



Budget Workshop

Town of Lake City

Nov 9, 2022 at 6:00 PM MST to Nov 9, 2022 at 7:00 PM MST

230 N Bluff St Lake City, CO 81235

Agenda

I. Budget Workshop 6:00 PM

A. 2023 Budget

6:00 PM



Budget Workshop

Town of Lake City
230 N Bluff St Lake City, CO 81235
Nov 9, 2022 6:00 PM - 7:00 PM MST

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Vance Lipsey <townmanager@townoflakecity.co>

Fwd: FW: 2023 Budget

Alexander Mulhall <alexandermulhall@townoflakecity.co>
To: Vance Lipsey <TOWNMANAGER@townoflakecity.co>

Tue, Nov 8, 2022 at 3:02 PM

----- Forwarded message -----

From: <lcfiresecretary@gmail.com>
Date: Tue, Nov 8, 2022 at 2:37 PM
Subject: FW: 2023 Budget
To: Alexander Mulhall <alexandermulhall@townoflakecity.co>

From: michellepierce@centurytel.net <michellepierce@centurytel.net>
Sent: Tuesday, November 8, 2022 2:20 PM
To: 'Dave Roberts' <daveroberts@townoflakecity.co>; 'Doug Hamel' <doughamel@townoflakecity.co>; 'jeffheaton@townoflakecity.co' <jeffheaton@townoflakecity.co>; 'henrywoods@townoflakecity.co' <henrywoods@townoflakecity.co>; 'dianebruce@townoflakecity.co' <dianebruce@townoflakecity.co>; 'triphorn@townoflakecity.co' <triphorn@townoflakecity.co>; 'jessekendall@townoflakecity.co' <jessekendall@townoflakecity.co>
Cc: 'Vance Lipsey' <townmanager@townoflakecity.co>; 'Alexander Mulhall' <alexandermulhall@townoflakecity.co>
Subject: 2023 Budget

Good afternoon,

I have taken the time to scrutinize normal operating revenues and expenses in the General Fund for the Town of Lake City for 2021 (based on the audit) and for 2022 based on my estimate through the end of the year. Though I initially thought that operating expenses may be meeting or exceeding operating revenues, I've found that this is not true. The Town's sales tax collections continue to be robust and building use taxes have rebounded from a low in 2021. The Town also received a completely unexpected, and massive, increase in Federal Mineral Severance tax payments in 2022 – the reason for this is unknown at this point, but the proposal for 2023 has been kept at the amount budgeted for 2022.

I did this because I was concerned that making long term commitments to an increase in the Sheriff's contract and a new long term commitment of \$15,000 to EMS (along with others) would start to erode the annual fund balance in the General Fund. As I write this, though, I'm reminded that any commitment of funding to any program or service is always subject to annual appropriation by the current Board. This is because state law prohibits one Board from committing a future Board to spending money. At any rate, I think it's safe to include those increases in the 2023 budget.

An unknown impact in the 2024, and future, General Fund budgets will be the outcome of the Capital Improvements Plan that will be completed in 2023. In order to complete the projects outlined in the plan, the Town will need to set aside significant funding year over year in a separate Capital Improvements Fund. Until this amount is known, I would hesitate to offer any assurances to the Sheriff or EMS (or others) that the Town will be able to sustain the requested increases into the future.

**TOWN OF LAKE CITY
2023 BUDGET**

	GENERAL FUND	2021	2022	2022	2023
		Actual	Budgeted	YTD ACTUAL	Proposed
	BEGINNING BALANCE	\$916,582.00	\$1,393,396.46	\$1,393,396.46	\$1,081,539.28
	REVENUES				
	Taxes				
100-311-000-000	PROPERTY TAX	\$61,082.43	\$64,176.00	\$63,049.87	\$63,094.00
100-312-000-000	SPECIFIC OWNERSHIP TAX	\$5,503.74	\$5,000.00	\$3,970.14	\$5,000.00
100-313-100-000	SALES TAX	\$675,529.88	\$500,000.00	\$495,886.89	\$500,000.00
100-314-100-000	MOTOR VEHICLE SALES TAX	\$4,808.82	\$3,000.00	\$3,162.23	\$3,000.00
100-314-200-000	CIGARETTE TAX	\$1,465.10	\$900.00	\$956.68	\$900.00
100-314-300-000	BUILDING USE TAX	\$15,537.94	\$30,000.00	\$47,922.18	\$30,000.00
100-316-100-000	FRANCHISE TAX	\$13,531.14	\$10,000.00	\$13,000.00	\$10,000.00
100-319-000-000	PENALTIES AND INTEREST	\$298.97	\$500.00	\$181.41	\$200.00
	Total Taxes	\$777,758.02	\$613,576.00	\$628,129.40	\$612,194.00
	Permits and Fees				
100-321-100-000	LIQUOR LICENSE FEE	\$1,864.50	\$2,000.00	\$4,253.75	\$2,000.00
100-322-100-000	BUILDING PERMITS	\$11,702.21	\$11,000.00	\$17,218.32	\$10,000.00
100-322-110-000	SIGN PERMITS	\$252.00	\$100.00	\$161.00	\$100.00
100-322-200-000	LODGING PERMIT	\$1,780.00	\$1,900.00	\$12,650.00	\$8,000.00
100-322-700-000	DOG LICENSES	\$0.00	\$0.00	\$0.00	\$0.00
100-322-400-000	BUSINESS LICENSE	\$985.00	\$1,000.00	\$1,805.00	\$1,000.00
100-322-800-000	SPECIAL USE PERMITS	\$0.00	\$0.00	\$0.00	\$0.00
	Total Permits and Fees	\$16,583.71	\$16,000.00	\$36,088.07	\$21,100.00
	Intergovernmental Revenue				
100-334-000-000	GRANT MONIES	\$146,950.00	\$1,051,020.00	\$920,643.41	\$25,000.00
100-334-100-000	MINERAL LEASE/SEVERANCE TAX	\$1,492.88	\$1,500.00	\$55,107.66	\$1,500.00
100-334-300-000	COVID RELIEF FUND	\$49,515.90	\$35,041.29	\$49,515.90	\$0.00
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESSMENT	\$3,190.00	\$1,500.00	\$4,228.50	\$1,500.00

**TOWN OF LAKE CITY
2023 BUDGET**

100-335-200-000	HIGHWAY USERS TAX	\$32,487.05	\$25,000.00	\$23,163.23	\$25,000.00
100-337-130-000	HINSDALE COUNTY R&B TAX	\$0.00	\$0.00	\$0.00	\$0.00
	Total Intergovernmental Revenue	\$233,635.83	\$1,114,061.29	\$1,052,658.70	\$53,000.00
	Recreation Program Revenue				
100-347-800-000	RECREATION PROGRAM FEES	\$4,324.00	\$2,000.00	\$10,895.00	\$6,000.00
100-347-810-000	SKI HILL FEES	\$12,610.00	\$9,000.00	\$16,202.00	\$9,000.00
100-347-811-000	SKI HILL DONATIONS	\$2,675.50	\$1,000.00	\$3,274.50	\$1,000.00
100-347-812-000	RECREATION PROGRAM DONATIONS	\$370.00	\$0.00	\$1,000.00	\$0.00
100-347-813-000	PARKS DONATION	\$0.00	\$0.00	\$0.00	\$0.00
100-347-814-000	ARMORY DONATION	\$0.00	\$0.00	\$0.00	\$0.00
100-347-820-000	ICE WALL EVENTS	\$0.00	\$2,000.00	\$1,903.00	\$1,500.00
100-347-825-000	ICE WALL DONATIONS	\$6,216.00	\$1,000.00	\$13,541.50	\$1,000.00
	Total Recreation Program Revenue	\$26,195.50	\$15,000.00	\$46,816.00	\$18,500.00
	Court Revenue				
100-351-000-000	COURT FINES	\$9,330.00	\$1,500.00	\$9,542.00	\$5,000.00
100-351-100-000	COURT COSTS	\$222.00	\$0.00	\$25.00	\$0.00
	Total Court Revenue	\$9,552.00	\$1,500.00	\$9,567.00	\$5,000.00
	Other Revenue				
100-341-300-000	ZONING AND SUBDIVISION FEES	\$200.00	\$0.00	\$50.00	\$0.00
100-341-800-000	SALES OF COPIES	\$9.25	\$0.00	\$1.80	\$0.00
100-361-100-000	EARNINGS ON DEPOSITS	\$2,130.29	\$2,000.00	\$4,210.07	\$2,000.00
100-362-200-000	RENTS FROM BUILDINGS	\$6,555.50	\$3,000.00	\$4,978.66	\$4,000.00
100-364-000-000	REFUNDS	\$3,096.23	\$0.00	\$310.29	\$0.00
100-365-000-000	EMPLOYEE HOUSING RENT	\$0.00	\$0.00	\$750.00	\$4,500.00
100-366-100-000	HISTORIC PRESERVATION/COA	\$675.00	\$500.00	\$650.00	\$500.00
100-367-200-000	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00
100-369-000-000	MISC. REVENUES	\$24,080.97	\$1,000.00	\$1,493.50	\$1,000.00
100-370-000-000	TRANSFER FROM WS FOR ADMIN COSTS	\$40,000.00	\$15,445.00	\$0.00	\$0.00
	Total Other Revenue	\$76,747.24	\$21,945.00	\$12,444.32	\$12,000.00

TOWN OF LAKE CITY
2023 BUDGET

	TOTAL REVENUES	\$1,140,472.30	\$1,782,082.29	\$1,785,703.49	\$721,794.00
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**TOWN OF LAKE CITY
2023 BUDGET**

EXPENDITURES					
		2021	2022	2022	2023
		Actual	Proposed	YTD Actual	Proposed
Board of Trustees					
100-411-100-111	SALARIES BOT	\$6,400.00	\$8,000.00	\$4,550.00	\$8,000.00
100-411-100-144	FICA-MEDICARE-BOT	\$92.86	\$130.50	\$62.40	\$130.50
100-411-100-145	PERA - BOT	\$910.56	\$1,250.00	\$658.77	\$1,200.00
100-411-100-330	PUBLICATIONS, DUES & SUBS - BOT	\$3,849.57	\$500.00	\$50.00	\$4,500.00
100-411-100-347	COMPUTER HARDWARE/SOFTWARE	\$3,077.98	\$4,000.00	\$5,487.59	\$10,000.00
100-411-100-350	PROFESSIONAL SERVICES - BOT	\$27,687.50	\$82,125.00	\$36,050.00	\$60,000.00
100-411-100-370	TRAVEL- BOT	\$1,866.13	\$1,500.00	\$3,243.10	\$6,000.00
100-411-100-397	CONTRACT PAYMENTS- BOT	\$0.00	\$0.00	\$19,898.83	\$0.00
100-411-100-400	DONATIONS	\$5,000.00	\$105,500.00	\$43,297.50	\$81,500.00
100-411-100-495	MISC.EXPENSES - BOT	\$1,617.15	\$300.00	\$121.08	\$15,000.00
	Total Board of Trustees	\$50,501.75	\$203,305.50	\$113,419.27	\$186,330.50
Administration					
100-411-400-111	SALARIES - TOWN ADMIN	\$35,979.65	\$59,510.00	\$29,218.26	\$65,000.00
100-411-400-142	WORKMEN'S COMP	\$5,714.70	\$10,000.00	\$4,821.50	\$10,000.00
100-411-400-143	HEALTH INSURANCE	\$7,879.93	\$7,500.00	\$18,321.60	\$20,688.00
100-411-400-144	FICA - TOWN ADMIN	\$497.33	\$870.00	\$409.28	\$1,000.00
100-411-400-145	PERA - TOWN ADMIN	\$10,745.81	\$11,345.00	\$9,393.46	\$10,000.00
100-411-400-210	OFFICE SUPPLIES	\$1,887.48	\$1,000.00	\$656.83	\$2,000.00
100-411-400-220	OPERATING SUPPLIES - TOWN ADMIN	\$1,958.49	\$1,300.00	\$1,310.02	\$2,000.00
100-411-400-230	R&M SUPPLIES - TOWN HALL	\$107.37	\$200.00	\$8.38	\$200.00
100-411-400-231	R&M SUPPLIES - EMPLOYEE HOUSE	\$0.00	\$0.00	\$0.00	\$5,000.00
100-411-400-311	POSTAGE	\$388.00	\$700.00	\$312.27	\$700.00
100-411-400-320	PRINTING AND COPYING	\$2,666.58	\$3,000.00	\$2,612.61	\$3,000.00
100-411-400-330	DUES, SUBS, MEMBERSHIPS	\$10,363.23	\$1,500.00	\$19,393.11	\$25,000.00
100-411-400-331	LEGAL NOTICES - TOWN HALL	\$6,575.72	\$3,000.00	\$3,930.00	\$5,500.00
100-411-400-345	TELEPHONE - TOWN HALL	\$4,400.69	\$5,000.00	\$2,257.90	\$5,000.00
100-411-400-346	EMPLOYEE CELLPHONE	\$3,193.63	\$4,000.00	\$2,684.51	\$4,000.00
100-411-400-347	COMPUTER/SOFTWARE	\$3,357.53	\$16,000.00	\$9,976.70	\$5,000.00

**TOWN OF LAKE CITY
2023 BUDGET**

100-411-400-350	PROFESSIONAL SERVICES - TOWN HALL	\$11,443.81	\$2,000.00	\$7,683.93	\$60,000.00
100-411-400-352	LEGAL SERVICES	\$11,643.40	\$15,000.00	\$12,199.50	\$15,000.00
100-411-400-354	AUDITING	\$0.00	\$8,000.00	\$16,175.00	\$7,500.00
100-411-400-360	R&M SERVICES - TOWN HALL	\$0.00	\$500.00	\$0.00	\$500.00
100-411-400-361	R&M SERVICES- EMPLOYEE HOUSE	\$0.00	\$0.00	\$0.00	\$2,500.00
100-411-400-370	TRAVEL, TRAINING	\$706.00	\$2,000.00	\$5,710.09	\$15,000.00
100-411-400-495	MISC EXPENSES	\$1,883.05	\$2,000.00	\$2,148.10	\$2,000.00
100-411-400-510	INSURANCE	\$10,563.23	\$22,000.00	\$13,574.95	\$15,000.00
100-411-400-520	INSURANCE DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$0.00
100-411-400-947	OFFICE EQUIPMENT	\$0.00	\$0.00	\$24.99	\$2,000.00
	Total Administration	\$131,955.63	\$176,425.00	\$162,822.99	\$283,588.00
	Municipal Court				
100-412-100-111	SALARIES - MC	\$3,150.00	\$6,000.00	\$6,600.00	\$7,200.00
100-412-100-144	FICA - MC	\$43.50	\$87.00	\$87.00	\$87.00
100-412-100-145	PERA - MC	\$426.85	\$510.00	\$954.18	\$1,000.00
100-412-100-330	PUBLICATIONS,DUES,SUBS - MC	\$0.00	\$20.00	\$0.00	\$100.00
100-412-100-370	TRAVEL - MC	\$0.00	\$750.00	\$100.00	\$750.00
100-412-100-495	MISC EXPENSE - MC	\$955.00	\$1,000.00	\$0.00	\$1,000.00
	Total Municipal Court	\$4,575.35	\$8,367.00	\$7,741.18	\$10,137.00
	Elections				
100-414-000-111	ADMIN CONTRACT-ELECT	\$0.00	\$5,000.00	\$5,540.00	\$0.00
100-414-000-220	OPERATING SUPP-ELECT	\$0.00	\$2,500.00	\$1,881.10	\$0.00
100-414-000-352	LEGAL FEES-ELECT	\$0.00	\$500.00	\$0.00	\$0.00
	Total Elections	\$0.00	\$8,000.00	\$7,421.10	\$0.00
	Community Facilities and Parks				
100-419-400-220	OPERATING SUPPLIES	\$12,200.77	\$13,000.00	\$8,897.20	\$12,500.00
100-419-400-223	JANITORIAL SUPPLIES	\$1,882.73	\$2,300.00	\$2,451.73	\$2,200.00
100-419-400-230	R&M SUPPLIES	\$1,170.17	\$2,500.00	\$910.07	\$1,500.00
100-419-400-341	ELECTRICITY	\$7,829.44	\$6,200.00	\$7,049.99	\$9,300.00
100-419-400-344	PROPANE	\$6,495.47	\$15,000.00	\$20,161.10	\$21,750.00

**TOWN OF LAKE CITY
2023 BUDGET**

100-419-400-350	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$2,500.00
100-419-400-356	ICE WALL	\$16,173.72	\$6,500.00	\$21,293.26	\$6,200.00
100-419-400-360	R&M SERVICES	\$17,396.57	\$22,000.00	\$21,537.90	\$21,500.00
100-419-400-361	TRASH COLLECTION	\$8,242.55	\$9,000.00	\$6,776.75	\$8,500.00
100-419-400-397	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
100-419-400-495	MISC	\$3,242.69	\$0.00	\$0.00	\$25,000.00
	Total Community Facilities and Parks	\$74,634.11	\$76,500.00	\$89,078.00	\$110,950.00
	Streets and Alleys				
100-431-400-230	R&M SUPPLIES	\$3,061.60	\$5,000.00	\$2,435.51	\$10,000.00
100-431-400-231	STREET SURFACE - DUST CONTROL	\$11,745.00	\$12,000.00	\$15,204.70	\$15,000.00
100-431-400-350	PROFESSIONAL SERVICES	\$30.36	\$0.00	\$1,010.00	\$0.00
100-431-400-360	R&M SERVICES	\$14,775.00	\$3,000.00	\$0.00	\$10,000.00
100-431-400-365	STREET LIGHTS	\$0.00	\$0.00	\$178.04	\$10,400.00
100-431-400-370	STREET SIGNS	\$10,272.34	\$15,000.00	\$165.62	\$15,000.00
100-431-400-452	GRAVEL	\$0.00	\$3,000.00	\$1,460.00	\$6,000.00
100-431-400-453	MISCELLANEOUS - Maintenance of Condition	\$0.00	\$8,000.00	\$12,030.00	\$13,000.00
100-431-500-230	R&M SUPPLIES - SNOW REMOVAL	\$0.00	\$5,000.00	\$1,058.25	\$5,000.00
100-431-500-360	R&M SERVICES - SNOW REMOVAL	\$15,375.00	\$25,000.00	\$11,323.79	\$20,000.00
100-431-800-111	SALARIES S&A	\$27,353.43	\$31,000.00	\$21,871.61	\$25,000.00
100-431-800-143	HEALTH INSURANCE S&A	\$4,626.14	\$5,608.80	\$1,050.84	\$6,000.00
100-431-800-144	FICA/MEDICARE S&A	\$375.28	\$450.00	\$305.17	\$550.00
100-431-800-145	PERA S&A	\$3,510.42	\$4,410.00	\$3,267.88	\$5,000.00
100-431-800-146	TREASURER'S FEE-S&A ADMIN	\$1,227.66	\$1,300.00	\$1,297.55	\$1,300.00
100-431-800-340	ELECTRIC-5TH ST PED BRIDGE	\$393.54	\$500.00	\$325.77	\$500.00
100-431-800-350	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
100-431-800-495	DRAINAGE R&M SERVICES-S&A	\$2,360.00	\$5,000.00	\$0.00	\$15,000.00
	Total Streets and Alleys	\$95,105.77	\$124,268.80	\$72,984.73	\$157,750.00
	Round Top Mountain Communications Site				
100-432-000-350	ROUND TOP PROFESSIONAL SERVICES	\$0.00	\$0.00	\$210.40	\$0.00
100-436-000-360	ROUND TOP REPAIR AND MAINTENANCE	\$177.82	\$1,500.00	\$2,901.87	\$2,400.00
	Total Round Top Mountain Communications Site	\$177.82	\$1,500.00	\$2,901.87	\$2,400.00

**TOWN OF LAKE CITY
2023 BUDGET**

	Recreation Program				
100-451-100-111	SALARIES	\$69,319.23	\$80,560.00	\$56,936.04	\$95,000.00
100-451-100-112	PT SEASONAL	\$0.00	\$9,900.00	\$4,621.50	\$9,500.00
100-451-100-142	WORKERS COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00
100-451-100-143	HEALTH INSURANCE	\$14,461.01	\$18,696.00	\$9,160.80	\$10,344.00
100-451-100-144	FICA	\$950.53	\$1,250.00	\$861.64	\$1,414.00
100-451-100-145	PERA	\$8,990.06	\$12,900.00	\$8,823.71	\$15,000.00
100-451-100-224	RECREATION SUPPLIES	\$11,899.59	\$10,000.00	\$9,778.54	\$10,000.00
100-451-100-346	EMPLOYEE CELLPHONE	\$0.00	\$0.00	\$0.00	\$0.00
100-451-100-360	R & M SERVICES	\$376.49	\$15,000.00	\$930.71	\$500.00
100-451-100-370	TRAVEL, TRAINING AND MEETINGS	\$1,825.36	\$1,500.00	\$1,876.71	\$2,000.00
100-451-100-495	REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00
100-451-100-496	MISCELLANEOUS	\$485.25	\$0.00	\$25.25	\$0.00
	Total Recreation Program	\$108,307.52	\$149,806.00	\$93,014.90	\$143,758.00
	Ski Hill Program				
100-451-200-111	SALARIES	\$9,209.00	\$9,500.00	\$7,456.75	\$11,140.00
100-451-200-144	FICA-MEDICARE	\$132.97	\$140.00	\$83.26	\$162.00
100-451-200-145	PERA	\$1,304.77	\$1,500.00	\$876.24	\$1,641.00
100-451-200-220	OPERATING SUPPLIES	\$5,460.55	\$6,000.00	\$1,757.09	\$6,000.00
100-451-200-230	R&M SUPPLIES	\$1,367.14	\$2,500.00	\$2,969.03	\$2,500.00
100-451-200-330	PUBLICITY, SUBSCRIPTIONS & DUES	\$69.90	\$600.00	\$687.89	\$700.00
100-451-200-341	ELECTRICITY	\$1,757.68	\$2,500.00	\$792.88	\$2,000.00
100-451-200-345	TELEPHONE	\$349.25	\$400.00	\$575.18	\$700.00
100-451-200-350	PROF. SERVICES	\$129.48	\$400.00	\$0.00	\$3,000.00
100-451-200-358	INSPECTIONS	\$1,523.25	\$1,500.00	\$781.85	\$1,600.00
100-451-200-360	R&M SERVICES	\$1,779.78	\$1,000.00	\$0.00	\$1,000.00
100-451-200-370	TRAVEL AND MEETINGS	\$178.98	\$600.00	\$57.17	\$600.00
100-451-200-495	MISCELLANEOUS	\$21.74	\$0.00	\$0.00	\$0.00
100-451-200-593	PERMITS	\$810.00	\$1,000.00	\$549.00	\$1,000.00
	Total Ski Hill Program	\$24,094.49	\$27,640.00	\$16,586.34	\$32,043.00

**TOWN OF LAKE CITY
2023 BUDGET**

100-452-000-370	Generator Installation - P&L	\$0.00	\$0.00	\$0.00	\$0.00
	Marketing				
100-455-100-330	Hinsdale County Marketing	\$500.00	\$1,000.00	\$0.00	\$0.00
100-455-100-340	DIRT/Main Street	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00
	Total Marketing	\$3,000.00	\$6,000.00	\$5,000.00	\$5,000.00
	Historic Preservation				
100-460-100-370	TRAVEL, TRAINING AND MEETINGS	\$0.00	\$1,500.00	\$20.58	\$1,500.00
100-460-100-397	COMMISSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
100-460-100-495	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00
	Total Historic Preservation	\$0.00	\$1,500.00	\$20.58	\$1,500.00
	Contract Payments				
100-480-310-397	Hinsdale County Sheriff	\$76,153.00	\$85,592.00	\$85,592.00	\$92,439.26
100-480-330-397	Building Inspector	\$21,218.00	\$21,218.00	\$21,218.00	\$21,218.00
100-480-350-397	EMS	\$0.00	\$0.00	\$0.00	\$15,000.00
	Total Contract Payments	\$97,371.00	\$106,810.00	\$106,810.00	\$128,657.26
	Capital Improvements				
100-485-000-100	ARMORY CAPITAL IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$25,000.00
100-485-000-810	STREETS & ALLEYS CAP. IMPROVEMENTS	\$73,934.40	\$1,240,000.00	\$1,240,000.00	\$15,000.00
100-485-000-900	PARKS AND RECREATION CAP. IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$10,000.00
100-485-000-901	EMPLOYEE HOUSING	\$0.00	\$0.00	\$179,759.71	\$0.00
	Total Capital Improvements	\$73,934.40	\$1,240,000.00	\$1,419,759.71	\$50,000.00
	TOTAL EXPENSES	\$663,657.84	\$2,130,122.30	\$2,097,560.67	\$1,112,113.76
	ENDING BALANCE	\$1,393,396.46	\$1,045,356.45	\$1,081,539.28	\$691,219.52

**TOWN OF LAKE CITY
2023 BUDGET**

	CONSERVATION TRUST FUND	2021	2022	2022	2023
		Actual	Proposed	Estimated	Proposed
	BEGINNING BALANCE	\$23,293.00	\$28,079.58	\$28,079.58	\$128.76
	Revenue				
300-334-000-000	CTF Remittance	\$4,761.03	\$4,000.00	\$4,500.00	\$4,000.00
300-361-100-000	Earnings on Deposits	\$25.55	\$20.00	\$49.18	\$20.00
	Total Revenue	\$4,786.58	\$4,020.00	\$4,549.18	\$4,020.00
300-452-000-365	Capital Improvement Project - Multi-Purpose Court	\$0.00	\$30,000.00	\$32,500.00	\$0.00
	Total Expenses	\$0.00	\$30,000.00	\$32,500.00	\$0.00
	ENDING BALANCE	\$28,079.58	\$2,099.58	\$128.76	\$4,148.76
	WATER AND SEWER FUND	2021	2022	2022	2023

**TOWN OF LAKE CITY
2023 BUDGET**

		ACTUAL	PROPOSED	ESTIMATED	PROPOSED
	BEGINNING BALANCE	\$1,554,905.86	\$1,607,707.00	\$1,607,707.00	\$1,465,326.20
	WATER & SEWER REVENUE				
	Intergovernmental Revenue				
600-334-000-000	GRANTS	\$33,811.86	\$260,000.00	\$0.00	\$750,000.00
	Total Intergovernmental Revenue	\$33,811.86	\$260,000.00	\$0.00	\$750,000.00
	Water & Sewer Revenue				
600-341-800-000	CHARGES FOR SERVICES	\$0.00	\$0.00	\$446.31	\$0.00
600-344-100-000	WATER SALES	\$331,704.02	\$350,000.00	\$305,759.21	\$330,000.00
600-344-200-000	SEWER REVENUES	\$261,393.30	\$260,000.00	\$203,614.50	\$260,000.00
600-344-300-000	WATER TAP CONNECTION CHARGES	\$14,000.00	\$5,000.00	\$39,000.00	\$1,400.00
600-344-400-000	SEWER TAP CONNECTION CHARGES	\$16,750.00	\$5,000.00	\$31,703.38	\$16,000.00
600-344-500-000	WATER METERS	\$5,162.09	\$1,500.00	\$17,466.29	\$4,000.00
600-344-600-000	INSPECTION FEES	\$0.00	\$0.00	\$150.00	\$0.00
	Total Water & Sewer Revenue	\$629,009.41	\$621,500.00	\$598,139.69	\$611,400.00
	Other Water and Sewer Revenue				
600-361-000-000	EARNINGS ON DEPOSITS	\$99.82	\$500.00	\$2,201.81	\$500.00
600-361-100-000	EARNINGS ON ACCTS RECEIVABLE	(\$87.72)	\$2,000.00	\$1,875.44	\$2,000.00
600-364-000-000	REFUNDS	\$268.59	\$0.00	\$1,726.43	\$0.00
600-369-000-000	MISCELLANEOUS REVENUES	\$1,255.31	\$0.00	\$1,826.43	\$0.00
	Total Other Water and Sewer Revenue	\$1,536.00	\$2,500.00	\$7,630.11	\$2,500.00
	TOTAL REVENUES	\$664,357.27	\$884,000.00	\$605,769.80	\$1,363,900.00
600-202-100-100	CWRPDA REVOLVING LOAN FUND	\$0.00	\$850,000.00	\$0.00	\$2,950,000.00
	TOTAL REVENUES & LOAN	\$664,357.27	\$1,734,000.00	\$605,769.80	\$4,313,900.00

**TOWN OF LAKE CITY
2023 BUDGET**

	EXPENDITURES				
	Water Supply Program				
600-433-410-221	CHEMICALS - WATER WELLS	\$14,774.00	\$14,000.00	\$19,693.04	\$15,000.00
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	\$1,747.99	\$1,500.00	\$317.00	\$2,000.00
600-433-410-230	R & M SUPPLIES - WATER WELLS	\$0.00	\$1,000.00	\$526.78	\$1,000.00
600-433-410-312	FREIGHT - WATER WELLS	\$2,559.83	\$3,000.00	\$192.15	\$3,000.00
600-433-410-341	ELECTRIC/PROPANE POWER	\$35,668.98	\$36,500.00	\$22,643.33	\$36,500.00
600-433-410-345	TELEMETRY-WATER WELL	\$2,840.07	\$2,850.00	\$1,324.54	\$2,850.00
600-433-410-350	PROF & ENG SVS - WATER WELLS	\$0.00	\$250.00	\$0.00	\$250.00
600-433-410-358	TESTS - WATER WELLS	\$5,416.55	\$6,000.00	\$5,913.78	\$6,000.00
600-433-410-360	R & M SERVICES - WATER WELLS	\$0.00	\$1,500.00	\$0.00	\$1,500.00
600-433-410-593	PERMITS - WATER WELLS	\$220.00	\$2,500.00	\$220.00	\$2,500.00
600-433-410-600	LAKE SAN CRISTOBAL	\$14,271.50	\$14,271.50	\$14,271.50	\$14,271.50
	Total Water Supply Program	\$77,498.92	\$83,371.50	\$65,102.12	\$84,871.50
	Water Distribution Program				
600-433-440-100	EIAF LOAN PAYMENT - Not Applicable	\$0.00	\$0.00	\$0.00	\$0.00
600-433-440-229	OPERATING SUPPLIES- WATER DIST	\$3,330.22	\$2,000.00	\$77.48	\$3,500.00
600-433-440-230	R & M SUPPLIES - WATER DIST.	\$5,304.46	\$3,000.00	\$5,864.89	\$6,000.00
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	\$19.80	\$5,000.00	\$836.30	\$5,000.00
600-433-440-360	R & M SERVICES - WATER DIST.	\$2,923.13	\$21,000.00	\$14,861.81	\$21,000.00
600-433-440-495	MISCELLANEOUS EXPENSES	\$3,808.56	\$0.00	\$0.00	\$0.00
	Total Water Distribution	\$15,386.17	\$31,000.00	\$21,640.48	\$35,500.00
	Wastewater Collection System				
600-433-510-230	R & M SUPPLIES - SEWER COLL	\$0.00	\$3,000.00	\$873.87	\$3,000.00
600-433-510-355	ENGINEERING SVS - SEWER COLL	\$0.00	\$0.00	\$0.00	\$0.00
600-433-510-360	R & M SERVICES - SEWER COLL	\$16,503.54	\$15,000.00	\$19,008.01	\$17,500.00
	Total Sewer Collection	\$16,503.54	\$18,000.00	\$19,881.88	\$20,500.00
	Wastewater Treatment Plant Program				

**TOWN OF LAKE CITY
2023 BUDGET**

600-433-530-221	CHEMICALS - WWTP	\$6,462.51	\$6,750.00	\$9,872.76	\$7,000.00
600-433-530-229	OPERATING SUPPLIES - WWTP	\$4,216.43	\$3,500.00	\$3,319.02	\$4,500.00
600-433-530-230	R & M SUPPLIES - WWTP	\$893.05	\$1,000.00	\$559.41	\$1,000.00
600-433-530-312	FREIGHT - WWTP	\$533.27	\$1,000.00	\$2,303.01	\$1,000.00
600-433-530-341	ELECTRIC POWER - WWTP	\$32,575.35	\$32,500.00	\$27,023.25	\$33,000.00
600-433-530-344	PROPANE - WWTP	\$3,327.18	\$4,000.00	\$8,519.99	\$4,000.00
600-433-530-350	PROFESSIONAL SVS - WWTP	\$6,213.84	\$5,000.00	\$1,411.70	\$6,500.00
600-433-530-358	TESTS - WWTP	\$5,978.67	\$7,000.00	\$5,798.82	\$7,000.00
600-433-530-359	DUMP CHARGES - WWTP	\$2,673.97	\$2,000.00	\$3,699.03	\$3,000.00
600-433-530-360	R & M SERVICES - WWTP	\$84,994.10	\$0.00	\$211.00	\$0.00
600-433-530-593	PERMITS - WWTP	\$1,593.00	\$1,600.00	\$1,732.39	\$1,600.00
	Total WWTP	\$149,461.37	\$64,350.00	\$64,450.38	\$68,600.00
		2021	2022	2022	2023

**TOWN OF LAKE CITY
2023 BUDGET**

		ACTUAL	PROPOSED	ESTIMATED	PROPOSED
	Water and Sewer Personnel				
600-433-600-111	SALARIES	\$170,239.66	\$188,200.00	\$140,276.04	\$188,200.00
600-433-600-142	WORKMENS COMP	\$9,795.30	\$10,000.00	\$5,756.50	\$15,000.00
600-433-600-143	HEALTH INSURANCE	\$37,952.92	\$32,000.00	\$27,482.40	\$31,032.00
600-433-600-144	FICA--MEDICARE	\$2,437.64	\$2,750.00	\$1,941.47	\$3,000.00
600-433-600-145	PERA	\$17,120.02	\$26,800.00	\$20,490.08	\$26,800.00
600-433-600-229	OPERATING SUPPLIES	\$1,008.42	\$1,000.00	\$7,563.66	\$70,000.00
600-433-600-230	CLOTHING	\$2,342.83	\$1,000.00	\$1,294.63	\$3,000.00
600-433-600-231	FUEL	\$4,845.13	\$5,000.00	\$5,742.64	\$6,500.00
600-433-600-320	PRINTING	\$0.00	\$0.00	\$914.73	\$2,500.00
600-433-600-331	LEGAL NOTICES	\$0.00	\$0.00	\$3,066.20	\$5,000.00
600-433-600-335	DUES, SUBSCRIPTIONS	\$350.00	\$600.00	\$2,897.04	\$600.00
600-433-600-345	TELEPHONE/EMPLOYEE CELLPHONE	\$495.10	\$1,200.00	\$1,171.99	\$1,200.00
600-433-600-346	INTERNET- W&S ADMIN	\$0.00	\$0.00	\$1,574.38	\$2,000.00
600-433-600-350	PROFESSIONAL SERVICES W&S ADMIN	\$0.00	\$0.00	\$240.00	\$7,350.00
600-433-600-351	AUDITING W&S ADMIN	\$0.00	\$0.00	\$16,175.00	\$7,500.00
600-433-600-352	LEGAL SERVICES	\$203.50	\$10,000.00	\$367.50	\$1,000.00
600-433-600-360	R&M SERVICES	\$1,027.08	\$0.00	\$11.86	\$17,000.00
600-433-600-361	MV R&M SERVICES	\$2,596.03	\$10,000.00	\$6,187.97	\$15,000.00
600-433-600-362	R&M SERVICES- EMPLOYEE HOUSE	\$0.00	\$0.00	\$0.00	\$2,500.00
600-433-600-363	R&M SUPPLIES-EMPLOYEE HOUSE	\$0.00	\$0.00	\$0.00	\$5,000.00
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	\$2,393.06	\$3,500.00	\$211.25	\$12,000.00
600-433-600-495	MISCELLANEOUS EXPENSES	\$3,782.88	\$2,500.00	\$2,499.14	\$60,000.00
600-433-600-510	INSURANCE	\$10,563.24	\$11,000.00	\$8,226.71	\$11,500.00
600-433-600-751	ADMIN EXPENSES FROM GEN FUN	\$0.00	\$0.00	\$0.00	\$0.00
600-433-600-753	ADMIN OPERATING COSTS TO GEN FUND	\$40,000.00	\$15,445.00	\$0.00	\$0.00
	Total Water and Sewer Personnel	\$ 307,152.81	\$ 320,995.00	\$254,091.19	\$ 493,682.00
600-470-200-620	DEBT INTEREST	\$8,349.31	\$ 6,985.00	\$6,984.64	\$ 6,985.00
	W&S CIP				
600-700-000-120	SEWER PLANT UPGRADES	\$0.00	\$1,250,000.00	\$0.00	\$3,500,000.00

**TOWN OF LAKE CITY
2023 BUDGET**

600-700-000-130	WWTP-Modifications	\$0.00	\$0.00	\$32,403.00	\$0.00
600-700-000-140	NEW VEHICLE	\$0.00	\$0.00	\$47,261.20	\$15,000.00
600-700-000-160	WATER STATION	\$0.00	\$30,000.00	\$18,007.00	\$0.00
600-700-000-200	SEWERLINE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$5,000.00
600-700-000-400	WATERLINE/WELL REPLACEMENT	\$0.00	\$0.00	\$0.00	\$15,000.00
	Total W&S CIP	\$0.00	\$1,280,000.00	\$97,671.20	\$3,535,000.00
	TOTAL WATER & SEWER EXPENDITURES	\$574,352.12	\$1,804,701.50	\$529,821.89	\$4,245,138.50
600-160-100-000	EMPLOYEE HOUSING	\$0.00	\$0.00	\$179,759.71	\$0.00
600-202-100-100	State Revolving Loan Fund Payments	\$37,204.01	\$38,569.00	\$38,569.00	\$38,569.00
	ENDING BALANCE	\$1,607,707.00	\$1,498,436.50	\$1,465,326.20	\$1,495,518.70