

Town of Frisco
2024 Budgeted Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Marina Fund	Grand Total
Revenues												
Taxes	\$15,715,092	\$2,000,000					\$2,884,000		\$730,000	\$918,000		\$22,247,092
Licenses & Permits	1,459,900						60,000		7,200			\$1,527,100
Intergovernmental	472,766	1,849,882			4,000,000					30,000		\$6,352,648
Charges for Services	3,379,350				1,537,200						2,392,600	\$7,309,150
Investment Income	320,000	120,000	1	1,000	35,000	100	44,000	35,000	6,000	10,000		\$571,101
Lottery Proceeds				40,000								\$40,000
Other Revenues	74,300	150,000			406,000		72,000	143,371		1,850		\$847,521
Total Revenues	21,421,408	4,119,882	1	41,000	5,978,200	100	3,060,000	178,371	743,200	959,850	2,392,600	\$38,894,612
Expenditures												
General Government	4,676,137							1,470,540	796,176			\$6,942,853
Public Safety	2,541,905											\$2,541,905
Community Development	2,665,180						2,151,988			571,656		\$5,388,824
Public Works	5,826,890				1,470,155							\$7,297,045
Culture and Recreation	4,286,418									523,770	1,577,719	\$6,387,907
Capital Outlay		6,050,500			900,000		15,000				400,000	\$7,365,500
Debt Service		392,838					516,500				350,900	\$1,260,238
Other Expenditures		50,000										\$50,000
Total Expenditures	19,996,530	6,493,338	0	0	2,370,155	0	2,683,488	1,470,540	796,176	1,095,426	2,328,619	\$37,234,272
Other Sources (Uses)												
Reimbursement-DW (ZM)											45,000	45,000
Sale of Assets		500,000									85,500	585,500
Loan Proceeds					95,000							95,000
Loan Payment		(95,000)										(95,000)
Developer Loan Repayment		316,551										316,551
Transfers In		2,722,772						1,244,489				3,967,261
Transfers Out	(2,734,089)			(60,000)	(51,658)		(14,089)			(1,035,221)	(72,204)	(3,967,261)
Net Change in Fund Balance	(1,309,211)	1,070,867	1	(19,000)	3,651,387	100	362,423	(47,680)	(52,976)	(1,170,797)	122,277	2,607,391
<i>Unavailable Fund Balance</i>	<i>-871,419</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-10,223,884</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-3,260</i>	<i>-5,121,517</i>	<i>-16,220,080</i>
Fund Balance - January 1	11,187,012	248,533	1,050	32,676	6,023,459	12,905	4,794,166	795,390	691,000	1,434,667	-89,934	\$25,130,924
Available Fund Balance - December 31	\$9,877,801	\$1,319,400	\$1,051	\$13,676	\$6,174,846	\$13,005	\$5,156,589	\$747,710	\$638,024	\$264,470	\$32,343	\$24,238,915

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

Town of Frisco
2023 Projected Revenues and Expenditures

	General Fund	Capital Improvement Fund	Historic Preservation Fund	Conservation Trust Fund	Water Fund	Open Space Fund	Housing Fund	Insurance Reserve Fund	Nicotine Tax Fund	Lodging Tax Fund	Marina Fund	Grand Total
Revenues												
Taxes	\$15,263,578	\$2,000,000					\$2,800,000		\$680,000	\$900,000		\$21,643,578
Licenses & Permits	990,325						60,000		7,200			\$1,057,525
Intergovernmental	293,970	68,000					6,280,000			30,000	30,000	\$6,701,970
Charges for Services	3,319,750				1,464,000							\$7,014,626
Investment Income	403,353	350,000	20	3,000	110,000	300	132,000	42,000	18,000	31,000	2,230,876	\$1,089,673
Lottery Proceeds				40,000								\$40,000
Other Revenues	91,651				730,888		72,000	162,091		7,350		\$1,063,980
Total Revenues	20,362,627	2,418,000	20	43,000	2,304,888	300	9,344,000	204,091	705,200	968,350	2,260,876	\$38,611,352
Expenditures												
General Government	4,380,277							1,520,300	844,909			\$6,745,486
Public Safety	2,282,664											\$2,282,664
Community Development	1,888,589						4,217,711			501,117		\$6,607,417
Public Works	3,532,197				1,128,656							\$4,660,853
Culture and Recreation	4,022,967									241,500	1,444,979	\$5,709,446
Capital Outlay		18,873,624			555,000		12,825,000				710,074	\$32,963,698
Debt Service		395,918					309,618				350,150	\$1,055,686
Other Expenditures		1,278,000										\$1,278,000
Total Expenditures	16,106,694	20,547,542	0	0	1,683,656	0	17,352,329	1,520,300	844,909	742,617	2,505,203	\$61,303,250
Other Sources (Uses)												
Reimbursement-DW (ZM)											45,000	45,000
Sale of Assets		512,000									3,500	515,500
Debt Issuance Cost							(182,458)					(182,458)
Loan Proceeds					95,000							95,000
Loan Payment		(95,000)										(95,000)
COP Proceeds							7,181,830					7,181,830
Transfers In		3,502,584						1,898,054				5,400,638
Transfers Out	(5,059,922)			(130,000)	(74,489)		(13,421)			(40,264)	(82,542)	(5,400,638)
Net Change in Fund Balance	(803,989)	(14,209,958)	20	(87,000)	641,743	300	(1,022,378)	581,845	(139,709)	185,469	(278,369)	(15,132,026)
<i>Unavailable Fund Balance</i>	<i>-871,419</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-6,723,884</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-3,860</i>	<i>-5,121,517</i>	<i>-12,720,680</i>
Fund Balance - January 1	11,991,001	14,458,491	1,030	119,676	5,381,716	12,605	5,816,544	213,545	830,709	1,249,198	188,435	\$40,262,950
Fund Balance - December 31	\$11,187,012	\$248,533	\$1,050	\$32,676	\$6,023,459	\$12,905	\$4,794,166	\$795,390	\$691,000	\$1,434,667	-\$89,934	\$25,130,924

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

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 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Budget</u>
<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)	<u>\$900,000</u>	Total Capital Improvements (4444)	<u>\$3,500,000</u>	Total Capital Improvements (4444)	<u>\$0</u>	Total Capital Improvements (4444)	<u>\$0</u>	Total Capital Improvements (4444)	<u>\$0</u>
Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment		Capital Equipment	
		Replace 2015 Ford F250	57,000	Repl 2016 Ford F250	57,000	Replace 2017 Chevy with Electric Veh	90,000		
		Atlas Copco Generator	110,000						
Total Capital Equipment	<u>\$0</u>	Total Capital Equipment	<u>\$167,000</u>	Total Capital Equipment	<u>\$57,000</u>	Total Capital Equipment	<u>\$90,000</u>	Total Capital Equipment	<u>\$0</u>
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	<u>\$169,000</u>	Total Repair and Maintenance	<u>\$174,100</u>	Total Repair and Maintenance	<u>\$199,300</u>	Total Repair and Maintenance	<u>\$41,400</u>	Total Repair and Maintenance	<u>\$42,800</u>
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	<u>\$34,000</u>	Total Technical Purchases	<u>\$49,500</u>	Total Technical Purchases	<u>\$60,500</u>	Total Technical Purchases	<u>\$27,000</u>	Total Technical Purchases	<u>\$29,000</u>
Total	<u>\$1,103,000</u>	Total	<u>\$3,890,600</u>	Total	<u>\$316,800</u>	Total	<u>\$158,400</u>	Total	<u>\$71,800</u>

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

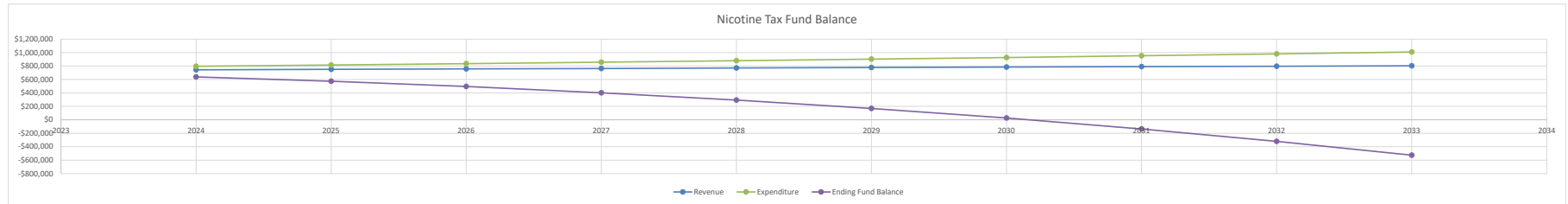
The Nicotine Tax Fund was established October 13, 2020, for the purpose of collecting revenues from the sale of cigarettes, tobacco products and nicotine products to be used solely for the protection and improvement of public health and welfare. County-wide Measure 1A authorized a special county-wide 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
REVENUES:					
80-8000-3004	Lodging Tax	\$121,494	\$120,000	\$135,000	\$137,700
	TOTAL REVENUES	\$121,494	\$120,000	\$135,000	\$137,700
EXPENDITURES:					
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

LODGING TAX FUND - RECREATION

10/4/2023

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	988,646	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	202,500	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 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Budget</u>
<u>Revenues</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>

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
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				



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				