

**Boulder Town**  
**Budgeting Worksheet**  
**10 General Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Taxes</b>								
3110 Property taxes - current	6,061	13,882	7,330	13,500	0	9,830	9,830	
3120 Property taxes - prior years	22	0	0	150	0	0	0	
3125 Property taxes - Fee in lieu	410	401	675	400	0	900	900	
3130 General sales taxes	73,726	158,364	55,312	100,500	0	76,361	76,361	
3140 Telecom - Franchis taxes	2,549	0	1,712	2,500	0	2,483	2,483	
3150 Transient room taxes	16,491	0	9,183	13,200	0	14,045	14,045	
3155 Resort taxes	74,181	0	52,718	51,000	0	72,543	72,543	
<b>Total Taxes</b>	<b>173,441</b>	<b>172,648</b>	<b>126,930</b>	<b>181,250</b>	<b>0</b>	<b>176,162</b>	<b>176,162</b>	
<b>Licenses and permits</b>								
3210 Business licenses	845	65	570	1,000	0	600	600	
3211 Application fees	0	50	150	50	0	200	200	
3221 Building permits	0	0	0	200	0	0	0	
<b>Total Licenses and permits</b>	<b>845</b>	<b>115</b>	<b>720</b>	<b>1,250</b>	<b>0</b>	<b>800</b>	<b>800</b>	
<b>Intergovernmental revenue</b>								
3332 ARPA Revenue	14,262	14,262	0	14,262	0	0	0	
3358 State liquor allotment	0	150	0	0	0	150	150	
3371 County fire grants	5,000	0	6,544	0	0	5,500	5,500	
<b>Total Intergovernmental revenue</b>	<b>19,262</b>	<b>14,412</b>	<b>6,544</b>	<b>14,262</b>	<b>0</b>	<b>5,650</b>	<b>5,650</b>	
<b>Charges for services</b>								
3440 Landfill fees	0	0	275	125	0	500	500	
3481 Sale of cemetery lots	0	0	0	600	0	0	0	
3483 Opening and closing - cemetery	600	0	0	725	0	900	900	
<b>Total Charges for services</b>	<b>600</b>	<b>0</b>	<b>275</b>	<b>1,450</b>	<b>0</b>	<b>1,400</b>	<b>1,400</b>	
<b>Interest</b>								
3610 Interest earnings	447	2,127	3,429	2,000	0	3,800	3,800	
<b>Total Interest</b>	<b>447</b>	<b>2,127</b>	<b>3,429</b>	<b>2,000</b>	<b>0</b>	<b>3,800</b>	<b>3,800</b>	
<b>Miscellaneous revenue</b>								
3621 Rental income	205	0	205	500	0	500	500	
3690 Miscellaneous revenue	7,569	34,473	45	200	0	100	100	
3802.1 Donations, private	600	774	965	750	0	300	300	
<b>Total Miscellaneous revenue</b>	<b>8,374</b>	<b>35,247</b>	<b>1,215</b>	<b>1,450</b>	<b>0</b>	<b>900</b>	<b>900</b>	
<b>Contributions and transfers</b>								
3841 Transfer from capital projects	0	0	0	50,000	0	13,000	13,000	
3990 Fund balance appropriated from prior years	0	0	0	0	0	3,000	20,328	
<b>Total Contributions and transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>16,000</b>	<b>33,328</b>	
<b>Total Revenue:</b>	<b>202,968</b>	<b>224,548</b>	<b>139,113</b>	<b>251,662</b>	<b>0</b>	<b>204,712</b>	<b>222,040</b>	
<b>Expenditures:</b>								
<b>General government</b>								
<b>Administrative</b>								
4111 Admin Salaries and wages	44,227	56,568	68,320	67,000	0	85,000	85,000	
4113 Admin Employee Taxes	3,574	4,295	10,658	6,700	0	13,200	13,200	

**Boulder Town**  
**Budgeting Worksheet**  
**10 General Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
4121 Admin Subscriptions and memberships	520	187	1,205	550	0	1,300	1,300	
4122 Admin Public notices	74	0	0	500	0	0	0	
4123 Admin Travel	0	173	0	500	0	500	500	
4124 Admin Office supplies	1,792	1,084	1,870	1,500	0	1,500	1,500	
4125 Admin Equipment supplies and maintenance	3,342	0	322	4,000	0	800	800	
4126 Admin Fuel	0	50	0	100	0	0	0	
4127 Admin Buildings and grounds	40	6,067	3,200	6,000	0	3,000	3,000	
4128 Admin Utilities	15,484	8,034	4,888	9,000	0	5,900	5,900	
4129 Admin Telephone and internet	1,164	3,853	1,704	5,000	0	2,200	2,200	
4131 Admin Legal fees	814	7,500	12,979	9,000	0	15,000	15,000	
4132 Admin Accounting and auditing	2,675	0	1,375	2,800	0	2,800	2,800	
4135 Admin Software and information tech	6,219	3,517	4,492	6,000	0	4,800	4,800	
4146 Admin Elections	1,510	0	0	1,500	0	0	0	
4147 Admin Inspections	680	680	700	800	0	750	750	
4151 Admin Insurance	880	16,008	799	10,000	0	8,400	8,400	
4155 Admin LBA Lease expense	0	0	0	25	0	25	25	
4160 Admin Bank charges	291	18,151	341	291	0	0	0	
4161 Admin Miscellaneous expenditures	462	2,981	985	3,000	0	500	500	
4166 ARPA Expenses	0	2,517	1,391	7,786	0	3,000	3,000	
4174 Admin Capital outlay	28,625	0	0	6,000	0	13,000	13,000	
4181 Boulder Arts Council	0	125	125	300	0	125	125	
4400 Library Telephone and internet	0	0	2,137	0	0	2,650	2,650	
4580 Independence Day Expenses	0	722	2,807	3,000	0	3,000	3,000	
4701 Town Council Expenditure	0	820	213	750	0	300	300	
4702 Town Council Training	0	64	950	300	0	500	500	
4710 Town Council Reimbursement Miles	0	444	470	500	0	500	500	
4801 Tree City Expenditure	0	2,883	0	0	0	1,000	500	
4802 Tree Trimming	0	0	0	0	0	3,000	2,000	
<b>Total Administrative</b>	<b>112,371</b>	<b>136,724</b>	<b>121,930</b>	<b>152,902</b>	<b>0</b>	<b>172,750</b>	<b>171,250</b>	
<b>Planning Commission</b>								
4211 Plan Comm. Salaries and wages	5,501	5,867	3,245	6,010	0	0	0	
4213 Plan Comm. Employee Taxes	279	357	248	300	0	0	0	
4225 Plan Comm. Expenditures	2,730	4,220	8,359	5,000	0	6,500	6,500	
4227 Plan Comm. Training	0	0	0	0	0	1,200	1,200	
<b>Total Planning Commission</b>	<b>8,510</b>	<b>10,443</b>	<b>11,852</b>	<b>11,310</b>	<b>0</b>	<b>7,700</b>	<b>7,700</b>	
<b>Total General government</b>	<b>120,881</b>	<b>147,167</b>	<b>133,782</b>	<b>164,212</b>	<b>0</b>	<b>180,450</b>	<b>178,950</b>	
<b>Public safety</b>								
<b>Fire</b>								
4320 Fire Expenditures	18,404	19,644	5,587	5,000	0	5,000	5,000	
4321 Fire Utilities	0	0	4,988	0	0	5,300	5,300	
4322 Fire School Expenditures (training not included)	0	3,530	7,556	7,500	0	7,500	7,500	
4325 Fire Training	0	540	300	1,000	0	600	600	
4329 Fire Telephone and internet	115	0	1,681	1,200	0	2,000	2,000	
<b>Total Fire</b>	<b>18,519</b>	<b>23,714</b>	<b>20,113</b>	<b>14,700</b>	<b>0</b>	<b>20,400</b>	<b>20,400</b>	
<b>Total Public safety</b>	<b>18,519</b>	<b>23,714</b>	<b>20,113</b>	<b>14,700</b>	<b>0</b>	<b>20,400</b>	<b>20,400</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**10 General Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Highways and public improvements</b>								
<b>Sanitation</b>								
4411 Sanitation Salaries and wages	3,154	2,940	2,432	3,000	0	3,100	3,100	
4413 Sanitation Employee Taxes	241	225	186	250	0	230	230	
4425 Sanitation Equipment supplies and maintenance	0	0	0	500	0	0	0	
4426 Sanitation Fuel	0	0	0	0	0	2,600	0	
4446 Sanitation Contract labor	1,005	2,242	2,530	2,500	0	2,600	2,600	
4455 Sanitation Waste Management Fee	0	0	500	500	0	500	500	
4461 Sanitation Miscellaneous expenditures	375	0	0	0	0	0	0	
<b>Total Sanitation</b>	<b>4,775</b>	<b>5,407</b>	<b>5,648</b>	<b>6,750</b>	<b>0</b>	<b>9,030</b>	<b>6,430</b>	
<b>Total Highways and public improvements</b>	<b>4,775</b>	<b>5,407</b>	<b>5,648</b>	<b>6,750</b>	<b>0</b>	<b>9,030</b>	<b>6,430</b>	
<b>Parks, recreation, and public property</b>								
<b>Parks</b>								
4524 Parks Libraries	0	0	0	1,000	0	0	0	
4525 Parks Maintenance	0	0	193	0	0	0	0	
4526 Parks Fuel	0	495	0	500	0	500	500	
4527 Parks Equipment & Supplies	1,135	875	1,359	2,000	0	2,000	2,000	
4528 Parks Utilities	166	0	3,243	1,000	0	4,000	4,000	
4546 Parks Contract labor	1,640	0	1,200	0	0	0	0	
4561 Parks Recreation & Culture	200	0	0	2,000	0	200	200	
<b>Total Parks</b>	<b>3,141</b>	<b>1,369</b>	<b>5,995</b>	<b>6,500</b>	<b>0</b>	<b>6,700</b>	<b>6,700</b>	
<b>Cemetery</b>								
4625 Cemetery Equipment supplies and maintenance	0	0	0	1,000	0	0	0	
4628 Cemetery Utilities	96	0	474	500	0	660	660	
4646 Cemetery Contract labor	900	0	0	0	0	900	900	
<b>Total Cemetery</b>	<b>996</b>	<b>0</b>	<b>474</b>	<b>1,500</b>	<b>0</b>	<b>1,560</b>	<b>1,560</b>	
<b>Total Parks, recreation, and public property</b>	<b>4,137</b>	<b>1,369</b>	<b>6,469</b>	<b>8,000</b>	<b>0</b>	<b>8,260</b>	<b>8,260</b>	
<b>Transfers</b>								
4921 Transfer to LBA	8,000	8,000	0	8,000	0	8,000	8,000	
4941 Transfer to capital projects	40,000	100,000	0	0	0	0	0	
<b>Total Transfers</b>	<b>48,000</b>	<b>108,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	
<b>Total Expenditures:</b>	<b>196,312</b>	<b>285,657</b>	<b>166,012</b>	<b>201,662</b>	<b>0</b>	<b>226,140</b>	<b>222,040</b>	
<b>Total Change In Net Position</b>	<b>6,655</b>	<b>(61,110)</b>	<b>(26,899)</b>	<b>50,000</b>	<b>0</b>	<b>(21,428)</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**12 Class C Road Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 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	33,113	36,134	46,352	0	0	0	43,000	
<b>Total Intergovernmental revenue</b>	<b>33,113</b>	<b>36,134</b>	<b>46,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	
<b>Interest</b>								
3610 Interest earnings	77	6,014	6,761	0	0	0	0	
<b>Total Interest</b>	<b>77</b>	<b>6,014</b>	<b>6,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>33,190</b>	<b>42,148</b>	<b>53,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	
<b>Expenditures:</b>								
<b>Highways and public improvements</b>								
<b>Highways</b>								
4423 Roads Travel	0	0	147	0	0	0	0	
4425 Roads Equipment supplies and maintenance	0	2,458	1,199	0	0	0	0	
4431 Roads Professional and technical	0	3,406	6,169	0	0	0	0	
4446 Roads Contract labor	160	10,209	36,338	0	0	0	43,000	
<b>Total Highways</b>	<b>160</b>	<b>16,073</b>	<b>43,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	
<b>Total Highways and public improvements</b>	<b>160</b>	<b>16,073</b>	<b>43,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	
<b>Total Expenditures:</b>	<b>160</b>	<b>16,073</b>	<b>43,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,000</b>	
<b>Total Change In Net Position</b>	<b>33,030</b>	<b>26,075</b>	<b>9,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**21 Local Building Authority - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 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	0	0	8,000	0	0	8,000	
<b>Total Charges for services</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	
<b>Interest</b>								
3610 Interest earnings	2	4	2	0	0	0	0	
<b>Total Interest</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Contributions and transfers</b>								
3810 Transfer from general fund	0	8,000	0	8,000	0	0	0	
<b>Total Contributions and transfers</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>8,002</b>	<b>8,004</b>	<b>2</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>8,000</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>2</b>	<b>4</b>	<b>2</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**41 Capital Projects Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 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	40,000	100,000	0	0	0	0	0	
<b>Total Contributions and transfers</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>Transfers</b>								
4910 Transfer to general fund	0	0	0	50,000	0	0	13,000	
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	
<b>Total Change In Net Position</b>	<b>40,000</b>	<b>100,000</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>(13,000)</b>	