

**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	13,882	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	532	400	400	
3130 General sales taxes	59,995	73,726	158,364	36,815	116,579	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	
<b>Total Taxes</b>	<b>138,476</b>	<b>173,441</b>	<b>172,648</b>	<b>83,967</b>	<b>188,053</b>	<b>181,250</b>	<b>181,250</b>	
<b>Licenses and permits</b>								
3210 Business licenses	575	845	65	2,000	780	1,000	1,000	
3211 Application fees	75	0	50	0	225	50	50	
3221 Building permits	75	0	0	0	0	200	200	
<b>Total Licenses and permits</b>	<b>725</b>	<b>845</b>	<b>115</b>	<b>2,000</b>	<b>1,005</b>	<b>1,250</b>	<b>1,250</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	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	
<b>Total Intergovernmental revenue</b>	<b>45,913</b>	<b>19,262</b>	<b>14,412</b>	<b>33,825</b>	<b>6,544</b>	<b>14,262</b>	<b>14,262</b>	
<b>Charges for services</b>								
3440 Landfill fees	20	0	0	125	600	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	
<b>Total Charges for services</b>	<b>20</b>	<b>600</b>	<b>0</b>	<b>1,025</b>	<b>600</b>	<b>1,450</b>	<b>1,450</b>	
<b>Interest</b>								
3610 Interest earnings	169	447	2,127	2,000	6,542	2,000	2,000	
<b>Total Interest</b>	<b>169</b>	<b>447</b>	<b>2,127</b>	<b>2,000</b>	<b>6,542</b>	<b>2,000</b>	<b>2,000</b>	
<b>Miscellaneous revenue</b>								
3621 Rental income	375	205	0	1,100	205	500	500	
3690 Miscellaneous revenue	924	7,569	34,473	200	46	200	200	
3802.1 Donations, private	0	600	774	0	965	750	750	
<b>Total Miscellaneous revenue</b>	<b>1,299</b>	<b>8,374</b>	<b>35,247</b>	<b>1,300</b>	<b>1,216</b>	<b>1,450</b>	<b>1,450</b>	
<b>Contributions and transfers</b>								
3841 Transfer from capital projects	0	0	0	0	0	50,000	50,000	
3990 Fund balance appropriated from prior years	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>50,000</b>	
<b>Total Revenue:</b>	<b>186,601</b>	<b>202,968</b>	<b>224,548</b>	<b>174,192</b>	<b>203,960</b>	<b>251,662</b>	<b>251,662</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	56,568	30,000	82,253	67,000	67,000	
4113 Admin Employee Taxes	2,968	3,574	4,295	3,000	10,909	6,700	6,700	
4121 Admin Subscriptions and memberships	545	520	187	100	1,715	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	1,889	1,500	1,500	
4125 Admin Equipment supplies and maintenance	8,163	3,342	0	10,000	452	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	3,426	6,000	6,000	
4128 Admin Utilities	8,859	15,484	8,034	10,000	5,330	9,000	9,000	
4129 Admin Telephone and internet	5,374	1,164	3,853	5,000	2,325	5,000	5,000	
4131 Admin Legal fees	7,500	814	7,500	9,000	13,894	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	4,819	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	985	3,000	3,000	
4165 Admin Cares Act	39,061	0	0	0	0	0	0	
4166 ARPA Expenses	250	0	2,517	0	1,391	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	2,330	0	0	
4580 Independence Day Expenses	0	0	722	0	3,432	3,000	3,000	
4701 Town Council Expenditure	0	0	820	0	213	750	750	
4702 Town Council Training	0	0	64	0	1,075	300	300	
4710 Town Council Reimbursement Miles	0	0	444	0	470	500	500	
4801 Tree City Expenditure	0	0	2,883	0	0	0	0	
<b>Total Administrative</b>	<b>165,629</b>	<b>112,371</b>	<b>136,724</b>	<b>98,600</b>	<b>140,248</b>	<b>152,902</b>	<b>152,902</b>	
<b>Planning Commission</b>								
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	8,609	5,000	5,000	
<b>Total Planning Commission</b>	<b>7,131</b>	<b>8,510</b>	<b>10,443</b>	<b>7,900</b>	<b>12,102</b>	<b>11,310</b>	<b>11,310</b>	
<b>Total General government</b>	<b>172,760</b>	<b>120,881</b>	<b>147,167</b>	<b>106,500</b>	<b>152,350</b>	<b>164,212</b>	<b>164,212</b>	
<b>Public safety</b>								
<b>Fire</b>								
4320 Fire Expenditures	5,754	18,404	19,644	15,000	5,587	5,000	5,000	
4321 Fire Utilities	0	0	0	0	5,482	0	0	
4322 Fire School Expenditures (training not included)	0	0	3,530	0	7,906	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	1,832	1,200	1,200	
<b>Total Fire</b>	<b>5,811</b>	<b>18,519</b>	<b>23,714</b>	<b>15,200</b>	<b>21,107</b>	<b>14,700</b>	<b>14,700</b>	

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	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Worksheet Notes</u>
<b>Total Public safety</b>	<b>5,811</b>	<b>18,519</b>	<b>23,714</b>	<b>15,200</b>	<b>21,107</b>	<b>14,700</b>	<b>14,700</b>	
<b>Highways and public improvements</b>								
<b>Sanitation</b>								
4411 Sanitation Salaries and wages	2,736	3,154	2,940	2,600	2,912	3,000	3,000	
4413 Sanitation Employee Taxes	204	241	225	200	223	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	2,620	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	
<b>Total Sanitation</b>	<b>5,800</b>	<b>4,775</b>	<b>5,407</b>	<b>5,000</b>	<b>6,255</b>	<b>6,750</b>	<b>6,750</b>	
<b>Total Highways and public improvements</b>	<b>5,800</b>	<b>4,775</b>	<b>5,407</b>	<b>5,000</b>	<b>6,255</b>	<b>6,750</b>	<b>6,750</b>	
<b>Parks, recreation, and public property</b>								
<b>Parks</b>								
4524 Parks Libraries	782	0	0	1,000	0	1,000	1,000	
4525 Parks Maintenance	660	0	0	28,722	193	0	0	
4526 Parks Fuel	0	0	495	200	0	500	500	
4527 Parks Equipment & Supplies	178	1,135	875	4,000	1,359	2,000	2,000	
4528 Parks Utilities	0	166	0	70	3,515	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	
<b>Total Parks</b>	<b>1,770</b>	<b>3,141</b>	<b>1,369</b>	<b>35,992</b>	<b>6,267</b>	<b>6,500</b>	<b>6,500</b>	
<b>Cemetery</b>								
4625 Cemetery Equipment supplies and maintenance	0	0	0	3,000	0	1,000	1,000	
4628 Cemetery Utilities	501	96	0	500	474	500	500	
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>474</b>	<b>1,500</b>	<b>1,500</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>6,741</b>	<b>8,000</b>	<b>8,000</b>	
<b>Transfers</b>								
4921 Transfer to LBA	8,000	8,000	8,000	8,000	8,000	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	
<b>Total Transfers</b>	<b>8,000</b>	<b>48,000</b>	<b>108,000</b>	<b>8,000</b>	<b>8,000</b>	<b>58,000</b>	<b>8,000</b>	
<b>Total Expenditures:</b>	<b>194,642</b>	<b>196,312</b>	<b>285,657</b>	<b>174,192</b>	<b>194,454</b>	<b>251,662</b>	<b>201,662</b>	
<b>Total Change In Net Position</b>	<b>(8,040)</b>	<b>6,655</b>	<b>(61,110)</b>	<b>0</b>	<b>9,506</b>	<b>0</b>	<b>50,000</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**12 Class C Road 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>Intergovernmental revenue</b>								
3356 Class C road allotment	30,690	33,113	36,134	0	60,411	0	0	
<b>Total Intergovernmental revenue</b>	<b>30,690</b>	<b>33,113</b>	<b>36,134</b>	<b>0</b>	<b>60,411</b>	<b>0</b>	<b>0</b>	
<b>Interest</b>								
3610 Interest earnings	476	77	6,014	0	11,375	0	0	
<b>Total Interest</b>	<b>476</b>	<b>77</b>	<b>6,014</b>	<b>0</b>	<b>11,375</b>	<b>0</b>	<b>0</b>	
<b>Total Revenue:</b>	<b>31,166</b>	<b>33,190</b>	<b>42,148</b>	<b>0</b>	<b>71,786</b>	<b>0</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>Highways and public improvements</b>								
<b>Highways</b>								
4422 Roads Supplies	0	0	0	0	1,150	0	0	
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	39,038	0	0	
<b>Total Highways</b>	<b>0</b>	<b>160</b>	<b>16,073</b>	<b>0</b>	<b>47,703</b>	<b>0</b>	<b>0</b>	
<b>Total Highways and public improvements</b>	<b>0</b>	<b>160</b>	<b>16,073</b>	<b>0</b>	<b>47,703</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>0</b>	<b>160</b>	<b>16,073</b>	<b>0</b>	<b>47,703</b>	<b>0</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>31,166</b>	<b>33,030</b>	<b>26,075</b>	<b>0</b>	<b>24,083</b>	<b>0</b>	<b>0</b>	

**Boulder Town**  
**Budgeting Worksheet**  
**21 Local Building Authority - 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>Charges for services</b>								
3419 Lease revenue	8,000	8,000	0	0	0	8,000	8,000	
<b>Total Charges for services</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	
<b>Interest</b>								
3610 Interest earnings	4	2	4	0	4	0	0	
<b>Total Interest</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	
<b>Contributions and transfers</b>								
3810 Transfer from general fund	0	0	8,000	0	8,000	8,000	8,000	
<b>Total Contributions and transfers</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	
<b>Total Revenue:</b>	<b>8,004</b>	<b>8,002</b>	<b>8,004</b>	<b>0</b>	<b>8,004</b>	<b>16,000</b>	<b>16,000</b>	
<b>Expenditures:</b>								
<b>Debt service</b>								
4711 Debt service - principal	8,000	8,000	8,000	0	8,000	0	0	
<b>Total Debt service</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	
<b>Total Change In Net Position</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>16,000</b>	<b>16,000</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>Expenditures:</b>								
<b>Transfers</b>								
4910 Transfer to general fund	0	0	0	0	0	50,000	50,000	
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</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>(50,000)</b>	<b>(50,000)</b>	