000	\$95,000	\$95,000
90-9000-3474	Stand Up Paddle Concessionaire	\$6,221	\$0	\$7,200	\$7,200
90-9000-3475	Retail Fuel Sales	\$68,314	\$85,000	\$11,000	\$85,000
90-9000-3476	Concessionaire Revenue - Rowing	\$2,500	\$2,500	\$2,500	\$2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	\$532	\$200	\$500	\$500
90-9000-3478	Sailing School	\$293	\$0	\$0	\$0
90-9000-3479	Concessionaire Revenue - Food and Beverage	\$50,440	\$50,000	\$40,000	\$50,000
90-9000-3480	Winter Storage	\$105,466	\$75,000	\$105,000	\$105,000
90-9000-3482	Sale of Used Boats	\$1,558	\$60,000	\$3,000	\$60,000
90-9000-3483	Sale of Paddleboards	\$1,543	\$3,500	\$0	\$3,500
90-9000-3485	Parts Retail Sales	\$31,072	\$25,000	\$30,000	\$30,000
90-9000-3486	Dry Storage	\$54,283	\$35,000	\$50,000	\$35,000
90-9000-3487	Trailer Storage	\$32,999	\$35,000	\$48,293	\$50,000
90-9000-3492	Concessionaire Revenue - Bike	\$600	\$0	\$600	\$600
90-9000-3495	Zebra Mussel Reimbursement Income	\$39,888	\$45,000	\$45,000	\$45,000
90-9000-3550	Grant Revenue	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>		<b>\$2,136,896</b>	<b>\$2,341,200</b>	<b>\$1,939,447</b>	<b>\$2,512,300</b>

Account Number	Account Title	2021 Actual	2022 Budget	Estimated 2022 Year End	Proposed 2023 Budget
	<b>EXPENDITURES:</b>				
90-9000-4001	Marina Salaries	\$353,616	\$475,560	\$467,791	\$491,181
90-9000-4002	Overtime	\$2,485	\$3,000	\$5,000	\$3,000
90-9000-4005	Seasonal Wages	\$294,087	\$591,000	\$384,000	\$378,700
90-9000-4010	Benefits	\$52,377	\$87,515	\$86,775	\$91,114
90-9000-4050	Retirement Benefits	\$7,875	\$19,035	\$21,402	\$22,472
	<b>SUBTOTAL SALARIES AND BENEFITS</b>	<b>\$710,440</b>	<b>\$1,176,110</b>	<b>\$964,969</b>	<b>\$986,467</b>
90-9000-4200	Office Supplies	\$1,972	\$4,000	\$1,000	\$2,000
90-9000-4201	Supplies	\$22,928	\$55,000	\$67,500	\$15,041
90-9000-4202	Postage - Department share	\$76	\$100	\$50	\$100
90-9000-4203	Telephone	\$27,996	\$45,000	\$27,000	\$30,000
90-9000-4205	Equipment Repairs & Maintenance	\$7,228	\$15,000	\$9,100	\$8,000
90-9000-4206	Vehicle Repairs & Maintenance	\$704	\$2,000	\$1,000	\$2,000
90-9000-4207	Building Repair & Maintenance	\$11,099	\$20,000	\$21,300	\$10,000
90-9000-4208	Rental Fleet Repairs & Maintenance	\$19,719	\$30,000	\$17,000	\$15,000
90-9000-4210	Professional Dues & Subscriptions	\$2,054	\$3,000	\$3,250	\$3,000
90-9000-4221	Printing	\$1,580	\$3,000	\$3,835	\$2,000
90-9000-4225	Food and Beverage	\$0	\$15,000	\$0	\$12,000
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	\$3,590	\$15,000	\$7,000	\$5,000
90-9000-4244	Bank Service Charges	\$47,459	\$60,000	\$50,000	\$50,000
90-9000-4250	Professional Services	\$119,397	\$45,000	\$65,000	\$70,000
90-9000-4259	Gasoline and Oil (Retail)	\$38,908	\$55,000	\$40,000	\$55,000
90-9000-4260	Gasoline and Oil (Maintenance)	\$6,061	\$10,000	\$8,000	\$8,000
90-9000-4265	Advertising	\$11,612	\$40,000	\$40,000	\$25,000
90-9000-4270	Uniforms	\$5,540	\$10,000	\$2,700	\$6,000
90-9000-4325	Agent Fees	\$400	\$400	\$400	\$400
90-9000-4333	Debt Service - Interest	\$270,011	\$347,500	\$268,750	\$264,750
90-9000-4334	Debt Service - Principal	\$0	\$0	\$80,000	\$85,000
90-9000-4365	Administration Fees	\$20,000	\$20,000	\$20,000	\$20,000
90-9000-4401	Utilities	\$23,569	\$30,000	\$25,000	\$30,000
90-9000-4444	Capital Improvements	\$42,944	\$900,000	\$1,200,000	\$360,000
90-9000-4460	Capital Equipment	\$0	\$346,000	\$220,000	\$131,000
90-9000-4477	Cleaning/Janitorial	\$43,095	\$85,000	\$40,000	\$55,000
90-9000-4555	DRREC	\$72,986	\$90,000	\$80,000	\$80,000
90-9000-4704	Technical Purchases	\$12,097	\$22,000	\$20,000	\$10,000
90-9000-4790	Depreciation	\$418,588	\$0	\$0	\$0
90-9000-4890	Special Events	\$1,860	\$5,000	\$3,500	\$3,500
90-9000-4891	Retail Sales Inventory	\$39,338	\$35,000	\$62,825	\$35,000
90-9000-4892	Retail Service Parts	\$13,874	\$20,000	\$8,000	\$15,000
90-9000-4893	Retail Rental Vessels	\$0	\$10,000	\$0	\$5,000
90-9000-4894	Signage/Wayfinding	\$0	\$5,000	\$0	\$0
90-9000-4895	Dock Maintenance	\$30,928	\$60,000	\$70,000	\$30,000
90-9000-4900	Fishing Pole Expense	\$0	\$500	\$0	\$500
	<b>SUBTOTAL OPERATING EXPENSES</b>	<b>\$1,317,613</b>	<b>\$2,403,500</b>	<b>\$2,462,210</b>	<b>\$1,443,291</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$2,028,053</b>	<b>\$3,579,610</b>	<b>\$3,427,179</b>	<b>\$2,429,758</b>

2023		2024		2025		2026		2027	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
<b>Master Plan Implementation:</b>		<b>Master Plan Implementation:</b>		<b>Master Plan Implementation:</b>		<b>Master Plan Implementation:</b>		<b>Master Plan Implementation:</b>	
Boat Ramp Improvements	350,000	Service Building Design	150,000	Service Building	TBD	Island Grill Renovation	200,000	New Restrooms / Lockers	750,000
Updated safety video	10,000							Lund House Remodel	700,000
<b>Total Capital Projects</b>	<b>\$360,000</b>	<b>Total Capital Projects</b>	<b>\$150,000</b>	<b>Total Capital Projects</b>	<b>\$0</b>	<b>Total Capital Projects</b>	<b>\$200,000</b>	<b>Total Capital Projects</b>	<b>\$1,450,000</b>
Replace Paddle Sport Boats	16,000	Replace Paddle Sport Boats	16,000	Replace Fishing Boats & Motors (2)	\$140,000	Replace Pontoon Boats (6 boats)	250,000	Replace Pontoon Boats (6 boats)	250,000
Replace Power Washer	15,000	Replace Pontoon Fleet (6 boats)	250,000	Replace 2015 Ram 2500	40,000	Replace Paddle Sport Fleet	20,000	Replace Paddle Sport Fleet	20,000
Replace Rescue Boat and Skiff	100,000	Purchase additional UTV	25,000	Tractor Replacement	55,000				
				Ranger	25,000				
				Replace Pontoon Motors	75,000				
				Replace Paddle Sport Fleet	16,000				
<b>Total Capital Equipment</b>	<b>\$131,000</b>	<b>Total Capital Equipment</b>	<b>\$266,000</b>	<b>Total Capital Equipment</b>	<b>\$351,000</b>	<b>Total Capital Equipment</b>	<b>\$270,000</b>	<b>Total Capital Equipment</b>	<b>\$270,000</b>
		Replace Lund House roof & deck	95,000						
<b>Total Repair and Maintenance</b>	<b>\$0</b>	<b>Total Repair and Maintenance</b>	<b>\$95,000</b>	<b>Total Repair and Maintenance</b>	<b>\$0</b>	<b>Total Repair and Maintenance</b>	<b>\$0</b>	<b>Total Repair and Maintenance</b>	<b>\$0</b>
<b>Capital Project/Equipment Total</b>	<b>\$491,000</b>	<b>Capital Project/Equipment Total</b>	<b>\$511,000</b>	<b>Capital Project/Equipment Total</b>	<b>\$351,000</b>	<b>Capital Project/Equipment Total</b>	<b>\$470,000</b>	<b>Capital Project/Equipment Total</b>	<b>\$1,720,000</b>
Beginning Fund Balance - Projected	-\$651,078	Beginning Fund Balance - Projected	-\$651,078	Beginning Fund Balance - Projected	-\$621,070	Beginning Fund Balance - Projected	-\$383,689	Beginning Fund Balance - Projected	-\$209,804
Revenues - 4% increase/year	2,512,300	Revenues - 4% increase/year	2,612,792	Revenues - 4% increase/year	2,717,304	Revenues - 4% increase/year	2,825,996	Revenues - 4% increase/year	2,939,036
Operating - 3% increase/year	1,671,150	Operating - 3% increase/year	1,721,285	Operating - 3% increase/year	1,772,923	Operating - 3% increase/year	1,826,111	Operating - 3% increase/year	1,880,894
Debt - Revenue Bonds/Water Fund	350,150	Debt - Revenue Bonds/Water Fund	350,500	Debt - Revenue Bonds/Water Fund	356,000	Debt - Revenue Bonds/Water Fund	356,000	Debt - Revenue Bonds/Water Fund	356,000
Capital Projects	360,000	Capital Projects	150,000	Capital Projects	0	Capital Projects	200,000	Capital Projects	1,450,000
Capital Equipment	131,000	Capital Equipment	266,000	Capital Equipment	351,000	Capital Equipment	270,000	Capital Equipment	270,000
Repair and Maintenance	0	Repair and Maintenance	95,000	Repair and Maintenance	0	Repair and Maintenance	0	Repair and Maintenance	0
Ending Fund Balance - Projected	-\$651,078	Ending Fund Balance - Projected	-\$621,070	Ending Fund Balance - Projected	-\$383,689	Ending Fund Balance - Projected	-\$209,804	Ending Fund Balance - Projected	-\$1,227,663