

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.

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

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

GENERAL GOVERNMENT EXPENDITURES

10/4/2023

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

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

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

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

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

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

HUMAN RESOURCES

10/4/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 2nd quarter of 2021. The other major revenue source for this fund is real estate transfer fees. Major capital projects are only those items costing \$5,000 or more. The summary below is organized in the same format and order as the Annual Financial Statements. This design is intended to make it easier for the average user to compare the summary to results of operations as reported in the Annual Financial Statements. There is no required reserve for this fund.

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

CAPITAL IMPROVEMENT FUND

10/4/2023

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

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

2024	2025	2026	2027	2028
Contractual Obligations:	Contractual Obligations:	Contractual Obligations:	Contractual Obligations:	Contractual Obligations:
Lease Purchases	Lease Purchases	Lease Purchases	Lease Purchases	Lease Purchases
Principal 321,469	Principal 327,156	Principal 332,562	Principal 335,993	Principal 339,152
Interest 71,369	Interest 61,898	Interest 52,255	Interest 29,217	Interest 32,476
\$392,838	\$389,054	\$384,817	\$365,210	\$371,628
Water Fund Loan	Water Fund Loan	Water Fund Loan	Water Fund Loan	Water Fund Loan
95,000	95,000	95,000	95,000	95,000
Copier Leases	Copier Leases	Copier Leases	Copier Leases	Copier Leases
30,000	30,900	31,827	32,782	33,765
Total Contractual Obligations	Total Contractual Obligations	Total Contractual Obligations	Total Contractual Obligations	Total Contractual Obligations
\$517,838	\$514,954	\$511,644	\$492,992	\$500,393
Equipment Purchases:	Equipment Purchases:	Equipment Purchases:	Equipment Purchases:	Equipment Purchases:
Cost	Cost	Cost	Cost	Cost
Vehicle and Equipment Replacement 705,500	Vehicle and Equipment Replacement 1,706,800	Vehicle and Equipment Replacement 1,196,000	Vehicle and Equipment Replacement 995,000	Vehicle and Equipment Replacement 620,000
Technology Purchases	Technology Purchases 80,000	Technology Purchases	Technology Purchases 95,000	Technology Purchases
Total Equipment Purchases	Total Equipment Purchases	Total Equipment Purchases	Total Equipment Purchases	Total Equipment Purchases
\$705,500	\$1,786,800	\$1,196,000	\$690,000	\$620,000
Repair and Maintenance:	Repair and Maintenance:	Repair and Maintenance:	Repair and Maintenance:	Repair and Maintenance:
Cost	Cost	Cost	Cost	Cost
Sand for Marina Park Beach 50,000	Storm Water System 50,000	Storm Water System 50,000	Storm Water System 50,000	Storm Water System 50,000
Sand for Marina Park Beach		Sand for Marina Park Beach	Sand for Marina Park Beach 50,000	
Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance	Total Repair and Maintenance
\$50,000	\$50,000	\$50,000	\$100,000	\$50,000
Capital Projects:	Capital Projects:	Capital Projects:	Capital Projects:	Capital Projects:
Solar Light Replacement on Summit Blvd 500,000	Solar Light Replacement on Summit Blvd 100,000	Solar Light Replacement on Summit Blvd 100,000	Solar Light Replacement on Summit Blvd 100,000	Fiber Infrastructure 1,000,000
Fiber Infrastructure Design 80,000	Fiber Infrastructure 1,000,000	Fiber Infrastructure 1,000,000	Fiber Infrastructure 1,000,000	Town Hall Master Plan TBD
PRA Project Construction 2,700,000	Town Hall Master Plan 300,000	Town Hall Master Plan 300,000	Town Hall Master Plan 300,000	Trails Enhancements TBD
Trail Enhancements 150,000	Neighborhood Park Improvements 750,000	Trails Enhancements 150,000	Trails Enhancements 150,000	Complete Streets 125,000
Complete Streets 100% Design - Granite St 600,000	Trails Enhancements 150,000	Complete Streets 125,000	Complete Streets 125,000	Environmental Sustainability 50,000
Environmental Sustainability 400,000	Complete Streets 125,000	Environmental Sustainability 50,000	Environmental Sustainability 50,000	Walkability Improvements 100,000
Public Works Wash Bay Upgrade 25,000	Environmental Sustainability 50,000	Walkability Improvements 50,000	Walkability Improvements 100,000	Boardwalk Bridge Analysis and Design 200,000
HWY 9 Sidewalk Improvements 100,000	Walkability Improvements 50,000	HWY 9 Walmart Lusher Gap 50,000	HWY 9 Walmart Lusher Gap 1,400,000	
Main Street Live (Solar Light Retrofit) 560,000	HWY 9 Walmart Lusher Gap Design 50,000	Miner's Creek Recreation Path Bridge 900,000	Marina Park Pavilion 859,000	
Historic Park and Museum 5 yr Plan 150,000			Marina Park Mobility Improvements 400,000	
Walkability Improvements 50,000			Marina Park Playground 750,000	
Total Capital Projects	Total Capital Projects	Total Capital Projects	Total Capital Projects	Total Capital Projects
\$5,315,000	\$2,575,000	\$2,725,000	\$4,934,000	\$1,625,000
Beginning Fund Balance - Projected 248,533	Beginning Fund Balance - Projected 1,319,400	Beginning Fund Balance - Projected 1,325,649	Beginning Fund Balance - Projected 1,923,998	Beginning Fund Balance - Projected 940,429
Revenues - 3% increase/year 7,659,205	Revenues - 3% increase/year 4,933,003	Revenues - 3% increase/year 5,080,993	Revenues - 3% increase/year 5,233,423	Revenues - 3% increase/year 5,390,426
Debt - Revenue Bonds/Water Fund 517,838	Debt - Revenue Bonds/Water Fund 514,954	Debt - Revenue Bonds/Water Fund 511,644	Debt - Revenue Bonds/Water Fund 492,992	Debt - Revenue Bonds/Water Fund 500,393
Capital Projects 5,315,000	Capital Projects 2,575,000	Capital Projects 2,725,000	Capital Projects 4,934,000	Capital Projects 1,625,000
Equipment Purchases 705,500	Equipment Purchases 1,786,800	Equipment Purchases 1,196,000	Equipment Purchases 690,000	Equipment Purchases 620,000
Repair and Maintenance 50,000	Repair and Maintenance 50,000	Repair and Maintenance 50,000	Repair and Maintenance 100,000	Repair and Maintenance 50,000
Ending Fund Balance - Projected \$1,319,400	Ending Fund Balance - Projected \$1,325,649	Ending Fund Balance - Projected \$1,923,998	Ending Fund Balance - Projected \$940,429	Ending Fund Balance - Projected \$3,535,462

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.

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

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

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.

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

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

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 3rd quarter of 2019. This fund has a four month required reserve; the projected 2021 fund balance far surpasses that requirement.

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

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

2024		2025		2026		2027		2028	
Project	Cost	Project	Cost	Project	Cost	Project	Cost	Project	Cost
Capital Improvements		Capital Improvements		Capital Improvements		Capital Improvements		Capital Improvements	
PFAS Engineering & Design	500,000	PFAS Construction	3,500,000						
Storage Tank Access Road Work	400,000								
Total Capital Improvements (4444)	\$900,000	Total Capital Improvements (4444)	\$3,500,000	Total Capital Improvements (4444)	\$0	Total Capital Improvements (4444)	\$0	Total Capital Improvements (4444)	\$0
Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment	
		Replace 2015 Ford F250	57,000	Replace 2016 Ford F250	57,000	Replace 2017 Chevy with Electric Veh	90,000		
		Atlas Copco Generator	110,000						
Total Capital Equipment	\$0	Total Capital Equipment	\$167,000	Total Capital Equipment	\$57,000	Total Capital Equipment	\$90,000	Total Capital Equipment	\$0
Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance		Repair and Maintenance	
Ongoing Repairs (4275)	150,000	Ongoing Repairs (4275)	154,500	Water Main Leak Survey (4275) or (4250)?	20,000	Ongoing Repairs (4275)	20,600	Ongoing Repairs (4275)	21,400
Pumping Equipment for Plants & Wells (4280)	19,000	Pumping Equipment for Plants & Wells (4280)	19,600	Ongoing Repairs? (4275)	159,100	Pumping Equipment for Plants & Wells (4280)	20,800	Pumping Equipment for Plants & Wells (4280)	21,400
				Pumping Equipment for Plants & Wells (4280)	20,200				
Total Repair and Maintenance	\$169,000	Total Repair and Maintenance	\$174,100	Total Repair and Maintenance	\$199,300	Total Repair and Maintenance	\$41,400	Total Repair and Maintenance	\$42,800
Technical Purchases		Technical Purchases		Technical Purchases		Technical Purchases		Technical Purchases	
Sensus SAAS Agreement (4704)	25,000	Sensus SAAS Agreement (4704)	15,000	Sensus SAAS Agreement (4704)	16,000	Sensus SAAS Agreement (4704)	17,000	Sensus SAAS Agreement (4704)	18,000
WaterSmart Annual Support (4704)	9,000	WaterSmart Annual Support (4704)	9,500	WaterSmart Annual Support (4704)	9,500	WaterSmart Annual Support (4704)	10,000	WaterSmart Annual Support (4704)	11,000
		Start at the Tap-Efficiency Program	25,000	Start at the Tap-Efficiency Program (?)	25,000				
				Slow the Flow - Efficiency Program (?)	10,000				
Total Technical Purchases	\$34,000	Total Technical Purchases	\$49,500	Total Technical Purchases	\$60,500	Total Technical Purchases	\$27,000	Total Technical Purchases	\$29,000
Total	\$1,103,000	Total	\$3,890,600	Total	\$316,800	Total	\$158,400	Total	\$71,800

Beginning Fund Balance	\$6,023,459	Beginning Fund Balance	\$6,174,846	Beginning Fund Balance	\$2,783,846	Beginning Fund Balance	\$3,004,446	Beginning Fund Balance	\$3,424,246
Revenues-User Fees	1,537,200	Revenues-User Fees	1,614,100	Revenues-User Fees	1,694,800	Revenues-User Fees	1,779,500	Revenues-User Fees	1,868,500
Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000	Debt Repayment-CIP	95,000
Tap Fees	353,000	Tap Fees	60,000	Tap Fees	57,000	Tap Fees	54,200	Tap Fees	51,500
Grant Revenue	4,000,000	Grant Revenue	0	Grant Revenue	0	Grant Revenue	0	Grant Revenue	0
Other Revenues	88,000	Other Revenues	88,900	Other Revenues	89,800	Other Revenues	90,700	Other Revenues	91,600
Operating Expenses	1,318,813	Operating Expenses	1,358,400	Operating Expenses	1,399,200	Operating Expenses	1,441,200	Operating Expenses	1,484,400
Capital Improvements	900,000	Capital Improvements	3,500,000	Capital Improvements	0	Capital Improvements	0	Capital Improvements	0
Capital Equipment	0	Capital Equipment	167,000	Capital Equipment	57,000	Capital Equipment	90,000	Capital Equipment	0
Repair and Maintenance	169,000	Repair and Maintenance	174,100	Repair and Maintenance	199,300	Repair and Maintenance	41,400	Repair and Maintenance	42,800
Technical Purchases	34,000	Technical Purchases	49,500	Technical Purchases	60,500	Technical Purchases	27,000	Technical Purchases	29,000
Additional Unavailable Fund Balance	-3,500,000	Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0	Additional Unavailable Fund Balance	0
Ending Fund Balance	<u>\$6,174,846</u>	Ending Fund Balance	<u>\$2,783,846</u>	Ending Fund Balance	<u>\$3,004,446</u>	Ending Fund Balance	<u>\$3,424,246</u>	Ending Fund Balance	<u>\$3,974,646</u>

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.

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

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

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.

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

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

Housing Fund
Five Year Timeline

10/4/2023

2024		2025		2026		2027		2028	
Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost	Expense	Est. Cost
Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:		Contractual Obligations:	
<u>Lease Purchases</u>		<u>Lease Purchases</u>		<u>Lease Purchases</u>		<u>Lease Purchases</u>		<u>Lease Purchases</u>	
Principal	205,000	Principal	215,000	Principal	225,000	Principal	235,000	Principal	250,000
Interest	311,500	Interest	301,250	Interest	290,500	Interest	279,250	Interest	267,500
Total Debt	516,500	Total Debt	516,250	Total Debt	515,500	Total Debt	514,250	Total Debt	517,500
<u>Repair and Maintenance</u>		<u>Repair and Maintenance</u>		<u>Repair and Maintenance</u>		<u>Repair and Maintenance</u>		<u>Repair and Maintenance</u>	
Ten Mile Basin Units	10,000	Ten Mile Basin Units	10,300	Ten Mile Basin Units	10,600	Ten Mile Basin Units	10,900	Ten Mile Basin Units	11,200
		Granite Park	10,000	Granite Park	10,300	Granite Park	10,600	Granite Park	10,900
		1st & Main	25,000	Other	12,700	Other	-	Other	-
		Other	12,342						
		Replace Ford F250							
Total Repair and Maintenance	10,000	Total Repair and Maintenance	57,642	Total Repair and Maintenance	33,600	Total Repair and Maintenance	21,500	Total Repair and Maintenance	22,100
<u>Housing Programs</u>		<u>Housing Programs</u>		<u>Housing Programs</u>		<u>Housing Programs</u>		<u>Housing Programs</u>	
Housing Helps (10)	1,500,000	Housing Helps (10)	1,545,000	Housing Helps (10)	1,591,400	Housing Helps (10)	1,639,100	Housing Helps (10)	1,688,300
Housing Needs Study	100,000								
Subdividing Mary Ruth	30,000								
Total Housing Programs	1,630,000	Total Housing Programs	1,545,000	Total Housing Programs	1,591,400	Total Housing Programs	1,639,100	Total Housing Programs	1,688,300
<u>Housing Projects</u>		<u>Housing Projects</u>		<u>Housing Projects</u>		<u>Housing Capital Projects</u>		<u>Housing Capital Projects</u>	
		220 Galena Sale	(420,000)	Property A Design	500,000	Pitkin Alley Construction/Sale (Net)	3,000,000	Property A Construction (Net)	2,000,000
		Mary Ruth (10 Mile Basin Units) Sale	(2,400,000)	Mountainside Condo Sale	(400,000)				-
		Pitkin Alley Design	500,000						-
		Property A Land Purchase	3,000,000						
		Property B Land Purchase	2,000,000						
Total Housing Capital Projects	-	Total Housing Capital Projects	2,680,000	Total Housing Capital Projects	100,000	Total Housing Capital Projects	3,000,000	Total Housing Capital Projects	2,000,000
Total	1,845,000	Total	4,497,642	Total	1,950,000	Total	4,895,600	Total	3,960,400
Beginning Balance	\$4,794,166	Beginning Balance	\$5,156,589	Beginning Balance	\$3,182,687	Beginning Balance	\$3,845,759	Beginning Balance	\$1,655,459
Revenues-3% Increase	2,988,000	Revenues-3% Increase	3,077,600	Revenues-3% Increase	3,169,900	Revenues-3% Increase	3,265,000	Revenues-3% Increase	3,363,000
Rental Income-1% Increase	72,000	Rental Income-1% Increase	304,700	Rental Income-1% Increase	307,700	Rental Income-1% Increase	310,800	Rental Income-1% Increase	313,900
Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0	Intergovernmental Revenue	0
Administrative-3% Increase	541,077	Administrative-3% Increase	557,309	Administrative-3% Increase	574,029	Administrative-3% Increase	591,249	Administrative-3% Increase	608,987
Debt Service	516,500	Debt Service	516,250	Debt Service	515,500	Debt Service	514,250	Debt Service	517,500
Repair and Maintenance	10,000	Repair and Maintenance	57,642	Repair and Maintenance	33,600	Repair and Maintenance	21,500	Repair and Maintenance	22,100
Housing Programs	1,630,000	Housing Programs	1,545,000	Housing Programs	1,591,400	Housing Programs	1,639,100	Housing Programs	1,688,300
Capital Projects	0	Capital Projects	2,680,000	Capital Projects	100,000	Capital Projects	3,000,000	Capital Projects	2,000,000
Ending Fund Balance	\$5,156,589	Ending Fund Balance	\$3,182,687	Ending Fund Balance	\$3,845,759	Ending Fund Balance	\$1,655,459	Ending Fund Balance	\$495,472

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.

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

INSURANCE RESERVE FUND

10/4/2023

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

NICOTINE TAX FUND

REVENUE/EXPENDITURE SUMMARY

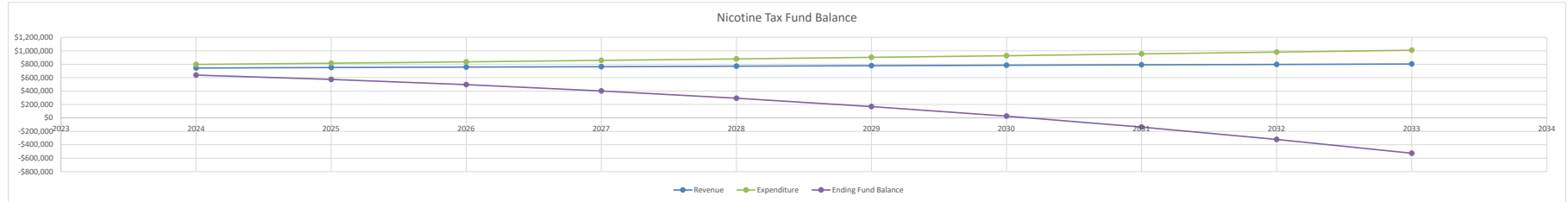
The Nicotine Tax Fund was established October 13, 2020, for the purpose of collecting revenues from the sale of cigarettes, tobacco products and nicotine products to be used solely for the protection and improvement of public health and welfare. County-wide Measure 1A authorized a special county-wide 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.

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

NICOTINE TAX FUND

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

2024			2025			2026			2027			2028		
Beginning Fund Balance - Projected	\$691,000		Beginning Fund Balance - Projected	\$638,024		Beginning Fund Balance - Projected	\$573,524		Beginning Fund Balance - Projected	\$495,224		Beginning Fund Balance - Projected	\$402,124	
Revenue:			Revenue:			Revenue:			Revenue:			Revenue:		
Special taxes on nicotine products	730,000		Special taxes on nicotine products	737,000		Special taxes on nicotine products	744,000		Special taxes on nicotine products	751,000		Special taxes on nicotine products	759,000	
Interest on Investments	6,000		Interest on Investments	6,400		Interest on Investments	5,700		Interest on Investments	5,000		Interest on Investments	4,000	
Tobacco retailer license fees	7,200		Tobacco retailer license fees	7,200		Tobacco retailer license fees	7,200		Tobacco retailer license fees	7,200		Tobacco retailer license fees	7,200	
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Administrative fees	15,000		Administrative fees	15,500		Administrative fees	16,000		Administrative fees	16,500		Administrative fees	17,000	
Childcare Tuition Assistance	245,200		Childcare Tuition Assistance	257,000		Childcare Tuition Assistance	270,000		Childcare Tuition Assistance	284,000		Childcare Tuition Assistance	298,000	
County-wide Grants (Health and Welfare)	0		County-wide Grants (Health and Welfare)	0		County-wide Grants (Health and Welfare)	0		County-wide Grants (Health and Welfare)	0		County-wide Grants (Health and Welfare)	0	
Community Non-Profit Contributions (Part II)	194,708		Community Non-Profit Contributions (Part II)	191,000		Community Non-Profit Contributions (Part II)	187,000		Community Non-Profit Contributions (Part II)	183,000		Community Non-Profit Contributions (Part II)	179,000	
Nicotine Workgroup Operations (Part I)	321,268		Nicotine Workgroup Operations (Part I)	331,000		Nicotine Workgroup Operations (Part I)	341,000		Nicotine Workgroup Operations (Part I)	351,000		Nicotine Workgroup Operations (Part I)	362,000	
Detox	20,000		Detox	20,600		Detox	21,200		Detox	21,800		Detox	22,500	
Ending Fund Balance - Projected	<u>\$638,024</u>		Ending Fund Balance - Projected	<u>\$573,524</u>		Ending Fund Balance - Projected	<u>\$495,224</u>		Ending Fund Balance - Projected	<u>\$402,124</u>		Ending Fund Balance - Projected	<u>\$293,824</u>	



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.

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

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

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

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

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

2024		2025		2026		2027		2028	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
Information Center		Information Center		Information Center		Information Center		Information Center	
Technical Purchases (4704)	\$5,300	Technical Purchases (4704)	\$5,500	Technical Purchases (4704)	\$5,700	Technical Purchases (4704)	\$5,900	Technical Purchases (4704)	\$6,100
O&M		O&M		O&M		O&M		O&M	
PRA Landscape	10,000	PRA Landscape	10,200	PRA Landscape	10,400	PRA Landscape	10,600	PRA Landscape	10,800
Bike Park Maintenance	30,000	Bike Park Maintenance	30,900	Bike Park Maintenance	31,800	Bike Park Maintenance	32,800	Bike Park Maintenance	33,500
Total O&M (4586)	\$40,000	Total O&M (4586)	\$41,100	Total O&M (4586)	\$42,200	Total O&M (4586)	\$43,400	Total O&M (4586)	\$44,300
Grounds O&M, playground repair, equipment rental (4585)	85,000	Grounds O&M, playground repair, equipment rental (4585)	87,000	Grounds O&M, playground repair, equipment rental (4585)	90,000	Grounds O&M, playground repair, equipment rental (4585)	92,000	Grounds O&M, playground repair, equipment rental (4585)	95,000
Town-wide Forestry Management (4592)	15,000	Town-wide Forestry Management (4592)	18,000	Town-wide Forestry Management (4592)	18,000	Town-wide Forestry Management (4592)	20,000	Town-wide Forestry Management (4592)	23,000
Total O&M	\$100,000	Total O&M	\$105,000	Total O&M	\$108,000	Total O&M	\$112,000	Total O&M	\$118,000
Recreation		Recreation		Recreation		Recreation		Recreation	
Disc Golf Course	3,000	Disc Golf Course	3,060	Disc Golf Course	3,120	Disc Golf Course	3,180	Disc Golf Course	3,240
Gold Rush	5,788	Gold Rush	5,900	Gold Rush	6,020	Gold Rush	6,140	Gold Rush	6,260
Bacon Burner	9,261	Bacon Burner	9,450	Bacon Burner	9,640	Bacon Burner	9,830	Bacon Burner	10,030
Run the Rockies series	26,625	Run the Rockies series	27,160	Run the Rockies series	27,700	Run the Rockies series	28,250	Run the Rockies series	28,820
New Events	4,631	New Events	4,720	New Events	4,810	New Events	4,910	New Events	5,010
Frisco Triathlon	8,103	Frisco Triathlon	8,270	Frisco Triathlon	8,440	Frisco Triathlon	8,610	Frisco Triathlon	8,780
Turkey Day 5K	17,364	Turkey Day 5K	17,710	Turkey Day 5K	18,060	Turkey Day 5K	18,420	Turkey Day 5K	18,790
Girls on the Run	679	Girls on the Run	590	Girls on the Run	600	Girls on the Run	610	Girls on the Run	620
Mountain Goat Kids	5,788	Mountain Goat Kids	5,900	Mountain Goat Kids	6,020	Mountain Goat Kids	6,140	Mountain Goat Kids	6,260
Brewski	4,631	Brewski	4,720	Brewski	4,810	Brewski	4,910	Brewski	5,010
Bike Event	20,000	Bike Event	20,400	Bike Event	20,810	Bike Event	21,230	Bike Event	21,650
Total Special Events (4104)	\$105,770	Total Recreation (4588)	\$37,400	Total Recreation (4588)	\$39,220	Total Recreation (4588)	\$41,000	Total Recreation (4588)	\$42,820
Skate Park (4583)	5,000	Skate Park (4583)	5,150	Skate Park (4583)	5,300	Skate Park (4583)	5,460	Skate Park (4583)	5,620
Meadow Creek Park Ice Skate Upgrades (4584)	1,500	Meadow Creek Park Ice Skate Upgrades (4584)	7,730	Meadow Creek Park Ice Skate Upgrades (4584)	0	Meadow Creek Park Ice Skate Upgrades (4584)	0	Meadow Creek Park Ice Skate Upgrades (4584)	0
Ceremony Site Replacement Deck (4588)	7,500								
PRA - Magic Carpet Belt Replacement (4591)	109,000								
Terrain Park Tow Rope (4591)	70,000								
Total Recreation	\$228,770	Total Recreation	\$100,360	Total Recreation	\$94,520	Total Recreation	\$96,460	Total Recreation	\$98,440
Marketing		Marketing		Marketing		Marketing		Marketing	
Main Street Flowers (4589)	\$37,000	Main Street Flowers (4589)	\$37,700	Main Street Flowers (4589)	\$38,500	Main Street Flowers (4589)	\$39,300	Main Street Flowers (4589)	\$40,100
Art & Culture Capital (5096)	25,000	Art & Culture Capital (5096)	25,750	Art & Culture Capital (5096)	26,523	Art & Culture Capital (5096)	27,318	Art & Culture Capital (5096)	28,138
Total Marketing	\$62,000	Total Marketing	\$63,450	Total Marketing	\$65,023	Total Marketing	\$66,618	Total Marketing	\$68,238
Total	\$426,070	Total	\$304,960	Total	\$304,520	Total	\$307,060	Total	\$317,040
Beginning Fund Balance	\$1,434,667	Beginning Fund Balance	\$263,870	Beginning Fund Balance	\$330,681	Beginning Fund Balance	\$415,150	Beginning Fund Balance	\$508,939
Revenues - All Divisions	959,850	Revenues - All Divisions	989,646	Revenues - All Divisions	1,018,305	Revenues - All Divisions	1,048,854	Revenues - All Divisions	1,080,320
Expenditures-Info Ctr	1,359,877	Expenditures-Info Ctr	367,075	Expenditures-Info Ctr	374,416	Expenditures-Info Ctr	381,904	Expenditures-Info Ctr	389,542
Expenditures - O&M	155,000	Expenditures - O&M	202,550	Expenditures - O&M	208,000	Expenditures - O&M	214,700	Expenditures - O&M	222,800
Expenditures - Rec	368,770	Expenditures - Rec	100,360	Expenditures - Rec	94,520	Expenditures - Rec	96,460	Expenditures - Rec	98,440
Expenditures - Mktg	247,000	Expenditures - Mktg	251,900	Expenditures - Mktg	256,900	Expenditures - Mktg	262,000	Expenditures - Mktg	267,200
Ending Fund Balance	<u>\$263,870</u>	Ending Fund Balance	<u>\$330,681</u>	Ending Fund Balance	<u>\$415,150</u>	Ending Fund Balance	<u>\$508,939</u>	Ending Fund Balance	<u>\$611,277</u>

MARINA FUND

REVENUE/ EXPENDITURE SUMMARY

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

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

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

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

2024		2025		2026		2027		2028	
Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost	Project	Est. Cost
Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:		Master Plan Implementation:	
				New Dock System for Paddle Sports	300,000				
Total Capital Projects	\$0	Total Capital Projects	\$0	Total Capital Projects	\$300,000	Total Capital Projects	\$0	Total Capital Projects	\$0
Replace Pontoon Fleet (5 boats)	185,000	Replace Fishing Boats & Motors (2)	\$70,000	Replace Paddle Sport Fleet	16,500	Replace Paddle Sport Fleet	17,000	Replace Paddle Sport Fleet	17,500
Replace UTV	35,000	Replace 2015 Ram 2500	48,000	Replace Pontoon Boats (6 boats)	250,000	Shore Power Design	85,000	Replace Pontoon Boats (6 boats)	265,225
Rescue Boat	\$180,000	Tractor Replacement	55,000			Replace Pontoon Boats (6 boats)	257,500		
		Replace Paddle Sport Fleet	16,000						
		Purchase additional UTV	35,000						
Total Capital Equipment	\$400,000	Total Capital Equipment	\$224,000	Total Capital Equipment	\$266,500	Total Capital Equipment	\$359,500	Total Capital Equipment	\$282,725
		Replace Lund House Deck	125,000						
		Replace Lund House Roof	15,000						
		Replace Service Building Roof	5,000						
		New Doors for Service Tent	30,000						
		New Panels for Service Tent	40,000						
Total Repair and Maintenance	\$0	Total Repair and Maintenance	\$215,000	Total Repair and Maintenance	\$0	Total Repair and Maintenance	\$0	Total Repair and Maintenance	\$0
Capital Project/Equipment Total	\$400,000	Capital Project/Equipment Total	\$439,000	Capital Project/Equipment Total	\$566,500	Capital Project/Equipment Total	\$359,500	Capital Project/Equipment Total	\$282,725
Beginning Fund Balance - Projected	-\$89,934	Beginning Fund Balance - Projected	\$32,343	Beginning Fund Balance - Projected	\$99,134	Beginning Fund Balance - Projected	\$79,496	Beginning Fund Balance - Projected	\$320,730
Revenues - 4% increase/year	2,523,100	Revenues - 4% increase/year	2,561,624	Revenues - 4% increase/year	2,653,689	Revenues - 4% increase/year	2,759,837	Revenues - 4% increase/year	2,870,230
Operating - 3% increase/year	1,650,323	Operating - 3% increase/year	1,699,833	Operating - 3% increase/year	1,750,828	Operating - 3% increase/year	1,803,353	Operating - 3% increase/year	1,857,453
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	355,750	Debt - Revenue Bonds/Water Fund	360,250
Capital Projects	0	Capital Projects	0	Capital Projects	300,000	Capital Projects	0	Capital Projects	0
Capital Equipment	400,000	Capital Equipment	224,000	Capital Equipment	266,500	Capital Equipment	359,500	Capital Equipment	282,725
Repair and Maintenance	0	Repair and Maintenance	215,000	Repair and Maintenance	0	Repair and Maintenance	0	Repair and Maintenance	0
Ending Fund Balance - Projected	<u>\$32,343</u>	Ending Fund Balance - Projected	<u>\$99,134</u>	Ending Fund Balance - Projected	<u>\$79,496</u>	Ending Fund Balance - Projected	<u>\$320,730</u>	Ending Fund Balance - Projected	<u>\$690,532</u>

Account Number	Expanded Title	2022	2023
		Prior year	Current year
		Actual	Budget
10-1000-3001	Property Taxes - Mill levy of 0.798	211,737.58	205,574
10-1000-3002	Property Tax Refunds from previous years	185.56	0
10-1000-3003	Specific Ownership Tax - personal property	10,088.27	10,000
10-1000-3005	Paper Filing Fee	0	1,000
10-1000-3006	2% City Sales Tax	6,280,486.35	6,557,000
10-1000-3007	2% County Sales Tax	7,019,467.01	7,487,000
10-1000-3008	Tax on Cigarettes	14,927.49	20,000
10-1000-3009	Medical Marijuana Tax	30,259.66	30,000
10-1000-3010	Severance Tax - Received once a year	2,298.89	500
10-1000-3011	Tobacco Tax	0	0
10-1000-3015	Federal Mineral Lease Royalties	0	0
10-1000-3020	Federal Mineral Lease Royalties	5,658.99	2,000
10-1000-3050	Franchise Fees - Qwest, Comcast, Xcel Energy	429,379.72	370,000
10-1000-3101	Interest on Investments - GF portion of allocation	88,919.01	10,000
10-1000-3102	Penalties/interest assessed on business tax	35,726.99	16,000
10-1000-3115	Frisco Housing Locals - Rental Income	11,608.45	8,000
10-1000-3150	Sales of Assets	0	0
10-1000-3222	Miscellaneous Revenue - non-recurring receipts	2,606.27	0
10-1000-3225		0	0
10-1000-3420	Recreational Marijuana Tax	418,820.18	420,000
10-1000-3502	Road and Bridge Apportionment	108,003.58	100,000
10-1000-3505	Highway Users Tax	117,764.54	100,000
10-1000-3511	Motor Vehicle Registrations - vehicles registered in Frisco	15,021.94	15,000
10-1000-3512	Motor Vehicle Sales Tax - vehicle purchased/leased in Frisco	42,497.28	25,000
10-1000-3550	State and Federal Grant Funding	398,892.06	0
10-1000-3552	LEAF/DUI Grant (reimbursed from County)	0	0
10-1000-3560		0	0
10-1000-3700	Nordic Center Building Rent	0	0
10-1000-3701	Nordic Center Concessionaire Contract Revenues	0	0
10-1000-3702	Marina Concessionaire Contract Revenues	0	0
10-1000-3705	Two Below Zero Concessionaire Contract Revenues	0	0
10-1000-3706	Two Below Zero Building Rent	0	0
10-1000-3707	P-Card Rebates	36,009.00	37,400
10-1000-3708	Audit Revenue	17,906.41	25,000
10-1000-3709	Tobacco Licenses	0	0
10-1000-3710	Bag Fees	161,331.79	0
10-1110-3300	MT2030 Revenue	0	0
10-1110-3725	Donations to the Town of Frisco	0	0
10-1110-4010	Benefits - Town-wide (Non-medical)	1,451,506.02	290,000
10-1110-4201		0	0
10-1110-4202	Postage	911.62	4,000
10-1110-4203	Telephone and Wireless Telephone Services	117,399.78	120,000

10-1110-4205	Repairs and Maintenance of Electronic Equip.	96,889.33	70,000
10-1110-4207	Rental Property/Buildings Repair and Maint.	0	0
10-1110-4210	Dues & Subscriptions - professional orgs.	31,206.62	10,900
10-1110-4211	Election Expenses	18,564.26	9,000
10-1110-4226	Internet/Technology Services	1,973.35	2,200
10-1110-4227	Townwide Staff Training (HR USE ONLY)	0	26,500
10-1110-4229	Supplies for hosting meetings with other entities	5,935.20	5,000
10-1110-4231	IT Support Services Contract	133,900.00	138,000
10-1110-4233	Operating Supplies - for all departments	16,416.47	22,000
10-1110-4234	Donation Expense	0	0
10-1110-4244	Monthly Bank Service Charges	24,393.89	29,700
10-1110-4245	MBIA Investment Consultant Fees	0	0
10-1110-4250	Professional Services - Legal fees/appraisals	511,262.31	359,200
10-1110-4251	Special Legal Services	0	0
10-1110-4252	Consultant Expenses	0	0
10-1110-4253	Social Equity Outreach	0	30,000
10-1110-4254	Property Management	28,431.32	25,110
10-1110-4255	Travel/Transportation/Meals	0	0
10-1110-4265	Recruitment Advertising	67,629.89	0
10-1110-4267	Frisco Housing Locals	45,590.67	25,000
10-1110-4276	Community Outreach	0	3,000
10-1110-4277	Environmental Sustainability	115,848.67	0
10-1110-4300	MT2030 Expenditures	35,000.00	0
10-1110-4501	Treasurer's Fees - County fees collected for TOF	4,217.96	4,600
10-1110-4502	Liability and Worker's Comp Insurance	291,580.09	363,000
10-1110-4601	Summit County Preschool Funding	0	0
10-1110-4602	Building Hope Foundation	0	0
10-1110-4603	Single Use Plastic water Bottle Strategy	5,000.00	0
10-1110-4604	Child Advocacy Center	0	0
10-1110-4605	NWCCOG Annual Dues	4,851.00	5,111
10-1110-4606	Compact of Colorado Communities	0	0
10-1110-4607	Marijuana Prevention Campaign	0	0
10-1110-4615	SCTC IGA Expenses	23,898.00	25,000
10-1110-4616	SCHA - See SCHA 5A Fund	0	0
10-1110-4620	Cemetery Marker Expense	0	1,000
10-1110-4650	VIP Program - Employee recognition program	24,919.01	71,825
10-1110-4651	Town-wide Wellness Committee	0	0
10-1110-4702	Technical Support Contracts for General Fund	0	0
10-1110-4703	Technical License Purchases for General Fund	0	0
10-1110-4704	Technical Hardware Purchases for General Fund	215,532.49	277,216
10-1110-4705	I-70 Coalition Membership Dues	2,394.00	2,500
10-1110-4706	Compensation Plan - Consultant Fees	0	0
10-1110-4707	Miscellaneous Refunds/Expenditures	0	0
10-1110-4710	Covid19 Expenditures	3,423.27	0
10-1110-4715	Resuable Bag Expense	31,841.20	0

10-1110-5901	Interfund Transfers - Capital Fund	928,193.00	3,372,584
10-1110-5902	Interfund Transfers - Insurance Reserve Fund	0	1,687,338
10-1111-4001	Legislative Salaries	60,450.00	55,800
10-1111-4010	FICA and Medicare Benefits	4,776.44	5,385
10-1111-4011	Health Benefits	0	0
10-1111-4222	Misc Expenses	0	0
10-1111-4227	Reg. Fees, Lodging, Travel, & Meals	5,425.62	8,000
10-1111-4229	Council Dinners, Supplies	16,137.81	12,500
10-1111-4230	Reg. Fees, Lodging, Travel, & Meals	0	0
10-1111-4612	Discretionary Funding	512.43	500
10-1111-4703	Furniture and Equipment - non-capital	0	0
10-1112-3301	Municipal Court Fees - includes portion of County fines	12,933.00	12,000
10-1112-3302	Towing Fees Collected	0	0
10-1112-4001	Municipal Court Salaries	26,108.34	27,455
10-1112-4002	Overtime	471.32	0
10-1112-4010	Benefits	2,143.42	1,591
10-1112-4050	Retirement Benefits	1,372.57	381
10-1112-4201	Operating Supplies	0	0
10-1112-4202	Postage - Department share	82.39	3,000
10-1112-4227	Reg. fees, Lodging, Travel, & Meals	0	500
10-1112-4233	Supplies	0	0
10-1112-4250	Professional Services	0	300
10-1114-3005	Paper Filing Fee	0	0
10-1114-3201	Business License Fees	0	0
10-1114-4001	Finance Salaries	326,365.03	562,446
10-1114-4002	Overtime	1,363.33	735
10-1114-4010	Benefits	26,535.73	66,582
10-1114-4050	Retirement Benefits	15,048.69	28,288
10-1114-4202	Postage - Department share	1,191.33	600
10-1114-4210	Professional Dues and Subscriptions	1,555.00	3,000
10-1114-4227	Reg Fees, Lodging, Travel, & Meals	7,233.69	8,000
10-1114-4233	Supplies	1,505.42	2,000
10-1114-4250	Professional Services - Audit	76,173.44	100,000
10-1114-4703	Furniture and Equipment - non-capital	220.99	100
10-1115-3200	Administrative Fees from Water Fund	42,500.00	42,500
10-1115-3201	Business License Fees	139,704.74	130,000
10-1115-3202	Dog/Cat Licenses	435	400
10-1115-3203	Administrative Fees from Marina Fund	20,000.00	20,000
10-1115-3204	Liquor License Fees	15,042.81	10,000
10-1115-3205	Short-term Rental Licenses	231,000.00	190,000
10-1115-3206	Marijuana Licenses	0	0
10-1115-3220	CORA Revenue - non-recurring receipts	0	0
10-1115-3222	Miscellaneous Revenue - non-recurring receipts	100	0
10-1115-3401	Rental Revenue from Leased Town-Owned Properties	186,886.39	197,000
10-1115-3410	Sales of Cemetery Lots	4,425.00	1,875

10-1115-3415	Records Requests	0	0
10-1115-4001	Administration Salaries	934,500.90	612,036
10-1115-4002	Overtime	2,473.97	735
10-1115-4010	Benefits	86,511.47	59,606
10-1115-4050	Retirement Benefits	44,435.53	41,019
10-1115-4202	Postage - Department share	881.48	800
10-1115-4210	Professional Dues and Subscriptions	4,570.06	3,000
10-1115-4224	Department Supplies for meetings, etc.	1,358.77	1,500
10-1115-4227	Reg. Fees, Lodging, Travel, & Meals	8,263.45	7,000
10-1115-4233	Supplies	4,814.12	2,000
10-1115-4250	Consulting Fees	0	0
10-1115-4255	Travel/Transportation/Meals	0	0
10-1115-4260	Gas/Oil - Department share for vehicles	326.57	0
10-1115-4265	Advertising for Legal Notices, Job Vacancies	5,781.00	4,500
10-1115-4521	Short-Term Rental Compliance Expenses	52,392.00	0
10-1115-4650	Employee Recognition Program	0	0
10-1115-4703	Furniture and Equipment - non-capital	19,184.08	10,000
10-1115-4800	Employee Housing Subsidy	0	0
10-1116-4620	Grants - County-wide Non-profits	97,150.00	117,050
10-1116-4621	Grants â€“ Community Impact Grants	114,719.24	0
10-1116-4622	Grants â€“ Business Assistance	-1,458.00	0
10-1116-4623	Grants â€“ Summit County Search & Rescue	50,000.00	50,000
10-1117-4001	Human Resources Salaries	0	341,189
10-1117-4002	Human Resources Overtime	0	527
10-1117-4010	Human Resources Benefits	0	38,141
10-1117-4050	Human Resources Retirement Benefits	0	16,680
10-1117-4202	Human Resources Postage	0	2,400
10-1117-4210	Human Resources Professional Dues/Subscriptions	0	16,000
10-1117-4224	HR - Dept Supplies for Meetings	0	38,150
10-1117-4227	HR - Educ/Lodging/Travel/Meals	0	16,200
10-1117-4233	HR - Supplies	0	5,900
10-1117-4250	Professional Services	0	60,000
10-1117-4265	HR - Advertising	0	85,000
10-1117-4650	Employee recognition program	0	0
10-1118-3807	Other Entities Revenue	0	0
10-1118-3810	Marketing Filming Fees	2,000.00	1,000
10-1118-4001	Marketing Salaries	284,984.59	300,815
10-1118-4002		0	0
10-1118-4010	Benefits	24,129.70	34,232
10-1118-4050	Retirement Benefits	17,903.09	21,057
10-1118-4202	Postage - Department share	2.4	300
10-1118-4210	Professional Dues & Subscriptions	3,220.00	2,800
10-1118-4227	Reg. Fees, Lodging, Travel, & Meals	5,890.37	8,000
10-1118-4233	Supplies	479.3	2,000
10-1118-4265	Advertising and Promotions	248,823.27	250,000

10-1118-4266	Marketing - Other Entities	0	0
10-1118-4267	Marketing - Added Events	0	0
10-1118-4590	Marketing - Public Relations Consultant	39,640.10	53,000
10-1118-4625	Community Relations	0	0
10-1118-4630	Publication of Annual Report	0	0
10-1118-4635	Brochure Printing and Distribution	0	0
10-1118-4645	Promotional Photography	15,000.00	15,000
10-1118-4655	Website Maint. and Regular Updates	30,989.13	35,000
10-1118-4703	Furniture and Equipment - non-capital	0	0
10-1118-4825	Sponsorships	21,975.11	22,000
10-1118-4826	State of the Town Presentation	0	0
10-1118-4828	Focus on Frisco/SCTV	0	1,200
10-1119-3205	Short-term Rental Licenses	0	0
10-1119-3222	Miscellaneous Revenue - non-recurring receipts	105	500
10-1119-3305	Planning Permits and Fees	44,962.02	40,000
10-1119-3306	Plumbing Permits - separate from Building Permits	21,945.58	20,000
10-1119-3307	Mechanical Permits - separate from Building Permits	37,737.86	35,000
10-1119-3309	Parklet Licenses	3,300.00	5,000
10-1119-3310	Building Permits and Fees	365,722.18	200,000
10-1119-3401	Rental Revenue from Leased Town-Owned Properties	0	0
10-1119-3550	Grants	0	0
10-1119-4001	Community Development Salaries	645,768.58	665,708
10-1119-4002	Overtime	1,115.36	1,575
10-1119-4006		0	0
10-1119-4010	Benefits	54,677.22	79,488
10-1119-4050	Retirement Benefits	23,535.19	33,805
10-1119-4202	Postage - Department share	1,044.87	1,000
10-1119-4210	Professional Dues and Subscriptions	2,034.19	3,000
10-1119-4221	Comm Dev - Printing	1,208.18	1,000
10-1119-4227	Reg. Fees, Lodging, Travel, & Meals	8,777.24	7,000
10-1119-4230	Code Books	0	600
10-1119-4233	Supplies	1,467.31	1,500
10-1119-4250	Legal and Consulting Fees	2,265.00	10,000
10-1119-4255	Travel/Transportation	0	0
10-1119-4260	Gas/Oil - Department share for vehicles	583.42	500
10-1119-4265	Advertising	2,014.99	2,000
10-1119-4306	Planning Commission Expenses	1,845.08	1,000
10-1119-4307	Plan Review Refunds	0	0
10-1119-4310	Plan Review Refunds	0	0
10-1119-4312	FROST Committee Expenses	0	0
10-1119-4313	Consultant Fees	51,960.17	25,000
10-1119-4521	GOVOS Support Software	0	55,000
10-1119-4588	Special Projects	107.57	500
10-1119-4703	Furniture and Equipment - non-capital	1,149.67	1,000
10-1119-4750	State/Federal Grant Expense	0	0

10-1119-5079	Unified Development Code Amendments	0	10,000
10-1120-3315	Partnership Contributions	0	0
10-1120-3550	Environmental Sustainability Grant Revenue	0	0
10-1120-3710	Bag Fees	0	120,000
10-1120-3715	EV Charging Revenues	0	0
10-1120-4001	Sustainability Salaries	0	149,259
10-1120-4002	Sustainability Overtime	0	0
10-1120-4010	Sustainability Benefits	0	13,974
10-1120-4050	Sustainability Retirement Benefits	0	4,918
10-1120-4202	Postage - Department share	0	50
10-1120-4210	Professional Dues and Subscriptions	0	2,650
10-1120-4221	Printing	0	200
10-1120-4227	Reg. Fees, Lodging, Travel, & Meals	0	1,200
10-1120-4233	Supplies	0	500
10-1120-4250	Professional Services	0	60,000
10-1120-4265	Advertising	0	500
10-1120-4277	Environmental Program Partnerships	0	106,000
10-1120-4588	Sustainability Public Outreach	0	1,200
10-1120-4603	Sustainability Resuable Bottle Strategy	0	12,000
10-1120-4621	Sustainability Grants - Frisco Health, Welfare, Comm Service	0	98,000
10-1120-4703	Sustainability Furniture and Equipment - non capital	0	1,200
10-1120-4715	Sustainability Reusable Bag Expense	0	30,000
10-1121-3222	Miscellaneous Revenue - non-recurring receipts	12,218.36	10,000
10-1121-3223	Surcharge Fee on Fines - used to offest Police education	2,515.00	4,000
10-1121-3315	Partner Contributions	0	0
10-1121-3550	State and Federal Grant Funding	3,965.71	8,000
10-1121-3553	PD CDOT Reimbursements	2,025.00	10,000
10-1121-3555	Special Event Salary Reimbursement	0	0
10-1121-4001	Police Salaries	1,184,408.48	1,540,559
10-1121-4002	Overtime	98,599.68	55,000
10-1121-4003	Police - Reimbursable Salaries	1,170.50	2,000
10-1121-4010	Benefits	64,736.94	96,174
10-1121-4050	Retirement Benefits	38,724.78	75,983
10-1121-4051	FPPA Retirement Benefits	92,983.73	184,573
10-1121-4202	Postage - Department share	2,193.32	3,500
10-1121-4205	Equipment Repair and Maintenance	2,271.57	2,000
10-1121-4210	Professional Dues and Subscriptions	6,586.26	20,000
10-1121-4218	Weapons Range Operating Expense	5,181.61	10,000
10-1121-4227	Reg. Fees, Lodging, Travel, & Meals	16,551.16	20,000
10-1121-4228	Police Academy Sponsorship	19,543.09	25,000
10-1121-4233	Supplies	20,014.34	20,000
10-1121-4234	Parking Information and Enforcement Supplies	0	0
10-1121-4250	Professional Services	6,315.26	6,500
10-1121-4260	Gas/Oil - Department share for vehicles	22,041.37	25,000
10-1121-4270	Uniforms	5,513.62	15,000

10-1121-4273	Towing Expenses	250.94	300
10-1121-4274	Communication (Dispatch) Services	173,266.60	179,802
10-1121-4275	Detox Center Services	0	0
10-1121-4276	Police Community Assistance	524.36	1,000
10-1121-4282	MERT Program Expenses	4,975.11	10,000
10-1121-4283	D.A.R.E. Program Expenses	500	1,000
10-1121-4301	Animal Impound Fees - Summit County	6,152.47	6,000
10-1121-4613	County HAZMAT Fees	12,033.00	12,500
10-1121-4703	Furniture and Equipment - non-capital	0	0
10-1121-4750	State/Federal Grant Expense	0	0
10-1121-4755	Police Canine Expenditures	0	0
10-1125-3075	Sales Tax Paid on Purchases	0	0
10-1125-3222	Miscellaneous Revenue - non-recurring receipts	2,063.79	800
10-1125-3250	Tax Exempt Merchandise Sales	0	300
10-1125-3306	Sponsorship Revenue	0	0
10-1125-3401	Rental Revenue - Historic Buildings	2,185.00	2,000
10-1125-3402	Historic Park Tour Revenue	0	0
10-1125-3405	Gift Shop Revenue	13,785.19	10,000
10-1125-3550	State and Federal Grant Funding	0	0
10-1125-3725	Donations to Historic Park and Museum	8,167.70	5,000
10-1125-3726	Night at the Museum	0	0
10-1125-4001	Historic Park Salaries	187,217.51	206,352
10-1125-4002	Overtime	67.34	300
10-1125-4005	Part-time Salaries	39,327.52	85,597
10-1125-4010	Benefits	18,800.41	34,398
10-1125-4050	Retirement Benefits	61.18	8,254
10-1125-4202	Postage - Department share	58.9	150
10-1125-4203	Telephone	0	0
10-1125-4205	Equipment Repair and Maintenance	1,167.96	1,500
10-1125-4207	Building Repair and Maintenance	894.75	13,000
10-1125-4210	Professional Dues and Subscriptions	1,869.93	2,500
10-1125-4221	Printing	2,746.37	4,000
10-1125-4227	Reg. Fees, Lodging, Travel, and Meals	856.87	3,600
10-1125-4233	Supplies	2,027.77	2,200
10-1125-4250	Professional Services	200	6,500
10-1125-4260	Gas/Oil - Department share for vehicles	0	0
10-1125-4265	Advertising	6,188.08	15,000
10-1125-4401	Utility Costs - park buildings	9,021.41	11,000
10-1125-4415	Licenses and Permits	0	0
10-1125-4477	Cleaning/Janitorial Expenses	9,265.93	12,000
10-1125-4703	Furniture and Equipment - non-capital	2,835.62	14,800
10-1125-4750	Grant Expenses	0	0
10-1125-4890	Museum Special Events	13,597.03	20,000
10-1125-4891	Museum Retail Inventory	4,939.36	7,000
10-1125-4892	Museum Imprint	0	0

10-1125-4893	Exhibit Expenses	12,594.86	20,000
10-1125-4894	Educational Materials	3,170.07	7,000
10-1130-3222	Miscellaneous Revenue - non-recurring receipts	8,953.11	1,000
10-1130-4001	PW Admin Salaries	255,343.40	373,514
10-1130-4002	Overtime	75.18	250
10-1130-4010	Benefits	21,130.16	31,291
10-1130-4050	Retirement Benefits	14,512.19	17,957
10-1130-4202	Postage - Department share	22.21	300
10-1130-4205	Equipment Repair and Maintenance	0	0
10-1130-4210	Professional Dues and Subscriptions	2,618.19	2,850
10-1130-4227	Reg. Fees, Lodging, Travel, and Meals	679.3	3,000
10-1130-4233	Supplies	2,564.64	5,000
10-1130-4250	Professional Services	101,302.21	205,000
10-1130-4260	Gas/Oil - Department share for vehicles	275.29	0
10-1130-4265	Advertising	6,582.11	10,000
10-1130-4270	Uniforms - Department share	3,423.64	6,500
10-1130-4400	Pest Control & Weed Control	0	0
10-1131-3300	Excavation Permits - Utility Costs	9,350.00	8,500
10-1131-3550	Grants	0	0
10-1131-4001	PW Streets Salaries	204,428.06	301,980
10-1131-4002	Overtime	4,457.81	8,000
10-1131-4010	Benefits	17,689.89	39,516
10-1131-4050	Retirement Benefits	6,248.43	12,874
10-1131-4205	Equipment Repair and Maintenance	0	0
10-1131-4210	Professional Dues and Subscriptions	995.72	2,300
10-1131-4227	Reg. Fees, Lodging, Travel, and Meals	2,945.85	1,000
10-1131-4233	Supplies	363.97	500
10-1131-4250	Professional Services	450	75,000
10-1131-4260	Gas/Oil - Department share of vehicles	46,161.50	0
10-1131-4265	Advertising	2,175.91	1,400
10-1131-4270	Uniforms - Department share	1,754.18	5,000
10-1131-4271	Tools	0	0
10-1131-4401	Utility Costs - Street lights	116,070.32	80,500
10-1131-4402	Road Resurfacing - non-capital costs	13,135.32	116,865
10-1131-4403	Routine Street Maintenance	48,167.24	310,400
10-1131-4404	Snow Removal - Deicers, contract hauling	30,055.19	163,500
10-1131-4585	Equipment Rental	0	0
10-1131-4703	Furniture and Equipment - non-capital	0	0
10-1131-4965	Curb Replacement	0	0
10-1131-4980		0	0
10-1132-3703	Park Rental Fees	0	0
10-1132-4001	PW Buildings Salaries	170,080.73	190,067
10-1132-4002	Overtime	1,565.75	4,000
10-1132-4006	Part-time Salaries	0	0
10-1132-4010	Benefits	13,726.41	24,566

10-1132-4050	Retirement Benefits	5,008.58	9,892
10-1132-4207	Repair/Maintenance of Town Bldgs/Housing Units	142,280.70	235,000
10-1132-4210	Professional Dues and Subscriptions	31.1	100
10-1132-4227	Reg. Fees, Lodging, Travel, and Meals	445.78	3,000
10-1132-4233	Supplies	0	750
10-1132-4250	Professional Services	0	750
10-1132-4260	Gas/Oil - Department share of vehicles	4,345.31	0
10-1132-4265	Advertising	0	750
10-1132-4270	Uniforms - Department share	1,022.97	2,500
10-1132-4400	Pest Control - Insects, wildlife	899	1,000
10-1132-4401	Utilities for Town Owned Buildings, Parks	72,541.83	80,000
10-1132-4407	Renewable Energy Utilities for Town Owned Buildings, Parks	24,743.45	40,000
10-1132-4409		0	0
10-1132-4410	Maintenance of Marina Grounds	0	0
10-1132-4411	Trash & Recycling Expense	16,094.82	25,000
10-1132-4416	Nordic Center Utility Costs (year round)	0	0
10-1132-4703	Furniture and Equipment - non-capital	0	0
10-1133-4001	Fleet Salaries	203,964.35	209,179
10-1133-4002	Overtime	3,446.91	2,625
10-1133-4010	Benefits	17,687.11	26,411
10-1133-4050	Retirement Benefits	11,524.98	9,873
10-1133-4205	Repair/Maintenance of Vehicles - all depts	63,376.98	100,000
10-1133-4210	Professional Dues and Subscriptions	5,113.80	7,000
10-1133-4227	Reg. Fees, Lodging, Travel, and Meals	3,047.81	8,000
10-1133-4233	Supplies	74.23	600
10-1133-4250	Professional Services	13,221.63	8,000
10-1133-4260	Gas/Oil - General Fund	30,122.76	87,150
10-1133-4265	Advertising	182.94	1,000
10-1133-4270	Uniforms - Department share	4,488.28	6,000
10-1133-4271	Tools	4,996.16	7,000
10-1133-4404	Snow Removal - Plow blades, blowers	11,358.14	10,000
10-1133-4405	EV tools and Training	0	25,000
10-1134-3703	Park Rental Fees	0	0
10-1134-4001	PW Grounds Salaries	462,394.37	518,112
10-1134-4002	Overtime	8,161.58	8,000
10-1134-4005	Seasonal Salaries	0	18,641
10-1134-4006	Seasonal Salaries	17,312.53	0
10-1134-4010	Benefits	40,607.97	68,397
10-1134-4050	Retirement Benefits	20,480.74	28,852
10-1134-4205	Repair/Maintenance of Vehicles & mowers	49.94	1,200
10-1134-4210	Professional Dues and Subscriptions	0	250
10-1134-4227	Reg. Fees, Lodging, Travel, and Meals	3,146.87	6,000
10-1134-4233	Supplies	0	400
10-1134-4250	Professional Services	5,775.00	300
10-1134-4260	Gas/Oil - Department share of vehicles	17,900.73	0
10-1134-4265	Advertising	2,470.21	1,100

10-1134-4270	Uniforms - Department share	2,762.13	3,500
10-1134-4400	Pest Control - Insects, wildlife	1,967.89	2,500
10-1134-4404	Snow Removal - Town Owned Buildings/Parks	760.87	2,000
10-1134-4405	Main Street Landscaping - Benches, flowers	0	0
10-1134-4409	Repair/Maintenance of Town Owned Parks	0	0
10-1134-4415	Forest Service Nordic Center Annual Permit	0	0
10-1134-4420	Ballfield Maintenance	0	0
10-1134-4703	Furniture and Equipment - non-capital	126.94	200
10-1140-3305	Event Permit Fees	0	0
10-1140-3306	Sponsorship Revenue	0	15,000
10-1140-3803	Ride the Rockies - Food/beverage booth revenue	0	0
10-1140-3804	4th of July - Fireworks contributions from other entities	15,100.00	0
10-1140-3805	Music on Main - Food/beverage booth revenue	0	0
10-1140-3806	BBQ Challenge - Food/beverage booth revenue	391,370.43	400,000
10-1140-3809	Art on Main	0	0
10-1140-3810	Special Event Parking Lot Usage	0	0
10-1140-3827	Spec Events: Concerts in the Park	0	0
10-1140-3834	Oktoberfest - Food/beverage booth revenue	0	0
10-1140-3835	Fall Fest Revenue	2,476.00	1,400
10-1140-3837	Locals Party	0	0
10-1140-3859	Arts & Crafts - Vendor Fees	0	0
10-1140-3860	Special Events - Haunted House	0	0
10-1140-3861	Special Events - Soup Cup Classic	0	0
10-1140-3862	Special Events - Santa Dash	0	0
10-1140-3875	Event Vendor Fees	0	0
10-1140-4001	Special Events Salaries	103,211.74	138,894
10-1140-4002	Overtime	885.52	4,000
10-1140-4005	Seasonal Salaries	19,705.44	42,556
10-1140-4010	Benefits	10,634.98	21,660
10-1140-4050	Retirement Benefits	2,085.05	6,358
10-1140-4202	Postage - Department share	315.51	700
10-1140-4205	Repair/Maintenance of Event Equipment	0	1,000
10-1140-4210	Professional Dues and Subscriptions	1,334.50	2,000
10-1140-4222	Other	0	0
10-1140-4227	Reg. Fees, Lodging, Travel, and Meals	145	5,200
10-1140-4233	Supplies	6,079.92	8,000
10-1140-4244	Monthly Bank Service Charges	0	0
10-1140-4250	Professional Services	0	0
10-1140-4260	Gas/Oil - Department share	404.04	1,000
10-1140-4261	Street Banners	10,250.04	12,000
10-1140-4265	Advertising	0	0
10-1140-4401	Utilities for Events	3,461.27	2,000
10-1140-4620	Non-Profit Donations	0	0
10-1140-4625	Community Relations	0	0
10-1140-4665	Green Event Infrastructure	0	7,000

10-1140-4703	Furniture and Equipment - non-capital	4,772.00	7,500
10-1140-4801	Gold Rush	0	0
10-1140-4803	Ride the Rockies	0	0
10-1140-4804	4th of July	15,516.98	65,000
10-1140-4805	Music on Main	0	0
10-1140-4806		0	0
10-1140-4808	Vettes	0	0
10-1140-4809	Clean Up Day	3,098.12	4,000
10-1140-4810	Founders Day	0	0
10-1140-4811	Wassail Days	20,046.30	35,000
10-1140-4812	Art Shows	0	0
10-1140-4813	Cyclecross	0	0
10-1140-4815	Run the Rockies	-485	0
10-1140-4816	BBQ Challenge Vendor Payouts	298,703.04	388,000
10-1140-4817	Added Event Music/Supplies	0	0
10-1140-4825	Holiday Party	0	0
10-1140-4826	State of the Town	0	0
10-1140-4827	Concerts in the Park	32,064.96	40,000
10-1140-4830	Tubbs Romp to Stomp	0	0
10-1140-4831	24 Hours of Frisco	0	0
10-1140-4832	Summit Adventure Series	0	0
10-1140-4834	Oktoberfest	0	0
10-1140-4850	Uniforms - Special Events Team	0	1,000
10-1140-4851	Bike to Work Day	788	1,000
10-1140-4852	Trick or Treat Street	573.19	1,000
10-1140-4853	Easter Egg Hunt	1,700.07	1,300
10-1140-4854	August Mixer	0	0
10-1140-4855	Soup Cup Classic	0	0
10-1140-4856	Volunteer Appreciation	0	0
10-1140-4857	Spontaneous Combustion	2,901.55	5,000
10-1140-4858	Film Festival	0	0
10-1140-4859	New Project Development	0	0
10-1140-4861	America Recycles Day	0	0
10-1140-4863	BBQ Challenge Administration	11,477.70	20,000
10-1140-4864	BBQ Challenge Beverages and Ice	29,103.50	70,000
10-1140-4865	BBQ Challenge Awards	17,955.17	28,000
10-1140-4866	BBQ Challenge Entertainment	58,515.73	65,000
10-1140-4867	BBQ Challenge Marketing	0	0
10-1140-4868	BBQ Challenge Supplies and Equipment	45,620.35	50,000
10-1140-4869	BBQ Challenge Utilities, Maintenance, Waste	38,378.63	40,000
10-1140-4870	America Cup	0	0
10-1140-4871	Breast Cancer Walk	0	0
10-1140-4872	Tour of the Summit	0	0
10-1140-4873	Fall Fest	17,040.71	18,000
10-1140-4874	Event Vendor Fees	0	0

10-1140-4875	Concert Endorsements	0	0
10-1140-4876	Pink Party	963.02	1,000
10-1140-4880	Town Party	0	0
10-1140-4881	Story Walk	0	0
10-1140-4882	Kick Off Concert	0	0
10-1140-9999	Spec Events Drafting Reclass 27%	0	0
10-1150-3222	Recreation Miscellaneous Revenue	0	0
10-1150-3306	Sponsorship Revenue	16,000.00	0
10-1150-3601	Recreation Program Revenue	82,376.00	29,000
10-1150-3602	Recreation - Fun Club Program Revenue	126,882.60	129,000
10-1150-3603	Recreation Special Events Revenue	130,590.00	115,000
10-1150-3604	Recreation After School	27,013.98	56,100
10-1150-3605	Recreation Sport Summer Program	0	88,000
10-1150-3905	Recreation Retail Sales Revenue	0	0
10-1150-4001	Recreation Salaries	232,032.81	233,957
10-1150-4002	Overtime	7,785.77	6,500
10-1150-4005	Recreation Programs Seasonal Salaries	92,473.49	220,302
10-1150-4006	Recreation Instructor Salaries	47,431.17	0
10-1150-4007	Recreation Afterschool Salaries	15,433.24	0
10-1150-4010	Benefits	31,057.19	54,211
10-1150-4050	Retirement Benefits	10,016.17	12,434
10-1150-4202	Postage - Department share	36.52	200
10-1150-4210	Professional Dues and Subscriptions	713.61	500
10-1150-4221	Printing - Recreation Brochure	0	0
10-1150-4222	Other	0	0
10-1150-4227	Reg. Fees, Lodging, Travel, and Meals	4,874.67	5,000
10-1150-4233	Supplies	1,076.49	200
10-1150-4244	Monthly Bank Service Charges	1,469.09	16,000
10-1150-4250	Professional Services	1,769.15	3,500
10-1150-4260	Gas/Oil - Department share for vehicles	3,912.99	2,500
10-1150-4265	Advertising	15,058.48	15,000
10-1150-4477	Cleaning Services	0	3,500
10-1150-4502	Insurance	0	0
10-1150-4590	Teen Programming	0	0
10-1150-4591	Fishing Derby	0	0
10-1150-4592	Skating Competition	0	0
10-1150-4601	Recreation Program Refunds	0	0
10-1150-4602	Recreation Sports	5,376.57	20,000
10-1150-4603	Recreation Special Events	0	0
10-1150-4604	Recreation Contracted Expenses	39,084.50	35,000
10-1150-4605	Recreation Fun Club	24,908.17	40,000
10-1150-4606	Recreation Winter Vacation Sensation	10,558.36	12,000
10-1150-4607	Recreation Supplies	2,377.82	2,000
10-1150-4608	Recreation Scholarship	0	5,000
10-1150-4609	Recreation After School	0	15,000

10-1150-4620	Gas/Oil Department Share for vehicles	0	0
10-1150-4701	Van Rental - three vans plus fuel	25,236.75	18,000
10-1150-4702	Programs/Activities - Admission Fees, etc.	1,715.08	2,500
10-1150-4703	Furniture and Equipment - non-capital	3,766.08	0
10-1150-4705	Program Expenses	0	0
10-1150-4710	New Event Development	0	0
10-1150-4801	Gold Rush	0	0
10-1150-4803	Ride the Rockies	0	0
10-1150-4813	Cycle Cross	0	0
10-1150-4815	Ride the Rockies	0	0
10-1150-4830	Tubbs Romp to Stomp	0	0
10-1150-4850	Uniforms - Recreation Team	2,764.17	3,500
10-1150-4851	PRA Operations	0	0
10-1150-4870	America Cup Fly Fishing	0	0
10-1150-4872	Tour the Summit	0	0
10-1150-4875	Triathlon	0	0
10-1160-3075	Sales Tax Paid on Purchases	0	0
10-1160-3102	PRA Gratuities	0	0
10-1160-3222	PRA Miscellaneous Revenue	80.5	1,000
10-1160-3500	FAP Gift Card Revenue	0	0
10-1160-3703	Park Rental Fees	0	10,000
10-1160-3901	PRA Tubing Hill Revenue	1,473,182.47	1,500,000
10-1160-3902	Ski Hill Revenue	81,917.70	55,000
10-1160-3903	PRA Event Revenues	0	0
10-1160-3904	PRA Food/Beverage Revenues	53,363.45	60,000
10-1160-3905	PRA Retail Sales Revenue	62,817.59	60,000
10-1160-3906	PRA Day Lodge Rental Revenue	38,879.37	20,000
10-1160-3907	PRA Ski School Concessionaire	0	40,000
10-1160-4001	PRA Salaries	496,404.04	474,996
10-1160-4002	PRA Overtime	14,978.06	5,250
10-1160-4005	PRA Seasonals	240,755.10	621,658
10-1160-4006	PRA Part-Time Salaries	112.9	0
10-1160-4010	Benefits	66,466.58	132,211
10-1160-4050	PRA Retirement Benefits	1,901.16	19,730
10-1160-4201	PRA Signage, Snow Fence, Safety Padding	3,982.06	21,000
10-1160-4205	PRA Equipment Repair Maintenance	15,135.62	40,000
10-1160-4207	PRA Building Maintenance	4,239.23	8,000
10-1160-4208	PRA Conveyor Lift System	5,546.50	6,000
10-1160-4221	PRA Supplies/Ticketing	20,127.58	17,000
10-1160-4223	PRA Retail Merchandise	40,904.32	40,000
10-1160-4225	PRA Food and Beverage	27,910.80	70,000
10-1160-4227	Reg. Fees, Lodging, Travel, Meals	10,550.24	10,000
10-1160-4234	First Aid Supplies	2,660.71	4,000
10-1160-4244	Monthly Bank Service Charges	94,720.11	80,000
10-1160-4250	PRA Professional Services	6,868.39	5,000

10-1160-4260	PRA Gas/Oil	21,177.93	14,000
10-1160-4265	PRA Advertising	36,603.13	50,000
10-1160-4270	PRA Uniforms-Department	14,675.88	17,000
10-1160-4401	PRA Utility Costs	77,092.96	75,000
10-1160-4404	PRA Snow Removal	0	0
10-1160-4405	Snowmaking Supplies	7,491.01	8,000
10-1160-4409	PRA General Site Maintenance	26,454.12	30,000
10-1160-4411	PRA Tubing Hill/Terrain Park Maintenance	8,484.71	20,000
10-1160-4412	PRA Bike Park Maintenance	0	0
10-1160-4413	PRA Skate Rink Maintenance	0	0
10-1160-4455	PRA Permit/License Fees	3,494.19	4,000
10-1160-4477	FAP Cleaning Fees	31,280.17	25,000
10-1160-4480	PRA Program/Event Expenses	406.64	0
10-1160-4501	FAP Gift Card Expense	0	0
10-1160-4704	PRA - Technical Purchases	0	0
10-1170-3222	Nordic Center Miscellaneous Revenue	10	0
10-1170-3470	Nordic Center Service and Repair Revenue	2,961.41	3,500
10-1170-3482	Nordic Rental Equipment Sales	1,105.93	0
10-1170-3500	Nordic Center Gift Card Revenue	0	0
10-1170-3703	Nordic Center Building Rental Revenue	739.47	0
10-1170-3705	Concessionaire Revenue	72,024.64	70,000
10-1170-3901	Nordic Center Daily Pass Revenue	172,997.60	155,000
10-1170-3902	Nordic Center Punch Pass Revenue	74,048.00	55,000
10-1170-3903	Nordic Center Event Revenue	12,390.00	12,000
10-1170-3904	Nordic Center Food/Beverage Revenue	2,003.05	2,000
10-1170-3905	Nordic Center Retail Sales Revenue	14,266.14	12,000
10-1170-3906	Nordic Center Season Pass Revenue - Joint	46,479.60	40,000
10-1170-3907	Nordic Center Season Pass Revenue - Frisco	70,995.00	50,000
10-1170-3908	Nordic Center Equipment Rentals	129,057.09	110,000
10-1170-3909	Nordic Center Programs/Lessons Revenue	91,057.00	75,000
10-1170-4001	Nordic Center Salaries	252,600.79	387,059
10-1170-4002	Nordic Center Overtime	8,223.85	4,000
10-1170-4005	Nordic Center Seasonals	171,685.45	118,947
10-1170-4006	Nordic Center Part Time Salaries	0	0
10-1170-4010	Nordic Center Benefits	36,219.70	67,422
10-1170-4050	Nordic Center Retirement Benefits	10,566.15	15,619
10-1170-4201	PRA Signage, Fence, Padding, Rental Replacement	2,434.89	7,000
10-1170-4202	Nordic Center Postage - Dept Share	0	0
10-1170-4205	Nordic Center Equipment Repair & Maintenance	25,950.32	18,000
10-1170-4207	Nordic Center Building Maintenance	0	4,000
10-1170-4210	Nordic Center Professional Dues & Subscriptions	2,027.98	2,000
10-1170-4221	Nordic Center Supplies/Ticketing	5,625.83	12,000
10-1170-4222	Nordic Center Ranger Program/Supplies	13,265.03	15,000
10-1170-4223	Nordic Center Retail Merchandise	9,521.30	8,000
10-1170-4225	Nordic Center Food/Beverage	1,892.46	5,000

10-1170-4227	Nordic Center Travel/Education/Lodging	3,420.24	4,500
10-1170-4244	Nordic Center Bank Service Charges	12,620.34	11,000
10-1170-4250	Nordic Center Professional Services	74.85	2,000
10-1170-4260	Nordic Center Gas/Oil	815.76	14,000
10-1170-4265	Nordic Center Advertising	11,872.67	15,000
10-1170-4270	Nordic Center Uniforms	7,263.60	5,000
10-1170-4401	Nordic Center Utilities	6,893.60	7,000
10-1170-4404	Nordic Center Snow Removal	0	0
10-1170-4409	Nordic Center General Site Maintenance	0	5,000
10-1170-4455	Nordic Center Perimit.License Fees	3,937.53	2,500
10-1170-4477	Nordic Center Cleaning	8,371.14	20,000
10-1170-4480	Nordic Center Special Events	4,835.43	8,000
10-1170-4500	Nordic Center Rental Equipment Expense	15,426.97	21,000
10-1170-4501	Nordic Center Gift Card Expense	0	0
10-1170-4703	Nordic Center Furniture and Equipment	1,852.75	5,000
20-2000-3000	Lease Purchase Proceeds	0	0
20-2000-3001	CIF - Interest Subsidy	0	0
20-2000-3002	Loan From Water Fund	0	0
20-2000-3003	Loan To Brynn Grey X LLC	0	0
20-2000-3005	Contributed to Capital	0	0
20-2000-3101	Interest on Investments - CIF portion of allocation	93,993.74	6,000
20-2000-3125	Real Estate Investment Fees	1,957,427.97	1,500,000
20-2000-3150	Sale of Assets	3,925.00	10,000
20-2000-3221		0	0
20-2000-3222	Miscellaneous Revenue	5,000.00	0
20-2000-3225	Interfund Transfers from General Fund	928,193.00	3,372,584
20-2000-3226	Interfund Transfers - Conservation Trust	0	130,000
20-2000-3227	Interfund Transfers - Lodging Tax Fund	0	815,000
20-2000-3550	State/Federal Grant Funding	79,153.30	50,000
20-2000-3601	Certificate of Purchase Proceeds	0	0
20-2000-3602	Lease Purchase Proceeds	0	0
20-2000-3605	Premium ON COP's Issued	0	0
20-2000-3650	REVITALIZE MAIN STREET PROGRAM GRANT	0	0
20-2000-3660	Wildfire Council Grant	0	0
20-2000-4005	Interfund transfers	0	0
20-2000-4006	Interfund Transfer to Open Space	0	0
20-2000-4100	Payment Refund Bond Escrow Agent	0	0
20-2000-4101	Vehicles and Equipment	828,605.80	3,695,696
20-2000-4102	Computer and Technology	93,127.43	32,000
20-2000-4105	Police Communication Center	0	0
20-2000-4194	Capital Outlay - Leased Projects/Equipment	0	0
20-2000-4195	Equipment and Vehicle Leases	18,516.37	40,097
20-2000-4325	Trust Fees	0	0
20-2000-4333	Debt Service - Principal	313,135.81	410,197
20-2000-4334	Debt Service - Interest	91,836.37	80,598

20-2000-4555		0	0
20-2000-4560	Cost of Issuance	0	0
20-2000-4565	Employee Housing Capital Repair	0	0
20-2000-4567	Facility Capital Repair	2,133,694.80	510,000
20-2000-4650	Revitalize Main Street Expense	0	0
20-2000-4705	Old Town Hall Remodel	0	1,600,000
20-2000-4903	Town Housing Purchases	0	0
20-2000-4930	Attainable Housing Project	0	0
20-2000-4932	Summit Blvd Sidewalk - 10 Mile Creek to Main	0	0
20-2000-4934	Granite/Galena Alley Pave & Pavement	0	0
20-2000-4935	Sidewalk Completion - 6th Ave at Granite	0	0
20-2000-4939	Walter Byron & Meadow Creek Parking Lot Resurfacing	0	0
20-2000-4944	Energy Performance Contract	0	0
20-2000-4945	Peak One Parcel Neighborhood Development	0	0
20-2000-4955	Christmas Lights	0	0
20-2000-4957	Summit Blvd Beautification	0	0
20-2000-4965	Curb Replacement	46,756.57	150,000
20-2000-4969	Restain/Paint Town Properties	0	0
20-2000-4974	Mountain Pine Beetle Program	0	0
20-2000-4983	Ball fields	0	0
20-2000-4985	Galena Street Storm Sewer	0	0
20-2000-4986	4th Avenue Reconstruction	0	0
20-2000-4988	Cemetery Road Reconstruct & Pave	0	0
20-2000-4992	Summit Blvd Improvements	91,109.69	1,300,000
20-2000-4994	Residential Street Lighting	0	0
20-2000-4995	Asphalt Overlay/Resurface Road	453,099.60	1,100,000
20-2000-4997	West Main Street Reconstruction	0	0
20-2000-5003	Summit County Preschool Partnership	0	0
20-2000-5005	Slurry Seal PW Parking Lot	0	0
20-2000-5007	Paved Path Trail Signage	0	0
20-2000-5012	Historic Park Stamped Concrete	0	0
20-2000-5013	Town Hall Boiler Replacement	0	0
20-2000-5014	Mountainside Culvert Replacement	0	0
20-2000-5015	Peninsula Forestry Management	0	0
20-2000-5016	TOF Employee Housing	0	0
20-2000-5017	Environmental Sustainability	74,417.22	400,000
20-2000-5019	Synthetic Soccer Field Upgrade	0	0
20-2000-5020	Lot B-1 Parking	0	0
20-2000-5021	North Lagoon Rec Path	0	0
20-2000-5022	Miners Creek Paved Pathway	0	0
20-2000-5023	Fields Needs Assessment	0	0
20-2000-5024	PRA Plan Implementation	390,207.72	7,300,000
20-2000-5025	Main Street Revitalization	0	0
20-2000-5026	Meadow Creek Parking Lot Paving	0	0
20-2000-5027	Drainage Pan Connections	0	0

20-2000-5028	Town Hall Sidewalk Replacement	0	0
20-2000-5029	Community Survey	0	0
20-2000-5030	Child Care Needs Assessment	0	0
20-2000-5031	Speed Mitigation	0	0
20-2000-5032	Master Plan Update	0	0
20-2000-5033	Covered Sand Storage - PW	0	0
20-2000-5034	Paved Path Asphalt Overlay	0	0
20-2000-5035	Willow Creek Pedestrian Bridge	0	0
20-2000-5036	W Main Park/Ride Composting Toilets	0	0
20-2000-5037	N. Lagoon Pathway Reconstruction	0	0
20-2000-5038	Summit Blvd. Sidewalk Extension	0	0
20-2000-5039	Waterdance Paved Path Extension	0	0
20-2000-5040	Bike Terrain Park	0	0
20-2000-5041	W. Main Park/Ride Resurfacing	0	0
20-2000-5042	Summit Blvd. Revitalization Plan	0	0
20-2000-5043	Meadow Creek Park Path Paving	0	0
20-2000-5044	Meadow Creek Park Restrooms	0	0
20-2000-5045	Main St Private Property Easement	0	0
20-2000-5046	Main St Master Plan Early Action	0	0
20-2000-5047	Event Stage	0	0
20-2000-5048	Historic Park Structure Preservation Plan	0	0
20-2000-5049	River Close Bike Path Easement Reconstruction	0	0
20-2000-5050	Dog Park	0	0
20-2000-5051	Outdoor Basketball Court - PRA	0	0
20-2000-5052	Exercise Stations - PRA	0	0
20-2000-5053	Nordic 5k Trail Infrastructure	0	0
20-2000-5054	Bike Path System Upgrades	0	0
20-2000-5055	Lusher Court Off-Site Facilities	0	0
20-2000-5056	PRA Parking Lot Improvements	0	0
20-2000-5057	Ten Mile Creek Bridge Rail Replacement	0	0
20-2000-5058	Ice Rink Evaluation	0	0
20-2000-5060	Zoning Code Update	0	0
20-2000-5061	Relocate Street Light-River Pines	0	0
20-2000-5062	Irrigation System - Bike Park	0	0
20-2000-5063	Snowguns with trailers	0	0
20-2000-5064	Tiller-Snowcat	0	0
20-2000-5065	First & Main Barnyard Building	0	0
20-2000-5066	Trails Enhancements	243,296.12	633,744
20-2000-5067	Wayfinding	0	24,000
20-2000-5068	Compostable Toilets - PRA	0	0
20-2000-5069	Design/Construction - PW Facility	0	0
20-2000-5070	Additional Lighting at Tubing Hill	0	0
20-2000-5071	Historic Park Improvements	11,285.58	20,000
20-2000-5072	Parking Lot Reconstruction - PW Complex	0	0
20-2000-5073	FAP Great Lawn Re-sod	0	0

20-2000-5074	Bridge Repairs	0	0
20-2000-5075	Crack Fill Streets and Bike Paths	4,363.66	10,000
20-2000-5076	TAP Grant HWY 9	0	0
20-2000-5077	FAP Amenity Expansion	0	0
20-2000-5078	Nordic Center Expansion	0	0
20-2000-5079	Update Planning Documents	56,240.57	0
20-2000-5080	Consultant - Historic Restoration	0	0
20-2000-5081	Community Care Center	0	0
20-2000-5082	Lake Hill Analysis/Support	6,637.50	0
20-2000-5084	Electric Vehicle Charging Stations	0	0
20-2000-5085	Traffic Study - CDOT Exit 203	0	0
20-2000-5086	Hwy 9 Sidewalk Improvements	0	1,470,000
20-2000-5087	Ally Paving	438,417.00	0
20-2000-5088	Galena Project Housing (1/2 Cost)	0	0
20-2000-5089	Building Relocation Costs	0	0
20-2000-5090	Belltower Refurbishment	0	0
20-2000-5091	Storm System	0	50,000
20-2000-5092	Fieldhouse Feasibility Study	0	0
20-2000-5093	Playground/Site Improvement for Town Parks	393,791.57	1,415,000
20-2000-5094	Town Hall Dumpster Enclosure	0	200,000
20-2000-5095	Town Hall Improvements	5,363.50	250,000
20-2000-5096	Public Art Funding	57,955.10	75,000
20-2000-5097	Main Street Parklets	308.19	20,000
20-2000-5098	Fiber Infrastructure	624	170,000
20-2000-5099	Town-Wide Security Cameras	68,598.63	0
20-2000-5100	Update Trails Master Plan	0	0
20-2000-5101	Main Street Plan	0	0
20-2000-5102	Transportation Master Plan Update	0	0
20-2000-5103	Meadow Creek Park Ice Skate Upgrades	0	0
20-2000-5104	Complete Streets	0	250,000
20-2000-5105	Street Lights	0	0
20-2000-5106	Pedestrian and Recreation Pathways	0	0
20-2000-5903	Interfund Transfers - Marina	466,257.00	0
25-2500-3101	Interest on Investments - Historical preservation portion	6.49	1
25-2500-3725	Donations	0	0
25-2500-4262	Capital Projects	0	0
30-3000-3101	Interest on Investments - CTF portion of allocation	711.63	100
30-3000-3555	State Lottery Funds	37,115.48	36,000
30-3000-4201	Supplies	0	0
30-3000-4262	Five Year Capital Plan Projects	27,814.48	0
30-3000-5901	Interfund Transfers - Capital Fund	0	130,000
40-4000-3005	Contributed to Capital	5,200.00	0
40-4000-3101	Interest on Investments - WF Portion of allocation	30,202.63	6,000
40-4000-3105	Paper Billing Fees	0	1,000
40-4000-3222	Miscellaneous Revenue	4,741.90	500

40-4000-3225	Interfund Transfer - Principal/Interest Marina Fund	0	95,000
40-4000-3350	Water User Fees - Quarterly Billing	1,346,338.22	1,464,000
40-4000-3360	Plant Investment Fees - Water Tap Fees	90,452.25	554,132
40-4000-3550	Grant Revenue	219.5	0
40-4000-3610	Water Meter Sales - New/repl. meters	9,831.40	44,000
40-4000-3630	Sales of Assets	0	0
40-4000-3811	Extra-Territorial Water Application Fee	0	0
40-4000-4001	Water Salaries	362,244.71	435,552
40-4000-4002	Overtime	18,533.65	15,000
40-4000-4005	Water Seasonal	0	0
40-4000-4010	FICA and Medicare Benefits	29,270.19	47,585
40-4000-4021	Worker's Comp Insurance	0	0
40-4000-4050	Retirement Benefits	21,165.00	22,906
40-4000-4091	Health Benefits	0	0
40-4000-4092	Compensation Plan	0	0
40-4000-4200	Office Supplies	214.07	1,200
40-4000-4201	Supplies	17,792.26	35,000
40-4000-4202	Postage - Department share	5,483.46	5,500
40-4000-4203	Telephone	8,442.45	10,000
40-4000-4206	Vehicle Repairs & Maintenance	0	0
40-4000-4210	Professional Dues and Subscriptions	446	3,500
40-4000-4227	Reg. Fees, Lodging, Travel, and Meals	3,833.26	15,000
40-4000-4250	Professional Services	111,022.03	120,000
40-4000-4260	Gas/Oil - Department share of vehicles	9,191.39	11,000
40-4000-4265	Advertising	4,081.90	3,300
40-4000-4270	Uniforms/Safety Equipment - Department share	2,283.73	3,300
40-4000-4271	Tools & Equipment	0	0
40-4000-4272	System Inventory	0	0
40-4000-4275	System Repairs	244,606.57	100,000
40-4000-4277	Chemicals for Water Treatment	19,355.06	60,000
40-4000-4280	Pumping Equipment for Plants & Wells	3,109.32	18,000
40-4000-4355	Summit Water Quality Annual Dues	10,485.27	14,000
40-4000-4360	NWCCOG-QQ Water Quality Annual Dues	1,913.00	2,500
40-4000-4365	Administration Fees - General Fund	42,500.00	42,500
40-4000-4370	Grant Expenses	0	0
40-4000-4401	Utilities for Wells & Treatment Plant	37,893.04	75,000
40-4000-4425	Water Meter Replacement	46,779.22	70,000
40-4000-4444	Capital Improvement Projects	39,106.28	3,317,500
40-4000-4455	Leases & Special Use Permits	22,227.92	19,000
40-4000-4460	Capital Equipment	5,415.41	55,000
40-4000-4475	Well Replacement - Well #7/Treatment Plant	0	0
40-4000-4603	Water Efficiency Strategies	0	0
40-4000-4704	Technical Purchases	2,784.83	15,000
40-4000-4790	Depreciation	354,087.00	0
40-4000-4795	Loss on Disposal of Assets	0	0

40-4000-4999	Contingency	0	0
40-4000-5902	Interfund Transfers - Insurance Reserve	0	74,489
50-5000-3101	Interest on Investments - OSF Portion of Allocation	79.33	15
50-5000-3225	Interfund Transfers - GF	0	0
50-5000-4191	Grant Expenses	0	0
50-5000-4262	Projects	0	0
50-5000-5902	Interfund Transfer	0	0
55-5000-4265	3rd Ave Project	0	0
55-5500-3007	SCHA Sales Tax	2,021,593.09	1,600,000
55-5500-3008	Short Term Rental Tax	483,130.75	1,200,000
55-5500-3090	COP Proceeds	0	7,200,000
55-5500-3101	Interest on Investments - Housing Portion of Allocation	25,808.81	7,500
55-5500-3110	Sale of Town Property - Staley House/Galena Units	0	0
55-5500-3115	Rental Income	51,960.35	72,020
55-5500-3222	Miscellaneous Revenue	0	0
55-5500-3225	Interfund Transfer	0	0
55-5500-3310	Building Permits and Fees	53,693.00	70,000
55-5500-3315	Partnership Contributions	1,500,000.00	4,780,000
55-5500-3550	State/Federal Grants	0	1,500,000
55-5500-4001	Salaries	54,181.96	89,418
55-5500-4002	Overtime	0	0
55-5500-4010	Benefits	4,118.54	10,704
55-5500-4050	Retirement Benefits	1,424.77	3,577
55-5500-4210	Professional Dues and Subscriptions	0	0
55-5500-4250	Legal and Consulting Fees	0	0
55-5500-4255	Travel/Transportation/Meals	0	0
55-5500-4262	Capital Improvement Projects	1,611,085.67	200,000
55-5500-4263	Mary Ruth Place Project	0	0
55-5500-4264	113 Granite Project	0	0
55-5500-4265	3rd Avenue Project	0	0
55-5500-4266	Housing Helps	1,956,837.68	1,500,000
55-5500-4267	Frisco Housing Locals	0	25,000
55-5500-4268	619 Granite housing project	122,046.24	12,795,000
55-5500-4269	275 Granite housing project	0	0
55-5500-4270	Rental Expense	23,129.68	27,750
55-5500-4271	602 Galena Housing Project	2,497,575.75	600,000
55-5500-4276	Community Outreach	0	0
55-5500-4333	Debt Service Principal	0	0
55-5500-4334	Debt Service Interest	0	0
55-5500-4335	Debt Issuance Cost	0	115,000
55-5500-4350	Loan Programs	0	0
55-5500-4365	Administration Expense	93,117.00	110,000
55-5500-4567	Facility Capital Repair	0	7,500
55-5500-5902	Interfund Transfers - Insurance Reserve	0	13,421
60-6000-3101	Interest on Investments - IRF Portion of Allocation	1,343.92	250

60-6000-3102	Employee Paid Premiums	0	120,466
60-6000-3103	Refunds of Expenditures (Stop Loss Reimb)	0	0
60-6000-3225	Interfund Transfers - GF	0	1,687,338
60-6000-3227	Interfund Transfers - LT	0	40,264
60-6000-3228	Interfund Transfers - WF	0	74,489
60-6000-3229	Interfund Transfers - MF	0	82,542
60-6000-3230	Interfund Transfers - HF	0	13,421
60-6000-4010	Medical/Dental/Vision Fixed Costs	0	418,344
60-6000-4011	Medical/Dental Claims	0	1,125,044
65-6500-3011	County Nicotine Tax	644,390.97	650,000
65-6500-3101	Interest on Investments	5,462.81	550
65-6500-3709	Tobacco Retailer License Fees	6,600.00	6,600
65-6500-4365	Administrative fees	0	15,000
65-6500-4601	Childcare Tuition Assistance	0	100,000
65-6500-4620	County-wide Grants (Health & Welfare)	0	180,000
65-6500-4621	Community Non-Profit Contributions	243,712.00	204,956
65-6500-4622	Nicotine Workgroup Operations	211,793.85	292,039
65-6500-4623	Detox	18,500.00	18,500
70-7000-3005		0	0
70-7000-3008		0	0
70-7000-3010		0	0
70-7000-3050		0	0
70-7000-3125		0	0
70-7000-4006		0	0
70-7000-4100		0	0
80-8000-3004	Lodging Tax	809,961.98	800,000
80-8000-3075	Sales Tax Paid on Purchases	0	0
80-8000-3101	Interest on Investments - LF Portion of Allocation	7,401.68	1,000
80-8000-3222	Miscellaneous Revenue - non-recurring receipts	-1	0
80-8000-3250	Tax Exempt Merchandise Sales	235.14	100
80-8000-3405	Retail Sales Revenue	656.91	3,000
80-8000-3410	Ski Pass Revenues	0	0
80-8000-3411	Copper Adventure Pass - Summer	0	0
80-8000-3412	Partner Contributions	30,000.00	30,000
80-8000-3413	Copper Chamber	0	0
80-8000-3414	Copper Country	0	0
80-8000-3415	Village at Copper	0	0
80-8000-3416	Yarmony Grass	0	0
80-8000-3450	Non Taxable Merchandise Sales	0	0
80-8000-3550	Intergovernmental Revenue	0	0
80-8000-3725	Donations to Visitor's Information Center	302.12	50
80-8000-4001	Salaries	184,434.96	197,809
80-8000-4002	Overtime	264.53	275
80-8000-4003	Seasonals	0	0
80-8000-4005	Part Time salaries	11,346.63	18,304

80-8000-4010	Benefits	16,815.84	30,965
80-8000-4050	Retirement Benefits	48.09	7,803
80-8000-4100	Volunteer Services	0	0
80-8000-4104	Special Projects	0	0
80-8000-4202	Postage - Department Share	334.59	3,000
80-8000-4203	Telephone	9,557.83	11,500
80-8000-4207	Building Repair and Maintenance	0	0
80-8000-4221	Printing	0	0
80-8000-4227	Reg. Fees, Lodging, Travel, and Meals	4,068.48	5,000
80-8000-4233	Supplies	7,106.32	12,000
80-8000-4265	Advertising	0	0
80-8000-4266	Marketing	42,161.56	60,000
80-8000-4268	Promotions/Schwag	430.22	500
80-8000-4270	Uniforms	0	0
80-8000-4340	Kayak Park	0	0
80-8000-4341	Swan Mountain Rec Path	0	0
80-8000-4344	Ten Miles Creek Phase I	0	0
80-8000-4401	Utility Costs - IC Building	4,488.44	7,000
80-8000-4415	Licences and Permits	0	0
80-8000-4416	Copper Country	0	0
80-8000-4417	Lift Ticket Costs	0	0
80-8000-4418	Merchandise Cost	300	600
80-8000-4419	Summer Passes	0	0
80-8000-4477	Cleaning/Janitorial Expenses	17,201.67	34,000
80-8000-4575	Culture/Recreation facility	0	0
80-8000-4576	Art & Cutlure Programming	0	0
80-8000-4577	Education Expense	0	0
80-8000-4579	Internet Improvements	23,195.00	50,000
80-8000-4581	Marketing Consultant - Phase II	0	0
80-8000-4582	Hike/Bike Program	0	0
80-8000-4583	Skate Park	98.93	3,000
80-8000-4584	Information Center	2,959.44	1,500
80-8000-4585	Grounds O&M, Equipment Rental, Playground Repair	94,093.63	82,000
80-8000-4586	FAP Operations and Maintenance	0	15,000
80-8000-4587	Special Events - Spontaneous Combustion	0	0
80-8000-4588	Special Events - Recreation	130,213.62	88,500
80-8000-4589	Main Street Flowers	30,205.34	35,000
80-8000-4590	Public Relations Consultant	0	0
80-8000-4591	Tubing Hill/Terrian Park Maintenance	0	0
80-8000-4592	Town Wide Forestry Management	14,275.00	15,000
80-8000-4593	Weed Control	10,288.50	15,000
80-8000-4700	Volunteer Program	0	0
80-8000-4703	Furniture and Equipment - non-capital	464.1	0
80-8000-4704	Technical Purchases	4,965.19	5,800
80-8000-4705	Design of VIC Restroom	0	0

80-8000-4882	Kick Off Concert	0	0
80-8000-4891	Miscellaneous Resale Items	0	0
80-8000-5025	Frisco share of ball field needs analysis	0	0
80-8000-5096	Public Art Capital	0	0
80-8000-5901	Interfund Transfer - Capital	0	815,000
80-8000-5902	Interfund Transfer - Ins. Reserve	0	40,264
90-9000-3075	Sales Tax on Retail Sales	0	0
90-9000-3080	Loan Proceeds from Water Fund	0	0
90-9000-3085	Water Agreement Settlement	0	0
90-9000-3090	Loan Proceeds	0	0
90-9000-3095	Bond Proceeds	0	0
90-9000-3101	Interest on Investments - MF Portion of Allocation	6,902.07	2,500
90-9000-3102	Marina Gratuities	0	0
90-9000-3222	Miscellaneous Revenue	1,770.00	0
90-9000-3226	Interfund Transfers - CF	466,257.00	0
90-9000-3430	Marina Parking Permits	55,978.00	20,000
90-9000-3440	Marina Paid Parking	41,104.75	100,000
90-9000-3450	Slip Rental	252,104.89	250,000
90-9000-3455	Mooring Rental	50,293.00	50,000
90-9000-3457	Season Kayak Rack Rental	115,922.72	110,000
90-9000-3460	Boat Rentals	811,358.87	1,250,000
90-9000-3461	Food/Beverage/Ice	0	0
90-9000-3463	Paddle Sports Rentals	81,414.39	100,000
90-9000-3464	Tumble Bubble Sales	0	0
90-9000-3465	Retail Sales	58,211.37	60,000
90-9000-3466	Sales of Fishing Licenses	94.25	500
90-9000-3470	Fees for Services	104,418.25	95,000
90-9000-3471	Alpine Fishing Concessionaire	0	0
90-9000-3472	Rafting Concessionaire	0	0
90-9000-3474	Strand Up Paddle Concessionaire	7,200.00	7,200
90-9000-3475	Retail Fuel Sales	66,473.94	85,000
90-9000-3476	Concessionaire Revenue - Rowing	2,500.00	2,500
90-9000-3477	Concessionaire Revenue - Water Taxi	536.98	500
90-9000-3478	Concessionaire Revenue - Sailing School	0	0
90-9000-3479	Concessionaire Revenue - F&B	55,472.01	50,000
90-9000-3480	Winter Boat Storage Fees	63,468.41	105,000
90-9000-3481	Kayak and PDF Retail Sales	0	0
90-9000-3482	Sale of Used Boats	3,317.91	60,000
90-9000-3483	Sale of Paddleboards	0	3,500
90-9000-3485	Parts Retail Sales	32,384.99	30,000
90-9000-3486	Dry Boat Storage Fees	30,044.68	35,000
90-9000-3487	Trailer Storage Fees	32,976.25	50,000
90-9000-3488	Fishing Pole Rentals	0	0
90-9000-3491	Rental Fees for Marina Park	0	0
90-9000-3492	Bike Concessionaire	600	600

90-9000-3495	Zebra Mussel Reimbursement Income	40,000.00	45,000
90-9000-3500	Gift Card Revenue	0	0
90-9000-3550	State and Federal Grant Funding	0	30,000
90-9000-3630	Sales of Assets	0	0
90-9000-3999	Marina Transfers	0	0
90-9000-4001	Marina Salaries	385,605.88	533,935
90-9000-4002	Overtime	6,072.03	3,000
90-9000-4005	Seasonal Wages	388,717.59	378,114
90-9000-4010	FICA and Medicare Benefits	63,186.34	91,114
90-9000-4021	Worker's Comp Insurance	0	0
90-9000-4050	Retirement Benefits	5,229.34	22,472
90-9000-4091	Health Benefits	0	0
90-9000-4092	Compensation Plan	0	0
90-9000-4102	Marina Capital Technology	0	0
90-9000-4200	Office Supplies	778.11	2,000
90-9000-4201	Supplies	87,238.30	15,041
90-9000-4202	Postage - Department share	27.01	100
90-9000-4203	Telephone	30,359.54	30,000
90-9000-4205	Equipment Repairs & Maintenance	12,544.35	8,000
90-9000-4206	Vehicle Repairs & Maintenance	365.74	2,000
90-9000-4207	Building Repair & Maintenance	26,889.62	10,000
90-9000-4208	Rental Fleet Repairs & Maintenance	12,608.03	15,000
90-9000-4210	Professional Dues & Subscriptions	3,806.47	3,000
90-9000-4221	Printing	3,835.30	2,000
90-9000-4225	Food and Beverage	0	12,000
90-9000-4227	Reg. Fees, Lodging, Travel, and Meals	7,101.81	5,000
90-9000-4244	Bank Service Charges	21,291.13	50,000
90-9000-4250	Professional Services	68,647.10	70,000
90-9000-4259	Gasoline and Oil (Retail)	62,161.25	55,000
90-9000-4260	Gasoline and Oil (Maintenance)	1,854.48	8,000
90-9000-4265	Advertising	36,883.47	25,000
90-9000-4270	Uniforms	2,793.25	6,000
90-9000-4325	Revenue Bond Agent Fees	400	400
90-9000-4332	Bond Issuance Cost	0	0
90-9000-4333	Debt Service - Interest	266,239.00	264,750
90-9000-4334	Debt Service - Principal	0	85,000
90-9000-4365	Administration Fees	20,000.00	20,000
90-9000-4401	Utilities	31,649.50	30,000
90-9000-4444	Capital Improvement Projects	8,174.22	530,000
90-9000-4460	Capital Equipment	-0.05	373,450
90-9000-4477	Cleaning/Janitorial Expenses	32,524.61	55,000
90-9000-4501	Gift Card Expense	0	0
90-9000-4502	Insurance and Liability	0	0
90-9000-4555	DRReC	65,956.35	80,000
90-9000-4704	Technical Purchases	19,861.19	10,000

90-9000-4790	Depreciation	482,666.00	0
90-9000-4890	Special Events	5,967.97	3,500
90-9000-4891	Retail Sales Inventory	45,568.48	35,000
90-9000-4892	Retail Service Parts	15,275.68	15,000
90-9000-4893	Retail Rental Vessels	0	5,000
90-9000-4894	Signage/Wayfinding	0	0
90-9000-4895	Dock Maintenance	69,745.36	30,000
90-9000-4900	Fishing Pole Expense	0	500
90-9000-5902	Interfund Transfers - Insurance Reserve	0	82,542

2023	2024	2023
Current year	Future year	2023 Budget vs
Projected budget	Proposed Budget	2024 Budget
205,574	299,092	\$93,518
4	0	0
10,000	10,000	0
1,500	0	(\$1,000)
6,557,000	6,755,000	\$198,000
7,487,000	7,710,000	\$223,000
15,000	15,000	(\$5,000)
28,000	25,000	(\$5,000)
1,000	1,000	\$500
0	0	0
0	0	0
2,500	2,500	\$500
450,000	450,000	\$80,000
403,353	320,000	\$310,000
85,000	40,000	\$24,000
4,000	24,000	\$16,000
0	0	0
0	0	0
0	0	0
400,000	400,000	(\$20,000)
107,000	110,000	\$10,000
106,470	117,178	\$17,178
15,000	15,000	0
35,000	35,000	\$10,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
43,971	45,000	\$7,600
110,000	50,000	\$25,000
0	0	0
0	0	0
0	0	0
0	0	0
259,694	260,694	(\$29,306)
0	0	0
4,000	4,000	0
120,000	120,000	0

67,000	10,000	(\$60,000)
0	0	0
10,000	10,000	(\$900)
0	20,000	\$11,000
2,200	2,200	0
26,500	26,500	0
5,000	5,000	0
135,000	144,900	\$6,900
20,000	20,000	(\$2,000)
0	0	0
30,000	30,000	\$300
0	0	0
347,000	358,000	(\$1,200)
0	0	0
0	0	0
30,000	0	(\$30,000)
45,000	36,000	\$10,890
0	0	0
0	0	0
75,285	64,500	\$39,500
3,000	3,000	0
0	0	0
0	0	0
4,600	5,500	\$900
363,000	406,400	\$43,400
0	0	0
0	0	0
0	0	0
0	0	0
5,111	5,264	\$153
0	0	0
0	0	0
24,306	25,000	0
0	0	0
0	1,000	0
71,825	0	(\$71,825)
0	13,650	\$13,650
201,780	310,878	\$310,878
16,000	17,000	\$17,000
71,540	56,650	(\$220,566)
2,394	2,500	0
0	0	0
0	0	0
0	0	0
0	0	0

3,372,584	1,662,772	(\$1,709,812)
1,687,338	1,071,317	(\$616,021)
55,800	61,650	\$5,850
5,385	5,949	\$564
0	0	0
0	4,500	\$4,500
8,000	18,000	\$10,000
12,500	15,000	\$2,500
0	0	0
0	0	(\$500)
0	0	0
12,000	10,000	(\$2,000)
0	0	0
5,400	5,400	(\$22,055)
0	0	0
552	552	(\$1,039)
0	0	(\$381)
0	0	0
100	100	(\$2,900)
500	500	0
0	0	0
400	400	\$100
0	1,000	\$1,000
0	180,000	\$180,000
555,262	594,131	\$31,685
1,047	1,120	\$385
65,103	68,703	\$2,121
30,783	32,933	\$4,645
1,982	600	0
3,000	3,000	0
10,000	10,000	\$2,000
1,500	1,500	(\$500)
80,000	100,000	0
3,500	200	\$100
42,500	42,500	0
135,000	0	(\$130,000)
400	400	0
20,000	20,000	0
14,000	10,000	0
237,175	0	(\$190,000)
7,500	7,500	\$7,500
1,900	200	\$200
600	0	0
197,000	32,900	(\$164,100)
500	500	(\$1,375)

0	0	0
654,207	679,502	\$67,466
1,350	1,431	\$696
67,344	69,033	\$9,427
44,095	45,414	\$4,395
800	800	0
6,122	5,000	\$2,000
2,000	2,000	\$500
15,000	25,000	\$18,000
2,000	2,000	0
0	0	0
0	0	0
0	0	0
5,500	5,500	\$1,000
0	0	0
0	0	0
10,000	5,000	(\$5,000)
0	0	0
117,050	113,822	(\$3,228)
0	101,000	\$101,000
0	0	0
50,000	0	(\$50,000)
341,189	376,162	\$34,973
4,100	7,111	\$6,584
38,141	45,249	\$7,108
16,680	18,183	\$1,503
2,400	2,400	0
16,000	16,000	0
38,150	34,500	(\$3,650)
16,200	16,200	0
5,900	5,900	0
60,000	65,000	\$5,000
85,000	85,000	0
0	66,056	\$66,056
0	0	0
0	0	(\$1,000)
270,543	315,285	\$14,470
0	0	0
26,000	35,533	\$1,301
18,000	19,224	(\$1,833)
300	300	0
3,300	3,300	\$500
7,500	7,500	(\$500)
1,500	1,500	(\$500)
250,000	250,000	0

0	0	0
0	0	0
48,000	53,000	0
0	0	0
0	0	0
11,500	0	0
15,000	15,000	0
30,000	35,000	0
0	0	0
22,000	25,000	\$3,000
0	0	0
600	600	(\$600)
0	235,000	\$235,000
0	0	(\$500)
40,000	40,000	0
44,600	25,000	\$5,000
51,250	35,000	0
6,900	5,000	0
360,000	320,000	\$120,000
0	164,100	\$164,100
0	100,000	\$100,000
500,000	826,768	\$161,060
1,575	596	(\$979)
0	0	0
60,000	94,701	\$15,213
25,000	33,985	\$180
1,000	1,000	0
3,000	3,000	0
1,000	1,000	0
7,000	10,000	\$3,000
1,400	1,400	\$800
1,500	1,500	0
15,000	10,000	0
0	0	0
0	0	(\$500)
2,500	2,500	\$500
3,600	3,600	\$2,600
0	0	0
0	0	0
0	0	0
45,000	25,000	0
55,625	50,000	(\$5,000)
500	200,000	\$199,500
3,000	1,000	0
0	0	0

10,000	10,000	0
0	20,088	\$20,088
0	45,000	\$45,000
109,000	100,000	(\$20,000)
13,000	10,000	\$10,000
116,210	163,960	\$14,701
636	1,404	\$1,404
13,553	20,108	\$6,134
4,147	5,871	\$953
50	50	0
2,650	2,650	0
200	200	0
1,400	2,000	\$800
500	500	0
60,000	110,000	\$50,000
500	500	0
106,000	142,245	\$36,245
600	1,200	0
12,000	12,000	0
98,000	64,000	(\$34,000)
1,200	1,200	0
30,000	100,000	\$70,000
10,000	10,000	0
3,000	3,000	(\$1,000)
10,000	10,000	\$10,000
8,000	8,000	0
10,000	10,000	0
0	0	0
1,507,916	1,567,660	\$27,101
100,000	55,000	0
2,000	2,000	0
97,825	100,261	\$4,087
72,851	76,297	\$314
176,937	184,854	\$281
1,000	1,500	(\$2,000)
1,000	1,000	(\$1,000)
16,000	16,000	(\$4,000)
5,000	10,000	0
12,000	12,000	(\$8,000)
12,000	20,000	(\$5,000)
7,500	10,000	(\$10,000)
0	0	0
6,500	6,500	0
0	0	(\$25,000)
15,000	15,000	0

500	500	\$200
179,802	400,000	\$220,198
0	0	0
1,000	1,000	0
38,333	38,333	\$28,333
1,000	500	(\$500)
6,000	6,000	0
12,500	12,500	0
10,000	5,000	\$5,000
0	0	0
0	0	0
0	0	0
1,000	300	(\$500)
400	400	\$100
1,500	1,500	\$1,500
2,300	2,000	0
0	1,000	\$1,000
10,000	10,000	0
0	0	0
5,000	6,000	\$1,000
0	0	0
195,927	209,642	\$3,290
300	596	\$296
62,640	67,024	(\$18,573)
32,907	34,657	\$259
10,893	11,656	\$3,402
150	150	0
0	0	0
1,500	1,500	0
10,000	13,000	0
2,500	2,500	0
4,000	4,000	0
3,600	4,000	\$400
2,200	2,400	\$200
6,500	0	(\$6,500)
0	0	0
10,000	15,000	0
15,000	15,000	\$4,000
0	0	0
12,000	15,000	\$3,000
14,800	5,000	(\$9,800)
0	0	0
20,000	25,000	\$5,000
7,000	9,500	\$2,500
0	0	0

20,000	20,000	0
7,000	9,000	\$2,000
1,000	1,000	0
280,207	443,299	\$69,785
250	1,000	\$750
29,362	46,050	\$14,759
14,918	22,173	\$4,216
200	250	(\$50)
0	0	0
2,850	5,000	\$2,150
3,000	6,000	\$3,000
5,000	6,000	\$1,000
205,000	85,000	(\$120,000)
0	0	0
8,000	8,000	(\$2,000)
6,500	8,000	\$1,500
0	0	0
8,500	10,000	\$1,500
0	552,000	\$552,000
298,239	373,167	\$71,187
7,000	8,000	0
35,894	48,461	\$8,945
9,686	13,230	\$356
0	0	0
2,000	2,500	\$200
3,000	10,000	\$9,000
500	500	0
75,000	92,500	\$17,500
0	0	0
1,400	3,000	\$1,600
5,000	6,500	\$1,500
0	10,000	\$10,000
80,500	120,000	\$39,500
116,865	1,228,000	\$1,111,135
310,400	75,000	(\$235,400)
163,500	130,000	(\$33,500)
0	80,000	\$80,000
0	0	0
0	150,000	\$150,000
0	690,000	\$690,000
0	0	0
178,396	192,389	\$2,322
4,000	4,000	0
0	0	0
16,882	24,791	\$225

5,527	7,696	(\$2,196)
235,000	400,000	\$165,000
100	2,000	\$1,900
3,000	5,000	\$2,000
750	750	0
750	5,000	\$4,250
0	0	0
750	750	0
2,500	3,000	\$500
1,000	1,200	\$200
85,000	90,000	\$10,000
40,000	40,000	0
0	0	0
0	0	0
25,000	25,000	0
0	0	0
0	0	0
209,179	215,289	\$6,110
2,625	4,179	\$1,554
26,411	27,400	\$989
9,873	12,801	\$2,928
100,000	100,000	0
7,000	7,000	0
8,000	8,000	0
600	600	0
8,000	8,000	0
155,000	155,000	\$67,850
1,000	1,000	0
6,000	6,000	0
7,000	7,000	0
10,000	10,000	0
25,000	25,000	0
0	0	0
518,112	535,336	\$17,224
8,000	8,500	\$500
50,312	56,421	\$37,780
0	0	0
68,397	73,705	\$5,308
28,852	30,403	\$1,551
1,200	1,500	\$300
250	250	0
6,000	10,000	\$4,000
400	33,400	\$33,000
2,760	300	0
0	0	0
1,100	1,100	0

3,500	3,800	\$300
2,500	2,500	0
2,000	2,500	\$500
0	0	0
0	0	0
0	0	0
0	0	0
200	6,700	\$6,500
0	0	0
14,000	5,000	(\$10,000)
0	0	0
0	0	0
0	0	0
0	0	(\$400,000)
0	0	0
150	150	\$150
24,000	24,000	\$24,000
0	0	0
0	0	(\$1,400)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
134,992	148,492	\$9,598
3,000	4,000	0
35,000	49,591	\$7,035
23,086	23,265	\$1,605
4,000	13,230	\$6,872
400	700	0
200	1,000	0
2,000	2,000	0
0	0	0
1,000	3,500	(\$1,700)
7,800	8,000	0
8,000	8,000	\$8,000
9,250	9,250	\$9,250
500	1,000	0
11,000	12,000	0
0	0	0
2,422	2,000	0
29,000	29,000	\$29,000
0	0	0
3,500	7,000	0

3,000	7,500	0
0	0	0
0	0	0
60,000	70,000	\$5,000
0	0	0
0	0	0
0	0	0
4,000	4,500	\$500
0	0	0
30,000	30,000	(\$5,000)
0	0	0
0	0	0
0	0	0
0	0	(\$388,000)
0	0	0
0	0	0
0	0	0
40,000	45,000	\$5,000
0	0	0
0	0	0
0	0	0
0	0	0
1,500	2,250	\$1,250
800	1,000	0
650	1,000	0
1,790	5,000	\$3,700
0	0	0
0	0	0
0	0	0
3,753	5,000	0
0	0	0
0	0	0
0	0	0
0	0	(\$20,000)
0	0	(\$70,000)
0	0	(\$28,000)
0	0	(\$65,000)
0	0	0
0	0	(\$50,000)
0	0	(\$40,000)
0	0	0
0	0	0
0	0	0
18,000	20,000	\$2,000
0	0	0

0	0	0
0	0	(\$1,000)
0	0	0
0	0	0
70,000	0	0
0	0	0
0	0	0
14,000	5,000	\$5,000
2,625	2,625	(\$26,375)
154,000	198,000	\$69,000
113,000	128,000	\$13,000
64,000	74,800	\$18,700
66,975	66,975	(\$21,025)
0	0	0
255,000	266,886	\$32,929
5,000	7,000	\$500
210,292	236,895	\$16,593
0	0	0
0	0	0
40,118	37,731	(\$16,480)
15,304	15,129	\$2,695
150	200	0
700	800	\$300
0	0	0
0	0	0
5,000	6,500	\$1,500
2,000	2,000	\$1,800
8,000	9,000	(\$7,000)
2,000	10,000	\$6,500
0	0	(\$2,500)
15,000	17,000	\$2,000
3,500	3,500	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
21,500	22,000	\$2,000
0	0	0
38,907	40,083	\$5,083
35,500	44,000	\$4,000
10,000	11,500	(\$500)
3,000	3,000	\$1,000
0	5,000	0
5,000	6,500	(\$8,500)

0	0	0
19,000	27,000	\$9,000
1,500	2,500	0
3,000	5,000	\$5,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
6,208	2,000	(\$1,500)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	(\$1,000)
7,800	8,000	\$8,000
4,000	4,000	(\$6,000)
1,600,000	1,600,000	\$100,000
75,000	75,000	\$20,000
0	0	0
80,000	75,000	\$15,000
45,000	45,000	(\$15,000)
30,000	10,000	(\$10,000)
55,000	55,000	\$15,000
549,733	593,212	\$118,216
20,000	15,273	\$10,023
445,245	494,562	(\$127,096)
0	0	0
90,000	111,193	(\$21,018)
19,730	22,723	\$2,993
16,816	11,000	(\$10,000)
40,000	40,000	0
8,000	8,000	0
6,000	6,000	0
17,000	17,000	0
30,000	40,000	0
60,000	50,000	(\$20,000)
10,000	10,000	0
4,000	4,000	0
80,000	80,000	0
7,000	7,000	\$2,000

0	0	(\$14,000)
50,000	50,000	0
17,000	17,000	0
75,000	75,000	0
0	0	0
8,000	8,000	0
30,000	30,000	0
20,000	20,000	0
0	0	0
0	0	0
4,000	4,000	0
30,000	25,000	0
0	0	0
0	0	0
0	0	0
80	0	0
2,100	2,500	(\$1,000)
0	0	0
200	200	\$200
300	1,000	\$1,000
45,000	45,000	(\$25,000)
155,000	155,000	0
55,000	55,000	0
16,000	15,000	\$3,000
7,000	7,000	\$5,000
16,000	16,000	\$4,000
40,000	40,000	0
60,000	60,000	\$10,000
110,000	120,000	\$10,000
75,000	75,000	0
290,006	313,207	(\$73,852)
8,000	7,360	\$3,360
185,211	202,994	\$84,047
0	0	0
65,879	69,171	\$1,749
16,108	17,396	\$1,777
4,000	5,000	(\$2,000)
0	0	0
18,000	18,000	0
2,000	2,000	(\$2,000)
2,500	2,500	\$500
10,000	10,000	(\$2,000)
15,000	15,000	0
10,000	10,000	\$2,000
5,000	5,000	0

4,500	4,500	0
13,000	13,000	\$2,000
7,000	7,000	\$5,000
0	0	(\$14,000)
15,000	17,000	\$2,000
5,000	5,000	0
7,000	7,000	0
0	0	0
5,000	5,000	0
4,000	4,000	\$1,500
10,000	10,000	(\$10,000)
4,000	4,000	(\$4,000)
21,000	31,000	\$10,000
0	200	\$200
5,000	3,000	(\$2,000)
0	0	0
0	0	0
0	0	0
0	316,551	\$316,551
0	0	0
350,000	120,000	\$114,000
2,000,000	2,000,000	\$500,000
512,000	500,000	\$490,000
0	0	0
0	0	0
3,372,584	1,662,772	(\$1,709,812)
130,000	60,000	(\$70,000)
0	1,000,000	\$185,000
68,000	1,849,882	\$1,799,882
0	0	0
0	0	0
0	0	0
0	0	0
0	150,000	\$150,000
0	0	0
0	0	0
0	0	0
3,389,696	705,500	(\$2,990,196)
0	0	(\$32,000)
0	0	0
0	0	0
30,000	30,000	(\$10,097)
0	0	0
315,297	321,469	(\$88,728)
175,621	166,369	\$85,771

0	0	0
0	0	0
0	0	0
400,000	25,000	(\$485,000)
0	0	0
1,600,000	0	(\$1,600,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
145,000	0	(\$150,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
2,300,000	500,000	(\$800,000)
0	0	0
878,000	0	(\$1,100,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
400,000	400,000	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
7,300,000	2,700,000	(\$4,600,000)
0	0	0
0	0	0
0	0	0

0	0	0
0	0	(\$10,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,470,000	100,000	(\$1,370,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	(\$50,000)
0	0	0
894,000	50,000	(\$1,365,000)
200,000	0	(\$200,000)
90,000	0	(\$250,000)
0	0	(\$75,000)
60	0	(\$20,000)
90,000	80,000	(\$90,000)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
200,000	600,000	\$350,000
0	560,000	\$560,000
0	50,000	\$50,000
0	0	0
20	1	0
0	0	0
0	0	0
3,000	1,000	\$900
40,000	40,000	\$4,000
0	0	0
0	0	0
130,000	60,000	(\$70,000)
0	0	0
110,000	35,000	\$29,000
10,000	6,000	\$5,000
0	0	(\$500)

95,000	95,000	0
1,464,000	1,537,200	\$73,200
680,888	353,000	(\$201,132)
0	4,000,000	\$4,000,000
30,000	37,000	(\$7,000)
0	0	0
10,000	10,000	\$10,000
435,552	372,483	(\$63,069)
17,500	20,000	\$5,000
0	10,287	\$10,287
47,585	42,706	(\$4,879)
0	0	0
22,906	22,379	(\$527)
0	0	0
0	0	0
400	1,200	0
35,000	35,000	0
5,000	6,500	\$1,000
9,000	12,000	\$2,000
0	0	0
500	3,500	0
5,000	17,000	\$2,000
130,000	160,000	\$40,000
11,000	12,500	\$1,500
1,500	3,300	0
3,300	3,300	0
0	55,000	\$55,000
0	180,000	\$180,000
100,000	150,000	\$50,000
60,000	60,000	0
18,000	19,000	\$1,000
0	0	(\$14,000)
1,913	2,500	0
42,500	42,500	0
0	0	0
75,000	75,000	0
70,000	70,000	0
500,000	900,000	(\$2,417,500)
22,000	25,000	\$6,000
55,000	0	(\$55,000)
0	0	0
0	35,000	\$35,000
15,000	34,000	\$19,000
0	0	0
0	0	0

0	0	0
74,489	51,658	(\$22,831)
300	100	\$85
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,600,000	1,648,000	\$48,000
1,200,000	1,236,000	\$36,000
7,181,830	0	(\$7,200,000)
132,000	44,000	\$36,500
0	0	0
72,000	72,000	(\$20)
0	0	0
0	0	0
60,000	60,000	(\$10,000)
4,780,000	0	(\$4,780,000)
1,500,000	0	(\$1,500,000)
21,642	107,724	\$18,306
290	1,537	\$1,537
3,558	9,934	(\$770)
461	2,443	(\$1,134)
0	2,600	\$2,600
50,000	130,000	\$130,000
0	0	0
0	0	(\$200,000)
0	0	0
0	0	0
0	0	0
4,000,000	1,500,000	0
0	0	(\$25,000)
12,795,000	0	(\$12,795,000)
0	0	0
24,260	27,750	0
30,000	15,000	(\$585,000)
0	0	0
120,000	205,000	\$205,000
189,618	311,500	\$311,500
182,458	0	(\$115,000)
0	250,000	\$250,000
110,000	110,000	0
7,500	10,000	\$2,500
13,421	14,089	\$668
42,000	35,000	\$34,750

142,091	143,371	\$22,905
20,000	0	0
1,687,338	1,071,317	(\$616,021)
40,264	35,221	(\$5,043)
74,489	51,658	(\$22,831)
82,542	72,204	(\$10,338)
13,421	14,089	\$668
314,275	377,000	(\$41,344)
1,206,025	1,093,540	(\$31,504)
680,000	730,000	\$80,000
18,000	6,000	\$5,450
7,200	7,200	\$600
15,000	15,000	0
100,000	245,200	\$145,200
180,000	0	(\$180,000)
239,370	194,708	(\$10,248)
292,039	321,268	\$29,229
18,500	20,000	\$1,500
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
900,000	918,000	\$118,000
0	0	0
31,000	10,000	\$9,000
0	0	0
100	100	0
2,000	1,500	(\$1,500)
0	0	0
0	0	0
30,000	30,000	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
5,250	250	\$200
184,024	195,065	(\$2,744)
275	301	\$26
0	0	0
19,219	20,372	\$2,068

25,838	27,015	(\$3,950)
7,361	7,803	0
0	0	0
0	7,500	\$7,500
3,000	2,000	(\$1,000)
11,500	11,500	0
0	0	0
0	0	0
5,000	6,500	\$1,500
12,000	14,000	\$2,000
0	0	0
60,000	60,000	0
500	600	\$100
0	0	0
0	0	0
0	0	0
0	0	0
7,000	7,700	\$700
0	0	0
0	0	0
0	0	0
600	1,000	\$400
0	0	0
34,000	25,000	(\$9,000)
0	0	0
40,000	75,000	\$75,000
0	0	0
50,000	50,000	0
0	0	0
0	0	0
3,000	5,000	\$2,000
1,500	1,500	0
82,000	85,000	\$3,000
30,000	40,000	\$25,000
0	0	0
95,000	105,770	\$17,270
35,000	37,000	\$2,000
0	0	0
0	179,000	\$179,000
15,000	15,000	0
15,000	15,000	0
0	0	0
0	500	\$500
5,800	5,300	(\$500)
0	0	0

0	70,000	\$70,000
0	0	0
0	0	0
0	25,000	\$25,000
0	1,000,000	\$185,000
40,264	35,221	(\$5,043)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	(\$2,500)
0	0	0
0	0	0
0	0	0
50,000	50,000	\$30,000
60,000	60,000	(\$40,000)
252,105	280,000	\$30,000
52,000	55,000	\$5,000
100,916	110,000	0
800,000	900,000	(\$350,000)
10,000	10,000	\$10,000
400,000	400,000	\$300,000
0	0	0
60,000	67,000	\$7,000
500	500	0
110,000	110,000	\$15,000
0	0	0
0	0	0
7,200	7,200	0
65,000	65,000	(\$20,000)
2,500	2,500	0
500	500	0
0	0	0
50,000	55,000	\$5,000
80,000	80,000	(\$25,000)
0	0	0
3,000	85,000	\$25,000
500	500	(\$3,000)
30,000	34,000	\$4,000
40,000	35,000	0
50,000	35,000	(\$15,000)
3,255	0	0
2,000	1,000	\$1,000
400	400	(\$200)

45,000	45,000	0
4,500	4,500	\$4,500
30,000	30,000	0
0	0	0
0	0	0
406,181	427,000	(\$106,935)
7,000	7,000	\$4,000
410,000	410,000	\$31,886
97,941	89,919	(\$1,195)
0	0	0
9,000	24,700	\$2,228
0	0	0
0	0	0
0	0	0
900	1,000	(\$1,000)
33,000	50,000	\$34,959
50	100	0
31,000	32,000	\$2,000
12,000	15,000	\$7,000
2,000	2,000	0
10,000	10,000	0
31,598	16,000	\$1,000
4,000	4,000	\$1,000
4,016	2,000	0
2,000	2,000	(\$10,000)
5,000	10,000	\$5,000
22,000	35,000	(\$15,000)
45,000	65,000	(\$5,000)
40,000	45,000	(\$10,000)
5,000	5,000	(\$3,000)
25,655	38,000	\$13,000
10,303	11,000	\$5,000
400	400	0
0	0	0
264,750	260,500	(\$4,250)
85,000	90,000	\$5,000
20,000	20,000	0
32,000	35,000	\$5,000
510,074	0	(\$530,000)
200,000	400,000	\$26,550
34,000	36,000	(\$19,000)
3,000	3,000	\$3,000
0	0	0
70,000	80,000	0
13,335	15,000	\$5,000

0	0	0
4,000	7,000	\$3,500
35,000	35,000	0
10,000	10,000	(\$5,000)
0	0	(\$5,000)
0	5,000	\$5,000
10,000	30,000	0
0	0	(\$500)
82,542	72,204	(\$10,338)

Fee Changes

Listed below are the 2024 proposed rate changes. Rate changes are included for certain revenue sources within the all funds.

General Fund		
Municipal Court Fees		
	2023	2024
Court Costs	\$30	\$30
Vehicle Identification Number (VIN) Inspection	\$15	\$15
Police Surcharge	\$25	\$251
Portable Breath Testing	\$15	\$15
Sex Offender Registration	\$35	\$35
Finance Fees		
	2023	2024
Sales and Lodging Tax Paper Filing Fee	\$5	\$5
Bag Fee Paper Filing Fee	\$5	\$5
License Fees		
	2023	2024
Business License	\$75	\$75
Dog/Cat License	\$10 spayed/neutered • \$15 non- spayed/neutered	\$10 spayed/neutered • \$15 non- spayed/neutered
Liquor License	Based on License Type per DR8500	Based on License Type per DR8500
Tobacco License	\$600	\$600
Short-Term Rental License	\$250	\$250
Cemetery Fees		
	2023	2024
Cemetery Lots	Frisco Residents: \$100, blocks #17-27 \$125 Summit County Residents: \$1500, blocks #17-27 \$1800 Out of County Residents: \$2500, blocks #17-27 \$3000	Frisco Residents: \$100, blocks #17-27 \$125 Summit County Residents: \$1500, blocks #17-27 \$1800 Out of County Residents: \$2500, blocks #17-27 \$3000
Marketing and Event Fees		
	2023	2024
Marketing Filming Fee	Basic fees are \$250 for a ½ day (less than four hours) and \$500 for a full day	Basic fees are \$250 for a ½ day (less than four hours) and \$500 for a full day
Event Permit	Use fees may be applied based on resource needs, length of event, and location.	Use fees may be applied based on resource needs, length of event, and location.
Community Development Fees		
	2023	2024
Planning Permits	See next page	See next page
Plumbing Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Mechanical Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Building Permits	Fees are unique based on valuation of the project	Fees are unique based on valuation of the project
Administrative Fees		
	2023	2024
Disposable Bag Fee	0.25 per bag	0.25 per bag
Public Work Fees		
	2023	2024
Excavation Fees	\$200	\$200
Recreation Childcare Fees		
	9/1/2022-8/31/2023	9/1/2023-8/31/2024
Fun Club Daily Rate	\$50 Frisco residents • \$55 Frisco non-residents	\$50 Frisco residents • \$55 Frisco non-residents
Sports Camp Weekly Rate	\$250 Frisco residents • \$275 Frisco non-residents	\$250 Frisco residents • \$275 Frisco non-residents
Afterschool Daily Rate	\$15	\$15
Recreation Adventure Park Fees		
	2022/2023	2023/2024
Tubing Rate	\$32 base rate • \$25 Summit County • \$23 Frisco resident	\$32 base rate • \$25 Summit County • \$23 Frisco resident
Ski Hill Rate	\$50 base rate • \$45 Summit County • \$43 Frisco resident	\$50 base rate • \$45 Summit County • \$43 Frisco resident
Daily Lodge Rental Fee	Frisco resident / Frisco non-resident \$100 per hr. or \$600 full day / \$150 per hr. or \$900 full day	Frisco resident / Frisco non-resident \$100 per hr. or \$600 full day / \$150 per hr. or \$900 full day
Park Rental 4 hours Fee	\$150 base rate • \$100 Summit County • \$25 Frisco resident	\$200 base rate • \$150 Summit County • \$100 Frisco resident
Recreation Nordic Fees		
	2022/2023	2023/2024
Equipment Rental	Daily classic & snowshoes / skate ski rental: \$23 / \$33 adult • \$33 / \$38 adult performance upgrade • \$18 youth (7-17) • \$18 Seniors (65+) • \$13 Children (6 and under)	Daily classic & snowshoes / skate ski rental: \$23 / \$33 adult • \$33 / \$38 adult performance upgrade • \$18 youth (7-17) • \$18 Seniors (65+) • \$13 Children (6 and under)
Daily Pass	\$27 individual • \$22 senior • FREE 12 and under	\$27 individual • \$22 senior • FREE 12 and under
Punch Pass	\$70 adult 3 day • \$130 adult 6 day • \$195 adult 10 day & \$55 senior 3 day • \$100 senior 6 day • \$155 senior 10 day	\$70 adult 3 day • \$130 adult 6 day • \$195 adult 10 day & \$55 senior 3 day • \$100 senior 6 day • \$155 senior 10 day

Recreation Nordic Fees		2022/2023	2023/2024
Season Pass	Early Bird Rate / Season Rate \$260 / \$285 adults • \$140 / \$160 (65+) • \$415 / \$460 family (2 adults, 2 kids) • \$475 / \$525 corporate	Early Bird Rate / Season Rate \$260 / \$285 adults • \$140 / \$160 (65+) • \$415 / \$460 family (2 adults, 2 kids) • \$475 / \$525 corporate	Early Bird Rate / Season Rate \$260 / \$285 adults • \$140 / \$160 (65+) • \$415 / \$460 family (2 adults, 2 kids) • \$475 / \$525 corporate
Lesson Rate	Nordic ski lesson private or tour: \$75 per person • \$60 per person for groups of 5 or more Group lesson \$150 / \$200 for season / non-season pass holders	Nordic ski lesson private or tour: \$75 per person • \$60 per person for groups of 5 or more Group lesson \$150 / \$200 for season / non-season pass holders	Nordic ski lesson private or tour: \$75 per person • \$60 per person for groups of 5 or more Group lesson \$150 / \$200 for season / non-season pass holders
Water Fund			
Utility Service Fees		2023	2024
Water User Fee	\$52.09 base rate, plus: 0-8,000 gallons: \$1.30 per 1,000/gal. 8,001-16,000 gallons: \$2.59 per 1,000/gal. 16,001-50,000 gallons: \$4.63 per 1,000/gal. Over 50,000 gallons: \$5.79 per 1,000/gal.	\$54.70 base rate, plus: 0-8,000 gallons: \$1.37 per 1,000/gal. 8,001-16,000 gallons: \$2.72 per 1,000/gal. 16,001-50,000 gallons: \$4.86 per 1,000/gal. Over 50,000 gallons: \$6.08 per 1,000/gal.	
Plant Investment Fee	\$6,297	\$6,927	
Water Meter Sale	¾ in meter package \$704.58 1 in meter package \$963.93 1 ½ in meter package \$5,465.67 2 in meter package \$6,559.95 Plus taxes and fees	¾ in meter package \$775.04 1 in meter package \$1,060.32 1 ½ in meter package \$6,012.24 2 in meter package \$7,215.94 Plus taxes and fees	
Extra Territorial Water Application Fee	\$1,000	\$1,000	
Extra Territorial Water Reimbursable Deposit	\$1,000	\$1,000	
Paper Statement Fee	\$5	\$5	
Housing Fund			
Community Development Fees		2023	2024
Impact Fee per square feet	Single family residences: 1,499 sq ft or less \$0 • 1,500-2,499 sq ft \$0.50 • 2,500-3,499 sq ft \$1.00 • 3,500-4,999 sq ft \$1.50 • 5,000 + sq ft \$2.00 All other residential structures: 999 sq ft or less \$0 • 1,000-1,499 sq ft \$0.50 • 1,500-2,499 sq ft \$1.00 • 2,500 + sq ft \$2.00 Commercial or industrial structures: \$2.00 per sq ft	Single family residences: 1,499 sq ft or less \$0 • 1,500-2,499 sq ft \$0.50 • 2,500-3,499 sq ft \$1.00 • 3,500-4,999 sq ft \$1.50 • 5,000 + sq ft \$2.00 All other residential structures: 999 sq ft or less \$0 • 1,000-1,499 sq ft \$0.50 • 1,500-2,499 sq ft \$1.00 • 2,500 + sq ft \$2.00 Commercial or industrial structures: \$2.00 per sq ft	Single family residences: 1,499 sq ft or less \$0 • 1,500-2,499 sq ft \$0.50 • 2,500-3,499 sq ft \$1.00 • 3,500-4,999 sq ft \$1.50 • 5,000 + sq ft \$2.00 All other residential structures: 999 sq ft or less \$0 • 1,000-1,499 sq ft \$0.50 • 1,500-2,499 sq ft \$1.00 • 2,500 + sq ft \$2.00 Commercial or industrial structures: \$2.00 per sq ft
Rental Rate non-employees per month	\$1,270 Studio • \$1,570 One bedroom • \$1,630 Two bedroom	\$1,270 Studio • \$1,570 One bedroom • \$1,630 Two bedroom	
Marina Fund			
Recreation Fees		2023	2024
Boat and Kayak Rental	Frisco resident / Frisco non-resident Small: \$224 / \$247 • Large: \$336 / \$369 • Singles: \$46 / \$50 • Tandems: \$57 / \$62 • Pedal: \$57 / \$62	Frisco resident / Frisco non-resident Small: \$224 / \$247 • Large: \$336 / \$369 • Singles: \$46 / \$50 • Tandems: \$57 / \$62 • Pedal: \$57 / \$62	
Captain/Tour Guide add on Pontoon Rental			\$80 per hour
Dry Storage per square foot	Summer: \$7 • Daily: \$0.15 • Weekly: \$0.90 • Monthly: \$3 • July 4th: \$0.22	Summer: \$7 • Daily: \$0.15 • Weekly: \$0.90 • Monthly: \$3 • July 4th: \$0.22	
Fishing Boat Rental	\$90 Frisco resident / \$99 Frisco non-resident	\$90 Frisco resident / \$99 Frisco non-resident	
Fishing License	Colorado resident / Colorado non-residents One day: \$14.46 / \$17.64 • Additional day: \$7.05 / \$7.05 • Annual: \$36.71 / \$102.40	Colorado resident / Colorado non-residents One day: \$14.46 / \$17.64 • Additional day: \$7.05 / \$7.05 • Annual: \$36.71 / \$102.40	
Kayak Rack Rental	Frisco resident / Frisco non-resident Summer: \$229.50 / \$255 • Annual: \$382.50 / \$425 \$103.50 / \$115 for additional boat	Frisco resident / Frisco non-resident Summer: \$229.50 / \$255 • Annual: \$382.50 / \$425 \$103.50 / \$115 for additional boat	
Mooring Rental	Small: \$900 • Medium: \$1,200 • Large: \$1,700	Small: \$1,000 • Medium: \$1,300 • Large: \$1,900	
Paddleboard Rental	\$51 Frisco resident / \$56 Frisco non-resident	\$51 Frisco resident / \$56 Frisco non-resident	
Park Rental	\$1500 for the entire day	\$1500 for the entire day	
Parking Season Pass	\$100	\$100	
Pay Parking Rate	Weekday: \$0.75 per 30 minutes or \$10 for the day Weekend: \$0.75 per 30 minutes first 3 hours, \$2.50 per 30 minutes after, or \$15 for the day	Weekday: \$0.75 per 30 minutes or \$10 for the day Weekend: \$0.75 per 30 minutes first 3 hours, \$2.50 per 30 minutes after, or \$15 for the day	
Pedal Boat Rental per hour		\$45 Frisco resident / \$50 Frisco non-resident	
Service Labor	\$90 per hour	\$110 per hour	
Slip Rental	24ft: \$1,350 • 30ft: \$1,700 • 40ft: \$2,300	24ft: \$1,500 • 30ft: \$1,900 • 40ft: \$2,500	
Trailer Storage per square foot	Summer: \$3 • Daily: \$0.06 • Weekly: \$0.35 • Monthly: \$1.25 • July 4th: \$0.12	Summer: \$3 • Daily: \$0.06 • Weekly: \$0.35 • Monthly: \$1.25 • July 4th: \$0.12	

General Fund - Community Development Planning Fees for 2023 & 2024

Site Plan Review Process	Comments	Fee	DRA*
Administrative Site Plan Review			
Decks, Patios, and Sheds	For single-household and two-household development only	\$100	(if applicable)
Driveways, Parking Areas, and Sidewalks		\$100	(if applicable)
Exterior Finish	(E.g., repair, replacement, alteration, and addition of windows and doors, roofing, siding, painting, etc.)	\$25	N/A
Exterior Lighting		\$25	N/A
Hot Tubs (new-never permitted before)		\$100	(if applicable)
Hot Tubs (replacement-like for like)		\$25	N/A
Interior Remodels and Tenant Finishes		\$100	(if applicable)
Landscaping and Tree Removal		\$25	N/A
Solar Energy Facilities	Includes Solar Energy Facilities as an Accessory Use	Based on Valuation	N/A
Trash Enclosures		\$100	(if applicable)
Minor Site Plan Review			
Additions and Accessory Buildings/ Structures to Multi-Family, Mixed-Use, and Non-Residential	Maximum 1000 sq ft GFA or 1000 sf lot coverage	\$300	N/A
Construction Staging (Off-site)		\$300	N/A
Decks, Patios, and Sheds	Multi-family, mixed-use, non-residential	\$300	N/A
New Single-Household and Two-Household	Including garages, additions, and associated accessory structures that are not considered "administrative"	\$600	N/A
Wetland Disturbance Permit		\$1200	\$800/\$1500
Major Site Plan Review			
New Mixed-Use	Including additions/accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
New Multi-Family	Including additions and accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
New Non-Residential	Including additions and accessory buildings/ structures that do not qualify as minor site plans	\$1500 \$3000 Large Projects	\$800 \$1500 Large Projects
Solar Facility	Large Scale	\$3,000	\$1,500
Planned Unit Development			
New PUD	Contact Staff at TOFPermits@townoffrisco.com	\$1850	\$800/\$1500
Amendment	Contact Staff at TOFPermits@townoffrisco.com	\$500	\$800/\$1500
Minor Amendment	Contact Staff at TOFPermits@townoffrisco.com	\$300	\$800/\$1500
Signs			
Master Sign Plan	Including amendments to MSPs	\$100	N/A
Sign Permit	Fee may be waived for replacement or repair with no changes if sign is conforming	\$25 per sign	N/A
Banner Permit	Maximum of 26 weeks per calendar year)	\$25	N/A
Subdivisions			
Preliminary Plat	When Required	\$600	\$800/1500
Final Plat	4 Units or Less	\$400	\$800
Final Plat	5 or More Units	\$1250	\$1500
Miscellaneous Applications			
Annexation	Contact Staff	\$1850	\$800/\$1500
Appeal of a Planning Decision	Contact Staff	\$400	\$800/\$1500
Conditional Use		\$1300	\$800/\$1500
Grading Permit		\$300	N/A
Housing Restrictive Covenant & Notice of Lien	Contact Staff	\$200	N/A
Outdoor Commercial Establishment		\$75	N/A
Permit to Exceed Noise Ordinance Limits		\$50	N/A
Rezoning	Contact Staff	\$54.70 base rate, plus:	\$800/\$1500
Special Use Permit for Telecommunication	Contact Staff	\$1300	\$800/\$1500
Staff Research Fee			N/A
Vacation of Right-of-Way or Property	Contact Staff	\$1300	\$800/\$1500
Variance		\$1,000	\$800/\$1500

***Development Review Accounts (DRA):** A DRA is required to be established for certain applications as noted in the fee schedule. The DRA is used to cover the costs of legal, engineering, or other technical reviews and consultations incurred by the town during the review. All technical reviews will be billed at the consultants' established billable rate.

- \$800 minimum required to establish a Development Review Account

- \$1500 minimum required to establish a Development Review Account for large project development applications (as defined in Code Section 180-9.3 and below), PUDs, and Annexations.

Large Project: Any commercial or mixed-use project, occurring on a lot of 10,500 square feet or greater or occurring on a group of lots combined for a unified development project which contain a total lot area of 10,500 square feet or greater; or any residential development occurring on a lot of 21,000 square feet or greater or any development of 5 or more dwelling units.

The minimum balance must be maintained in the account during development review and final approval of the project. For the purposes of this provision, final approval means the issuance of a Certificate of Occupancy or the recording of the plat with the Summit County Clerk and Recorder's Office, or the final, non-appealable approval of other applications as set forth in the Frisco Town Code, Section 180-2.3.2D.

Within 120 days after final approval or after the date on which the application has given written notice that the development will not proceed, the Town shall determine the balance owed to the applicant, that amount being the amount deposited over the costs incurred, and return that amount to the applicant's address on file in the application.



DEBT MANAGEMENT

Debt is defined as a liability that places a future contractual or other obligation against future revenues of the Town. This type of funding is restricted to capital improvements and is not to be used for current or annual operations. The following are summaries of the Town's debt as of the end of 2023.

The Town of Frisco issued Certificates of Participation (COPs) on May 25, 2002 in the principal amount of \$2,500,000 for the purpose of financing improvements to the Frisco Bay Lakefront Park and Marina, other parks and recreation projects and other capital improvements. The Town refunded the 2002 COPs at the par amount of \$1,950,000 (Series 2010A) and issued new Series 2010B COPs at the par amount of \$2,500,000, for a total of \$4,450,000, on June 11, 2010 for the purpose of financing the Frisco Adventure Park on Town-owned property known as the Peninsula Recreation Area (PRA). The tax-exempt refunded bonds have a true interest cost of 3.44% with final maturity of 12/1/2021. The newly issued 2010B bonds were taxable Build America Bonds with a true interest cost of 4.01% (after 35% subsidy) with final maturity of 12/1/2030.

In 2017, the Town refunded the Series 2010B Build America Bonds at the par amount of \$2,487,000 and entered into a lease purchase agreement with a true interest cost of 2.62% and a final maturity of 12/1/2030. Principal and interest payment dates for the lease purchase agreement are December 1 of each year. Payments made for these obligations are recorded in the Capital Improvement Fund, account numbers 20-2000-4333, 4334 and 4325.

The Town entered into a lease and purchase option agreement with First & Main Frisco, LLC, on April 1, 2015, in the principal amount of \$1,200,000 for the purpose of purchase of a building located at First and Main in Frisco. Interest rate is 4% with annual payments of \$100,000 and final maturity on 1/1/2031. Payments made for this obligation are recorded in the Capital Improvement Fund, account numbers 20-2000-4333 and 4334.

The Town issued Marina Enterprise Revenue Bonds on February 26, 2019, in the amount of \$5,450,000, for the purpose of expanding the Marina. Interest rate is 5% with final maturity December 1, 2048. Payments in 2019 and 2020 are interest only, with principal payments beginning 12/1/21. Payments for this obligation are recorded in the Marina Fund, account numbers 90-9000-4333 and 4334.

The Town issued Certificates of Participation on April 26, 2023, at the par amount of \$6,350,000, for the purpose of constructing Granite Park workforce housing. The true interest cost is 3.65% with final maturity December 1, 2042. Interest payment dates for the lease purchase agreement are June 1 and December 1 of each year; principal payments are due on December 1. Payments for this obligation are recorded in the Housing Fund, account numbers 55-5500-4333 and 4334.

Additionally, the Town leases its copiers and printers through Wells Fargo. These leases have staggered terms and are frequently replaced or renewed, dependent upon the Town's growing needs and changes in technology. The total amount owed annually on the existing leases is approximately \$24,000; this amount is not included on the debt schedule on the following page. Payments are made monthly and are recorded in the Capital Improvement Fund, account number 20-2000-4195.

Legal Limits

Colorado State Statute limits the total amount of General Obligation debt to three percent (3%) of the jurisdiction's actual property value. The Town of Frisco does not currently have any debt that is applicable to this margin. The leases are subject to annual appropriation and therefore are not categorized as long-term debt. The table below illustrates the computation of the Town's legal debt margin:

Legal Debt Margin	
Estimated Actual Value (determined by County Assessor)	\$4,273,695,670
Debt Limit: 3% of Actual Value	128,210,870
Amount of Outstanding Debt Applicable to Debt Limit: (Total Bonded Debt)	<u>0</u>
Legal Debt Margin	\$128,210,870
Total Net Debt Applicable to Limit as a % of Debt Limit	0%

Lease Purchase Agreement**Lease Price: \$2,487,000 (Principal)****Vectra Bank**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 1,557,200	\$ 184,796	\$ 1,741,996
Payments due in 2024	\$ 246,800	\$ 46,039	\$ 292,839
Payments due in 2025	\$ 249,600	\$ 39,572	\$ 289,172
Payments due in 2026	\$ 251,900	\$ 33,033	\$ 284,933
Payments due in 2027	\$ 252,100	\$ 26,433	\$ 278,533
Payments due in 2028	\$ 251,800	\$ 19,828	\$ 271,628
Payments due 2029-2030	\$ 305,000	\$ 19,891	\$ 324,891

Lease/Purchase - First & Main Building**Lease/Purchase Price: \$1,200,000****Life Expectancy: 40 years**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 633,272	\$ 111,982	\$ 745,254
Payments due in 2024	\$ 74,669	\$ 25,331	\$ 100,000
Payments due in 2025	\$ 77,656	\$ 22,344	\$ 100,000
Payments due in 2026	\$ 80,762	\$ 19,238	\$ 100,000
Payments due in 2027	\$ 83,993	\$ 16,007	\$ 100,000
Payments due in 2028	\$ 87,352	\$ 12,648	\$ 100,000
Payments due in 2029-2031	\$ 228,840	\$ 16,414	\$ 245,254

Lease/Purchase - Granite Park**Lease/Purchase Price: \$6,350,000 (Principal, par amount)****Life Expectancy: 20 years**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 6,230,000	\$ 3,562,000	\$ 9,792,000
Payments due in 2024	\$ 205,000	\$ 311,500	\$ 516,500
Payments due in 2025	\$ 215,000	\$ 301,250	\$ 516,250
Payments due in 2026	\$ 225,000	\$ 290,500	\$ 515,500
Payments due in 2027	\$ 235,000	\$ 279,250	\$ 514,250
Payments due in 2028	\$ 250,000	\$ 267,500	\$ 517,500
Payments due in 2029-2033	\$ 1,440,000	\$ 1,137,750	\$ 2,577,750
Payments due in 2034-2038	\$ 1,835,000	\$ 740,750	\$ 2,575,750
Payments due in 2039-2042	\$ 1,825,000	\$ 233,500	\$ 2,058,500

Marina Revenue Bonds - \$5,450,000**Life Expectancy: 29 years**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 5,210,000	\$ 4,149,250	\$ 9,359,250
Payments due in 2024	\$ 90,000	\$ 260,500	\$ 350,500
Payments due in 2025	\$ 100,000	\$ 256,000	\$ 356,000
Payments due in 2026	\$ 105,000	\$ 251,000	\$ 356,000
Payments due in 2027	\$ 110,000	\$ 245,750	\$ 355,750
Payments due in 2028	\$ 120,000	\$ 240,250	\$ 360,250
Payments due in 2029-2033	\$ 720,000	\$ 1,103,750	\$ 1,823,750
Payments due in 2034-2038	\$ 970,000	\$ 899,750	\$ 1,869,750
Payments due in 2039-2043	\$ 1,290,000	\$ 627,000	\$ 1,917,000
Payments due in 2044-2048	\$ 1,705,000	\$ 265,250	\$ 1,970,250

Total Lease Payments

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Due as of 12/31/23	\$ 7,400,472	\$ 4,446,028	\$ 11,846,500
Payments due in 2024	\$ 411,469	\$ 331,870	\$ 743,339
Payments due in 2025	\$ 427,256	\$ 317,916	\$ 745,172
Payments due in 2026	\$ 437,662	\$ 303,271	\$ 740,933
Payments due in 2027	\$ 446,093	\$ 288,190	\$ 734,283
Payments due in 2028	\$ 252,100	\$ 26,433	\$ 278,533
Payments due in 2029-2033	\$ 1,253,840	\$ 1,140,055	\$ 2,393,895
Payments due in 2034-2038	\$ 970,000	\$ 899,750	\$ 1,869,750
Payments due in 2039-2043	\$ 1,290,000	\$ 627,000	\$ 1,917,000
Payments due in 2044-2048	\$ 1,705,000	\$ 265,250	\$ 1,970,250

**Year-round Staff Pay Grade Structure
2024**

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
1	Guest Service Attendant	Non-Exempt	\$ 41,600.00	\$ 51,084.80	\$ 60,569.60
			\$ 20.00	\$ 24.56	\$ 29.12
2	Community Development Assistant	Non-Exempt	\$ 44,720.00	\$ 54,916.16	\$ 65,112.32
	Police Administrative Assistant	Non-Exempt	\$ 21.50	\$ 26.40	\$ 31.30
	Town Hall Administrative Assistant	Non-Exempt			
	Guest Services Assistant	Non-Exempt			
	Maintenance Worker	Non-Exempt			
	Museum Assistant	Non-Exempt			
3	Community Relations Technician	Non-Exempt	\$ 48,074.00	\$ 59,034.87	\$ 69,995.74
	Community Services Officer	Non-Exempt	\$ 23.11	\$ 28.38	\$ 33.65
	Finance Technician	Non-Exempt			
	Human Resources Technician	Non-Exempt			
	Maintenance Operator	Non-Exempt			
	Marketing Program Specialist	Non-Exempt			
	Museum Guest Service Specialist	Non-Exempt			
	Museum Maintenance Technician	Non-Exempt			
	Permit Technician	Non-Exempt			
	Recreation Service Technician	Non-Exempt			
	Water Systems Operator	Non-Exempt			
4	Events Lead	Non-Exempt	\$ 51,679.55	\$ 63,462.49	\$ 75,245.42
	Deputy Town Clerk	Non-Exempt	\$ 24.85	\$ 30.51	\$ 36.18
	Finance Specialist	Non-Exempt			
	Finance Procurement Specialist	Non-Exempt			
	Maintenance Lead	Non-Exempt			
	Public Works Office Manager	Non-Exempt			
	Police Office and Records Manager	Non-Exempt			
	Recreation Lead	Non-Exempt			
	Vehicle Technician	Non-Exempt			
5	Revenue Coordinator	Exempt	\$ 55,555.52	\$ 68,222.17	\$ 80,888.83
	Building Inspector	Non-Exempt	\$ 26.71	\$ 32.80	\$ 38.89
	Communications Coordinator	Exempt			
	Facilities Supervisor	Non-Exempt			
	Grounds Supervisor	Non-Exempt			
	Short-Term Rental & Housing Specialist	Non-Exempt			
	Museum Programming Coordinator	Non-Exempt			
	Nordic & Trails Supervisor	Non-Exempt			
	Adventure Park Operations Supervisor	Non-Exempt			
	Planner I	Exempt			
	Recreation Supervisor	Non-Exempt			
	Recreation Programs Supervisor	Non-Exempt			
	Sustainable Materials Specialist	Non-Exempt			
	Streets Supervisor**	Non-Exempt			
	Water Systems Lead	Non-Exempt			

Grade	Working Title - TOF	FLSA Status	Min	Mid	Max
6	Accountant	Exempt	\$ 58,895.82	\$ 75,386.65	\$ 91,877.47
	Building Inspector, Senior	Non-Exempt	\$ 28.32	\$ 36.24	\$ 44.17
	Environmental Program Coordinator	Exempt			
	Housing Programs Specialist	Exempt			
	Fleet Services Supervisor	Non-Exempt			
	Marina Services Manager	Exempt			
	Marketing & Communications Program Manager	Exempt			
	Planner II	Exempt			
	Recreation Program Coordinator	Non-Exempt			
	Water Operations Supervisor**	Non-Exempt			
7	Events Program Manager	Exempt	\$ 64,785.40	\$ 82,925.31	\$ 101,065.22
	Guest Services Manager, Adventure Park	Exempt			
	Guest Services Manager, Marina	Exempt			
	Housing Program Manager	Exempt			
	Human Resources Manager	Exempt			
	Information Center Manager	Exempt			
	Marina Operations Manager	Exempt			
	Museum Manager	Exempt			
	Nordic & Trails Manager	Exempt			
	Adventure Park Operations Manager	Exempt			
	Recreation Program Manager	Exempt			
	Senior Planner	Exempt			
8	Environmental Program Manager	Exempt	\$ 72,559.65	\$ 92,876.35	\$ 113,193.05
	Principal Planner	Exempt			
	Town Clerk / Assistant to the Town Manager	Exempt			
9	Adventure Park General Manager	Exempt	\$ 81,266.80	\$ 104,021.51	\$ 126,776.21
	Chief Building Official	Exempt			
	Marina General Manager	Exempt			
10	Senior Capital Project Manager	Exempt	\$ 91,018.82	\$ 116,504.09	\$ 141,989.36
	Senior Community Development Manager	Exempt			
	Senior Finance Manager	Exempt			
	Senior Public Works Manager	Exempt			
	Senior Recreation Manager	Exempt			
11	na		\$ 101,941.08	\$ 130,484.58	\$ 159,028.08
12	Communications Director	Exempt	\$ 109,782.70	\$ 146,230.56	\$ 182,678.41
	Community Development Director	Exempt			
	Finance Director	Exempt			
	Human Resources Director	Exempt			
	Public Works Director	Exempt			
	Recreation Director	Exempt			
13	Chief of Police	Exempt	\$ 120,760.97	\$ 160,853.61	\$ 200,946.25
	Town Engineer	Exempt			
14	Assistant Town Manager	Exempt	\$ 132,837.07	\$ 176,938.97	\$ 221,040.88
15	Town Manager	Exempt	\$ 146,120.77	\$ 194,632.87	\$ 243,144.97

** market premium applied

**SWORN POLICE OFFICERS
2022-2025 PROGRESSIVE SALARY SCHEDULE**

<u>Police Officer</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2024 Hourly rate</u>
Trainee	Academy Recruit	\$58,905.00	\$60,083.10	\$61,284.76	\$62,510.46	\$29.46
Step 1	Entry Level Police Training Officer	\$65,384.55	\$66,692.24	\$68,026.09	\$69,386.61	\$32.70
Step 2	1 Year Completed Service	\$70,615.31	\$72,027.62	\$73,468.17	\$74,937.54	\$35.32
Step 3	2 Year Completed Service	\$75,846.08	\$77,363.00	\$78,910.26	\$80,488.46	\$37.94
Step 4	3 Year Completed Service	\$81,076.84	\$82,698.38	\$84,352.35	\$86,039.39	\$40.55
Step 5	4 Year Completed Service	\$86,307.61	\$88,033.76	\$89,794.43	\$91,590.32	\$43.17
Step 6	5 Year Completed Service	\$91,538.37	\$93,369.14	\$95,236.52	\$97,141.25	\$45.79

<u>Detective</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2024 Hourly rate</u>
Step 1	Hire or Promote	\$79,638.38	\$81,231.15	\$82,855.77	\$84,512.89	\$39.83
Step 2	1 Year Completed Service as TOF Detective	\$85,130.68	\$86,833.30	\$88,569.96	\$90,341.36	\$42.58
Step 3	2 Year Completed Service as TOF Detective	\$90,622.99	\$92,435.45	\$94,284.15	\$96,169.84	\$45.33
Step 4	3 Year Completed Service as TOF Detective	\$96,115.29	\$98,037.59	\$99,998.35	\$101,998.31	\$48.08

<u>Sergeants</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2024 Hourly rate</u>
Step 1	Hire or Promote	\$92,500.00	\$94,350.00	\$96,237.00	\$98,161.74	\$46.27
Step 2	1 Year Completed Service as TOF Sergeant	\$96,500.00	\$98,430.00	\$100,398.60	\$102,406.57	\$48.27
Step 3	2 Year Completed Service as TOF Sergeant	\$100,500.00	\$102,510.00	\$104,560.20	\$106,651.40	\$50.27
Step 4	3 Year Completed Service as TOF Sergeant	\$104,500.00	\$106,590.00	\$108,721.80	\$110,896.24	\$52.27
Step 5	4 Year Completed Service as TOF Sergeant	\$108,500.00	\$110,670.00	\$112,883.40	\$115,141.07	\$54.27
Step 6	5 Year Completed Service as TOF Sergeant	\$112,500.00	\$114,750.00	\$117,045.00	\$119,385.90	\$56.27

<u>Pay Grades</u>	<u>2024</u>	<u>Recruit</u>	<u>Minimum</u>	<u>Mid</u>	<u>Max</u>	<u>Step Increase</u>
PS0	Recruit	\$61,284.76				
PS1	Police Officer		\$68,026.09	\$81,631.30	\$95,236.52	\$5,442.09
PS2	Detective		\$82,855.77	\$91,427.06	\$99,998.35	5% over police Steps 3 - 6
PS3	Sergeant		\$96,237.00	\$106,641.00	\$117,045.00	\$4,161.60

- While in the step progression, Officers, Detectives, Sergeants are not eligible for Town merit/performance increase program
 - All Police staff are to receive an annual evaluation on the anniversary of their position start date regardless of wage increase
- Once the step progression is completed, Officers, Detectives and Sergeants are eligible for Merit/Performance Bonus to a max of 5%
 - The Merit / Performance Bonus will be paid in a lump sum
 - Must have evaluation completed in order to be eligible for Merit / Performance Bonus
- Year over year, increase at 2% each year
- For night shift, add an additional \$1.00/hr *\$2080.00 (note, when not working night shift, \$1.00/hr is removed)
- This pay structure is subject to change with or without notice



Town of Frisco, CO
Seasonal Wage Range

Grade	Job Titles	Min	Mid	Max
0	<ul style="list-style-type: none"> Jr. Guest Service Attendant (<i>Marina, Rental Sports / GS/Store/Events/Tubing Hill</i>) Jr. Maintenance Worker Jr. Winter Adventure Attendant Jr. Youth Counselor (<i>Programs/Youth Attendant/Sports Instructor</i>) 	\$17.00	\$20.40	\$23.80
1	<ul style="list-style-type: none"> Guest Services Attendant (<i>Rental Sports / GS / Store, Museum GS / VIC GS/ Nordic</i>) Recreation Programs Attendant Event Crew Winter Adventure Attendant (<i>inside GS / outside TH</i>) Tubing Hill Attendant (<i>Tubing Hill only</i>) Recreation Intern Museum Intern Youth Counselor (<i>Programs, Youth Attendant / Fun Club Counselor, Sports Instructor</i>) Grounds Attendant (<i>Flower/Mow, Building & Grounds</i>) Nordic Instructor (<i>no certifications</i>) 	\$20.00	\$24.56	\$29.12
2	<ul style="list-style-type: none"> Maintenance Worker (<i>Maintenance worker; water, trails, bike park tech</i>) Maintenance Snowmaker Dock Hand Nordic Certified Instructor 	\$21.50	\$26.40	\$31.30
3	<ul style="list-style-type: none"> Summer Lead (<i>all positions</i>) Winter Lead (<i>all positions</i>) Nordic Center Lead Nordic Guest Service Lead Therapeutic Aide Museum Guest Service Specialist Service/Vehicle Technician 	\$23.11	\$28.38	\$33.65
4				
5				
6	<ul style="list-style-type: none"> Dock Master 	\$28.24	\$36.21	\$44.17



Staffing Summary By Department

Town of Frisco Staffing Summary	2022	2023	2023	2024
All Funds (FTE's are calculated based on 40-hour work week for paid staff.)	ACTUAL FTE	BUDGET FTE	PROJECTED FTE (Yr End)	ADOPTED FTE
TOTAL FTE	138.90	142.99	142.34	142.88
Full Time Regular Staff	101.00	105.50	105.50	106.00
Part-Time/Seasonal Staff	36.94	36.53	35.88	35.92
Appointed & Elected Positions	0.96	0.96	0.96	0.96
General Government				
Appointed & Elected Positions	0.96	0.96	0.96	0.96
Administrative Management				
Full Time Regular Staff	8.70	5.95	6.45	7.00
Finance				
Full Time Regular Staff	5.00	6.00	6.00	6.00
Human Resources				
Full Time Regular Staff	0.00	3.75	3.75	4.00
Communications, Culture, & Marketing				
Full Time Regular Staff	11.00	9.00	9.00	9.00
Part-Time/Seasonal Staff	2.61	2.28	1.34	1.65
Community Development				
Full Time Regular Staff	10.00	10.75	10.40	10.00
Part-Time/Seasonal Staff	0.00	0.00	0.50	1.00
Public Safety				
Full Time Regular Staff	15.00	18.00	18.00	18.00
Public Works				
Full Time Regular Staff	26.15	26.90	26.75	28.00
Part-Time/Seasonal Staff	0.92	1.42	0.92	2.18
Recreation				
Full Time Regular Staff	25.15	25.15	25.15	24.00
Part-Time/Seasonal Staff	33.41	32.83	33.12	31.09



General Government: Cost Centers 10-1111 & 10-1112

LEGISLATIVE Cost Center: 10-1111	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr. End)	2024 PROPOSED FTE
STAFFING PLAN				
Mayor	0.25	0.25	0.25	0.25
Town Council	0.70	0.70	0.70	0.70
APPOINTED & ELECTED POSITIONS	0.95	0.95	0.95	0.95
TOTAL FTE	0.95	0.95	0.95	0.95
MUNICIPAL COURT Cost Center: 10-1112	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr. End)	2024 PROPOSED FTE
STAFFING PLAN				
Municipal Judge	0.01	0.01	0.01	0.01
APPOINTED & ELECTED POSITIONS	0.01	0.01	0.01	0.01
TOTAL FTE¹	0.01	0.01	0.01	0.01
¹ Police and Court Administrative Assistant wages are split 25% to 10-1112 & 75% to 10-1121.				
GENERAL GOV'T TOTAL STAFFING				
APPOINTED & ELECTED POSITIONS	0.96	0.96	0.96	0.96
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs. x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE</i>				



Administration: Cost Center 10-1115

ADMINISTRATION Cost Center: 10-1115	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	0.70	0.85	0.85	1.00
Finance Director ¹	1.00	0.00	0.00	0.00
HR Director ²	1.00	0.00	0.00	0.00
HR Manager ²	1.00	0.00	0.00	0.00
HR Administrative Assistant ²	1.00	0.00	0.00	0.00
Town Clerk / Assistant to the Town Manager	1.00	1.00	1.00	1.00
Deputy Town Clerk ³	1.00	1.00	1.00	1.00
Town Hall Administrative Assistant ⁴	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	8.70	4.85	4.85	5.00
TOTAL FTE	8.70	4.85	4.85	5.00
¹ Finance Director was moved to the Finance Department in 2023				
² HR Staff were moved to a NEW HR Department in 2023				
³ Deputy Clerk role was updated from Executive Assistant in 2023				
⁴ Front Desk Assistant was moved from Community Development Department in 2022				
SUSTAINABILITY ⁵ Cost Center: 10-1120	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Community Development Director	0.00	0.10	0.10	0.00
Environmental Programs Manager ³	0.00	0.00	0.75	1.00
Environmental Programs Coordinator	0.00	1.00	0.25	0.00
Sustainability Materials Specialist ⁶	0.00	0.00	0.50	1.00
FULL TIME REGULAR STAFF	0.00	1.10	1.60	2.00
TOTAL FTE	0.00	1.10	1.60	2.00
⁵ Sustainability moved to Administration in 2024				
⁶ New position added per Council approval March 2023				
ADMINISTRATION TOTAL STAFFING				
FULL TIME REGULAR STAFF	8.70	5.95	6.45	7.00
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



Finance: Cost Center 10-1114

ADMINISTRATION Cost Center: 10-1115	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Finance Director ¹	0.00	1.00	1.00	1.00
Senior Manager ²	1.00	1.00	1.00	1.00
Finance Specialist	1.00	1.00	1.00	1.00
Revenue Coordinator	1.00	1.00	1.00	1.00
Procurement Specialist	1.00	1.00	1.00	1.00
Finance Technician	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	5.00	6.00	6.00	6.00
TOTAL FTE	5.00	6.00	6.00	6.00
¹ Finance Director was from the Administration Department in 2023				
² Finance Senior Manager (aka Assistant Director) was a position approved in the 2022 budget				
FINANCE TOTAL STAFFING				
FULL TIME REGULAR STAFF	5.00	6.00	6.00	6.00
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



Human Resources: Cost Center 10-1117

HUMAN RESOURCES Cost Center: 10-1117	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
HR Director ¹	0.00	1.00	1.00	1.00
HR Manager ¹	0.00	1.00	1.00	1.00
HR Technician ^{1,2}	0.00	1.75	1.75	2.00
FULL TIME REGULAR STAFF	0.00	3.75	3.75	4.00
TOTAL FTE	0.00	3.75	3.75	4.00
¹ HR Staff were moved from Administration 2023				
² Updated title and added position per Council approval March 2023				
HUMAN RESOURCES TOTAL STAFFING				
FULL TIME REGULAR STAFF	0.00	3.75	3.75	4.00
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



Communication, Culture & Marketing: Cost Centers 10-1118, 10-1125, & 80-8000

COMMUNICATIONS & MARKETING Cost Center: 10-1118	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Communications Director	1.00	1.00	1.00	1.00
Marketing & Communications Program Manager	1.00	1.00	1.00	1.00
Communications Coordinator	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
SPECIAL EVENTS Cost Center: 10-1140	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Events Program Manager ¹	1.00	0.00	0.00	0.00
Events Lead ¹	1.00	0.00	0.00	0.00
Events Crew ¹	1.08	0.00	0.00	0.00
FULL TIME REGULAR STAFF	2.00	0.00	0.00	0.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.08	0.00	0.00	0.00
TOTAL FTE	3.08	0.00	0.00	0.00
¹ Events moved under Recreation 2023				
HISTORIC PARK² Cost Center: 10-1125	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Museum Manager	1.00	1.00	1.00	1.00
Museum Programming Coordinator	1.00	1.00	1.00	1.00

Guest Services Specialist	1.00	1.00	1.00	1.00
Guest Services Attendant	0.25	1.25	0.07	0.38
Maintenance Technician	0.38	0.38	0.38	0.38
Guest Service Seasonal Specialist	0.25	0.00	0.24	0.24
Recreation Intern	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.13	1.88	0.94	1.25
TOTAL FTE	4.13	4.88	3.94	4.25
² Historic Park moved under Recreation 2023				

LODGING TAX FUND: VISITOR INFORMATION CENTER Cost Center: 80-8000	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Information Center Manager	1.00	1.00	1.00	1.00
Marketing Program Specialist	2.00	2.00	2.00	2.00
Guest Services Attendant	0.40	0.40	0.40	0.40
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.40	0.40	0.40	0.40
TOTAL FTE	3.40	3.40	3.40	3.40
COMMUNICATIONS, MARKETING, & EVENTS TOTAL STAFFING				
FULL TIME REGULAR STAFF	11.00	9.00	9.00	9.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	2.61	2.28	1.34	1.65
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



Community Development: Cost Centers 10-1119, & 55-5500

COMMUNITY DEVELOPMENT Cost Center: 10-1119	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Community Development Director	1.00	0.90	0.90	0.80
Senior Planner	1.00	1.00	0.50	0.00
Principal Planner	0.00	0.00	0.50	1.00
Planner	2.00	2.00	2.00	2.00
Short Term Rental/Housing Specialist	1.00	1.00	1.00	0.00
Chief Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Community Relations Technician ²	0.00	0.75	0.40	1.00
Community Development Assistant	0.00	0.00	0.00	1.00
Building Inspector / Plans Reviewer	0.00	0.00	0.50	1.00
FULL TIME REGULAR STAFF	8.00	8.65	8.30	8.80
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.50	1.00
TOTAL FTE	8.00	8.65	8.80	9.80
¹ Front Desk Assistant was moved to the Administration Department in 2022				
² Position moved from Public Safety to CDD in 2023				
SUSTAINABILITY Cost Center: 10-1120	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				

Community Development Director	0.00	0.10	0.10	0.00
Environmental Programs Manager ³	0.00	0.00	0.75	0.00
Environmental Programs Coordinator	1.00	1.00	0.25	0.00
Sustainability Materials Specialist ³	0.00	0.00	0.50	0.00
FULL TIME REGULAR STAFF	1.00	1.10	1.60	0.00
TOTAL FTE	1.00	1.10	1.60	0.00
² Sustainability moved to Administration in 2024				
³ Updated title and added position per Council approval March 2023				
HOUSING	2022	2023	2023	2024
Cost Center: 55-5500	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Housing Program Manager	1.00	1.00	0.00	0.00
Housing Programs Specialist	0.00	0.00	0.40	1.00
Community Development Director	0.00	0.00	0.10	0.20
FULL TIME REGULAR STAFF	1.00	1.00	0.50	1.20
TOTAL FTE	1.00	1.00	0.50	1.20
COMMUNITY DEVELOPMENT				
FULL TIME REGULAR STAFF	10.00	10.75	10.40	10.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.00	0.00	0.50	1.00
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i> <i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i> <i>Regular positions are counted as one (1) FTE</i>				



Public Safety: Cost Centers 10-1121

Police Cost Center: 10-1121	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Chief of Police	1.00	1.00	1.00	1.00
Police Office & Records Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.40	1.00
Detective	0.00	1.00	1.00	1.00
Sergeant ¹	1.00	2.00	3.00	4.00
Officer	11.00	11.00	11.00	9.00
Academy Recruit	0.00	0.00	0.60	1.00
Community Service Officer ²	0.00	1.00	0.00	0.00
FULL TIME REGULAR STAFF	15.00	18.00	18.00	18.00
TOTAL FTE	15.00	18.00	18.00	18.00
¹ An additional police sergeant was approved by Town Council as a new position for 2023				
² position moved from Public Health to CDD in 2023				
PUBLIC SAFETY				
FULL TIME REGULAR STAFF	15.00	18.00	18.00	18.00
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



Public Works: Cost Centers 10-1130, 10-1131, 10-1132, 10-1133, 10-1134, & 40-4000

PUBLIC WORKS ADMINISTRATION	2022	2023	2023	2024
Cost Center: 10-1130	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Town Engineer	0.00	0.75	0.60	1.00
Public Works Director	0.60	0.60	0.60	0.60
Assistant Public Works Director	1.00	1.00	0.14	0.00
Senior Capital Projects Manager	0.00	0.00	0.86	1.00
Office Manager	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF	2.60	3.35	3.20	3.60
TOTAL FTE	2.60	3.35	3.20	3.60
STREETS	2022	2023	2023	2024
Cost Center: 10-1131	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Streets Supervisor	1.00	1.00	1.00	1.00
Maintenance Operator ¹	4.00	4.00	4.00	5.00
FULL TIME REGULAR STAFF	5.00	5.00	5.00	6.00
TOTAL FTE	5.00	5.00	5.00	6.00
¹ Shift of Grounds operator to Stets in 2023 and new streets position in 2024				
BUILDINGS	2022	2023	2023	2024
Cost Center: 10-1132	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Facilities Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
FLEET	2022	2023	2023	2024
Cost Center: 10-1133	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Fleet Supervisor	1.00	1.00	1.00	1.00

Vehicle Technician	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	3.00
TOTAL FTE	3.00	3.00	3.00	3.00
GROUNDS Cost Center: 10-1134	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Grounds Supervisor	1.00	1.00	1.00	1.00
Maintenance Operator	7.00	7.00	7.00	7.00
Grounds Attendant, Seasonal	0.42	0.42	0.42	1.98
	8.00	8.00	8.00	8.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.42	0.42	0.42	1.98
TOTAL FTE	8.42	8.42	8.42	9.98
WATER FUND Cost Center: 40-4000	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Public Works Director	0.40	0.40	0.40	0.40
Assistant Town Manager ²	0.15	0.15	0.15	0.00
Water Operations Supervisor	1.00	1.00	1.00	1.00
Water System Operator	3.00	3.00	3.00	3.00
Water System Worker	0.50	1.00	0.50	0.20
FULL TIME REGULAR STAFF	4.55	4.55	4.55	4.40
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.50	1.00	0.50	0.20
TOTAL FTE	5.05	5.55	5.05	4.60
² Assistant Town Manager is budgeted 100% in Admin for 2024				
PUBLIC WORKS TOTAL STAFFING				
FULL TIME REGULAR STAFF	26.15	26.90	26.75	28.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	0.92	1.42	0.92	2.18
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				



*Recreation: Cost Centers 10-1150, 10-1160,
10-1170, 10-1140 & 90-9000*

RECREATION PROGRAMS Cost Center: 10-1150	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Recreation Director	0.00	0.00	0.67	0.85
Assistant Director	1.00	1.00	0.33	0.00
Recreation Programs Manager	0.00	0.00	0.70	1.00
Recreation Programs Coordinator	1.00	1.00	0.30	0.00
Recreation Programs Supervisor	1.00	1.00	1.00	1.00
Youth Camp Lead	0.75	0.75	0.75	1.30
Youth Counselor	3.85	3.85	3.85	3.51
Recreation Intern	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	3.00	3.00	3.00	2.85
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	4.85	4.85	4.85	5.06
TOTAL FTE	7.85	7.85	7.85	7.91
FRISCO ADVENTURE PARK (FAP) Cost Center: 10-1160	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
General Manager	1.00	1.00	1.00	1.00
Guest Services Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	1.50	1.50	1.50	1.50
Operations Manager	1.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00
Recreation Service Technician	0.50	0.50	0.50	0.50
Recreation Lead	0.50	0.50	0.50	0.50
Maintenance Lead	2.00	2.00	2.00	2.00
Recreation Lead	0.33	0.33	0.33	0.46
Guest Services Attendant	4.66	4.66	4.66	0.95
Winter Adventure Attendant	8.34	8.34	8.34	7.35
Maintenance Worker	0.21	0.21	0.21	1.88
FULL TIME REGULAR STAFF	8.50	8.50	8.50	8.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	13.54	13.54	13.54	10.64

TOTAL FTE	22.04	22.04	22.04	19.14
NORDIC AND TRAILS Cost Center: 10-1170	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Nordic & Trails Manager	1.00	1.00	1.00	1.00
Nordic & Trails Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00
Recreation Supervisor	0.50	0.50	0.50	0.50
Guest Services Lead	0.00	0.50	0.50	0.46
Guest Services Attendant	2.00	1.50	1.50	0.69
Instructor Lead	0.00	0.50	0.50	0.46
Instructor	1.31	0.81	0.81	1.42
Maintenance Worker	1.00	1.00	1.00	0.81
FULL TIME REGULAR STAFF	4.50	4.50	4.50	4.50
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	3.31	3.31	3.31	3.03
TOTAL FTE	7.81	7.81	7.81	7.53
HISTORIC PARK Cost Center: 10-1125	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Museum Manager	1.00	1.00	1.00	0.00
Museum Programming Coordinator	1.00	1.00	1.00	0.00
Guest Services Specialist	1.00	1.00	1.00	0.00
Guest Services Attendant	1.25	1.25	1.25	0.00
Maintenance Technician	0.38	0.38	0.38	0.00
Recreation Intern	0.25	0.25	0.25	0.00
FULL TIME REGULAR STAFF	3.00	3.00	3.00	0.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.88	1.88	1.88	0.00
TOTAL FTE	4.88	4.88	4.88	0.00
¹ moved to Communication, Culture and Marketing in 2023				
SPECIAL EVENTS Cost Center: 10-1140	2022 ACTUAL FTE	2023 BUDGET FTE	2023 PROJECTED FTE (Yr End)	2024 PROPOSED FTE
STAFFING PLAN				
Events Program Manager	1.00	1.00	1.00	1.00

Events Lead	1.00	1.00	1.00	1.00
Events Crew	1.08	1.08	1.08	1.20
FULL TIME REGULAR STAFF	2.00	2.00	2.00	2.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	1.08	1.08	1.08	1.20
TOTAL FTE	3.08	3.08	3.08	3.20
¹ Events moved under Recreation 2023				
MARINA	2022	2023	2023	2024
Cost Center: 90-9000	ACTUAL	BUDGET	PROJECTED	PROPOSED
	FTE	FTE	FTE (Yr End)	FTE
STAFFING PLAN				
Assistant Town Manager	0.15	0.15	0.00	0.00
Recreation Director	0.00	0.00	0.15	0.15
General Manager	1.00	1.00	1.00	1.00
Guest Services Manager	1.00	1.00	1.00	1.00
Operations Manager ¹	0.00	1.00	1.00	1.00
Service Manager	1.00	1.00	1.00	1.00
Recreation Supervisor ²	1.50	1.00	1.00	1.00
Recreation Service Technician	0.50	0.50	0.50	0.50
Recreation Lead	1.00	0.50	0.50	0.50
Dockmaster	0.50	0.50	0.50	0.50
Summer Lead	1.00	1.00	1.00	1.66
Guest Services Attendant	4.75	4.75	4.75	7.60
Dockhand	3.00	3.00	3.00	1.11
Seasonal Service Technician	0.58	0.00	0.29	0.29
FULL TIME REGULAR STAFF	6.15	6.15	6.15	6.15
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	9.83	9.25	9.54	11.16
TOTAL FTE	15.98	15.40	15.69	17.31
¹ Operations Manager was added per the F3 organization assessment, presented to Town Council in Spring 2021				
² In 2022, Recreation Supervisor was hired in lieu of an Operations Manager				
RECREATION & CULTURE TOTAL STAFFING				
FULL TIME REGULAR STAFF	25.15	25.15	25.15	24.00
PART TIME & SEASONAL FTE COUNT (based on hours budgeted)	33.41	32.83	33.12	31.09
FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52) ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs. Regular positions are counted as one (1) FTE				