

**Boulder Town**  
**Budgeting Worksheet**  
**10 General Fund - 07/01/2023 to 06/30/2024**  
**100.00% of the fiscal year has expired**

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Taxes</b>								
3110 Property taxes - current	6,533	6,061	13,586	6,051	0	13,500	0	
3120 Property taxes - prior years	260	22	0	300	0	150	0	
3125 Property taxes - Fee in lieu	366	410	401	850	67	400	0	
3130 General sales taxes	59,995	73,726	130,991	36,815	0	100,500	0	
3140 Telecom - Franchis taxes	2,513	2,549	0	2,100	0	2,500	0	
3150 Transient room taxes	13,291	16,491	0	9,000	0	13,200	0	
3155 Resort taxes	55,518	74,181	0	28,851	0	51,000	0	
<b>Total Taxes</b>	<b>138,476</b>	<b>173,441</b>	<b>144,979</b>	<b>83,967</b>	<b>67</b>	<b>181,250</b>	<b>0</b>	
<b>Licenses and permits</b>								
3210 Business licenses	575	845	25	2,000	0	1,000	0	
3211 Application fees	75	0	50	0	0	50	0	
3221 Building permits	75	0	0	0	0	200	0	
<b>Total Licenses and permits</b>	<b>725</b>	<b>845</b>	<b>75</b>	<b>2,000</b>	<b>0</b>	<b>1,250</b>	<b>0</b>	
<b>Intergovernmental revenue</b>								
3331 CARES Act revenue	40,260	0	0	0	0	0	0	
3332 ARPA Revenue	0	14,262	14,262	0	0	14,262	0	
3341 State grants	0	0	0	28,825	0	0	0	
3358 State liquor allotment	0	0	150	0	0	0	0	
3370 County fire agreement	5,653	0	0	0	0	0	0	
3371 County fire grants	0	5,000	0	5,000	0	0	0	
<b>Total Intergovernmental revenue</b>	<b>45,913</b>	<b>19,262</b>	<b>14,412</b>	<b>33,825</b>	<b>0</b>	<b>14,262</b>	<b>0</b>	
<b>Charges for services</b>								
3440 Landfill fees	20	0	0	125	0	125	0	
3481 Sale of cemetery lots	0	0	0	0	0	600	0	
3483 Opening and closing - cemetery	0	600	0	900	0	725	0	
<b>Total Charges for services</b>	<b>20</b>	<b>600</b>	<b>0</b>	<b>1,025</b>	<b>0</b>	<b>1,450</b>	<b>0</b>	
<b>Interest</b>								
3610 Interest earnings	169	447	496	2,000	0	2,000	0	
<b>Total Interest</b>	<b>169</b>	<b>447</b>	<b>496</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	
<b>Miscellaneous revenue</b>								
3621 Rental income	375	205	0	1,100	0	500	0	
3690 Miscellaneous revenue	924	7,569	2,205	200	0	200	0	
3802.1 Donations, private	0	600	774	0	0	750	0	
<b>Total Miscellaneous revenue</b>	<b>1,299</b>	<b>8,374</b>	<b>2,978</b>	<b>1,300</b>	<b>0</b>	<b>1,450</b>	<b>0</b>	
<b>Contributions and transfers</b>								
3841 Transfer from capital projects	0	0	0	0	0	50,000	0	
3990 Fund balance appropriated	0	0	0	50,075	0	0	0	
<b>Total Contributions and transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,075</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>186,601</b>	<b>202,968</b>	<b>162,940</b>	<b>174,192</b>	<b>67</b>	<b>251,662</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>General government</b>								

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	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Administrative</b>								
4111 Admin Salaries and wages	48,577	44,227	43,252	30,000	0	67,000	0	
4113 Admin Employee Taxes	2,968	3,574	3,277	3,000	0	6,700	0	
4121 Admin Subscriptions and memberships	545	520	197	100	0	550	0	
4122 Admin Public notices	534	74	0	1,000	0	500	0	
4123 Admin Travel	0	0	330	0	0	500	0	
4124 Admin Office supplies	231	1,792	153	3,000	0	1,500	0	
4125 Admin Equipment supplies and maintenance	8,163	3,342	0	10,000	0	4,000	0	
4126 Admin Fuel	45	0	50	0	0	100	0	
4127 Admin Buildings and grounds	3,645	40	140	5,000	0	6,000	0	
4128 Admin Utilities	8,859	15,484	7,300	10,000	0	9,000	0	
4129 Admin Telephone and internet	5,374	1,164	2,822	5,000	0	5,000	0	
4131 Admin Legal fees	7,500	814	6,750	9,000	0	9,000	0	
4132 Admin Accounting and auditing	0	2,675	0	2,800	0	2,800	0	
4135 Admin Software and information tech	5,470	6,219	3,501	6,000	0	6,000	0	
4146 Admin Elections	0	1,510	0	1,500	0	1,500	0	
4147 Admin Inspections	800	680	680	800	0	800	0	
4151 Admin Insurance	23,032	880	8,362	11,400	0	10,000	0	
4155 Admin LBA Lease expense	25	0	0	0	0	25	0	
4160 Admin Bank charges	291	291	0	0	0	291	0	
4161 Admin Miscellaneous expenditures	3,761	462	2,981	0	0	3,000	0	
4165 Admin Cares Act	39,061	0	0	0	0	0	0	
4166 ARPA Expenses	250	0	2,517	0	0	7,786	0	
4174 Admin Capital outlay	6,500	28,625	0	0	0	6,000	0	
4181 Boulder Arts Council	0	0	125	0	0	300	0	
4580 Independence Day Expenses	0	0	0	0	0	2,000	0	
4701 Town Council Expenditure	0	0	750	0	0	750	0	
4702 Town Council Training	0	0	64	0	0	300	0	
4710 Town Council Reimbursement Miles	0	0	314	0	0	500	0	
<b>Total Administrative</b>	<b>165,629</b>	<b>112,371</b>	<b>83,564</b>	<b>98,600</b>	<b>0</b>	<b>151,902</b>	<b>0</b>	
<b>Planning Commission</b>								
4211 Plan Comm. Salaries and wages	2,456	5,501	4,667	2,700	0	6,010	0	
4213 Plan Comm. Employee Taxes	188	279	265	200	0	300	0	
4225 Plan Comm. Expenditures	4,486	2,730	3,300	5,000	0	5,000	0	
<b>Total Planning Commission</b>	<b>7,131</b>	<b>8,510</b>	<b>8,231</b>	<b>7,900</b>	<b>0</b>	<b>11,310</b>	<b>0</b>	
<b>Total General government</b>	<b>172,760</b>	<b>120,881</b>	<b>91,795</b>	<b>106,500</b>	<b>0</b>	<b>163,212</b>	<b>0</b>	
<b>Public safety</b>								
<b>Fire</b>								
4320 Fire Expenditures	5,754	18,404	17,850	15,000	0	5,000	0	
4322 Fire School Expenditures (training not included)	0	0	1,130	0	0	7,500	0	
4325 Fire Training	0	0	0	0	0	1,000	0	
4329 Fire Telephone and internet	57	115	0	200	0	1,200	0	
<b>Total Fire</b>	<b>5,811</b>	<b>18,519</b>	<b>18,980</b>	<b>15,200</b>	<b>0</b>	<b>14,700</b>	<b>0</b>	
<b>Total Public safety</b>	<b>5,811</b>	<b>18,519</b>	<b>18,980</b>	<b>15,200</b>	<b>0</b>	<b>14,700</b>	<b>0</b>	
<b>Highways and public improvements</b>								

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<b>Sanitation</b>								
4411 Sanitation Salaries and wages	2,736	3,154	2,400	2,600	0	3,000	0	
4413 Sanitation Employee benefits	204	241	184	200	0	250	0	
4425 Sanitation Equipment supplies and maintenance	1,840	0	0	2,200	0	500	0	
4428 Sanitation Utilities	0	0	125	0	0	0	0	
4446 Sanitation Contract labor	520	1,005	2,242	0	0	2,500	0	
4455 Sanitation Waste Management Fee	0	0	0	0	0	500	0	
4461 Sanitation Miscellaneous expenditures	500	375	0	0	0	0	0	
<b>Total Sanitation</b>	<b>5,800</b>	<b>4,775</b>	<b>4,951</b>	<b>5,000</b>	<b>0</b>	<b>6,750</b>	<b>0</b>	
<b>Total Highways and public improvements</b>	<b>5,800</b>	<b>4,775</b>	<b>4,951</b>	<b>5,000</b>	<b>0</b>	<b>6,750</b>	<b>0</b>	
<b>Parks, recreation, and public property</b>								
<b>Parks</b>								
4524 Parks Libraries	782	0	0	1,000	0	1,000	0	
4525 Parks Maintenance	660	0	0	28,722	0	0	0	
4526 Parks Fuel	0	0	495	200	0	500	0	
4527 Parks Equipment & Supplies	178	1,135	875	4,000	0	2,000	0	
4528 Parks Utilities	0	166	0	70	0	1,000	0	
4546 Parks Contract labor	0	1,640	0	0	0	0	0	
4561 Parks Recreation & Culture	150	200	0	2,000	0	2,000	0	
<b>Total Parks</b>	<b>1,770</b>	<b>3,141</b>	<b>1,369</b>	<b>35,992</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	
<b>Cemetery</b>								
4625 Cemetery Equipment supplies and maintenance	0	0	0	3,000	0	2,000	0	
4628 Cemetery Utilities	501	96	0	500	0	500	0	
4646 Cemetery Contract labor	0	900	0	0	0	0	0	
<b>Total Cemetery</b>	<b>501</b>	<b>996</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	
<b>Total Parks, recreation, and public property</b>	<b>2,271</b>	<b>4,137</b>	<b>1,369</b>	<b>39,492</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	
<b>Transfers</b>								
4921 Transfer to LBA	8,000	8,000	0	8,000	0	8,000	0	
4941 Transfer to capital projects	0	40,000	100,000	0	0	0	0	
<b>Total Transfers</b>	<b>8,000</b>	<b>48,000</b>	<b>100,000</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>194,642</b>	<b>196,312</b>	<b>217,095</b>	<b>174,192</b>	<b>0</b>	<b>201,662</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>(8,040)</b>	<b>6,655</b>	<b>(54,155)</b>	<b>0</b>	<b>67</b>	<b>50,000</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**12 Class C Road Fund - 07/01/2023 to 06/30/2024**  
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	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Intergovernmental revenue</b>								
3356 Class C road allotment	30,690	33,113	0	0	0	0	0	
<b>Total Intergovernmental revenue</b>	<b>30,690</b>	<b>33,113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest</b>								
3610 Interest earnings	476	77	0	0	0	0	0	
<b>Total Interest</b>	<b>476</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>31,166</b>	<b>33,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>Highways and public improvements</b>								
<b>Highways</b>								
4425 Roads Equipment supplies and maintenance	0	0	2,458	0	0	0	0	
4446 Roads Contract labor	0	160	320	0	0	0	0	
<b>Total Highways</b>	<b>0</b>	<b>160</b>	<b>2,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Highways and public improvements</b>	<b>0</b>	<b>160</b>	<b>2,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>0</b>	<b>160</b>	<b>2,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>31,166</b>	<b>33,030</b>	<b>(2,778)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**21 Local Building Authority - 07/01/2023 to 06/30/2024**  
**100.00% of the fiscal year has expired**

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Charges for services</b>								
3419 Lease revenue	8,000	8,000	0	0	0	0	0	
<b>Total Charges for services</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest</b>								
3610 Interest earnings	4	2	0	0	0	0	0	
<b>Total Interest</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>8,004</b>	<b>8,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>Debt service</b>								
4711 Debt service - principal	8,000	8,000	0	0	0	0	0	
<b>Total Debt service</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**41 Capital Projects Fund - 07/01/2023 to 06/30/2024**  
**100.00% of the fiscal year has expired**

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Contributions and transfers</b>								
3910 Transfer from general fund	0	40,000	100,000	0	0	0	0	
<b>Total Contributions and transfers</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	