

Boulder Town
Budgeting Worksheet
10 General Fund - 07/01/2023 to 03/21/2024
75.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 Property taxes - current	6,533	6,061	13,882	6,051	7,330	13,500	13,500	
3120 Property taxes - prior years	260	22	0	300	0	150	150	
3125 Property taxes - Fee in lieu	366	410	401	850	675	400	400	
3130 General sales taxes	59,995	73,726	158,364	36,815	55,312	100,500	100,500	
3140 Telecom - Franchis taxes	2,513	2,549	0	2,100	1,712	2,500	2,500	
3150 Transient room taxes	13,291	16,491	0	9,000	9,183	13,200	13,200	
3155 Resort taxes	55,518	74,181	0	28,851	52,718	51,000	51,000	
Total Taxes	138,476	173,441	172,648	83,967	126,930	181,250	181,250	
Licenses and permits								
3210 Business licenses	575	845	65	2,000	570	1,000	1,000	
3211 Application fees	75	0	50	0	150	50	50	
3221 Building permits	75	0	0	0	0	200	200	
Total Licenses and permits	725	845	115	2,000	720	1,250	1,250	
Intergovernmental revenue								
3331 CARES Act revenue	40,260	0	0	0	0	0	0	
3332 ARPA Revenue	0	14,262	14,262	0	0	14,262	14,262	
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	6,544	0	0	
Total Intergovernmental revenue	45,913	19,262	14,412	33,825	6,544	14,262	14,262	
Charges for services								
3440 Landfill fees	20	0	0	125	275	125	125	
3481 Sale of cemetery lots	0	0	0	0	0	600	600	
3483 Opening and closing - cemetery	0	600	0	900	0	725	725	
Total Charges for services	20	600	0	1,025	275	1,450	1,450	
Interest								
3610 Interest earnings	169	447	2,127	2,000	3,429	2,000	2,000	
Total Interest	169	447	2,127	2,000	3,429	2,000	2,000	
Miscellaneous revenue								
3621 Rental income	375	205	0	1,100	205	500	500	
3690 Miscellaneous revenue	924	7,569	34,473	200	45	200	200	
3802.1 Donations, private	0	600	774	0	965	750	750	
Total Miscellaneous revenue	1,299	8,374	35,247	1,300	1,215	1,450	1,450	
Contributions and transfers								
3841 Transfer from capital projects	0	0	0	0	0	50,000	50,000	
3990 Fund balance appropriated	0	0	0	50,075	0	0	0	
Total Contributions and transfers	0	0	0	50,075	0	50,000	50,000	
Total Revenue:	186,601	202,968	224,548	174,192	139,113	251,662	251,662	
Expenditures:								
General government								

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Administrative								
4111 Admin Salaries and wages	48,577	44,227	56,568	30,000	54,912	67,000	67,000	
4113 Admin Employee Taxes	2,968	3,574	4,295	3,000	9,283	6,700	6,700	
4121 Admin Subscriptions and memberships	545	520	187	100	705	550	550	
4122 Admin Public notices	534	74	0	1,000	0	500	500	
4123 Admin Travel	0	0	173	0	0	500	500	
4124 Admin Office supplies	231	1,792	1,084	3,000	1,719	1,500	1,500	
4125 Admin Equipment supplies and maintenance	8,163	3,342	0	10,000	322	4,000	4,000	
4126 Admin Fuel	45	0	50	0	0	100	100	
4127 Admin Buildings and grounds	3,645	40	6,067	5,000	2,037	6,000	6,000	
4128 Admin Utilities	8,859	15,484	8,034	10,000	3,599	9,000	9,000	
4129 Admin Telephone and internet	5,374	1,164	3,853	5,000	1,407	5,000	5,000	
4131 Admin Legal fees	7,500	814	7,500	9,000	10,590	9,000	9,000	
4132 Admin Accounting and auditing	0	2,675	0	2,800	1,375	2,800	2,800	
4135 Admin Software and information tech	5,470	6,219	3,517	6,000	2,460	6,000	6,000	
4146 Admin Elections	0	1,510	0	1,500	0	1,500	1,500	
4147 Admin Inspections	800	680	680	800	700	800	800	
4151 Admin Insurance	23,032	880	16,008	11,400	799	10,000	10,000	
4155 Admin LBA Lease expense	25	0	0	0	0	25	25	
4160 Admin Bank charges	291	291	18,151	0	341	291	291	
4161 Admin Miscellaneous expenditures	3,761	462	2,981	0	500	3,000	3,000	
4165 Admin Cares Act	39,061	0	0	0	0	0	0	
4166 ARPA Expenses	250	0	2,517	0	471	7,786	7,786	
4174 Admin Capital outlay	6,500	28,625	0	0	0	6,000	6,000	
4181 Boulder Arts Council	0	0	125	0	125	300	300	
4400 Library Telephone and internet	0	0	0	0	1,768	0	0	
4580 Independence Day Expenses	0	0	722	0	2,807	3,000	3,000	
4701 Town Council Expenditure	0	0	820	0	180	750	750	
4702 Town Council Training	0	0	64	0	950	300	300	
4710 Town Council Reimbursement Miles	0	0	444	0	345	500	500	
4801 Tree City Expenditure	0	0	2,883	0	0	0	0	
Total Administrative	165,629	112,371	136,724	98,600	97,394	152,902	152,902	
Planning Commission								
4211 Plan Comm. Salaries and wages	2,456	5,501	5,867	2,700	3,245	6,010	6,010	
4213 Plan Comm. Employee Taxes	188	279	357	200	248	300	300	
4225 Plan Comm. Expenditures	4,486	2,730	4,220	5,000	6,455	5,000	5,000	
Total Planning Commission	7,131	8,510	10,443	7,900	9,948	11,310	11,310	
Total General government	172,760	120,881	147,167	106,500	107,342	164,212	164,212	
Public safety								
Fire								
4320 Fire Expenditures	5,754	18,404	19,644	15,000	4,375	5,000	5,000	
4321 Fire Utilities	0	0	0	0	3,189	0	0	
4322 Fire School Expenditures (training not included)	0	0	3,530	0	7,556	7,500	7,500	
4325 Fire Training	0	0	540	0	300	1,000	1,000	
4329 Fire Telephone and internet	57	115	0	200	1,380	1,200	1,200	
Total Fire	5,811	18,519	23,714	15,200	16,800	14,700	14,700	

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Total Public safety	5,811	18,519	23,714	15,200	16,800	14,700	14,700	
Highways and public improvements								
Sanitation								
4411 Sanitation Salaries and wages	2,736	3,154	2,940	2,600	1,952	3,000	3,000	
4413 Sanitation Employee benefits	204	241	225	200	149	250	250	
4425 Sanitation Equipment supplies and maintenance	1,840	0	0	2,200	0	500	500	
4446 Sanitation Contract labor	520	1,005	2,242	0	2,350	2,500	2,500	
4455 Sanitation Waste Management Fee	0	0	0	0	500	500	500	
4461 Sanitation Miscellaneous expenditures	500	375	0	0	0	0	0	
Total Sanitation	5,800	4,775	5,407	5,000	4,951	6,750	6,750	
Total Highways and public improvements	5,800	4,775	5,407	5,000	4,951	6,750	6,750	
Parks, recreation, and public property								
Parks								
4524 Parks Libraries	782	0	0	1,000	0	1,000	1,000	
4525 Parks Maintenance	660	0	0	28,722	0	0	0	
4526 Parks Fuel	0	0	495	200	0	500	500	
4527 Parks Equipment & Supplies	178	1,135	875	4,000	1,291	2,000	2,000	
4528 Parks Utilities	0	166	0	70	2,449	1,000	1,000	
4546 Parks Contract labor	0	1,640	0	0	1,200	0	0	
4561 Parks Recreation & Culture	150	200	0	2,000	0	2,000	2,000	
Total Parks	1,770	3,141	1,369	35,992	4,940	6,500	6,500	
Cemetery								
4625 Cemetery Equipment supplies and maintenance	0	0	0	3,000	0	1,000	1,000	
4628 Cemetery Utilities	501	96	0	500	309	500	500	
4646 Cemetery Contract labor	0	900	0	0	0	0	0	
Total Cemetery	501	996	0	3,500	309	1,500	1,500	
Total Parks, recreation, and public property	2,271	4,137	1,369	39,492	5,249	8,000	8,000	
Transfers								
4921 Transfer to LBA	8,000	8,000	8,000	8,000	0	8,000	8,000	
4941 Transfer to capital projects	0	40,000	100,000	0	0	0	0	
4999 Budgeted increase in fund balance	0	0	0	0	0	50,000	0	
Total Transfers	8,000	48,000	108,000	8,000	0	58,000	8,000	
Total Expenditures:	194,642	196,312	285,657	174,192	134,343	251,662	201,662	
Total Change In Net Position	(8,040)	6,655	(61,110)	0	4,771	0	50,000	

Boulder Town
Budgeting Worksheet
12 Class C Road Fund - 07/01/2023 to 03/21/2024
75.00% of the fiscal year has expired

	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Intergovernmental revenue								
3356 Class C road allotment	30,690	33,113	36,134	0	46,352	0	0	
Total Intergovernmental revenue	30,690	33,113	36,134	0	46,352	0	0	
Interest								
3610 Interest earnings	476	77	6,014	0	6,761	0	0	
Total Interest	476	77	6,014	0	6,761	0	0	
Total Revenue:	31,166	33,190	42,148	0	53,112	0	0	
Expenditures:								
Highways and public improvements								
Highways								
4423 Roads Travel	0	0	0	0	147	0	0	
4425 Roads Equipment supplies and maintenance	0	0	2,458	0	1,199	0	0	
4431 Roads Professional and technical	0	0	3,406	0	6,169	0	0	
4446 Roads Contract labor	0	160	10,209	0	35,428	0	0	
Total Highways	0	160	16,073	0	42,943	0	0	
Total Highways and public improvements	0	160	16,073	0	42,943	0	0	
Total Expenditures:	0	160	16,073	0	42,943	0	0	
Total Change In Net Position	31,166	33,030	26,075	0	10,169	0	0	

Boulder Town
Budgeting Worksheet
21 Local Building Authority - 07/01/2023 to 03/21/2024
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	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Charges for services								
3419 Lease revenue	8,000	8,000	0	0	0	8,000	8,000	
Total Charges for services	8,000	8,000	0	0	0	8,000	8,000	
Interest								
3610 Interest earnings	4	2	4	0	2	0	0	
Total Interest	4	2	4	0	2	0	0	
Contributions and transfers								
3810 Transfer from general fund	0	0	8,000	0	0	8,000	8,000	
Total Contributions and transfers	0	0	8,000	0	0	8,000	8,000	
Total Revenue:	8,004	8,002	8,004	0	2	16,000	16,000	
Expenditures:								
Debt service								
4711 Debt service - principal	8,000	8,000	8,000	0	0	0	0	
Total Debt service	8,000	8,000	8,000	0	0	0	0	
Total Expenditures:	8,000	8,000	8,000	0	0	0	0	
Total Change In Net Position	4	2	4	0	2	16,000	16,000	

Boulder Town
Budgeting Worksheet
41 Capital Projects Fund - 07/01/2023 to 03/21/2024
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	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3910 Transfer from general fund	0	40,000	100,000	0	0	0	0	
Total Contributions and transfers	0	40,000	100,000	0	0	0	0	
Total Revenue:	0	40,000	100,000	0	0	0	0	
Expenditures:								
Transfers								
4910 Transfer to general fund	0	0	0	0	0	50,000	50,000	
Total Transfers	0	0	0	0	0	50,000	50,000	
Total Expenditures:	0	0	0	0	0	50,000	50,000	
Total Change In Net Position	0	40,000	100,000	0	0	(50,000)	(50,000)	