



BOT Budget Meeting 10/11/23 6:00pm

Town of Lake City

Oct 11, 2023 at 6:00 PM MDT to Oct 11, 2023 at 7:00 PM MDT

230 N Bluff St Armory Multi-Purpose Room

Agenda

I. Budget Meeting

A. Call to Order

B. Roll Call

C. Swearing in of Heather Kuellenberg as the new Town Clerk

D. 2024 Draft Budget - General Fund Discussion

6:00 PM



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230 N Bluff St Armory Multi-Purpose Room
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**TOWN OF LAKE CITY
2023 BUDGET**

GENERAL FUND		2022	2022	2023	2023	2024
		Budgeted(Done)	Actual(Done)	Budgeted(Done)	Estimated	Proposed
	BEGINNING BALANCE	\$1,393,396.46	\$1,393,396.46	\$1,299,992.85	\$1,404,766.44	\$1,751,796.06
	REVENUES					
	Taxes					
100-311-000-000	PROPERTY TAX	\$64,176.00	\$64,645.23	\$63,073.00	\$64,000.00	\$64,000.00
100-312-000-000	SPECIFIC OWNERSHIP TAX	\$5,000.00	\$5,196.08	\$5,000.00	\$5,000.00	\$5,000.00
100-313-100-000	SALES TAX	\$500,000.00	\$729,674.13	\$500,000.00	\$700,000.00	\$500,000.00
100-314-100-000	MOTOR VEHICLE SALES TAX	\$3,000.00	\$3,259.86	\$3,000.00	\$3,000.00	\$3,000.00
100-314-200-000	CIGARETTE TAX	\$900.00	\$1,359.31	\$900.00	\$900.00	\$900.00
100-314-300-000	BUILDING USE TAX	\$30,000.00	\$67,997.81	\$30,000.00	\$65,000.00	\$30,000.00
100-316-100-000	FRANCHISE TAX	\$10,000.00	\$13,825.37	\$10,000.00	\$13,825.00	\$10,000.00
100-319-000-000	PENALTIES AND INTEREST	\$500.00	\$293.51	\$200.00	\$250.00	\$200.00
	Total Taxes	\$613,576.00	\$886,251.30	\$612,173.00	\$851,975.00	\$613,100.00
	Permits and Fees					
100-321-100-000	LIQUOR LICENSE FEE	\$2,000.00	\$5,207.50	\$2,000.00	\$2,566.25	\$2,000.00
100-322-100-000	BUILDING PERMITS	\$11,000.00	\$20,122.76	\$10,000.00	\$15,000.00	\$10,000.00
100-322-110-000	SIGN PERMITS	\$100.00	\$161.00	\$100.00	\$100.00	\$100.00
100-322-200-000	LODGING PERMIT	\$1,900.00	\$13,400.00	\$8,000.00	\$12,000.00	\$8,000.00
100-322-700-000	DOG LICENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-322-400-000	BUSINESS LICENSE	\$1,000.00	\$1,951.00	\$1,000.00	\$1,775.00	\$1,000.00
100-322-800-000	SPECIAL USE PERMITS	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
	Total Permits and Fees	\$16,000.00	\$40,942.26	\$21,100.00	\$31,541.25	\$21,100.00
	Intergovernmental Revenue					
100-334-000-000	GRANT MONIES	\$1,051,020.00	\$1,025,859.08	\$25,000.00	\$105,375.59	\$50,000.00
100-334-100-0000	MINERAL LEASE/SEVERANCE TAX	\$1,500.00	\$55,107.66	\$1,500.00	\$64,092.54	\$1,500.00
100-334-300-000	COVID RELIEF FUND	\$35,041.29	\$49,515.90	\$0.00	\$0.00	\$0.00
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESSMENT	\$1,500.00	\$5,021.00	\$1,500.00	\$3,200.00	\$1,500.00
100-335-200-000	HIGHWAY USERS TAX	\$25,000.00	\$30,624.23	\$25,000.00	\$25,000.00	\$25,000.00
100-337-130-000	HINSDALE COUNTY R&B TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Intergovernmental Revenue	\$1,114,061.29	\$1,166,127.87	\$53,000.00	\$197,668.13	\$78,000.00
	Recreation Program Revenue					
100-347-800-000	RECREATION PROGRAM FEES	\$2,000.00	\$11,225.00	\$6,000.00	\$12,230.00	\$8,000.00
100-347-810-000	SKI HILL FEES	\$9,000.00	\$15,832.00	\$9,000.00	\$16,548.00	\$11,000.00
100-347-811-000	SKI HILL DONATIONS	\$1,000.00	\$6,124.50	\$1,000.00	\$3,285.50	\$1,000.00
100-347-812-000	RECREATION PROGRAM DONATIONS	\$0.00	\$1,000.00	\$0.00	\$3,232.00	\$0.00
100-347-813-000	PARKS DONATION	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
100-347-814-000	ARMORY DONATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-347-820-000	ICE WALL EVENTS	\$2,000.00	\$1,903.00	\$1,500.00	\$2,818.00	\$1,500.00
100-347-825-000	ICE WALL DONATIONS	\$1,000.00	\$13,691.50	\$1,000.00	\$10,157.73	\$1,000.00
	Total Recreation Program Revenue	\$15,000.00	\$49,776.00	\$18,500.00	\$49,771.23	\$22,500.00

IEAF Tier 2 Grant for Asset Inventory/CIP Plan

**TOWN OF LAKE CITY
2023 BUDGET**

	Court Revenue					
100-351-000-000	COURT FINES	\$1,500.00	\$9,714.00	\$5,000.00	\$4,726.00	\$5,000.00
100-351-100-000	COURT COSTS	\$0.00	\$25.00	\$0.00	\$50.00	\$0.00
	Total Court Revenue	\$1,500.00	\$9,739.00	\$5,000.00	\$4,776.00	\$5,000.00
	Other Revenue					
100-341-300-000	ZONING AND SUBDIVISION FEES	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
100-341-800-000	SALES OF COPIES	\$0.00	\$1.80	\$0.00	\$0.00	\$0.00
100-361-100-000	EARNINGS ON DEPOSITS	\$2,000.00	\$5,273.23	\$2,000.00	\$5,000.00	\$2,000.00
100-362-200-000	RENTS FROM BUILDINGS	\$3,000.00	\$7,818.66	\$4,000.00	\$4,800.00	\$4,000.00
100-364-000-000	REFUNDS	\$0.00	\$327.42	\$0.00	\$30.25	\$0.00
100-365-000-000	EMPLOYEE HOUSING RENT	\$0.00	\$375.00	\$4,500.00	\$4,500.00	\$4,500.00
100-366-100-000	HISTORIC PRESERVATION/COA	\$500.00	\$850.00	\$500.00	\$1,100.00	\$500.00
100-367-200-000	DONATIONS	\$0.00	\$0.00	\$0.00	\$9,071.00	\$0.00
100-369-000-000	MISC. REVENUES	\$1,000.00	\$3,024.27	\$1,000.00	\$11,928.43	\$1,000.00
100-370-000-000	TRANSFER FROM WS FOR ADMIN COSTS	\$15,445.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Other Revenue	\$21,945.00	\$17,720.38	\$12,000.00	\$36,429.68	\$12,000.00
	TOTAL REVENUES	\$1,782,082.29	\$2,170,556.81	\$721,773.00	\$1,172,161.29	\$751,700.00

2023 Donations: Dog Park Donations, Dark Sky Topper Donation, Trail Angel Donations

**TOWN OF LAKE CITY
2023 BUDGET**

EXPENDITURES						
		2022	2022	2023	2023	2024
		Budgeted	Actual	Budgeted	Estimated	Proposed
Board of Trustees						
100-411-100-111	SALARIES BOT	\$8,000.00	\$5,000.00	\$8,000.00	\$5,700.00	\$8,000.00
100-411-100-144	FICA-MEDICARE-BOT	\$130.50	\$68.93	\$130.50	\$100.00	\$130.50
100-411-100-145	PERA - BOT	\$1,250.00	\$725.06	\$1,200.00	\$800.00	\$1,200.00
100-411-100-330	PUBLICATIONS, DUES, MEMBERSHIPS & SUBS - BOT	\$500.00	\$1,153.40	\$4,500.00	\$164.40	\$4,500.00
						Region 10 (\$741), Hinsdale County Historical Society(\$75), Lake City Chamber of Commerce (\$100), CML (\$785) Memberships go here, Silverworld (\$50) Also all BOT ad's go here including bills payable
100-411-100-347	COMPUTER HARDWARE - BOT	\$4,000.00	\$1,307.59	\$10,000.00	\$5,587.24	\$10,000.00
						2024 Audio/Video Upgrade to Meeting Room (Will Seek Grants for This As Well)
100-411-100-348	COMPUTER SOFTWARE - BOT(Create in Caselle)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
						Passageways Onboard Subscription(\$4,430.90), Zoom Cloud Recording Software(\$480)
100-411-100-349	CELL SERVICE FOR BOT IPADS (Create in Caselle)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
						Verizon Cell Service for IPADS (\$2000)
100-411-100-350	PROFESSIONAL SERVICES - BOT	\$82,125.00	\$37,425.00	\$60,000.00	\$2,600.00	\$60,000.00
						Match for EIAF Teir 1 grant for Asset Inventory/CIP (\$50,000) , Consulting(\$10,000)
100-411-100-370	TRAVEL- BOT	\$1,500.00	\$4,098.52	\$6,000.00	\$8,497.97	\$10,000.00
100-411-100-397	CONTRACT PAYMENTS- BOT	\$0.00	\$14,898.83	\$0.00	\$0.00	\$0.00
100-411-100-400	DONATIONS	\$105,500.00	\$43,297.50	\$96,702.00	\$97,356.75	\$50,000.00
						EMS 15000, Dirt 5000 (Still Waiting on Other Requests)\$50,000 is placeholder
100-411-100-495	MISC.EXPENSES - BOT	\$300.00	\$126.87	\$1,000.00	\$243.48	\$1,000.00
	Total Board of Trustees	\$203,305.50	\$108,101.70	\$187,532.50	\$121,049.84	\$151,830.50
Administration						
100-411-400-111	SALARIES - TOWN ADMIN	\$59,510.00	\$36,874.61	\$70,000.00	\$40,500.00	\$70,000.00
						Clerk and Manager Allocations(40% Town Admin, 60% W&S Admin)
100-411-400-142	WORKMEN'S COMP	\$10,000.00	\$4,821.50	\$10,000.00	\$5,000.00	\$10,000.00
100-411-400-143	HEALTH INSURANCE	\$7,500.00	\$17,488.80	\$20,688.00	\$12,073.40	\$21,763.20
100-411-400-144	FICA - TOWN ADMIN	\$870.00	\$519.67	\$1,020.00	\$600.00	\$1,020.00
100-411-400-145	PERA - TOWN ADMIN	\$11,345.00	\$12,509.55	\$10,500.00	\$12,500.00	\$15,000.00
100-411-400-210	OFFICE SUPPLIES	\$1,000.00	\$758.54	\$2,000.00	\$1,727.63	\$2,000.00
100-411-400-220	OPERATING SUPPLIES - TOWN ADMIN	\$1,300.00	\$1,310.02	\$1,500.00	\$749.38	\$1,500.00
100-411-400-230	R&M SUPPLIES - TOWN HALL	\$200.00	\$8.38	\$200.00	\$25.99	\$200.00
100-411-400-231	R&M SUPPLIES - EMPLOYEE HOUSE	\$0.00	\$90.95	\$5,000.00	\$1,078.64	\$5,000.00
100-411-400-311	POSTAGE	\$700.00	\$453.42	\$700.00	\$448.49	\$700.00
100-411-400-320	PRINTING AND COPYING	\$3,000.00	\$3,231.06	\$3,000.00	\$2,122.07	\$4,500.00
						Xerox Financial Services Xerox C8145 Rental (\$199.54 per month), PDS Xerox Usage, Civicplus Municode Supplemental pages (\$1100)
100-411-400-330	PROFESSIONAL DUES, SUBS, MEMBERSHIPS	\$1,500.00	\$22,761.76	\$25,000.00	\$21,227.08	\$2,000.00
						Split out into computer software sub's, Billflash to W&S Postage, etc.. CMCA, IMCA, IIMC Consolidated Communications Network Memberships go here
100-411-400-331	LEGAL NOTICES - TOWN HALL	\$3,000.00	\$5,732.40	\$4,000.00	\$2,566.20	\$5,000.00
						Ordinances, Public Hearings, Public Notices
100-411-400-345	TELEPHONE - TOWN HALL	\$5,000.00	\$2,931.86	\$5,000.00	\$2,008.27	\$1,200.00
						Commwest Bills \$84 a month
100-411-400-346	EMPLOYEE CELLPHONE	\$4,000.00	\$3,546.35	\$4,000.00	\$3,600.00	\$2,000.00
100-411-400-347	COMPUTER/SOFTWARE SUB's - Town Admin	\$16,000.00	\$11,699.16	\$5,000.00	\$6,903.00	\$18,000.00
						Granicus, Microsoft, Zoom, CGW, Adobe, Caselle, Mccafee, Norton, Idrive, Municode, and Google
100-411-400-348	COMPUTER & IT HARDWARE - Town Admin (Create in Caselle)	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
						Create New in Caselle, Need to relocate/update Camera System, Move to Wireless Cameras, Add 4 more outdoor cameras
100-411-400-350	PROFESSIONAL SERVICES - TOWN HALL	\$2,000.00	\$14,764.93	\$10,000.00	\$1,955.00	\$10,000.00
						Lake City Business Services (\$4000), IT Services, Surveying of Property, Etc.
100-411-400-352	LEGAL SERVICES	\$15,000.00	\$25,103.00	\$15,000.00	\$18,000.00	\$20,000.00
						Attorney Rates went up
100-411-400-354	AUDITING	\$8,000.00	\$16,175.00	\$7,500.00	\$7,350.00	\$7,500.00

**TOWN OF LAKE CITY
2023 BUDGET**

100-411-400-360	R&M SERVICES - TOWN HALL	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	
100-411-400-361	R&M SERVICES- EMPLOYEE HOUSE	\$0.00	\$0.00	\$2,500.00	\$1,431.05	\$2,500.00	
100-411-400-370	TRAVEL, TRAINING	\$2,000.00	\$5,779.47	\$10,000.00	\$6,000.00	\$10,000.00	
100-411-400-495	MISC EXPENSES	\$2,000.00	\$3,268.09	\$2,000.00	\$0.00	\$2,000.00	
100-411-400-510	INSURANCE	\$22,000.00	\$13,645.86	\$15,000.00	\$12,965.97	\$18,200.00	CIRSA GF Half
100-411-400-520	INSURANCE DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	CIRSA Insurance Deductible 5000 to 10000
100-411-400-947	OFFICE EQUIPMENT	\$500.00	\$304.98	\$0.00	\$0.00	\$500.00	
	Total Administration	\$176,925.00	\$203,779.36	\$230,108.00	\$160,832.17	\$251,083.20	
	Municipal Court						
100-412-100-111	SALARIES - MC	\$6,000.00	\$7,200.00	\$7,200.00	\$7,200.00	\$7,524.00	Judge Contract says Cost of Living Adj given to Town Employees is given to the judge as well(ECI =4.5%)
100-412-100-144	FICA - MC	\$87.00	\$95.70	\$105.00	\$95.70	\$105.00	
100-412-100-145	PERA - MC	\$510.00	\$1,042.56	\$1,000.00	\$1,042.56	\$1,200.00	
100-412-100-330	PUBLICATIONS,DUES,SUBS - MC	\$20.00	\$0.00	\$100.00	\$0.00	\$100.00	
100-412-100-370	TRAVEL - MC	\$750.00	\$669.60	\$750.00	\$0.00	\$750.00	
100-412-100-495	MISC EXPENSE - MC	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	
	Total Municipal Court	\$8,367.00	\$9,007.86	\$10,155.00	\$8,338.26	\$10,679.00	
	Elections						
100-414-000-111	ADMIN CONTRACT-ELECT	\$5,000.00	\$5,540.00	\$0.00	\$0.00	\$6,000.00	
100-414-000-220	OPERATING SUPP-ELECT	\$2,500.00	\$1,881.10	\$0.00	\$0.00	\$2,500.00	
100-414-000-352	LEGAL FEES-ELECT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	
	Total Elections	\$8,000.00	\$7,421.10	\$0.00	\$0.00	\$9,000.00	
	Community Facilities and Parks						
100-419-400-220	OPERATING SUPPLIES	\$13,000.00	\$9,442.66	\$10,500.00	\$14,173.34	\$13,500.00	Porta - Potties \$2000 + \$11,500
100-419-400-223	JANITORIAL SUPPLIES	\$2,300.00	\$2,511.05	\$2,200.00	\$2,712.07	\$2,900.00	
100-419-400-230	R&M SUPPLIES	\$2,500.00	\$910.07	\$1,500.00	\$1,500.00	\$2,500.00	
100-419-400-341	ELECTRICITY	\$6,200.00	\$11,425.82	\$9,300.00	\$11,500.00	\$12,100.00	
100-419-400-344	PROPANE	\$15,000.00	\$13,140.41	\$21,750.00	\$15,000.00	\$25,000.00	
100-419-400-350	PROFESSIONAL SERVICES	\$0.00	\$1,413.92	\$2,500.00	\$2,512.42	\$3,000.00	Social Media Management Wildpeak \$1500/Armory Generator Maintenance (\$1500)
100-419-400-356	ICE WALL	\$6,500.00	\$43,903.49	\$4,200.00	\$7,495.88	\$7,500.00	
100-419-400-357	R&M SERVICES-TREES	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	
100-419-400-360	R&M SERVICES	\$22,000.00	\$24,870.63	\$12,500.00	\$12,500.00	\$12,500.00	
100-419-400-361	TRASH COLLECTION	\$9,000.00	\$7,949.25	\$8,500.00	\$8,000.00	\$8,200.00	
100-419-400-397	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-419-400-495	MISC. EXPENSES	\$0.00	\$0.00	\$0.00	\$9.00	\$0.00	
	Total Community Facilities and Parks	\$76,500.00	\$115,567.30	\$84,950.00	\$87,402.71	\$99,200.00	
	Streets and Alleys						
100-431-400-230	R&M SUPPLIES - S&A	\$5,000.00	\$2,733.33	\$3,000.00	\$2,800.00	\$3,000.00	
100-431-400-231	STREET SURFACE - DUST CONTROL - S&A	\$12,000.00	\$15,204.70	\$15,000.00	\$13,459.60	\$20,000.00	Cost has gone up for the Mag Chloride so it is not going as far. Do we want to keep it \$15000 or increase?
100-431-400-350	PROFESSIONAL SERVICES - S&A	\$0.00	\$1,010.00	\$0.00	\$0.00	\$3,000.00	Surveying of streets to reclaim right of way for additional parking
100-431-400-360	R&M SERVICES - S&A	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$15,000.00	Pot hole patching for paved streets
100-431-400-365	STREET LIGHTS - S&A	\$0.00	\$280.55	\$10,400.00	\$8,274.82	\$2,500.00	
100-431-400-370	STREET SIGNS - S&A	\$15,000.00	\$165.62	\$15,000.00	\$12,748.27	\$5,000.00	
100-431-400-452	GRAVEL - S&A	\$3,000.00	\$1,460.00	\$5,000.00	\$3,000.00	\$5,000.00	

**TOWN OF LAKE CITY
2023 BUDGET**

100-431-400-453	MISCELLANEOUS - Maintenance of Condition - S&A	\$8,000.00	\$12,030.00	\$13,000.00	\$20,319.00	\$21,000.00	Hinsdale County Road & Bridge for Mag Application, went up \$7,319
100-431-500-230	R&M SUPPLIES - SNOW REMOVAL - S&A	\$5,000.00	\$1,058.25	\$5,000.00	\$2,580.00	\$5,000.00	
100-431-500-360	R&M SERVICES - SNOW REMOVAL - S&A	\$25,000.00	\$11,323.79	\$20,000.00	\$12,000.00	\$20,000.00	Keeping at \$20,000 in case there is heavy snowfall
100-431-800-111	SALARIES S&A	\$31,000.00	\$27,203.51	\$25,000.00	\$33,200.00	\$36,000.00	Public Works Allocations S&A 20%, W&S 80% (Still need to calculate with raises)
100-431-800-143	HEALTH INSURANCE S&A	\$5,608.80	\$1,050.84	\$6,000.00	\$0.00	\$0.00	Not Used Anymore
100-431-800-144	FICA/MEDICARE S&A	\$450.00	\$385.24	\$400.00	\$450.00	\$600.00	
100-431-800-145	PERA S&A	\$4,410.00	\$3,947.02	\$5,000.00	\$4,200.00	\$6,000.00	
100-431-800-146	TREASURER'S FEE- S&A ADMIN	\$1,300.00	\$1,895.79	\$1,300.00	\$1,900.00	\$2,000.00	All Treasurer Fees Go Here
100-431-800-340	ELECTRIC-5TH ST PED BRIDGE - S&A	\$500.00	\$440.25	\$500.00	\$326.59	\$500.00	
100-431-800-350	PROFESSIONAL SERVICES - S&A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-431-800-495	DRAINAGE R&M SERVICES-S&A	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	
	Total Streets and Alleys	\$124,268.80	\$80,188.89	\$132,600.00	\$115,258.28	\$149,600.00	
	Round Top Mountain Communications Site						
100-432-000-350	ROUND TOP PROFESSIONAL SERVICES	\$0.00	\$210.40	\$0.00	\$0.00	\$10,000.00	Need to redesign the Photovoltaic system so that it is smaller and appropriate for what we have there now
100-436-000-360	ROUND TOP REPAIR AND MAINTENANCE	\$1,500.00	\$2,901.87	\$2,400.00	\$4,000.00	\$10,000.00	Need new set of batteries and repair 1 solar panel
	Total Round Top Mountain Communications Site	\$1,500.00	\$3,112.27	\$2,400.00	\$4,000.00	\$20,000.00	
	Recreation Program						
100-451-100-111	SALARIES - P&R	\$80,560.00	\$68,043.13	\$102,000.00	\$102,000.00	\$111,864.00	
100-451-100-112	PT Parks and Rec Seasonal - P&R	\$9,900.00	\$6,462.75	\$6,400.00	\$6,400.00	\$7,250.00	
100-451-100-113	PT ICE WALL - P&R	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	
100-451-100-142	WORKERS COMPENSATION - P&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-451-100-143	HEALTH INSURANCE - P&R	\$18,696.00	\$9,993.60	\$20,688.00	\$20,688.00	\$21,763.20	
100-451-100-144	FICA - P&R	\$1,250.00	\$1,047.76	\$1,480.00	\$1,480.00	\$1,623.00	
100-451-100-145	PERA - P&R	\$12,900.00	\$10,487.96	\$15,050.00	\$15,050.00	\$16,478.00	
100-451-100-224	RECREATION SUPPLIES - P&R	\$10,000.00	\$19,937.57	\$10,000.00	\$10,000.00	\$10,000.00	
100-451-100-346	EMPLOYEE CELLPHONE - P&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-451-100-360	R & M SERVICES - P&R	\$15,000.00	\$930.71	\$0.00	\$2,049.37	\$500.00	
100-451-100-370	TRAVEL, TRAINING AND MEETINGS - P&R	\$1,500.00	\$2,366.68	\$2,000.00	\$2,000.00	\$2,000.00	
100-451-100-495	REFUNDS - P&R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-451-100-496	MISCELLANEOUS - P&R	\$0.00	\$25.25	\$0.00	\$0.00	\$0.00	
	Total Recreation Program	\$149,806.00	\$119,295.41	\$161,118.00	\$163,167.37	\$174,978.20	
	Ski Hill Program						
100-451-200-111	SALARIES	\$9,500.00	\$8,464.75	\$11,140.00	\$11,140.00	\$11,500.00	
100-451-200-144	FICA-MEDICARE	\$140.00	\$97.88	\$165.00	\$165.00	\$167.00	
100-451-200-145	PERA	\$1,500.00	\$1,024.72	\$1,641.00	\$1,641.00	\$1,694.00	
100-451-200-220	OPERATING SUPPLIES	\$6,000.00	\$6,176.47	\$6,000.00	\$6,000.00	\$6,200.00	
100-451-200-230	R&M SUPPLIES	\$2,500.00	\$3,383.40	\$2,500.00	\$2,500.00	\$2,500.00	
100-451-200-330	PUBLICITY, SUBSCRIPTIONS & DUES	\$600.00	\$781.35	\$700.00	\$782.00	\$800.00	
100-451-200-341	ELECTRICITY	\$2,500.00	\$966.97	\$2,000.00	\$1,000.00	\$1,200.00	
100-451-200-345	TELEPHONE	\$400.00	\$750.21	\$700.00	\$750.00	\$750.00	

**TOWN OF LAKE CITY
2023 BUDGET**

100-451-200-350	PROF. SERVICES	\$400.00	\$472.50	\$400.00	\$660.00	\$500.00
100-451-200-358	INSPECTIONS	\$1,500.00	\$1,856.10	\$1,600.00	\$1,600.00	\$1,600.00
100-451-200-360	R&M SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
100-451-200-370	TRAVEL AND MEETINGS	\$600.00	\$57.17	\$600.00	\$868.46	\$900.00
100-451-200-495	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-451-200-593	PERMITS	\$1,000.00	\$549.00	\$1,000.00	\$1,100.00	\$1,100.00
	Total Ski Hill Program	\$27,640.00	\$24,580.52	\$29,446.00	\$28,206.46	\$29,911.00
100-452-000-370	Generator Installation - P&L	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Marketing					
100-455-100-330	Hinsdale County Marketing	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00	\$2,500.00
100-455-100-340	DIRT/Main Street	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
100-455-100-350	Social Media Marketing - Ice Wall/Ski Hill (New account)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
	Total Marketing	\$6,000.00	\$6,000.00	\$7,500.00	\$7,500.00	\$10,000.00
	Historic Preservation					
100-460-100-370	TRAVEL, TRAINING AND MEETINGS	\$1,500.00	\$20.58	\$1,500.00	\$428.00	\$1,500.00
100-460-100-397	COMMISSION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-460-100-495	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Historic Preservation	\$1,500.00	\$20.58	\$1,500.00	\$428.00	\$1,500.00
	Contract Payments					
100-480-310-397	Hinsdale County Sheriff	\$85,592.00	\$82,592.00	\$92,570.00	\$92,570.00	\$94,991.35
100-480-330-397	Building Inspector	\$21,218.00	\$21,218.00	\$21,855.00	\$21,855.00	\$22,510.65
	Total Contract Payments	\$106,810.00	\$103,810.00	\$114,425.00	\$114,425.00	\$117,502.00
	Capital Improvements					
100-485-000-100	ARMORY CAPITAL IMPROVEMENTS	\$0.00	\$1,098.19	\$25,000.00	\$2,111.08	\$25,000.00
100-485-000-810	STREETS & ALLEYS CAP. IMPROVEMENTS	\$1,240,000.00	\$1,197,443.94	\$15,000.00	\$12,412.50	\$15,000.00
100-485-000-850	PARKS AND RECREATION CAP. IMPROVEMENTS	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
100-485-000-901	EMPLOYEE HOUSING	\$0.00	\$179,759.71	\$0.00	\$0.00	\$0.00

New Account: Social Media Ads (\$2500 came out of bens's budget last year)

These are expense accounts. Need to Add Capital Improvemnet FUND to this budget, Also need to add a ski hill capital improvement fund

This amount was moved to CIP Fund

\$12,412 is Joanne Fagan Professional Services for 3rd Street project this year. \$15,000 moved to CIP Fund

This amount was moved to CIP Fund

**TOWN OF LAKE CITY
2023 BUDGET**

	Total Capital Improvements	\$1,240,000.00	\$1,378,301.84	\$50,000.00	\$14,523.58	\$50,000.00
	TOTAL EXPENSES	\$2,130,622.30	\$2,159,186.83	\$1,011,734.50	\$825,131.67	\$1,075,283.90
	ENDING BALANCE	\$1,044,856.45	\$1,404,766.44	\$1,010,031.35	\$1,751,796.06	\$1,428,212.16

**TOWN OF LAKE CITY
2023 BUDGET**

CONSERVATION TRUST FUND		2022	2022	2023	2023	2024
		Budgeted	Actual	Budgeted	Estimated	Proposed
	BEGINNING BALANCE	\$28,079.58	\$23,293.00	\$4,842.86	\$355.51	\$4,615.18
	Revenue					
300-334-000-000	CTF Remittance	\$4,000.00	\$4,067.35	\$4,000.00	\$4,245.84	\$4,000.00
300-361-100-000	Earnings on Deposits	\$20.00	\$65.16	\$20.00	\$13.83	\$20.00
	Total Revenue	\$4,020.00	\$4,132.51	\$4,020.00	\$4,259.67	\$4,020.00
300-452-000-365	Capital Improvement Project - Multi-Purpose Court	\$30,000.00	\$27,070.00	\$5,000.00	\$0.00	\$5,000.00
	Total Expenses	\$30,000.00	\$27,070.00	\$5,000.00	\$0.00	\$5,000.00
	ENDING BALANCE	\$2,099.58	\$355.51	\$3,862.86	\$4,615.18	\$3,635.18
	W&S 2023 ESTIMATED/PROPOSED NOT COMPLETE YET					
	WATER AND SEWER FUND	2022	2022	2023	2023	2024

Still need to do work on this

**TOWN OF LAKE CITY
2023 BUDGET**

		Budgeted	Actual	Budgeted	Estimated	Proposed
	BEGINNING BALANCE	\$677,067.27	\$1,494,852.57	\$1,538,742.75	\$1,423,913.97	\$1,260,892.29
	WATER & SEWER REVENUE					
	Intergovernmental Revenue					
600-334-000-000	GRANTS	\$260,000.00	\$0.00	\$750,000.00	\$0.00	\$750,000.00
	Total Intergovernmental Revenue	\$260,000.00	\$0.00	\$750,000.00	\$0.00	\$750,000.00
	Water & Sewer Revenue					
600-341-800-000	CHARGES FOR SERVICES	\$0.00	\$446.31	\$0.00	\$0.00	\$0.00
600-344-100-000	WATER SALES	\$350,000.00	\$361,775.96	\$350,000.00	\$248,237.15	\$350,000.00
600-344-200-000	SEWER REVENUES	\$260,000.00	\$289,766.59	\$280,000.00	\$198,146.26	\$280,000.00
600-344-300-000	WATER TAP CONNECTION CHARGES	\$5,000.00	\$39,000.00	\$6,000.00	\$0.00	\$6,000.00
600-344-400-000	SEWER TAP CONNECTION CHARGES	\$5,000.00	\$31,703.38	\$7,000.00	\$4,250.00	\$7,000.00
600-344-500-000	WATER METERS	\$1,500.00	\$17,466.29	\$4,000.00	\$6,164.74	\$4,000.00
600-344-600-000	INSPECTION FEES	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
	Total Water & Sewer Revenue	\$621,500.00	\$740,308.53	\$647,000.00	\$456,798.15	\$647,000.00
	Other Water and Sewer Revenue					
600-361-000-000	EARNINGS ON DEPOSITS	\$500.00	\$3,633.69	\$500.00	\$7,208.73	\$500.00
600-361-100-000	EARNINGS ON ACCTS RECEIVABLE	\$2,000.00	\$2,351.13	\$2,000.00	\$1,166.20	\$2,000.00
600-364-000-000	REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-369-000-000	MISCELLANEOUS REVENUES	\$0.00	\$2,726.43	\$1,000.00	\$3,851.98	\$1,000.00
600-370-000-000	EMPLOYEE HOUSING RENT	\$0.00	\$375.00	\$0.00	\$3,000.00	
	Total Other Water and Sewer Revenue	\$2,500.00	\$9,086.25	\$3,500.00	\$15,226.91	\$3,500.00
	TOTAL REVENUES	\$884,000.00	\$749,394.78	\$1,400,500.00	\$472,025.06	\$1,400,500.00
600-202-100-100	CWRPDA REVOLVING LOAN FUND	\$850,000.00	\$1,057,024.36	\$2,950,000.00	\$1,037,658.02	\$2,950,000.00
	TOTAL REVENUES & LOAN	\$1,734,000.00	\$1,806,419.14	\$4,350,500.00	\$1,509,683.08	\$4,350,500.00
	EXPENDITURES					
	Water Supply Program					
600-433-410-221	CHEMICALS - WATER WELLS	\$14,000.00	\$23,424.24	\$20,000.00	\$18,002.25	\$20,000.00
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	\$1,500.00	\$425.73	\$2,000.00	\$105.38	\$2,000.00
600-433-410-230	R & M SUPPLIES - WATER WELLS	\$1,000.00	\$1,024.86	\$1,000.00	\$18,557.12	\$1,000.00
600-433-410-312	FREIGHT - WATER WELLS	\$3,000.00	\$192.15	\$3,000.00	\$953.80	\$3,000.00
600-433-410-341	ELECTRIC/PROPANE POWER	\$36,500.00	\$31,345.20	\$36,500.00	\$20,771.40	\$36,500.00
600-433-410-345	TELEMETRY-WATER WELL	\$2,850.00	\$1,324.54	\$2,850.00	\$0.00	\$2,850.00
600-433-410-350	PROF & ENG SVS - WATER WELLS	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00

Scoping Service Lines, Sewer Jetting Service Lines will go here, also any privately paid dust control

Water Meters Are Now being Charged to Customer Account under Misc Charges so they are appearing in Misc Revenues (9.26.23 Called caselle and this will now route to this account)

We have been adding inspection fees to the W&S Bills, Called Caselle and now account payments for inspection fees should be routed to this account

Meter Charges are being manually billed as Metercharges-Billing in customer accounts but it is routing the charges to Misc Revenues. Ask Caselle to allocate Meter Charges in Customer Billing to Water Meters 600-344-500-000. JE 3715.50 to Meter Charges. (Done 9.26.23)

**TOWN OF LAKE CITY
2023 BUDGET**

600-433-410-358	TESTS - WATER WELLS	\$6,000.00	\$5,913.78	\$6,000.00	\$1,660.45	\$6,000.00
600-433-410-360	R & M SERVICES - WATER WELLS	\$1,500.00	\$424.78	\$1,500.00	\$6,585.03	\$1,500.00
600-433-410-593	PERMITS - WATER WELLS	\$2,500.00	\$220.00	\$2,500.00	\$1,593.00	\$2,500.00
600-433-410-600	LAKE SAN CRISTOBAL	\$14,271.50	\$14,271.50	\$14,271.50	\$14,271.50	\$14,271.50
	Total Water Supply Program	\$83,371.50	\$78,566.78	\$89,871.50	\$82,499.93	\$89,871.50
	Water Distribution Program					
600-433-440-100	EIAF LOAN PAYMENT - Not Applicable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-433-440-229	OPERATING SUPPLIES- WATER DIST	\$2,000.00	\$218.94	\$3,500.00	\$14,502.50	\$3,500.00
600-433-440-230	R & M SUPPLIES - WATER DIST.	\$3,000.00	\$7,468.89	\$6,000.00	\$3,847.36	\$6,000.00
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	\$5,000.00	\$836.30	\$5,000.00	\$300.00	\$5,000.00
600-433-440-360	R & M SERVICES - WATER DIST.	\$21,000.00	\$14,861.81	\$21,000.00	\$27,762.46	\$21,000.00
600-433-440-495	MISCELLANEOUS EXPENSES	\$0.00	\$0.00	\$0.00	\$2,750.00	\$0.00
	Total Water Distribution	\$31,000.00	\$23,385.94	\$35,500.00	\$49,162.32	\$35,500.00
	Wastewater Collection System					
600-433-510-230	R & M SUPPLIES - SEWER COLL	\$3,000.00	\$873.87	\$3,000.00	\$803.84	\$3,000.00
600-433-510-355	ENGINEERING SVS - SEWER COLL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600-433-510-360	R & M SERVICES - SEWER COLL	\$15,000.00	\$19,008.01	\$17,500.00	\$17,500.00	\$17,500.00
	Total Sewer Collection	\$18,000.00	\$19,881.88	\$20,500.00	\$18,303.84	\$20,500.00
	Wastewater Treatment Plant Program					
600-433-530-221	CHEMICALS - WWTP	\$6,750.00	\$9,872.76	\$8,000.00	\$3,472.39	\$8,000.00
600-433-530-229	OPERATING SUPPLIES - WWTP	\$3,500.00	\$3,319.03	\$4,500.00	\$3,325.33	\$4,500.00
600-433-530-230	R & M SUPPLIES - WWTP	\$1,000.00	\$559.41	\$1,000.00	\$998.41	\$1,000.00
600-433-530-312	FREIGHT - WWTP	\$1,000.00	\$2,527.81	\$2,000.00	\$502.05	\$2,000.00
600-433-530-341	ELECTRIC POWER - WWTP	\$32,500.00	\$34,946.40	\$33,000.00	\$20,684.73	\$33,000.00
600-433-530-344	PROPANE - WWTP	\$4,000.00	\$4,905.80	\$10,000.00	\$9,085.64	\$10,000.00
600-433-530-350	PROFESSIONAL SVS - WWTP	\$5,000.00	\$2,519.83	\$6,500.00	\$0.00	\$6,500.00
600-433-530-358	TESTS - WWTP	\$7,000.00	\$9,278.34	\$7,000.00	\$10,637.97	\$7,000.00
600-433-530-359	DUMP CHARGES - WWTP	\$2,000.00	\$4,566.38	\$3,000.00	\$1,462.68	\$3,000.00
600-433-530-360	R & M SERVICES - WWTP	\$0.00	\$211.00	\$0.00	\$0.00	\$0.00
600-433-530-593	PERMITS - WWTP	\$1,600.00	\$1,732.39	\$1,600.00	\$220.00	\$1,600.00
	Total WWTP	\$64,350.00	\$74,439.15	\$76,600.00	\$50,389.20	\$76,600.00
		2022	2022	2023	2023	2024

**TOWN OF LAKE CITY
2023 BUDGET**

		Budgeted	Actual	Budgeted	Estimated	Proposed	
	Water and Sewer Personnel						
600-433-600-111	SALARIES	\$188,200.00	\$179,668.60	\$205,000.00	\$142,610.62	\$205,000.00	
600-433-600-142	WORKMENS COMP	\$10,000.00	\$5,756.50	\$15,000.00	\$3,510.00	\$15,000.00	
600-433-600-143	HEALTH INSURANCE	\$32,000.00	\$29,980.80	\$31,032.00	\$21,518.60	\$32,644.80	
600-433-600-144	FICA--MEDICARE	\$2,750.00	\$2,436.70	\$3,025.00	\$2,031.43	\$3,025.00	
600-433-600-145	PERA	\$26,800.00	\$54,576.57	\$30,250.00	\$20,871.38	\$30,250.00	
600-433-600-229	OPERATING SUPPLIES	\$1,000.00	\$7,995.20	\$15,000.00	\$12,463.21	\$15,000.00	
600-433-600-230	CLOTHING	\$1,000.00	\$1,294.63	\$3,000.00	\$1,823.64	\$3,000.00	
600-433-600-231	FUEL	\$5,000.00	\$7,319.14	\$6,500.00	\$5,086.03	\$6,500.00	
600-433-600-232	COMPUTER HARDWARE W&S ADMIN(Change Name in Caselle)	\$0.00	\$0.00	\$4,000.00	\$3,200.00	\$4,000.00	Trimble GPS \$2,500,
600-433-600-233	COMPUTER SOFTWARE SUB'S W&S ADMIN (Add account to Caselle)	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	New Account, I am GIS \$4000 a year, Billflash Support Subscription, Norton & Idrive for the one computer, Microsoft 365 for tablet, CDWG Microsoft 36 & Office, and computer, Sensus Flexnet Software support, Caselle Half, subscription, create Computer Software Sub's 600-433-600-233
600-433-600-320	PRINTING - (BILLFLASH & PDS)	\$0.00	\$1,185.18	\$2,500.00	\$1,164.71	\$4,000.00	Put Billflash Invoice for Utility Bills Mailed (\$3000) and Professional Document Solutions here
600-433-600-331	LEGAL NOTICES	\$0.00	\$3,248.80	\$5,000.00	\$2,332.40	\$5,000.00	
600-433-600-335	DUES, SUBSCRIPTIONS	\$600.00	\$2,941.41	\$3,000.00	\$3,484.41	\$3,000.00	
600-433-600-345	TELEPHONE/EMPLOYEE CELLPHONE	\$1,200.00	\$1,510.13	\$1,200.00	\$354.57	\$2,900.00	Both Centurylink WWTP phone, Verizon W&S Cellphones x 3
600-433-600-346	INTERNET- W&S ADMIN	\$0.00	\$2,390.06	\$2,000.00	\$1,695.35	\$2,000.00	
600-433-600-350	PROFESSIONAL SERVICES W&S ADMIN	\$0.00	\$240.00	\$7,350.00	\$0.00	\$7,350.00	
600-433-600-351	AUDITING W&S ADMIN	\$0.00	\$16,175.00	\$7,500.00	\$7,350.00	\$7,500.00	
600-433-600-352	LEGAL SERVICES	\$10,000.00	\$2,467.50	\$1,000.00	\$20,286.50	\$1,000.00	
600-433-600-360	R&M SERVICES	\$0.00	\$11.86	\$17,000.00	\$9,176.91	\$17,000.00	
600-433-600-361	MV R&M SERVICES	\$10,000.00	\$6,473.64	\$15,000.00	\$8,446.07	\$15,000.00	
600-433-600-362	R&M SERVICES- EMPLOYEE HOUSE	\$0.00	\$0.00	\$2,500.00	\$1,431.04	\$2,500.00	
600-433-600-363	R&M SUPPLIES-EMPLOYEE HOUSE	\$0.00	\$97.39	\$5,000.00	\$577.23	\$5,000.00	
600-433-600-364	SEWER JETTING MACHINE	\$0.00	\$0.00	\$40,000.00	\$41,990.00	\$40,000.00	
600-433-600-365	HEAVY MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$65,000.00	\$51,389.80	\$65,000.00	
600-433-600-366	LAB EQUIPMENT	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00	
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	\$3,500.00	\$1,218.10	\$12,000.00	\$661.95	\$12,000.00	
600-433-600-495	MISCELLANEOUS EXPENSES	\$2,500.00	\$2,559.38	\$5,000.00	\$1,992.09	\$5,000.00	
600-433-600-496	TAP REFUNDS	\$0.00	\$0.00		?		
600-433-600-510	INSURANCE	\$11,000.00	\$8,297.63	\$11,500.00	\$14,066.33	\$15,500.00	
600-433-600-751	ADMIN EXPENSES FROM GEN FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
600-433-600-753	ADMIN OPERATING COSTS TO GEN FUND	\$15,445.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Water and Sewer Personnel	\$320,995.00	\$ 337,844.22	\$ 521,857.00	\$379,514.27	\$ 545,669.80	
600-470-200-620	DEBT INTEREST	\$6,985.00	\$6,984.64	\$ 6,985.00	\$3,410.12	\$ 6,985.00	
	W&S CIP						
600-700-000-120	SEWER PLANT UPGRADES	\$1,250,000.00	\$0.00	\$3,500,000.00	\$45,635.00	\$3,500,000.00	
600-700-000-130	WWTP-Modifications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
600-700-000-140	NEW VEHICLE	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	In Colortrust CIP Fund
600-700-000-150	HEAVY EQUIPMENT	\$0.00	\$0.00	\$10,000.00	\$6,132.06	\$10,000.00	Need to take out \$6,132.06 out of Colotrust CIP Fund?
600-700-000-160	WATER STATION	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
600-700-000-200	SEWERLINE REPLACEMENT	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	In Colotrust CIP Fund

**TOWN OF LAKE CITY
2023 BUDGET**

600-700-000-400	WATERLINE/WELL REPLACEMENT	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	In Colotrust CIP Fund
	Total W&S CIP	\$1,280,000.00	\$0.00	\$3,535,000.00	\$51,767.06	\$3,535,000.00	
	TOTAL WATER & SEWER EXPENDITURES	\$1,804,701.50	\$541,102.61	\$4,286,313.50	\$635,046.74	\$4,310,126.30	
600-160-100-000	EMPLOYEE HOUSING	\$0.00	\$179,759.71	\$0.00	\$0.00	\$0.00	
600-202-100-100	CWRPDA Revolving Fund Loan Payments	\$38,569.00	\$1,057,024.36	\$38,569.00	\$1,037,658.02	\$38,569.00	What about Accrued interest account 600-202-100-200
	ENDING BALANCE	\$567,796.77	\$1,523,385.03	\$1,564,360.25	\$1,260,892.29	\$1,262,696.99	