

**2023 Adopted Annual Budget**

# **TOWN OF BRECKENRIDGE**

**For the Year Ended December 31, 2023**

# 2023 Adopted Budget

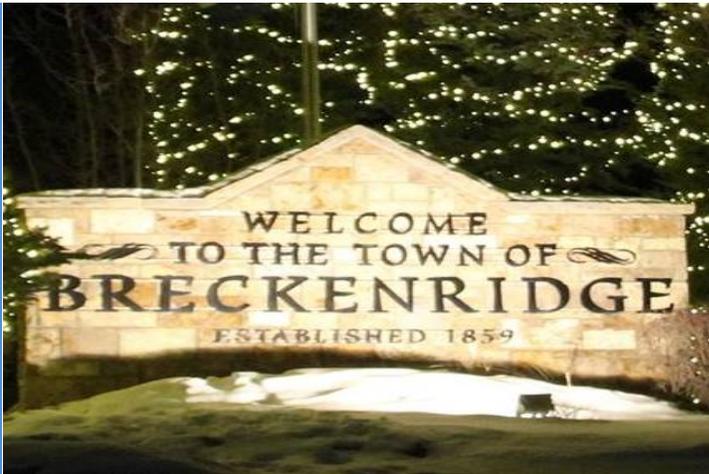
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# 2023 BUDGET MESSAGE

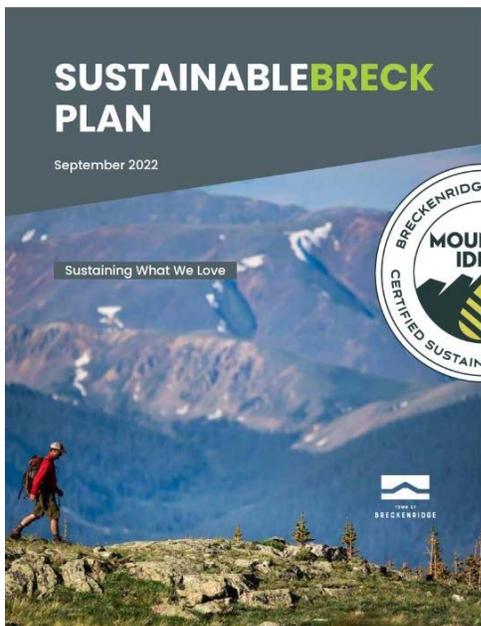


The Town of Breckenridge, Breckenridge, Colorado annual budget for fiscal year 2023 is hereby submitted.

For 2022, we had to estimate what a ‘return to normal’ might mean. In preparing the 2023 budget, we had to take a conservative approach based on the uncertain economic conditions such as inflation and higher interest rates.

The biggest single factor in planning a budget is revenue. Without the appropriate resources, staff and Council would not be able to implement sustainable programs. For 2023, we are assuming a 10% decrease over 2022 projected figures. However, we are expecting revenue to be higher than our last pre-pandemic year, 2019.

Our program and capital expenses are detailed below by fund. The Affordable Housing, Recreation, and Capital funds were all a main focus during the 2023 budget process.



### Vision Plan & SustainableBreck Plan

Our Town’s vision plan was created in 2002 through an effort that included community focus groups, surveys, and citizen forums. In 2011, a more focused study of community priorities was completed and detailed in the SustainableBreck Plan. The plan was revised in 2022 and serves to further the goals of the Town's Comprehensive Plan through developing recommendations for environmental, economic, and social sustainability. The plan’s focus areas and goals include: Energy – Increase renewables, reduce use of natural gas & gasoline, Water – Reduce Use, Material Management – Reduce waste & increase diversion, Climate Action – Reduce GHG emissions, transition to EV, and Mobility – Reduce vehicle trips & congestion. We continue to keep these priorities and goals in

mind as we plan for Breck’s future. 2023 programs include Pay As You Throw (PAYT) implementation, the launch of an shared e-bike program, and replacing some traditional vehicles with electric vehicles. The document that follows shows how we can achieve these goals in a sustainable and measured way.

## Issues Impacting the Development of the 2023 Budget

The town went through a major transition in the finance department. The department appointed a new finance director, revenue manager, and senior accountant. The budgeting schedule was shortened as a result of this transition, but the finance team pulled through and completed the budget, with improvements, on time.

Care was also taken to incorporate resources needed to support the Town vision as established by the Town Council. Goals set to establish this vision include: to deliver a balanced economy; elevate and protect the Breckenridge authentic character and brand; more boots & bikes, less cars; and to elevate sustainable practices. Please see the Top Council Goals in Appendix 3 (p 203) for more details on processes related to these priorities.

## Budget Submission Guidance and Review

The Town's budget process is coordinated by our Budget Team. The team comprises managers and staff from the Administrative and Finance departments. The Budget Team communicates general guidelines and goals to Senior Leadership and staff at the beginning of the budget process. This includes dissemination of a process-oriented budget schedule, as well as more general information, such as preliminary assumptions for revenues.

The Town uses a baseline budget process whereby the prior year budget provides a benchmark for the current level of services and programs provided. Expense and benefits analysis are required for any addition, expansion, or reduction in the current level of services and for some specific budget requests such as staffing, capital projects, or replacement assets.

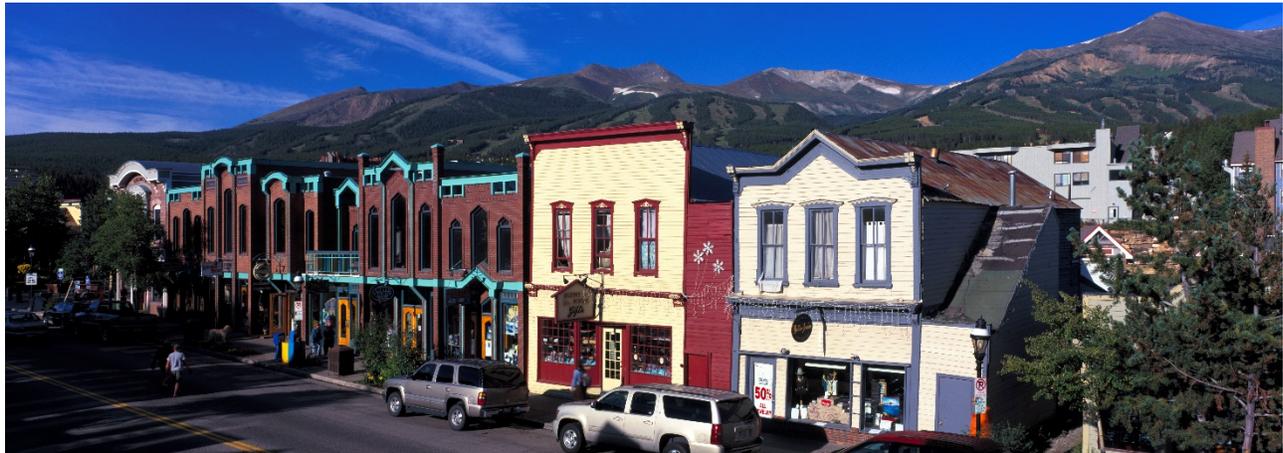
In September, the Budget Team reviewed the requested budget submissions and packages, interviewed each department and office, and prepared a recommendation that was presented to the Town Council on October 11, 2022. The budget was discussed during the budget retreat and further reviewed by the Town Council through the month of November, including two public hearings, leading up to its formal adoption on November 22, 2022.

## The Economy

Part of the analysis that goes into creating our annual budget document is a review of the local, state and national economies. As Breckenridge is a resort community, our local success is very much driven by macro-economic factors. Budgeting for 2023 included a conservative approach due to the economic condition. In a post pandemic environment travel is expected to pick up with international travel improving.

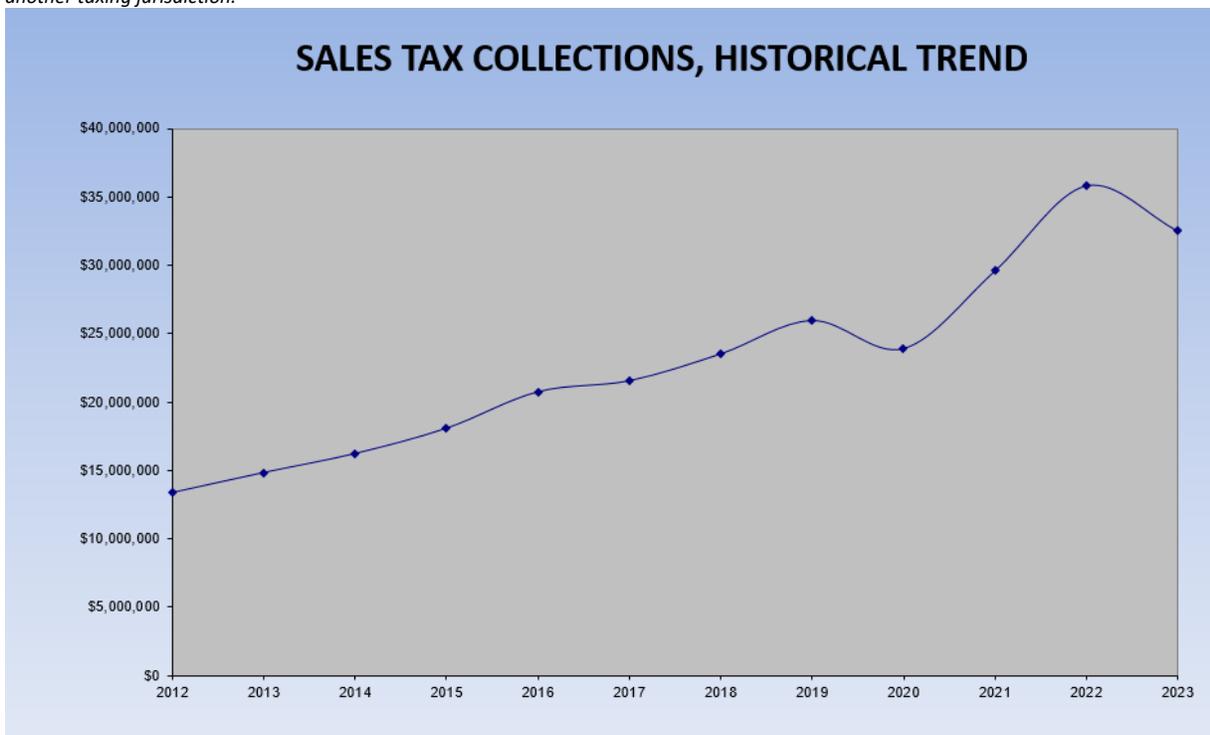
During 2020 and 2021, employment has had its ups and downs due to the pandemic, but in 2022 employment has stabilized and business are faced with the challenges of available workers and creating a work life balance. Over the past two years unemployment at the National, State, and Local levels has been a rollercoaster, with ups and downs. This is mostly due to the pandemic. Staffing at all levels from Town Government to Restaurants and Retail continues to be a challenge.

The local Breckenridge economy continued to be resilient through the ongoing pandemic in 2022. Our Excise fund revenues is projected to exceed the 2022 budget by 16.9% in higher sales and accommodation taxes. This result is partially due to our conservative traditional budgeting practice of estimating revenues at 1% over current year.



### Sales Tax

Sales tax is our single most important revenue stream, accounting for 34% of our 2023 budgeted revenues. *One-time settlement of \$1.3 million received in 2010 due to a correction in sales taxes payments collected by the state and erroneously paid to another taxing jurisdiction.*

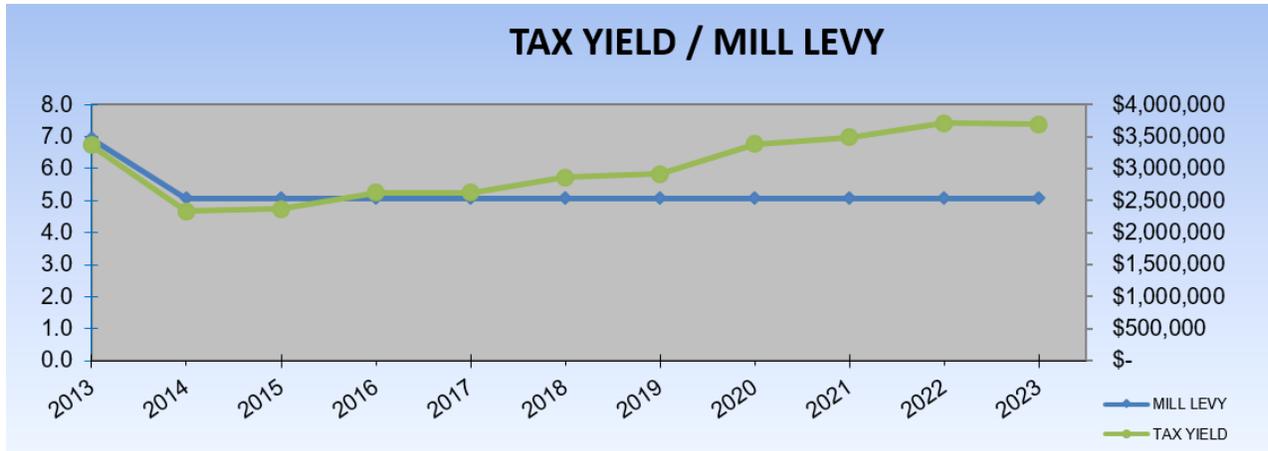




**Property Tax Revenue**

Property taxes are the second single largest source of General Fund revenue for the Town. Property taxes are used to fund operations in the General Fund. For 2023, we are budgeting \$3.9M. Property tax appears to have weathered the COVID-19 storm.

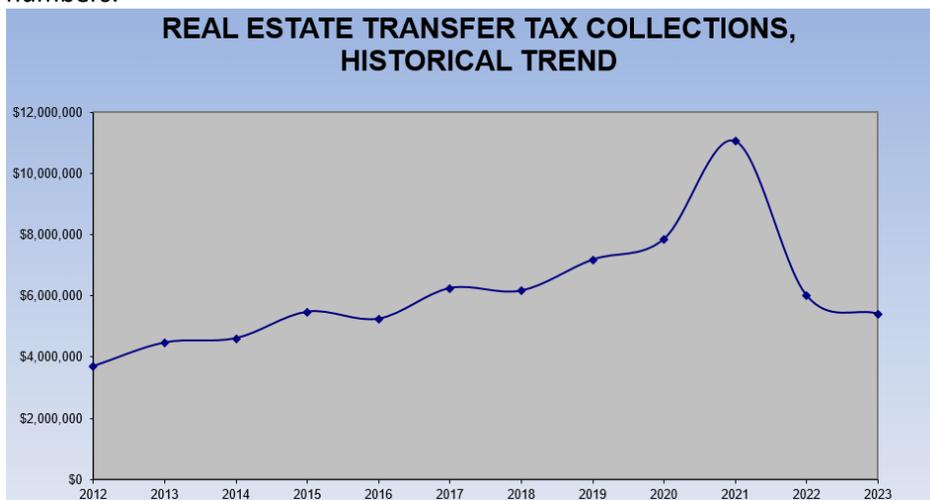
The below table illustrates the revenue stream from 2013 - 2023. The growth in tax yield reflects increased valuations of property in Breckenridge.



**Real Estate Transfer Tax (RETT)**

Breckenridge collects 1% of every real estate transaction conducted within the Town limits, with some exceptions. As the graph below illustrates, this is one of our most volatile revenue streams. In 2022 we are projecting a 45% decrease from 2021 and in 2023 we are budgeting 10% decrease from 2022.

We budget for RETT differently than we budget for other excise tax revenue streams. Staff builds a revenue estimate for ‘one-off’ projects for the upcoming budget year. Then we create a base level expectation of the ‘churn,’ or sales of existing properties. We then add the two to come up with the next year’s RETT forecast. As a result, RETT forecasts can be lower in a budget year than the current year, but not necessarily reflect a downturn in the local real estate market. Big projects coming into inventory can skew these numbers.





**Accommodation Tax**

Accommodation tax is a much smaller revenue stream than sales tax in terms of dollar amount, but is very important as an indicator of how Breckenridge’s lodging community is faring. The 2011 budget was the first to include the additional 1% in accommodations tax approved by the voters in 2010. The additional 1% was dedicated to marketing efforts. As the table below demonstrates, this revenue stream has been growing steadily for the past five years, with dollar sales activity surpassing 2007-08 levels. The result has been that the goal of the 2010 ballot measure has been met; accommodations tax is the main source of funding for the Town’s marketing efforts.

Effective January 2011, the Accommodations Tax Rate increased to 3.4% of which 1.4% is dedicated to the Marketing Fund. The graph below illustrates the portion collected in the Excise Fund only.

For 2022, we are projecting a 2.9% increase from the 2021 actuals. In 2023, we are budgeting a 10% decrease from 2022. This is a result of uncertain economic conditions expected over the next 12 months. The graph below shows the trends of the tax in the Excise fund.



**Funds Overview**

This section of the 2023 Budget Message will give overviews of each of the Town’s nineteen funds’ budget plans for the upcoming year.

**Governmental Funds**

**General Fund**

The majority of the services provided by the Town of Breckenridge are administered through the General Fund. This includes Police, Recreation, Administration, Finance, Municipal Services, Events and Communications, Human Resources, Community Development, and Public Works.

**Excise Fund**

The major revenues in the Excise fund are summarized below.

	2022 Budget	2022 Projected	2023 Budget
<b>Sales Tax</b>	\$29,805,800	\$35,852,046	\$32,551,152
<b>Accommodations Tax</b>	5,118,200	6,085,000	5,476,500
<b>RETT</b>	6,000,000	6,005,870	5,405,283
<b>TOTAL</b>	<u>\$ 40,924,000</u>	<u>\$47,942,916</u>	<u>\$43,432,935</u>

The Excise fund serves as the Town’s main tax revenue center. There are no programming expenses in the Excise fund itself. Instead, funds are allocated through transfers from this fund to other funds to facilitate their operations. The biggest single transfer is to the General Fund, budgeted at \$18 million for 2023, up \$1.7 million up from 2022.

During 2016, the Town refunded our 2005 certificates of participation (COP) debt issue. This affects the Excise fund in that the new debt service payment for the 2016 COPs is lower than the old level for the 2005 COPs (see Appendix 5). This loan also provided funding for the Huron Landing affordable housing project. Please see the Affordable Housing fund detail below for more information.

**Capital Fund**

In 2023, we are projecting \$20.8 million in capital improvements with an additional \$48.3 million restricted for capital projects in 2024 – 2026.

For details on the 2023 capital improvement plan, please see Appendix 2.

**Marketing Fund**

The Council continues to emphasize that marketing efforts are extremely important to the continued success of the Town. In November 2010, Breckenridge voters approved a 1% increase to the Town’s 2.4% accommodations tax. This revenue stream has allowed the marketing spend to be \$4.8M for 2023, up from \$4.4M in 2022. 2023 spending is back to pre-pandemic levels. Additionally, the marketing fund supports \$100K in Town outreach and engagement efforts.



**Affordable Housing Fund**

It is expected that affordable housing for local workforce will remain a significant issue for years to come. The challenges are a result of market and demographic trends that are driving pricing and demand, as well as technology which has facilitated remote employment, and post-COVID supply and labor issues impacting construction costs and timing.

Increasing Affordable, workforce housing is a Council goal. The Town will continue to utilize a variety of programs and policies, as well as partnerships, grants, and collaborations to add new inventory and to preserve historic housing stock for local workforce. We have completed the Alta Verde I project (80 apartments) on the north side of Town that will provide rental

housing for our local workforce. We have also broken ground on a second phase of Alta Verde which will include approximately 174 additional apartments. In December 2022 we will complete Block 11 (27 apartments). The Alta Verde I, Alta Verde II, and Block 11 projects all incorporate our Fiber 9600/Allo Communications services as part of the initial construction and will allow for top-shelf affordable internet access from day 1 of occupancy. In 2023, we are planning to launch the Justice Center, CMC partnership, and Stillson projects.

### **Open Space Fund**

Acquisition of land for the purposes of conservation and recreation is the main purpose of this fund. The Open Space fund also houses our summer trails crew, which maintains and continuously improves our world class trails system.

### **Conservation Trust Fund**

All governmental agencies that receive Colorado Lottery proceeds under the Great Outdoors Colorado (GOCO) program must maintain a Conservation Trust fund. The purpose of this fund is to receive and distribute the funds allocated to the Town through the program. Breckenridge's share of this state-wide program is around \$40,000 annually, and the funds are used for outdoor recreation facilities as required.

### **Child Care Fund**

Council has continued its commitment to community child care through the 2023 budget process. The is funded from continued transfers from the Marijuana and Excise funds. In 2021, Town Council approved an annual Excise Tax transfer to the Child Care Fund which establishes a long-term funding source and allows this vital program to continue as long as it is needed for our community. In 2023, we are budgeting \$875,000 for design of a future childcare center. We have also restricted approximately \$4.5 million in the childcare fund for a future center.

This area is also on our Council goals list, and the Town's efforts to coordinate a public education campaign and collaborate with our local child care centers have helped us make measurable progress to date

### **Marijuana Fund**

Amendment 64, passed by Colorado voters in 2012, mandates that retail marijuana be legal to possess and purchase by those adults over 21. As a result, we have established both a regulatory and financial structure to handle this highly regulated trade. For 2023, we are projecting \$640,000 in tax revenue for this fund, both from our local taxes, State taxes, and licensing fees.

### **Special Projects Fund**

The Special Projects fund houses our transfers to the Breckenridge Creative Arts (BCA) program and Breckenridge History, as well as the Town's Grants. The BCA became an independent non-profit organization in 2015. This reorganization is part of the long-term vision for the BCA, however the organization will still require Town funding long term. More recently, the BCA has made some organizational and operational changes, such as integrating with Breckenridge Music. Please see Appendix 9 for the Breckenridge History and BCA 2023 budget documents that detail more of the operations of these two entities.

## **Parking and Transit**

In November of 2015, the voters of Breckenridge approved a new lift ticket tax. The tax of 4.5% applies to all tickets sold for access to ski lift facilities within the Town of Breckenridge only. The tax took effect in July of 2016. The Town is anticipating \$3.9M in revenue from this tax for the 2022-23 ski season.

The ballot also stipulated that the revenue from this tax be used for transportation services and parking infrastructure within the Town, and that such expenditures be accounted for in a separate fund. As such, we have created the Parking and Transportation fund. The fund contains \$2.1M in capital expenses for 2023 that were approved by Council. Operational expenses for 2023 include the administrative, parking management, transit administration, sustainability, and transit services programs. Revenues from our paid parking program are collected in this fund. We are hopeful that the lift ticket tax and parking revenue, as well as the considerable additional funding the Town is putting towards this effort, will help alleviate the difficult problems we face around parking, transportation, and pedestrian accessibility.

This area has been a top Council goal for some time, and over the past years we have taken great strides to address it. Efforts include: encouraging transit use and carpooling, improving pedestrian flows, utilizing parking fee strategies, improving the ease and efficiency of transit use, and major infrastructure projects.

The construction of a Parking Structure on the South Gondola lot in downtown Breckenridge began in the summer of 2020 and opened in November 2021. This represents the end of a process that began with the approval of the lift ticket tax in 2016. The project was debt funded. The Watson roundabout was completed in October of 2022 to help traffic flow for the upcoming ski season. Town staff continue to work on pedestrian connections from the South Gondola lot to town.

## **Enterprise Funds**

The following three funds (Utility, Golf, and Cemetery) are enterprise funds. As such, they are supported by user fees (see Appendix 8, Fee Schedule).

### **Utility Fund**

The utility fund is comprised of the revenues and expenditures associated with operating and maintaining the Town's water system. Water is provided to users within Town limits and several areas out-of-town limits. The Town's distribution system includes 2 water treatment plants, 1 emergency water treatment plant, 12 pump stations, 11 water storage tanks, 15 pressure zones, and approximately 100 miles of water main. Additionally, the Town operates and maintains 2 reservoirs and dams.

The Town's newest water plant came online at the end of 2020 with final testing and inspections in 2021. A 3 year repair project for the Goose Pasture Tarn Dam started in 2021 and is being funded by a FEMA grant and loan from the Colorado Water Conservation Board. Additional capital projects include rehabilitating (interior recoating) of the Woodmoor 2 water storage tank, engineering for additional water rights capacity projects, engineering for water main replacements, and a water meter upgrade project.

The 2023 water rate increases reflect the financial needs for major system capacity improvements. Plant Investment Fees, or PIFs, will go up 10%. They had been increasing at a 5% annual rate in years before 2016. Base water rates will go up 5%, a rate increase percentage we began in 2015. The Town is currently engaged with Raftelis on a water rate study. Study recommendations are expected to be implemented after Council review and adoption in 2023

Developing a reliable and sustainable water system is a Council goal. With the completion and progress being made on several projects, we feel very confident that we are on the way to meeting this goal. For full details of the water rate changes, please see Appendix 8, Fee Schedule.



### **Golf Fund**

The golf course completed its previous major irrigation project in 2016, which replaced irrigation on 18 holes (Beaver and Bear 9). The upcoming irrigation projects have been planned for some time and will serve the facility well into the future. The plan to replace the irrigation on Elk 9, the driving range, and around the clubhouse will be completed in early 2023. The entire irrigation project will be accomplished using only golf fee revenues. No tax revenue or transfer were required to fund the project.

### **Cemetery Fund**

This fund accounts for the revenues and costs associated with running our historic Valley Brook Cemetery. The cemetery is planned to be self-sustaining, using fees for burial and plot sales to fund operations and maintenance.

### **Internal Service Funds**

The following three funds (Garage, IT, and Facilities) are internal service funds. Their purpose is to handle operational and capital expenses associated with vehicles, IT equipment and infrastructure, and major building maintenance. The funds charge an annual allocation to each department that covers these expenses. The goal is to charge each department a similar amount each year so as to avoid budgeting for large variable expenses on the department level.

### **Garage Fund**

The Garage fund accounts for the acquisition, maintenance, and disposal of the Town's fleet. This includes everything from buses to sidewalk sweepers, and oil changes to engine overhauls. By utilizing the internal service fund structure, the Town is able to pay cash for vehicles and save many thousands of dollars on interest financing expenses.

The Town placed two all-electric busses in service during 2019. We will purchase additional electric buses to be in service in the next few years, with two purchases planned for early 2023.

### **Information Technology**

The IT fund is responsible for the technology infrastructure that supports staff operations and public services. In 2023, upgrades and preventive maintenance will be performed at the Town's two data centers to optimize uptime, improve the performance of Town hosted applications and file systems. Network components will be replaced to improve internet connectivity, expand and enhance Wi-Fi coverage, and

leverage the fiber infrastructure of Fiber 9600. Cyber Security efforts will continue with monthly staff education programs, upgrades to the disaster recovery system, and firewalls. IT continues to transition and support a mobile workforce and deploy solutions to aid staff in maintaining their efficiency regardless of where they are working. New collaborative tools will be delivered this year with the upgrade of Microsoft Office 2016 to cloud-based Microsoft 365.

### **Facilities Fund**

The Facilities fund is responsible for planning major repairs and maintenance projects to the Town's considerable physical plant. For 2023, the fund will administer the needs of the Town facilities as required. There are no major projects scheduled.

### **Health Benefits Fund**

The Health Benefits fund was created in 2018 to better track and predict the cost of our employee health plan. Departments and divisions contribute set amounts to the Health Benefits fund based on employee count and eligibility. Any fluctuations from budget to actual costs of the plan will be absorbed by the fund. This mechanism will give more predictability to departments regarding their health benefits expense amounts, and allow the budget team to better track plan results over the long run.

### **Conclusion**

As the Town hopes to move past the worst impacts of the pandemic, we are optimistic that the spending plan included in these pages will allow us to resume normal service levels while maintain our conservative approach to revenue and fund balance forecasts. We will remain vigilant and continue to monitor local and global factors that could impact our economy.

Respectfully submitted,



Rick Holman  
Town Manager



*The Town of Breckenridge protects, maintains, and enhances our sense of community, historical heritage, and alpine environment. We provide leadership and encourage citizen involvement.*

## **Town Council**

Eric Mamula, Mayor

Kelly Owens, Mayor Pro Tem

Jeffrey Bergeron

Dick Carleton

Carol Saade

Todd Rankin

Jay Beckerman

## Community Profile

The Town of Breckenridge has established the following long-term goals, which are expressed in the **Town of Breckenridge Vision Plan**

The Town of Breckenridge is a cohesive and diverse community...



## Community Character

Where residents and visitors experience a historic mountain town with characteristic charm that offers a safe, friendly and peaceful atmosphere where individuals can live, work, play and raise a family.



## Economic Viability/Sustainability

Where a strong and sustainable year-round economy insured through partnerships with local businesses, resort operators, state and federal agencies and anchored by a healthy, vibrant Main Street, supports the diverse economic and employment needs of local residents.



## Natural Resources

Where the actions of the community ensure that wildlife and its' habitat are protected, that views from Town to the surrounding mountains are maintained, that both air and water quality are clean and improved, and that accessible open space, trails and backcountry are preserved.

## Transportation

Where a multi-modal transportation system provides convenient, low cost, clean, sustainable links to the ski area base facilities, parking facilities, downtown and throughout the community and region.



## Housing

Where a diversity of housing is integrated throughout the community and provides a variety of housing options.



## Cultural Resources

Where art, architecture, cultural events and facilities improve the community experience for residents and visitors, offer diverse and affordable programming, and promote Breckenridge as a year-round cultural center for the region.

## Recreational Resources

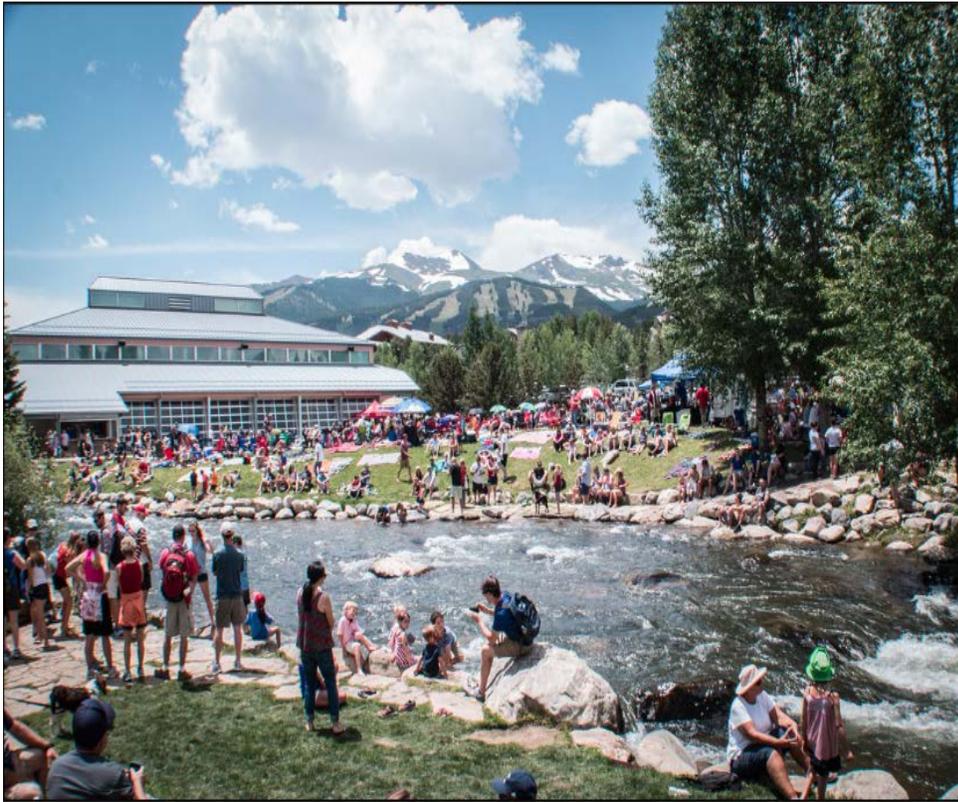
Where the natural beauty of the Rocky Mountains is augmented by world class recreational opportunities that provide diverse activities throughout the year. Those activities are served by community facilities that enrich the visitor experience while ensuring affordable and accessible recreation opportunities for residents and visitors.



## Education, Government, Institutions

Where a responsive and accessible Town government encourages community participation in order to maintain and improve the quality of life for all.





## Population

Where residents celebrate their collective diversity. Where residents and visitors enjoy the mountain spirit that makes one feel comfortable, happy and healthy.

## The Built Environment

Where the built environment is of high quality design and construction that respects the historic context and natural setting. The built environment will also convey innovation and creativity that supports community character and enhances the quality of life through sustainable building and development principles.



## Overview of the Town

The Town of Breckenridge is located 9,603 feet above sea level in a U-shaped valley on the western slope of the Continental Divide. In 2009, the Town celebrated its 150th anniversary. The Town boasts excellent amenities for residents and visitors alike. The Breckenridge Ski Resort (owned and operated by Vail Resorts, Inc.) is one of the most visited amenities servicing multi-difficulty ski slopes across five peaks on the Ten Mile Range of the Rocky Mountains. However, the Town provides many facilities as well: the Arts District, Recreation Center, Gold Run Nordic Center, Riverwalk Center, Stephen C. West Ice Arena, and the Backstage Theatre. In addition, summer is not to be forgotten; locals always say, "I came for the winters and stayed for the summers." The Open Space and Trails programs in Breckenridge provide unparalleled access to the natural beauty of Breckenridge year-round.

The Town also proactively supports the needs of residents through an affordable housing program and support of childcare facilities. Breckenridge has two elementary schools, four childcare facilities as well as a Colorado Mountain College Campus that offers both 2 year and (limited) 4-year degrees. It is a small Town with big town amenities.

There are 5.3 square miles within the town boundary. Although the Town is home to a permanent population of only approximately 5,078 (2020 census) residents, the peak population that includes day visitors, day skiers, overnight guests, and second homeowners, is estimated to exceed 36,000 on a busy day.

## History

### Early Settlement and Mining

The area that would become Breckenridge was part of the summer hunting grounds of the nomadic White River and Middle Park Ute Native Americans. Although there were a few trappers, mountain men, and traders roaming the area as early as 1840, the establishment of a town was the result of America's mid-nineteenth century rush to settle the West. By 1859, the Pike's Peak Gold Rush was on, and discovery of gold in the Breckenridge area brought miners and fortune seekers to the "Blue River Diggings." Intent upon locating in the Blue River Valley near Fort Mary B, General George E. Spencer's prospecting company founded "Breckinridge" in November of 1859. It is presumed that it was named after President James Buchanan's vice-president, John Cabell Breckinridge (1857-1861) although other theories also exist.

By June of 1860, a U.S. post office had been granted, and a single row of log cabins, tents, and shanties lined the banks of the Blue River. A Denver, Bradford, and Blue River Wagon Road Company connection was secured in 1861, giving lifeblood to the infant community. Breckenridge soon boasted several stores, hotels, and saloons and became the permanent county seat of Summit County, Colorado. A log cabin on the main street became the clerk and recorder's office in 1862.

The Civil War and increasing difficulty in locating free, accessible gold began to clear the camp of prospectors. Individual miners and mining companies consolidated their holdings. While there was some early hydraulic mining in the local gulches, including Lomax, Iowa, and Georgia, the mid-1860s saw a change in the character of the local mining industry. The days of the lone prospector were gone, and by 1870 the population of Breckenridge had plummeted to 51. Breckenridge was quiet and would remain so until large-scale hydraulic mining created a boom in the early 1870s.

In 1879, rich silver and lead carbonates were discovered, and fortune hunters once again invaded Breckenridge. Miners, merchants, and professionals migrated to the mining camp for a different reason than in 1859. This time it was for silver rather than gold. Breckenridge became an important hard-rock mining location and a prominent supply center. There was plenty of "elbow room" to grow, and the community organized and incorporated a town government in 1880. An ambitious grid was laid out for the 320-acre town site. Breckenridge's wide, main street easily allowed freight wagons to turn around, and soon it became the center of social and athletic activities. During this mining heyday, the downtown provided miners with a variety of attractions. Without diversions, life in the mining camp would have been an endless cycle of routine work.

Soon, more architecture that is substantial appeared. Comfortable homes and churches were built on the hillside east of Main Street. Saloons and other false-fronted commercial businesses were confined to the downtown area, and Main Street became a business hub. By July of 1880, Breckenridge's population peaked to 1,657 people, and the camp was home to two dancehalls, ten hotels, and eighteen saloons. In addition, Ridge Street, which paralleled Main Street, boasted a grocery store, hotel, post office, dry goods store, bank, assay office, drug store, and newspaper office. In 1882, a depot site for the Denver, South Park, and Pacific Railroad was secured, bringing rail service to the community. Breckenridge's success doomed other rival mining camps, including Swan City, Preston, and Lincoln City.



The railroad route over 11,481-foot Boreas Pass was a particularly difficult segment, and keeping the tracks clear of snow was necessary to reach the remote Breckenridge location. The winter of 1898-99 proved particularly challenging when a record heavy snow fell. Using a rotary snowplow and multiple engines, the track was finally cleared on April 24, and service resumed after a 78-day snow blockade. In town, residents tunneled through the snow to get from one business to another during that heavy snow year.

By 1882, the town had added three newspapers, a schoolhouse, and a cemetery. Breckenridge reigned as queen of the Summit County mining towns. The townspeople had also managed to organize three fire companies to protect the very vulnerable wooden structures. Nevertheless, a major fire in 1884 destroyed a number of buildings along Main Street and Ridge Street. Despite the fire danger, local carpenters continued to build with wood because of the availability of materials and the reduced time, effort, and cost of construction. Few masonry buildings ever appeared in Breckenridge. The town's architecture consisted primarily of Victorian-era log houses, frame cottages, and simple clapboard, false-fronted buildings. In 1887, the largest gold nugget found in the State of Colorado at that time was discovered near Breckenridge. Hard-rock miner Tom Groves walked into town cradling a 13-pound Four troy bundle that was appropriately named Tom's baby, and, once again, Breckenridge was the place to be.

The region was home to one of the most famous Methodist ministers in Colorado history—Reverend John Lewis Dyer. Known as the "Snowshoe Itinerant," John Dyer walked and skied his way through the mountains, bringing the gospel to those who might not otherwise hear it. Carrying heavy canvas sacks of mail over the snow-packed mountain passes, Father Dyer earned enough money to pursue his

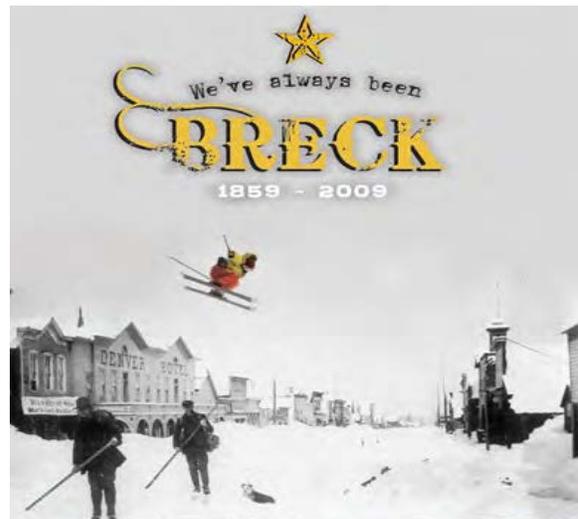
missionary work in Breckenridge. In 1880, he built Breckenridge's first church, now located on Wellington Road.

### **Dredge Mining and the early 1900s**

By the turn of the century, the earlier mining booms were over but gold dredging boats, which employed relatively few people, began operating in 1898. They worked the valley floor's creeks and riverbeds for over twenty years. Town officials believed the Tiger Placers Company would provide jobs during the national depression and allowed the Tiger #1 gold dredge to chew its way through downtown Breckenridge, from the northern town limits to the south end of Main Street. The two-story pontoon boat supported an armature that carried a line of moving buckets that was capable of digging to depths of 70 feet to access gold in the riverbed. The process left rock piles as high as two stories along the Blue River. The dredge also removed all vegetation and displaced any buildings in its path. The riverbed was literally turned upside-down, and much of the landscape was permanently altered. Few of the town's earliest buildings on the west side of the Blue River survived. World War II finally silenced the dredge on October 15, 1942, and the population in Breckenridge declined to approximately 296 individuals in 1950.

### **Post War to the Skiing Era**

A number of Breckenridge's historic buildings were also lost during the "postwar" period for a variety of reasons. Some property owners demolished their structures to reduce their tax burden. Other buildings were lost to accidental fires, and some were purposely burned in practice exercises for volunteer fire crews. Some buildings were even torn down for firewood. While economic activity and population declined with the cessation of mining, Breckenridge never became a ghost town. Instead, it remained home to a few hardy, resilient residents.



### **Skiing, Recreation, and the Eisenhower Tunnel**

A decade later, on December 16, 1961, Rounds and Porter, a Wichita, Kansas lumber company, opened the Breckenridge Ski Area, and a new boom era began. Transportation improvements fueled a new Breckenridge recreation "rush."

The Eisenhower Tunnel, on Interstate 70, was completed in 1973 and reduced the drive time from Denver to Breckenridge to an hour and a half. As a result of the relatively easy access from the Denver metro area, the high country's recreational activities became increasingly popular.

### **Activities and Cultural Resources**

Breckenridge is an all-season recreation and vacation destination. The mountains come alive in the winter with world-class skiing and snowboarding. Winter activities also include snowshoeing, ice-skating, sleigh rides, and snowmobiling. Winter carnivals, festivals, and events are plentiful. Breckenridge is also a popular summer and fall destination due to outstanding art, history, music, nature, and film programs and events. Summers offer unlimited hiking, biking, rock-climbing, horseback riding, fishing, golfing, and kayaking. Breckenridge is a year-round resort where visitors and residents can enjoy great scenery, a wonderful climate, and a variety of activities for every interest.

**Breckenridge Quick Facts:**

**Town Size:**

3,690 acres/5.5 square miles  
7 miles long/2 miles wide  
2,200 Developed Acres  
1,100 Undeveloped Acres  
616 acres of town-owned land set aside for open space  
56 acres of community parks

**Amenities:**

Restaurants and Bars – 118  
Shops/Boutiques – 193  
Liquor/Grocery Stores – 15  
Historic District Structures – 250  
Hotels/Inns/Bed & Breakfasts – 9  
Accommodation Units – 4,439  
Parks – 7 parks, 1 preserve  
Nordic Centers – 2  
Skating Rinks – 1 indoor, 1 outdoor  
Golf Course – 1 public (27-holes)  
Tennis Courts – 2 indoor / 12 outdoor summer  
Museums/Art Galleries – 16  
Libraries – 1  
Churches – 8  
Fitness Facilities – 3  
Whitewater Kayak Park – 1  
Ball Fields -2  
Soccer Fields – 2  
Performing Arts Theater/Amphitheater – 2 (Riverwalk Center, Backstage Theater)  
Movie Theater - 1  
Daycare Centers – 4  
Public Parking Lots – 13



**Average Temperatures:**

*Summer*

70 degrees Fahrenheit (22 degrees Celsius) daytime  
50 degrees Fahrenheit (10 degrees Celsius) nighttime

*Winter*

28 degrees Fahrenheit (-2 degrees Celsius) daytime  
15 degrees Fahrenheit (-9 degrees Celsius) nighttime

**Weather Averages per Year:**

Humidity – 30 percent  
Days of sunshine – 300  
Inches of snow – 300



**Demographics:**

**HISTORICAL POPULATIONS**

CENSUS	Pop.	%±
1870	51	—
1880	1,657	3,149.0%
1900	976	—
1910	834	-14.5%
1920	796	-4.6%
1930	436	-45.2%
1940	381	-12.6%
1950	296	-22.3%
1960	393	32.8%
1970	548	39.4%
1980	818	49.3%
1990	1,285	57.1%
2000	2,408	87.4%
2010	4,540	88.5%
2020	5,078	11.9%



**2020 Breckenridge Population by Age:**

Geography	Population	18 years of age & over	Under 18
Breckenridge	5,078	88.0%	12.0%
United States	331,449,281	78.0%	22.0%

**Breckenridge 2020 Housing Units: Occupied versus Vacant**

Geography	Housing Units	Occupied housing units	Vacant housing units
Breckenridge	7,364	30.9%	69.1%
United States	140,498,736	90.3%	9.7%

These housing occupation statistics reflect the fact that a great deal of the properties in our community are second homes. This helps to illustrate some of the challenges faced and values prioritized by our residents as they experience resort town real estate costs and a high ratio of low-paying service jobs essential to the local economy.

Per the 2020 census and 2019 American Community Survey results, there were 7,364 housing units, 5,078 residents, 1,695 households, and 664 families residing in the town (231 of which have children under 18 years). The racial makeup of the town was 84.9% White, 3.6% Hispanic or Latino, 0.7% African American, 0.4% American Indian and Alaska Native, 1.7% Asian, 0.1% Pacific Islander, 5.6% from other races, and 6.7% from two or more races.

Of the 1,695 households, 13.6% had children under the age of 18 living with them, 35.6% were married couples living together, 27.7% had a female householder with no spouse present, 25.0% had a male householder with no spouse present, and 62.9% were non-families. 33.3% of all households were made



up of individuals and 4.0% had someone living alone who was 65 years of age or older. The average household size was 2.83 and the average family size was 3.22.

In the town, the age distribution was spread out with 12.3% under the age of 20, 6.5% from 20 to 24, 57.6% from 25 to 44, 16.6% from 45 to 64, and 6.9% who were 65 years of age or older. The median age was 35 to 44 years. For every 100 females there were 77.2 males.

<b>2019 Estimated Data for Breckenridge, CO</b>		
<b>Population by Age</b>	<b>Total Population</b>	<b>% of Population</b>
	4,938	100.0%
Under 5 years	147	3.0%
5 to 9 years	188	3.8%
10 to 14 years	197	4.0%
15 to 19 years	76	1.5%
20 to 24 years	322	6.5%
25 to 34 years	1,971	39.9%
35 to 44 years	875	17.7%
45 to 54 years	448	9.1%
55 to 59 years	147	3.0%
60 to 64 years	224	4.5%
65 to 74 years	242	4.9%
75 to 84 years	101	2.0%
85 years and	-	0.0%

**Breckenridge housing overview**

*The data is based upon 2020 estimates.*

<b>Statistic</b>	<b>Breckenridge</b>	<b>Colorado</b>	<b>National</b>
Average number of people per household	2.9	2.6	2.6
Median home value	\$596,300	\$369,000	\$229,800
Median property taxes paid	\$2,500	\$2,500	\$3,000 or more
Median rent (FMR)	\$1,797	\$1,396	\$1,104
Percent home-owners occupied	50.2%	65.2%	64.0%
Percent home-renters occupied	49.8%	34.8%	36.0%

- The **median home value in Breckenridge** is 138.2% greater than the Colorado average and 218.1% greater than the National average.
- The **median rental rates in Breckenridge** is 6.8% greater than the Colorado average and 27.8% greater than the National average.



**Breckenridge employment information**

*The data is based upon 2019 estimates.*

<b>Index</b>	<b>Breckenridge</b>	<b>Colorado</b>	<b>National</b>
Income per capita	\$35,665	\$38,226	\$34,103
Median household income	\$87,321	\$72,331	\$62,843
Unemployment rate <sup>(2010)</sup>	3.20%	8.00%	9.50%
Unemployment rate <sup>(2015)</sup>	2.30%	3.50%	5.00%
Unemployment rate <sup>(2019)</sup>	1.75%	2.60%	3.6%
Poverty level	6.90%	9.40%	12.30%

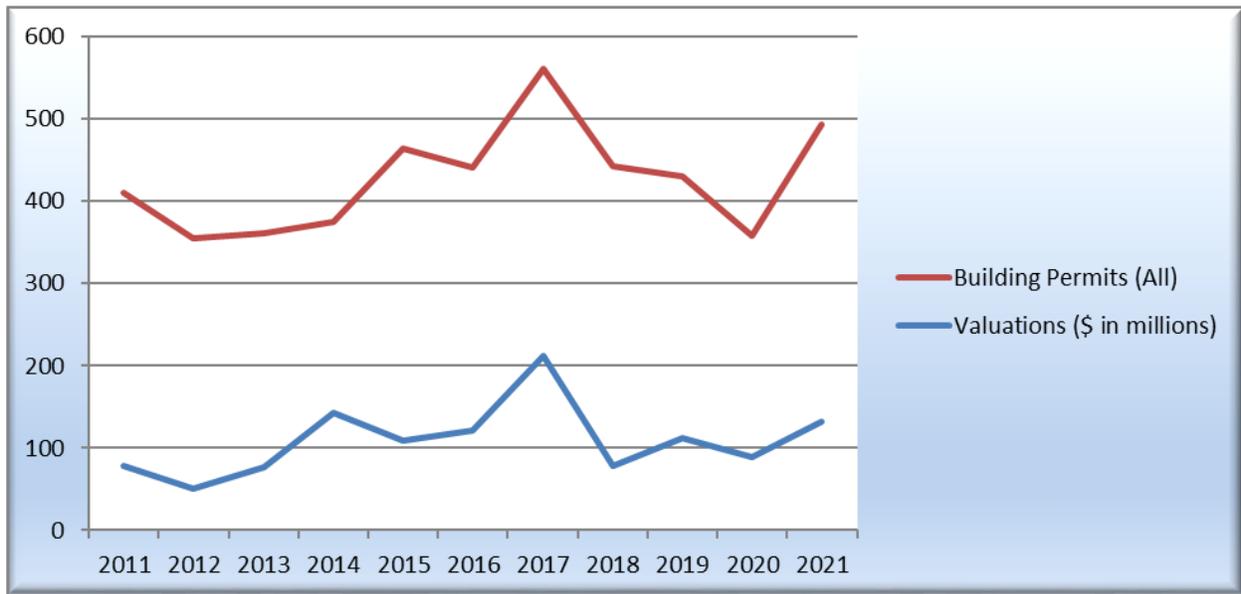
- The income per capita in Breckenridge is 7% lower than the Colorado average and 4.6% greater than the National average.
- The median household income in Breckenridge is 20.7% higher than the Colorado average and 38.9% greater than the National average
- The poverty level in Breckenridge is 6.9% less than the Colorado average and the National average.

Employment /Unemployment: unemployment is an indicator of the health of our economy. Since the economic recovery has taken hold, we have seen a decrease in the unemployment rate on a national, state and local level. Resort areas such as Summit County and neighboring Eagle and Pitkin Counties typically see seasonal changes in the unemployment rate, based on the operations of the ski areas. Although this seasonal trend continues, the percentage of year-round unemployed persons is lower than during the 2009-2012 recessionary period.

In 2020, the number permits decreased due to the COVID pandemic. In 2021, the number of permits increased significantly.

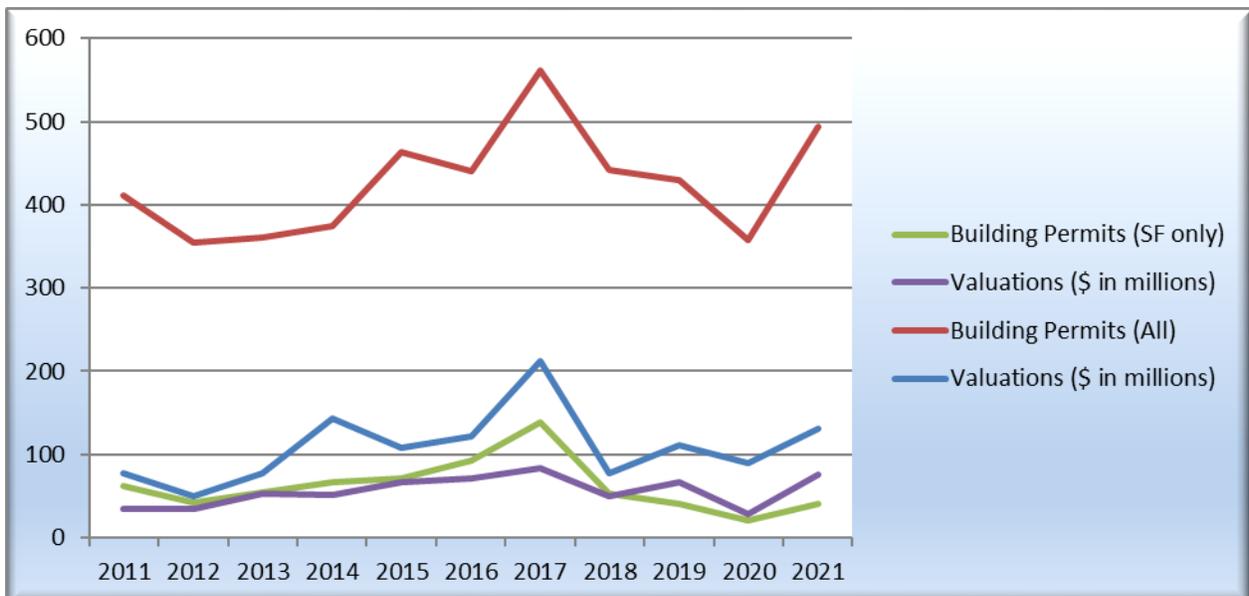
**Building Permits:**

<b>Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Building Permits (All)	411	355	361	375	464	441	561	442	430	358	494
Valuations (\$ in millions)	77.9	50.5	76.8	143.5	108.3	121.9	212	78	111.4	89.3	131.6



New residential construction has been ticking up as the inventory of homes for sale has been reduced. Below is a graph of permits and valuations for new single-family homes only:

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Building Permits (SF only)	62	42	55	66	72	93	139	53	41	21	41
Valuations (\$ in millions)	34.0	34.9	52.4	50.9	66.7	71.2	83.6	49.1	67.1	28.2	76.4





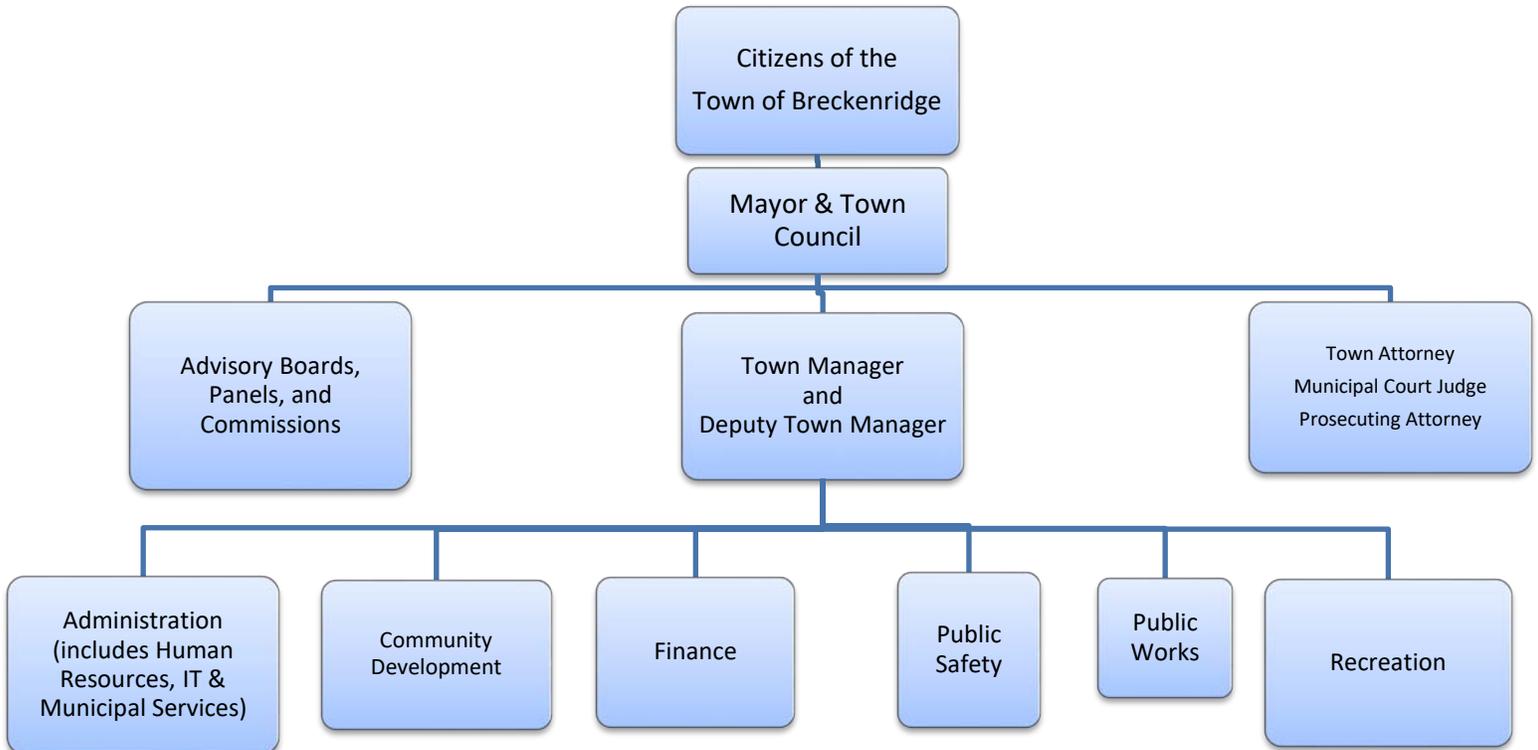
As the Town of Breckenridge is in close proximity to the Breckenridge Ski Resort, tourism is the source of most local employment.

**Major Employers:**

Rank	Business Name	2020 # of employees	2020 % of Total
1	Vail Resorts, Inc.	2,157	33%
2	Breckenridge Grand Vacations	583	9%
3	Summit County Government	436	7%
4	Town of Breckenridge Government	253	4%
5	Beaver Run HOA / BRICA LLC	212	3%
6	Dillon Companies, Inc. DBA City Market	128	2%
7	Storm Enterprises Inc.	115	2%
8	Breckenridge BBQ DBA Kenosha Steakhouse / Rita's	80	1%
9	Christy Sports	55	1%
10	Breckenridge Building Center	47	1%
	Total of Top Ten Employers	4,066	
	Total Employees in Town Businesses	6,580	
	2020 % Employed by Top Ten Employers	63%	

## Government

The Town of Breckenridge is a political subdivision of the State of Colorado organized as a Home Rule Municipality with a Council-Manager form of government. The Town's legislative authority is vested in an elected seven-member Town Council, which includes the Mayor. The council shall determine policies, enact local legislation, adopt budgets and appoint the Town Manager. The Town Manager shall execute the laws and administer the town government.



### Advisory Boards, Panels, and Commissions

In addition to the Town Council, there are volunteer Citizen Advisory boards, committees, and panels that advise the Town Council on the proper course of action on any number of subjects. Through this system, civic-minded citizens can get involved in Town government. The Town, in turn, benefits from citizen knowledge, experience, and expertise.

**Breckenridge Open Space Advisory Commission (BOSAC):** A Town Council-appointed advisory body that helps oversee the Town’s Open Space program. The Town’s Open Space program was established in 1997 when Town voters approved a 0.5% sales tax to be dedicated exclusively to open space acquisition and management. BOSAC is responsible for reviewing open space activities including property purchases, forest management, trail construction and maintenance, natural area research, and more. BOSAC develops and approves annual work plans and provides budgetary recommendations for Town Council consideration. BOSAC members are appointed for two-year terms by Town Council.

**Liquor & Marijuana Licensing Authority:** Conducts public hearings for consideration of all applications relating to new alcohol beverage and marijuana licenses; the consideration of a change of location for a



current license; alleged violations of the Colorado Liquor and Beer Codes; and controversial issues pertaining to the liquor/marijuana licensing process and/or laws.

**Planning Commission:** Responsible for reviewing development applications and advising the Town Council on development matters, code changes and policy issues. The Commission also acts as the Town's historic preservation commission and reviews restorations of historic properties, new construction and applications for local land marking. Planning Commissioners are appointed by the Town Council and serve four-year terms. They are required to be Breckenridge residents and electors.

**Breckenridge Child Care Advisory Committee (BCAC):** Advises the Council about childcare programs and funding. This advisory group is currently comprised of 6 community members representing various sectors; a Town Council member also serves on this committee.

**Breckenridge Events Committee (BEC):** The Breckenridge Events Committee purpose is effectively functioning as the single, primary point of contact for evaluation of (potential) events in the community of Breckenridge against agreed upon event strategies including: driving visitation, media, branding, animation/local community, and revenue.

**Recreation Advisory Committee:** An important link between the community and the programs, services and facilities provided by the Recreation Department. It is our belief that a partnership between staff and the community is of primary importance in identifying and meeting the recreational needs of the community.

**Police Advisory Committee:** An essential link between the community and public safety services. A partnership between the community and law enforcement ensures an understanding of community needs and expectations.

**Breckenridge Social Equity and Advisory Commission (BSEAC):** The Town knows that the process to achieve social equity will require continued long-term focus and attention, and the Breckenridge Town Council is committed to achieving successful social equity outcomes for all with the assistance of the Social Equity Advisory Commission.

**Elections:** Town elections shall be governed by the Colorado municipal election laws as now existing or hereafter amended or modified, except as otherwise provided by this charter, or by ordinance hereafter enacted. A regular municipal election shall be held on the first Tuesday in April, 1982, and biennially thereafter. Any special municipal election may be called by resolution or ordinance of the council at least thirty two (32) days in advance of such election. The resolution or ordinance calling a special municipal election shall set forth the purpose or purposes of such election. Polling places for all municipal elections shall be open from 7 A.M. to 7 P.M. on Election Day.

## Financial Policies

The Town of Breckenridge has developed a comprehensive set of financial policies which are an integral part of the development of service, capital, and financial plans and the budget. The preparation of the budget begins the financial management cycle, progresses to an adopted budget, and continues through accounting, monitoring and evaluating stages.

## Accounting Policies

In general, it will be the policy of the Town to:

Develop a balanced Town budget in conjunction with the departments and Town Manager which is submitted to the Town Council for review and adoption prior to each fiscal year. A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances.

Prepare and present regular reports that analyze, evaluate, and forecast the Town's financial performance and economic conditions. This information will be made available to the public for their inspection.

An independent audit will be performed annually. The Town will issue annually an Annual Comprehensive Financial Report (ACFR) in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) publication.

The Town's annual budget for governmental funds is prepared using the modified accrual basis of accounting; under this method, the focus is on current financial resources measurement whereby revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred.

The annual budgets for the proprietary (enterprise) funds are prepared using the accrual basis of accounting, meaning that revenues and expenses are recognized when they are earned or incurred; when preparing the annual financial statements for these funds, the full accrual basis of accounting is used, meaning that revenues and expenses are recognized when they are earned and incurred. Depreciation is not included as a budget item in enterprise funds.

At the end of the fiscal year, adjustments are made to present the financial information in a format that is comparable to that used by other local government units around the country. The standards for this reporting are referred to as "generally accepted accounting principles" (or GAAP basis). The adjustments to convert the Town's financial records from "budget basis" to "GAAP basis" are made to ensure that the Town's financial statements are fairly and consistently presented in conformance with GAAP.

## Fund Accounting

The Town of Breckenridge's accounting system is organized and operated on a fund basis. Each accounting entity is accounted for in a separate "fund" which is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein.

The separation of the Town's activities into funds allows the Town to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

Fund Types and the purpose of each:



**Governmental Funds**

1. General Fund: to account for the administrative, police protection, parks, recreation, transit, streets, community development and administrative functions of the Town. Principal sources of revenue consists of property taxes, licenses and permits, grants, charges for services, intergovernmental revenue, interest earnings, and operating transfers from other funds. Major expenditures are for personnel, materials and supplies, purchased services, capital outlay and transfers to other funds.
2. Excise Fund: to account for the collection of Sales, Accommodation, and Real Estate Transfer taxes, along with franchise and other fees which are then transferred to other funds (primarily the General and Capital funds) to support their activities.
3. Capital Projects Fund: to account for resources designated to acquire and construct capital facilities primarily related to infrastructure, except for minor acquisitions financed from regular operating funds.
4. Special Projects Fund: to provide funding for non-routine and non-recurring projects and initiatives, as well as funding for Breckenridge Creative Arts (BCA) and Breckenridge History.
5. Marijuana Fund: to account for the collection of taxes on medical and retail sales of marijuana. These funds are unrestricted.
6. Child Care Fund: to account for expenses related to the child care programs supported by the Town.
7. Parking and Transportation Fund: to provide transportation services and infrastructure within the Town, in order to alleviate the difficult problems the Town faces around parking, transportation, and pedestrian accessibility. Additionally this fund supports the initiatives adopted within the Town’s Sustainable Breck plan.

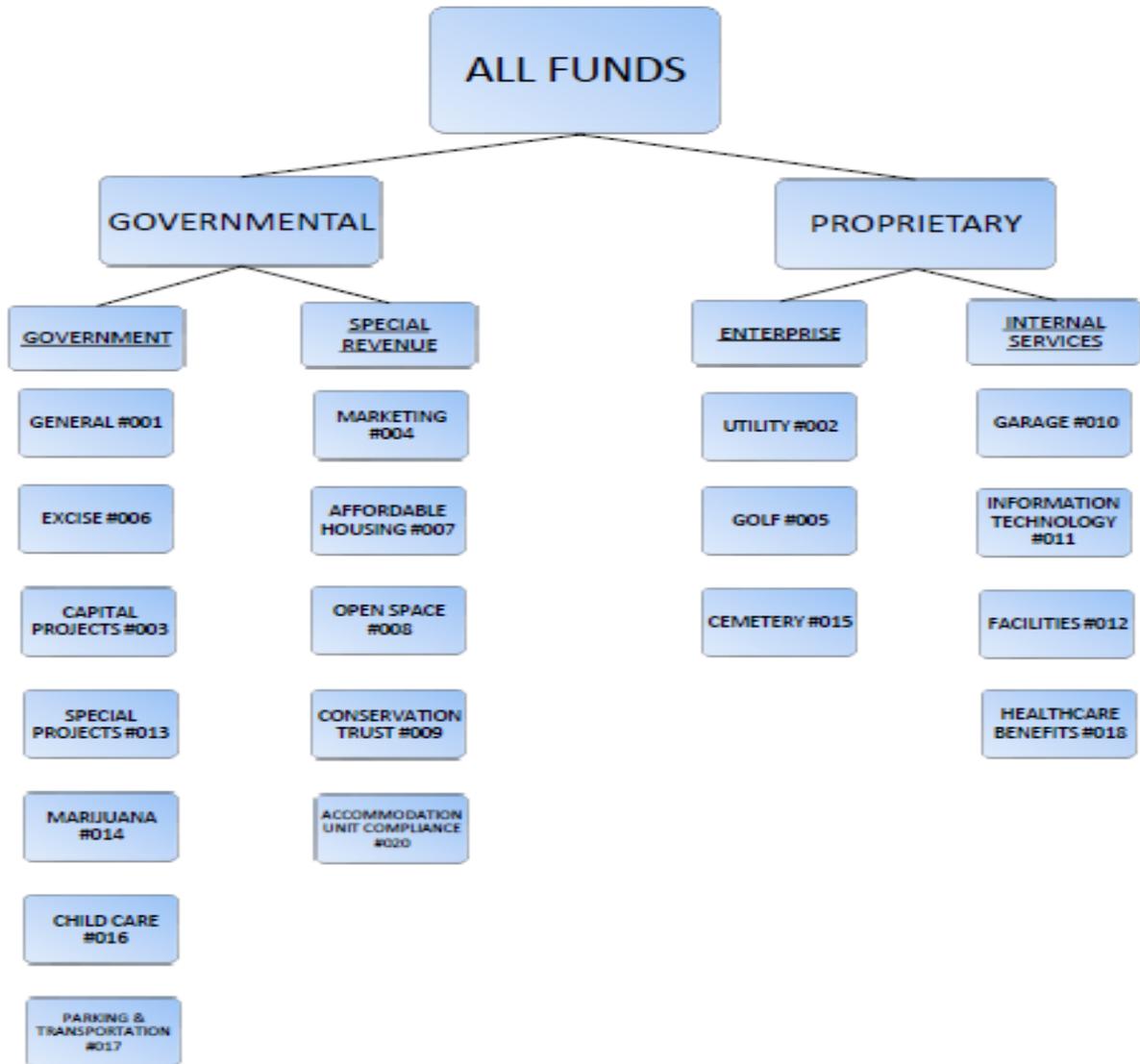
**Special Revenue Funds**

To account for the proceeds of specific revenue sources that are legally restricted to expenditures with specified purposes. The Town has five Special Revenue Funds: Marketing, Affordable Housing, Open Space, Conservation Trust and Accommodation Unit Compliance.

**Proprietary Funds**

To account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user determination of revenues earned, expenses incurred, and/or net income as appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town has seven Proprietary Funds: Golf, Utility, Cemetery (these are Enterprise Funds), Information Technology, Garage, Facilities, and Health Benefits (these are Internal Service Funds)

**Fund Structure**



**Budget Policies**

The Town of Breckenridge annual budget appropriation will cover the twelve-month period beginning January 1 and ending December 31 of the following year. Town staff is responsible for preparing, monitoring and reporting on the Town’s annual budget. The Town Manager shall annually submit to the council a budget and accompanying message. The budget shall provide a complete financial plan of all town funds and activities for the ensuing fiscal year and, except as required by law or the Town charter, shall be in such form as the manager deems desirable or the council may require. In organizing the budget, the manager shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose or activity and object. It shall begin with a clear, general summary of its contents and shall be so arranged as to show comparative figures for income and expenditures of the preceding fiscal year.

A public hearing on the proposed budget and proposed capital program shall be held by the council no later than forty five (45) days prior to the close of the fiscal year. Notice of the time and place of such hearing shall be published one (1) time at least seven (7) days prior to the hearing.

After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit.

The council shall adopt the budget by resolution on or before the final day of the fiscal year. If it fails to adopt the budget by this date, the amounts appropriated for the current operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the council adopts the budget for the ensuing fiscal year.

Adoption of the budget by council shall constitute appropriations of the amounts specified therein for expenditure from the funds indicated. The proceeds of any municipal borrowing authorized by article XI of this charter shall not be subject to any requirement of prior budgeting or appropriation as a condition to their expenditure. The amount necessary to repay any such municipal borrowing (including interest thereon) need not be budgeted or appropriated in full in the year in which the borrowing occurs; however, amounts necessary to pay debt service shall (except to the extent they may be payable from other legally available funds in the first year) be budgeted and appropriated on an annual basis, provided that no failure to budget and appropriate such annual debt service amounts shall affect the enforceability of any covenant of the town to make such payments. An appropriation for a capital expenditure shall continue in effect until the purpose for which the appropriation was made has been accomplished, or until the appropriation is abandoned or transferred. (Ord. 7, Series 2002, Election 4-2-2002)

Council shall cause the property tax to be certified to the county for collection as required by law. Copies of the budget and the capital program as adopted shall be public records and shall be made available to the public in the municipal building.

The budget may include an item for contingencies. Except in those cases where there is no logical account to which an expenditure can be charged, expenditures shall not be charged directly to contingencies; but instead, the necessary part of the appropriation for contingencies shall be transferred to the logical account, and the expenditure charged to such account. No such transfer shall be made without the express approval of the council, and then only for expenditures which could not readily be foreseen at the time the budget was adopted.

#### **Amendments after Adoption**

(a) Supplemental Appropriations. If, during the fiscal year, the Town Manager certifies there are available for appropriation revenues in excess of those estimated in the budget or revenues not previously appropriated, the council by resolution following a public hearing may make supplemental appropriations for the year up to the amount of such excess or unappropriated revenues. (Ord. 5, Series 1992, Election 4-7-1992)

(b) Emergency Appropriations. To meet a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with provisions of section 5.11. To the extent that there are no available unappropriated revenues to meet such appropriations, the council may by emergency ordinance authorize the issuance of emergency notes as provided in article XI of this charter.



(c) Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the council without delay, indicating the estimated amount of deficit, any remedial action taken by him and his recommendation as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by resolution reduce one or more appropriations.

(d) Transfer of Appropriations. Any time during the fiscal year, the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency and, upon written request of the manager, the council may by resolution transfer part or all of any unencumbered appropriation balance from one department, office, agency or object to another.

(e) Limitation — Effective Date. No appropriation for debt service may be reduced or transferred. No appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental appropriations, emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

**Budget Preparation Policies**

The Finance Director shall be responsible for preparing a budget schedule in order to present the Proposed Budget to the Council at the Budget Retreat.

**2023 Budget Calendar:**

July

- Budget training and Distribution of Budget Schedule
- Departments to submit changes to positions or staffing levels to Human Resources
- Vehicle requests submitted to Public Works
- Technology requests submitted to Information Technology Department

August

- Fee changes submitted to the Budget Team
- Revenue estimates submitted to the Budget Team for review
- Capital Improvement Plan (CIP) distributed to Department Heads for review
- Assessors certify total new assessed and actual values for property tax revenues
- Feedback on Staffing, Vehicle and Technology requests provided to Departments
- Expense estimates submitted to the Budget Team
- Departmental Budget Review Meetings
- Preview of Capital Improvement Projects with Council (Town Charter requires submission of CIP 2 weeks prior to budget submission)
- Revision and proofing of budget book by Finance and Departments
- Submit Notice of Budget Delivery and CIP to Council (CRS 29-1-106)

September Submit proposed budget to Council (Statutory requirement –deliver budget to Council no later than October 15 (CRS 29-1-105))

October 11 Council provides feedback at Budget Retreat

November Assessor’s changes in assessed valuation will be made by a single notification

November 8 First Reading of Mill Levy occurs and Public Hearing on Proposed Budget (TOB charter required deadline of November 15<sup>th</sup>)

- November 22 At Town Council Meeting, second reading of Mill Levy Ordinance, Second Public Hearing on Operating Budget, and adoption of 2023 Budget by Resolution.
- December 15 Deadline to certify mill levy to the Board of County Commissioners (statutory requirement)

### The Budget Process

- The Town Manager, Deputy Town Manager and Finance Director review details of each department/fund proposed budget for efficiency and compliance with Council direction.
- Departments provide a comparison showing the prior year, current year and budget year request. Any difference of a material amount in any given line item will include an explanation of the change.
- The Council shall approve all expenditures from each department and fund on a summarized basis.
- The budget document shall be prepared based on guidelines identified by the Government Finance Officers Association (GFOA), beginning with an introduction to the budget and followed by more detailed information presented by fund and department.
- The budget process shall encourage full participation of the public and ensure opportunities for public hearings and citizen participation. To provide citizens additional opportunities for input regarding the proposed budget, open public hearings shall be held at regularly scheduled Council meetings and work sessions.
- The Town shall adopt the budget in accordance with State requirements and certify the mill levy by the required date.
- The Town shall maintain an accounting system to monitor the budget throughout the year. This system shall provide reports and inquiry access to be used by Staff.
- The Finance Department will prepare monthly reports for Council which will include information comparing actual to budgeted expenditures.
- Town staff may present requests to amend the approved budget throughout the year, only after it has been determined by Staff that there are no savings available from other previously approved budget items. The Finance Department will prepare a supplemental appropriation resolution officially amending the budget annually.
- The Town will budget grant revenues only after the grant award letter has been received.

### Department Responsibility

Departments are responsible for the following in the budget development process:

1. Completion of Budget Information template in provided timeframe, which includes standard narrative including goals & objectives, a functional organizational chart, and activity measures.
2. Financial Summary Requests: Information regarding historical and current financial line item allocations will be provided to each department. The information will be presented in such a format that the department will update the request and then return the final document to the Finance Director.
3. Appropriate revenue and expenditure projections that account for economic conditions, operating changes, community growth, etc. These will be developed in coordination with the Finance Department
4. Budget documents from departments will include explanations of material variations from year to year or from budget to actual results.
5. Capital project planning and cost estimates.
6. Communicating information appropriately to divisions and attending budget meetings.

7. Reviewing all budget materials for accuracy, content, and style.

### **Capital Program**

The Town Charter requires a long-range capital improvement plan be submitted to the Town Council two weeks prior to the submission of the fiscal year budget. The capital program shall include:

1. A clear general summary of its contents.
2. A list of all capital improvements which are proposed to be undertaken during the following fiscal years, with appropriate supporting documentation as to the necessity for the improvement.
3. Cost estimates, method of financing and recommended schedules for each such improvement.
4. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

This information may be revised or extended each year with regard to capital improvements still pending or in process of construction or acquisition.

### **Responsibilities and Reporting**

The Engineering Division has the responsibility of preparing the five-year capital improvement plan. The Town Manager and Finance Director will review detailed worksheets used to generate the long-range plans. The Finance Department will assist in developing appropriate systems to monitor and update the long-range plans. Town staff will continually update the long-range plans when any significant change is anticipated.

### **Financial Operating Policies**

The Town will contain its expenditures to available revenues plus beginning fund balances, establish and adequately fund reserves, regularly monitor and report on budget performance, evaluate the fiscal impact of new proposals, operate as efficiently as possible and constantly review Town services for appropriateness and effectiveness. When the other Financial Policies fail to address a specific issue, financial operating policies will be reviewed for direction.

Each Town fund budget must identify ongoing resources that at least match expected ongoing annual requirements with some exceptions for long term planning. For certain funds, this will include the preparation of ten year pro-formas.

Town staff will maintain a system of financial monitoring and control, the major components being a fiscal impact analysis of each significant action of the Town, preparation of financial status reports on the revenues and expenditures to date and budgetary control systems which identify actual to budget variances.

The Town will maintain cash reserves in order to avoid borrowing for general operating purposes, for unforeseen events and emergencies.

As required by GASB 34 for capital assets, the Town will maintain accurate inventories of capital assets, their condition, life span and cost. This information will be used to plan for adjustments to the enterprise fund fees and a long-term capital improvement plan. An item is considered a capital asset if the cost is \$5,000 or more and it has a life of greater than five years.

The Town shall review its services and programs periodically in order to ensure the most cost-effective and efficient provision of services.

### **Revenue Policies**

The Town is sensitive to the balance between the need for services and the Town's ability to raise fees, charges and taxes to support Town services. Revenues and rates in the annual budget and the long-range plans will be based on the following policies:

1. The Town will estimate its annual revenues conservatively via analytical processes.
2. Charges for services that benefit specific users should recover full costs, although competing Town policies may dictate a subsidy for a portion of the costs of such services.
3. Charges for service will be reviewed annually for all departments and adjusted, as needed for increased costs of providing those services.
4. The Town shall strive to diversify its revenues in order to maintain needed services during periods of declining economic activity.
5. The Town will use as efficiently as possible the resources that it already collects.
6. The Town will collect as efficiently as possible the resources to which it is already entitled by minimizing receivables and administering collections.
7. The Town will seek new resources consistent with the policies in this document and other Town goals.
8. As part of the annual budget process, major revenue generating proposals will contain an evaluation of the impact on the community. Such evaluation shall be based on prior year circumstances and include all local taxation and fees, not merely the specific service fee or tax proposal.
9. The Director of Finance will be responsible for reporting any material revenue or expenditure that varies from budget. This will be monitored throughout the year and reported to the Town Manager and Council monthly in a variance analysis memo.
10. The Town will maintain compliance with legal revenue restrictions as identified by voters.

### **Reserves & Restrictions**

Reserves and restrictions are used to buffer the Town from downturns in the economy, to meet contractual or statutory obligations, to provide for emergency requirements, and to provide an additional source of accumulated funding for major capital improvements or redevelopment. In addition, the Town has resolved to maintain the following reserves and restrictions:

- Restriction: 4 months of operational expenses to be maintained in the General Fund
- Reserve: Emergency dollars required under the TABOR amendment
- Restriction: 2 years of debt service payments in each respective fund

Additionally the Town has reserves and restrictions in many other funds. These are being maintained for the specific purpose of each of those funds. All funds should maintain a fund balance at a level which will provide for a positive cash balance throughout the year. Adequate insurance or fund reserves will be maintained to not jeopardize the financial position of the Town in the event of a major unplanned occurrence.

The Town places a priority on maintaining these reserves. Should a deficit exist in a fund with a required reserve, the Town will identify a specific fund to offset the deficit and establish a plan to increase the reserve in that fund. The Town Council may require additional reserves on an individual fund basis. The Council, Town Manager and Finance Director will make decisions on when a reserve will be spent down and will set the spending prioritization of restricted, committed, assigned and unassigned fund balances.

### **Debt Policies**

Long-term debt is a liability that places a future contractual or other obligation against future revenues of the Town, such as liabilities arising from bonds, lease purchase agreements and installment purchase contracts. The Breckenridge Town Charter Government has extensive verbiage on the forms of borrowing; however, the Town has also established the following debt policies:

1. The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
2. The Town will not use long-term debt for current or annual operations.
3. The Town will maintain good communications with bond rating agencies regarding its financial condition, following a policy of full disclosure on every financial report and bond prospectus. The Town will maintain a strong bond rating that is consistent with other Town goals.
4. The Town will review its legal debt limitation established by the State at least annually. Debt limits will be included in the statistical section of the Town's Comprehensive Annual Financial Report.

### **Legal Limits**

Colorado State Statute limits the total amount of General Obligation debt to three percent (3%) of the jurisdiction's actual property values. The Town of Breckenridge has no debt that is applicable to this margin.

### **Bond Rating**

In June 2020, Moody's Investors Service affirmed the Town of Breckenridge, CO's Aa1 issuer rating and Aa2 on outstanding certificate of participation debt. Concurrently, Moody's also assigned Aa2 ratings to the town's \$7.1 million Taxable Certificates of Participation, Series 2020A, \$36.7 million Tax-Exempt Refunding and Improvement Certificates of Participation, Series 2020B, and \$12 million Tax-Exempt Certificates of Participation, Series 2021.

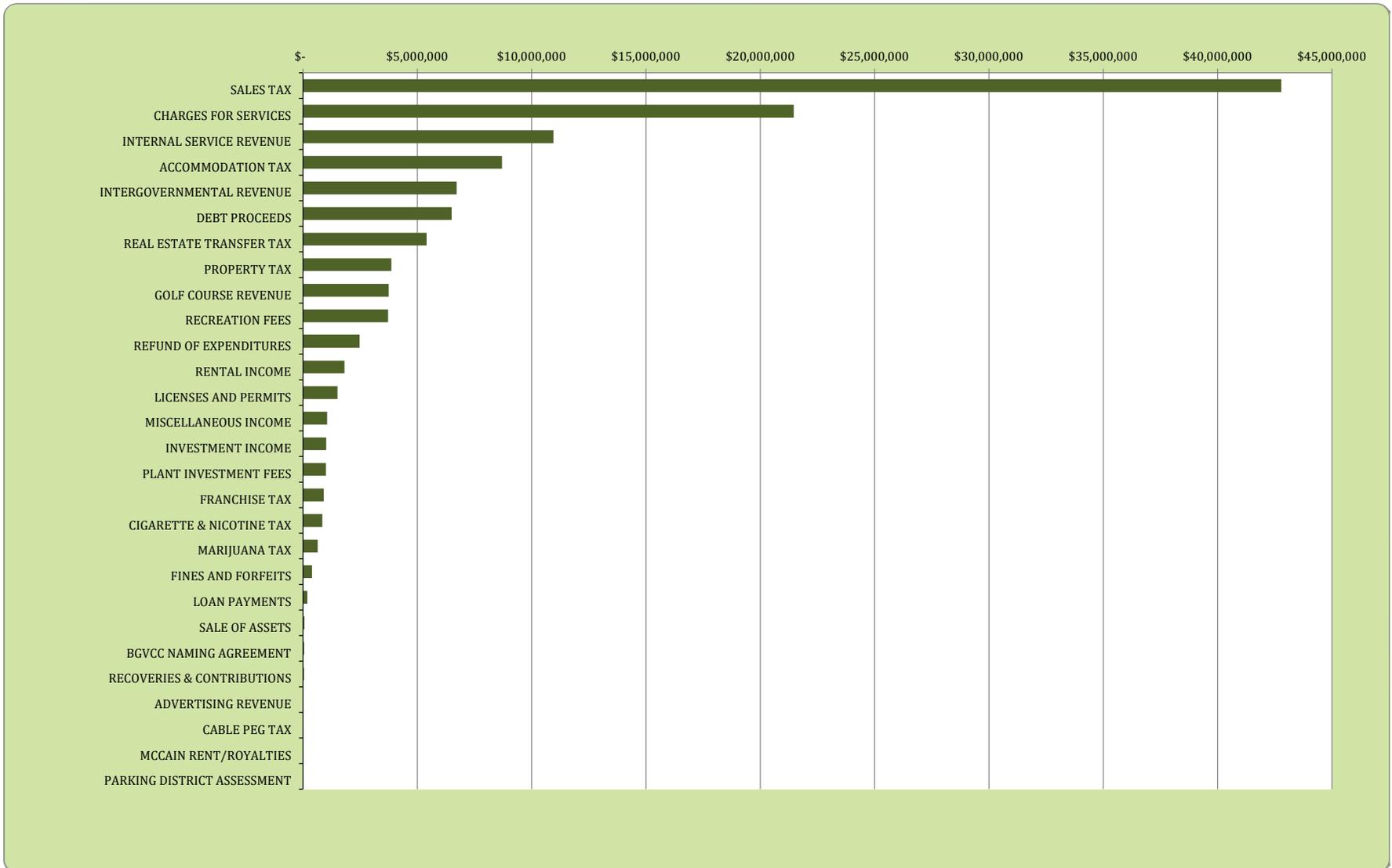
**ALL FUNDS**  
**REVENUE AND EXPENDITURE SUMMARY**  
**INCLUDES TRANSFERS AND FULL APPROPRIATIONS OF FUND BALANCES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUE SUMMARY</b>					
PROPERTY TAX	\$ 3,547,565	\$ 3,671,793	\$ 3,984,173	\$ 3,880,929	\$ 3,865,040
SALES TAX	\$ 31,387,384	\$ 38,558,541	\$ 39,293,330	\$ 46,154,116	\$ 42,780,973
ACCOMMODATION TAX	\$ 6,599,519	\$ 10,049,182	\$ 8,700,900	\$ 9,667,700	\$ 8,700,930
CIGARETTE & NICOTINE TAX	\$ 719,526	\$ 872,358	\$ 728,159	\$ 844,035	\$ 844,035
FRANCHISE TAX	\$ 814,758	\$ 704,509	\$ 832,300	\$ 883,407	\$ 907,020
CABLE PEG TAX	\$ 10,836	\$ 10,267	\$ 11,720	\$ 11,720	\$ 11,720
MARIJUANA TAX	\$ 720,352	\$ 693,539	\$ 718,500	\$ 798,117	\$ 640,000
REAL ESTATE TRANSFER TAX	\$ 7,838,100	\$ 11,038,657	\$ 6,000,000	\$ 6,005,870	\$ 5,405,283
LICENSES AND PERMITS	\$ 1,319,764	\$ 1,790,086	\$ 1,579,834	\$ 1,592,897	\$ 1,509,242
INTERGOVERNMENTAL REVENUE	\$ 2,694,335	\$ 5,078,552	\$ 7,495,595	\$ 16,477,896	\$ 6,721,951
CHARGES FOR SERVICES	\$ 11,026,939	\$ 13,354,197	\$ 12,458,067	\$ 24,501,349	\$ 21,461,507
FINES AND FORFEITS	\$ 348,845	\$ 343,620	\$ 374,300	\$ 541,200	\$ 389,400
INTER FUND TRANSFERS	\$ 36,995,560	\$ 31,478,140	\$ 81,453,779	\$ 50,783,544	\$ 56,554,139
PLANT INVESTMENT FEES	\$ 923,897	\$ 1,139,669	\$ 925,000	\$ 925,000	\$ 1,000,000
RECREATION FEES	\$ 1,746,396	\$ 3,379,017	\$ 3,598,313	\$ 4,192,921	\$ 3,722,925
GOLF COURSE REVENUE	\$ 2,773,610	\$ 3,574,138	\$ 3,126,000	\$ 3,851,000	\$ 3,745,500
ADVERTISING REVENUE	\$ 13,188	\$ 10,726	\$ 13,000	\$ 13,000	\$ 13,000
PARKING DISTRICT ASSESSMENT	\$ 48,897	\$ 42,978	\$ -	\$ 48,568	\$ -
INVESTMENT INCOME	\$ 741,954	\$ 80,051	\$ 372,685	\$ 337,068	\$ 1,015,753
DEBT PROCEEDS	\$ 50,716,961	\$ 11,970,920	\$ 39,000,000	\$ 25,029,337	\$ 6,500,000
SALE OF ASSETS	\$ 7,768	\$ 4,250,944	\$ 3,495,500	\$ 113,551	\$ 58,000
MCCAIN RENT/ROYALTIES	\$ 43,290	\$ 73,427	\$ 120,000	\$ 120,000	\$ -
BGVCC NAMING AGREEMENT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
LOAN PAYMENTS	\$ 75,617	\$ 205,172	\$ 70,588	\$ 70,588	\$ 187,139
RENTAL INCOME	\$ 1,503,664	\$ 1,478,203	\$ 1,545,551	\$ 2,069,639	\$ 1,814,421
RECOVERIES & CONTRIBUTIONS	\$ 259,359	\$ 147,905	\$ 364,792	\$ 173,667	\$ 41,570
REFUND OF EXPENDITURES	\$ 1,851,824	\$ 1,868,573	\$ 1,772,710	\$ 3,131,790	\$ 2,470,943
INTERNAL SERVICE REVENUE	\$ 8,465,344	\$ 8,397,202	\$ 10,826,129	\$ 10,855,902	\$ 10,954,496
MISCELLANEOUS INCOME	\$ 289,719	\$ 538,274	\$ 102,822	\$ 136,103	\$ 1,058,368
<b>TOTAL REVENUES</b>	<b>\$ 173,534,969</b>	<b>\$ 154,850,641</b>	<b>\$ 229,013,746</b>	<b>\$ 213,260,914</b>	<b>\$ 182,423,355</b>
<b>EXPENDITURES</b>					
PERSONNEL	\$ 24,033,044	\$ 25,933,613	\$ 29,070,548	\$ 28,264,057	\$ 33,549,005
MATERIALS & SUPPLIES	\$ 2,271,278	\$ 2,805,647	\$ 3,889,115	\$ 2,837,171	\$ 3,649,489
CHARGES FOR SERVICES	\$ 16,054,659	\$ 17,965,383	\$ 18,973,397	\$ 30,044,435	\$ 30,384,118
MINOR CAPITAL	\$ 24,477,203	\$ 31,653,794	\$ 76,502,917	\$ 61,646,943	\$ 51,213,146
FIXED CHARGES	\$ 4,054,788	\$ 5,171,224	\$ 756,958	\$ 834,091	\$ 801,442
DEBT SERVICES	\$ 4,514,953	\$ 4,994,471	\$ 7,695,689	\$ 7,881,246	\$ 9,419,243
GRANTS/CONTINGENCIES	\$ 5,429,311	\$ 3,354,838	\$ 3,732,189	\$ 3,407,389	\$ 3,504,189
ALLOCATION	\$ 5,299,843	\$ 5,235,266	\$ 7,411,079	\$ 7,411,079	\$ 6,807,830
TRANSFERS	\$ 36,995,560	\$ 32,435,015	\$ 75,413,779	\$ 51,459,629	\$ 56,554,139
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,130,639</b>	<b>\$ 129,549,251</b>	<b>\$ 223,445,671</b>	<b>\$ 193,786,040</b>	<b>\$ 195,882,601</b>
<b>EXPENDITURES BY PROGRAM (GF=programs in the General Fund)</b>					
GENERAL GOVERNMENT (GF)	\$ 5,312,176	\$ 4,199,816	\$ 4,435,017	\$ 6,315,475	\$ 5,468,680
FINANCE (GF)	\$ 1,031,160	\$ 1,199,069	\$ 1,519,521	\$ 1,371,518	\$ 1,398,677
PUBLIC SAFETY (GF)	\$ 3,684,576	\$ 3,823,322	\$ 4,367,961	\$ 4,373,906	\$ 5,026,393
COMMUNITY DEVELOPMENT (GF)	\$ 1,718,564	\$ 1,820,672	\$ 2,234,363	\$ 2,026,085	\$ 2,184,586
PUBLIC WORKS (GF)	\$ 7,968,857	\$ 8,340,374	\$ 9,547,755	\$ 9,429,487	\$ 10,356,805
RECREATION (GF)	\$ 4,728,893	\$ 5,467,206	\$ 6,667,716	\$ 7,061,229	\$ 8,066,075
UTILITY FUND	\$ 3,270,236	\$ 6,015,844	\$ 22,122,818	\$ 22,351,729	\$ 13,203,020
CAPITAL FUND	\$ 25,894,038	\$ 11,205,611	\$ 49,265,000	\$ 32,314,031	\$ 20,771,483
MARKETING FUND	\$ 4,022,508	\$ 3,992,194	\$ 4,447,840	\$ 4,432,873	\$ 4,835,755
GOLF COURSE FUND	\$ 2,902,400	\$ 2,872,299	\$ 4,608,773	\$ 4,672,915	\$ 3,268,503
EXCISE TAX FUND	\$ 20,876,757	\$ 21,961,978	\$ 45,854,190	\$ 42,125,500	\$ 44,862,963
HOUSING FUND	\$ 3,744,643	\$ 11,792,753	\$ 29,948,258	\$ 17,707,136	\$ 33,724,108
OPEN SPACE ACQUISITION FUND	\$ 2,176,480	\$ 2,538,640	\$ 2,687,781	\$ 2,767,069	\$ 2,672,155
CONSERVATION TRUST FUND	\$ 65,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
GARAGE SERVICES FUND	\$ 2,978,140	\$ 3,050,516	\$ 6,774,250	\$ 3,652,537	\$ 4,339,486
INFORMATION TECHNOLOGY FUND	\$ 1,311,535	\$ 1,474,048	\$ 1,536,125	\$ 1,432,896	\$ 1,521,454
FACILITIES MAINTENANCE FUND	\$ 328,598	\$ 204,187	\$ 689,417	\$ 457,720	\$ 818,164
SPECIAL PROJECTS FUND	\$ 2,957,464	\$ 2,201,158	\$ 4,399,000	\$ 4,313,200	\$ 3,552,500
MARIJUANA FUND	\$ 660,246	\$ 571,557	\$ 583,198	\$ 563,770	\$ 908,311
CEMETERY FUND	\$ 8,405	\$ 37	\$ 18,500	\$ 23,000	\$ 18,500
CHILD CARE FUND	\$ 875,954	\$ 637,596	\$ 869,499	\$ 646,088	\$ 1,898,479
PARKING & TRANSPORTATION FUND	\$ 22,840,714	\$ 31,257,993	\$ 16,881,037	\$ 17,889,750	\$ 15,077,892
HEALTH BENEFITS FUND	\$ 3,773,295	\$ 4,867,381	\$ 3,933,627	\$ 4,000,000	\$ 4,500,000
ACCOMMODATION UNIT COMPLIANCE FUND	\$ -	\$ -	\$ 419,229	\$ 3,803,576	\$ 7,353,612
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,130,639</b>	<b>\$ 129,549,251</b>	<b>\$ 223,865,874</b>	<b>\$ 193,786,040</b>	<b>\$ 195,882,601</b>
<b>Net Revenues minus Expenditures</b>	<b>50,404,329</b>	<b>25,301,391</b>	<b>5,147,872</b>	<b>19,474,874</b>	<b>(13,459,246)</b>

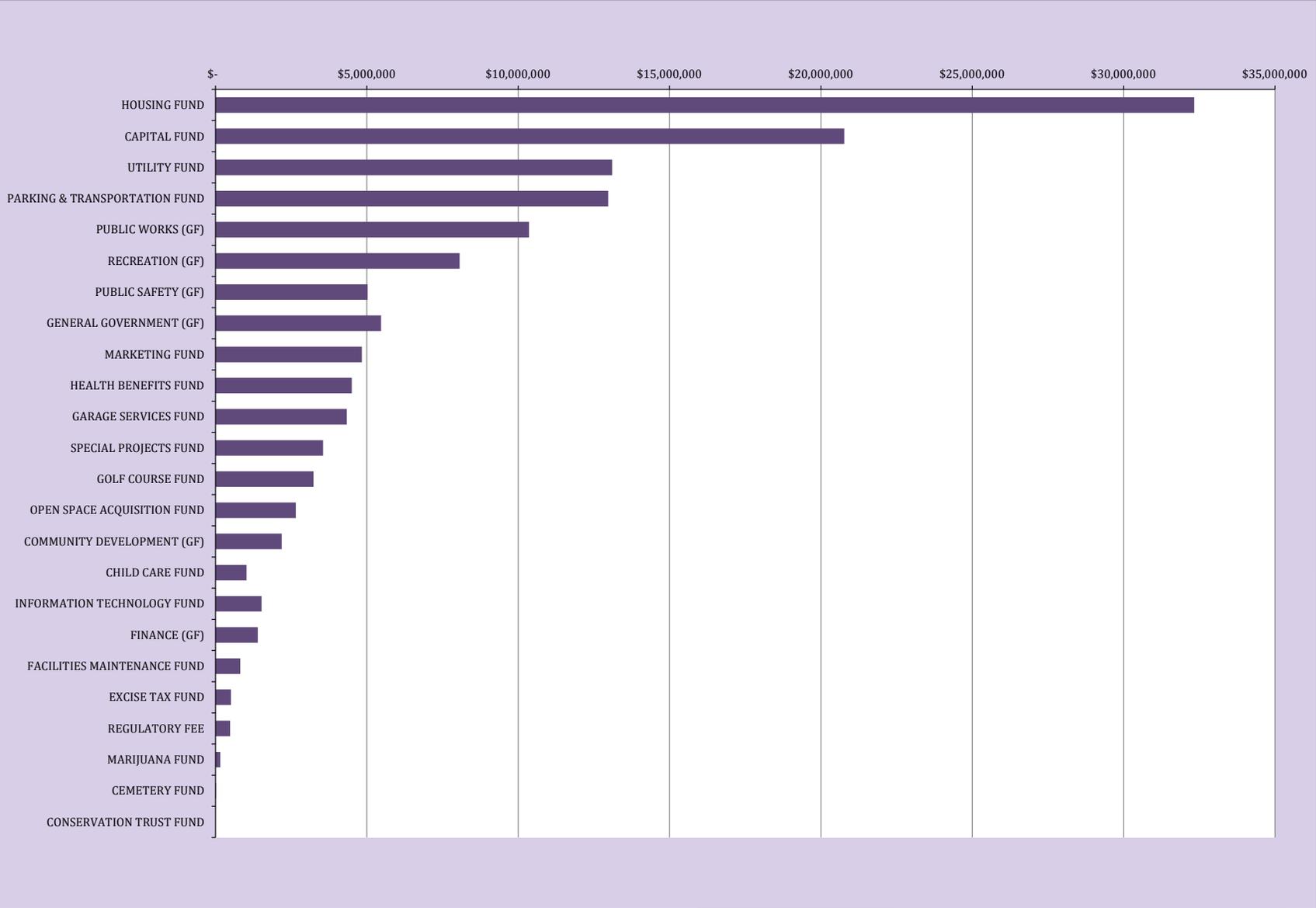
**ALL FUNDS**  
**REVENUE AND EXPENDITURE SUMMARY**  
**NET OF TRANSFERS, EXCLUDING FULLY APPROPRIATED FUND BALANCES**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUE SUMMARY</b>					
PROPERTY TAX	\$ 3,547,565	\$ 3,671,793	\$ 3,984,173	\$ 3,880,929	\$ 3,865,040
SALES TAX	\$ 31,387,384	\$ 38,558,541	\$ 39,293,330	\$ 46,154,116	\$ 42,780,973
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REAL ESTATE TRANSFER TAX	\$ 7,838,100	\$ 11,038,657	\$ 6,000,000	\$ 6,005,870	\$ 5,405,283
LICENSES AND PERMITS	\$ 1,319,764	\$ 1,790,086	\$ 1,579,834	\$ 1,592,897	\$ 1,509,242
INTERGOVERNMENTAL REVENUE	\$ 2,694,335	\$ 5,078,552	\$ 7,495,595	\$ 16,477,896	\$ 6,721,951
CHARGES FOR SERVICES	\$ 11,026,939	\$ 13,354,197	\$ 12,458,067	\$ 24,501,349	\$ 21,461,507
FINES AND FORFEITS	\$ 348,845	\$ 343,620	\$ 374,300	\$ 541,200	\$ 389,400
PLANT INVESTMENT FEES	\$ 923,897	\$ 1,139,669	\$ 925,000	\$ 925,000	\$ 1,000,000
RECREATION FEES	\$ 1,746,396	\$ 3,379,017	\$ 3,598,313	\$ 4,192,921	\$ 3,722,925
GOLF COURSE REVENUE	\$ 2,773,610	\$ 3,574,138	\$ 3,126,000	\$ 3,851,000	\$ 3,745,500
ADVERTISING REVENUE	\$ 13,188	\$ 10,726	\$ 13,000	\$ 13,000	\$ 13,000
PARKING DISTRICT ASSESSMENT	\$ 48,897	\$ 42,978	\$ -	\$ 48,568	\$ -
INVESTMENT INCOME	\$ 741,954	\$ 80,051	\$ 372,685	\$ 337,068	\$ 1,015,753
DEBT PROCEEDS	\$ 50,716,961	\$ 11,970,920	\$ 39,000,000	\$ 25,029,337	\$ 6,500,000
SALE OF ASSETS	\$ 7,768	\$ 4,250,944	\$ 3,495,500	\$ 113,551	\$ 58,000
MCCAIN RENT/ROYALTIES	\$ 43,290	\$ 73,427	\$ 120,000	\$ 120,000	\$ -
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LOAN PAYMENTS	\$ 75,617	\$ 205,172	\$ 70,588	\$ 70,588	\$ 187,139
RENTAL INCOME	\$ 1,503,664	\$ 1,478,203	\$ 1,545,551	\$ 2,069,639	\$ 1,814,421
RECOVERIES & CONTRIBUTIONS	\$ 259,359	\$ 147,905	\$ 364,792	\$ 173,667	\$ 41,570
REFUND OF EXPENDITURES	\$ 1,851,824	\$ 1,868,573	\$ 1,772,710	\$ 3,131,790	\$ 2,470,943
INTERNAL SERVICE REVENUE	\$ 8,465,344	\$ 8,397,202	\$ 10,826,129	\$ 10,855,902	\$ 10,954,496
MISCELLANEOUS INCOME	\$ 289,719	\$ 538,274	\$ 102,822	\$ 136,103	\$ 1,058,368
<b>TOTAL REVENUES</b>	<b>\$ 136,539,409</b>	<b>\$ 123,372,501</b>	<b>\$ 147,559,967</b>	<b>\$ 162,477,370</b>	<b>\$ 125,869,216</b>
<b>EXPENDITURES</b>					
PERSONNEL	\$ 24,033,044	\$ 25,933,613	\$ 29,070,548	\$ 28,264,057	\$ 33,549,005
MATERIALS & SUPPLIES	\$ 2,271,278	\$ 2,805,647	\$ 3,889,115	\$ 2,837,171	\$ 3,649,489
CHARGES FOR SERVICES	\$ 16,054,659	\$ 17,965,383	\$ 18,973,397	\$ 30,044,435	\$ 30,384,118
MINOR CAPITAL	\$ 24,477,203	\$ 31,653,794	\$ 76,502,917	\$ 61,646,943	\$ 51,213,146
FIXED CHARGES	\$ 4,054,788	\$ 5,171,224	\$ 756,958	\$ 834,091	\$ 801,442
DEBT SERVICES	\$ 4,514,953	\$ 4,994,471	\$ 7,695,689	\$ 7,881,246	\$ 9,419,243
GRANTS/CONTINGENCIES	\$ 5,429,311	\$ 3,354,838	\$ 3,732,189	\$ 3,407,389	\$ 3,504,189
ALLOCATION	\$ 5,299,843	\$ 5,235,266	\$ 7,411,079	\$ 7,411,079	\$ 6,807,830
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,135,080</b>	<b>\$ 97,114,236</b>	<b>\$ 148,031,892</b>	<b>\$ 142,326,411</b>	<b>\$ 139,328,462</b>
<b>EXPENDITURES BY PROGRAM (GF=programs in the General Fund)</b>					
GENERAL GOVERNMENT (GF)	\$ 5,312,176	\$ 4,199,816	\$ 4,435,017	\$ 6,315,475	\$ 5,468,680
FINANCE (GF)	\$ 1,031,160	\$ 1,199,069	\$ 1,519,521	\$ 1,371,518	\$ 1,398,677
PUBLIC SAFETY (GF)	\$ 3,684,576	\$ 3,823,322	\$ 4,367,961	\$ 4,373,906	\$ 5,026,393
COMMUNITY DEVELOPMENT (GF)	\$ 1,718,564	\$ 1,820,672	\$ 2,234,363	\$ 2,026,085	\$ 2,184,586
PUBLIC WORKS (GF)	\$ 7,968,857	\$ 8,340,374	\$ 9,547,755	\$ 9,429,487	\$ 10,356,805
RECREATION (GF)	\$ 4,728,893	\$ 5,467,206	\$ 6,667,716	\$ 7,061,229	\$ 8,066,075
UTILITY FUND	\$ 3,170,084	\$ 5,914,689	\$ 22,020,652	\$ 22,249,563	\$ 13,099,832
CAPITAL FUND	\$ 25,894,038	\$ 11,205,611	\$ 49,265,000	\$ 32,314,031	\$ 20,771,483
MARKETING FUND	\$ 4,022,508	\$ 3,992,194	\$ 4,447,840	\$ 4,432,873	\$ 4,835,755
GOLF COURSE FUND	\$ 2,869,184	\$ 2,838,746	\$ 4,575,220	\$ 4,639,362	\$ 3,234,950
EXCISE TAX FUND	\$ 2,390,136	\$ 527,575	\$ 541,515	\$ 512,375	\$ 510,775
HOUSING FUND	\$ 2,033,434	\$ 2,402,999	\$ 7,431,869	\$ 15,460,849	\$ 32,332,108
OPEN SPACE ACQUISITION FUND	\$ 1,173,353	\$ 1,572,685	\$ 1,993,785	\$ 2,073,073	\$ 2,653,707
CONSERVATION TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -
GARAGE SERVICES FUND	\$ 2,978,140	\$ 3,050,516	\$ 6,774,250	\$ 3,652,537	\$ 4,339,486
INFORMATION TECHNOLOGY FUND	\$ 1,311,535	\$ 1,474,048	\$ 1,536,125	\$ 1,432,896	\$ 1,521,454
FACILITIES MAINTENANCE FUND	\$ 328,598	\$ 204,187	\$ 689,417	\$ 457,720	\$ 818,164
SPECIAL PROJECTS FUND	\$ 2,957,464	\$ 2,201,158	\$ 4,399,000	\$ 4,313,200	\$ 3,552,500
MARIJUANA FUND	\$ 285,246	\$ 151,557	\$ 133,198	\$ 113,770	\$ 158,311
CEMETERY FUND	\$ 8,405	\$ 37	\$ 18,500	\$ 23,000	\$ 18,500
CHILD CARE FUND	\$ 875,954	\$ 637,596	\$ 869,499	\$ 646,088	\$ 1,023,479
PARKING & TRANSPORTATION FUND	\$ 7,619,479	\$ 31,222,798	\$ 10,631,037	\$ 11,639,750	\$ 12,972,892
HEALTH BENEFITS FUND	\$ 3,773,295	\$ 4,867,381	\$ 3,933,627	\$ 4,000,000	\$ 4,500,000
ACCOMMODATION UNIT COMPLIANCE FUND	\$ -	\$ -	\$ (0)	\$ 3,787,624	\$ 483,850
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,135,080</b>	<b>\$ 97,114,236</b>	<b>\$ 148,032,866</b>	<b>\$ 142,326,411</b>	<b>\$ 139,328,462</b>
<b>Net Revenues minus Expenditures</b>	<b>50,404,329</b>	<b>26,258,265</b>	<b>(472,899)</b>	<b>20,150,959</b>	<b>(13,459,246)</b>

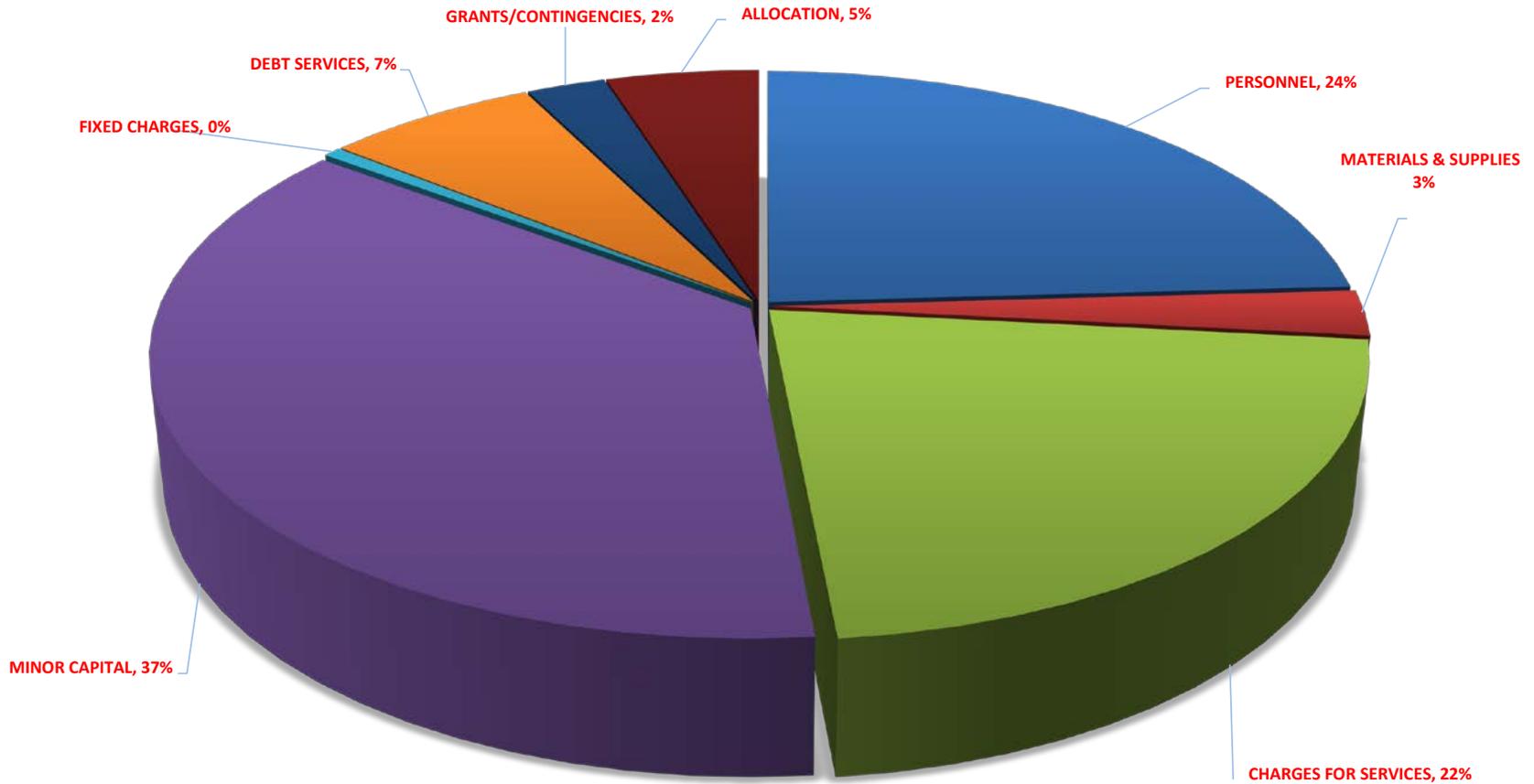
**TOWN OF BRECKENRIDGE- 2023 BUDGET**  
**ALL REVENUES NET OF TRANSFERS**



**TOWN OF BRECKENRIDGE- 2023 BUDGET**  
**ALL EXPENDITURES BY PROGRAM, NET OF TRANSFERS**



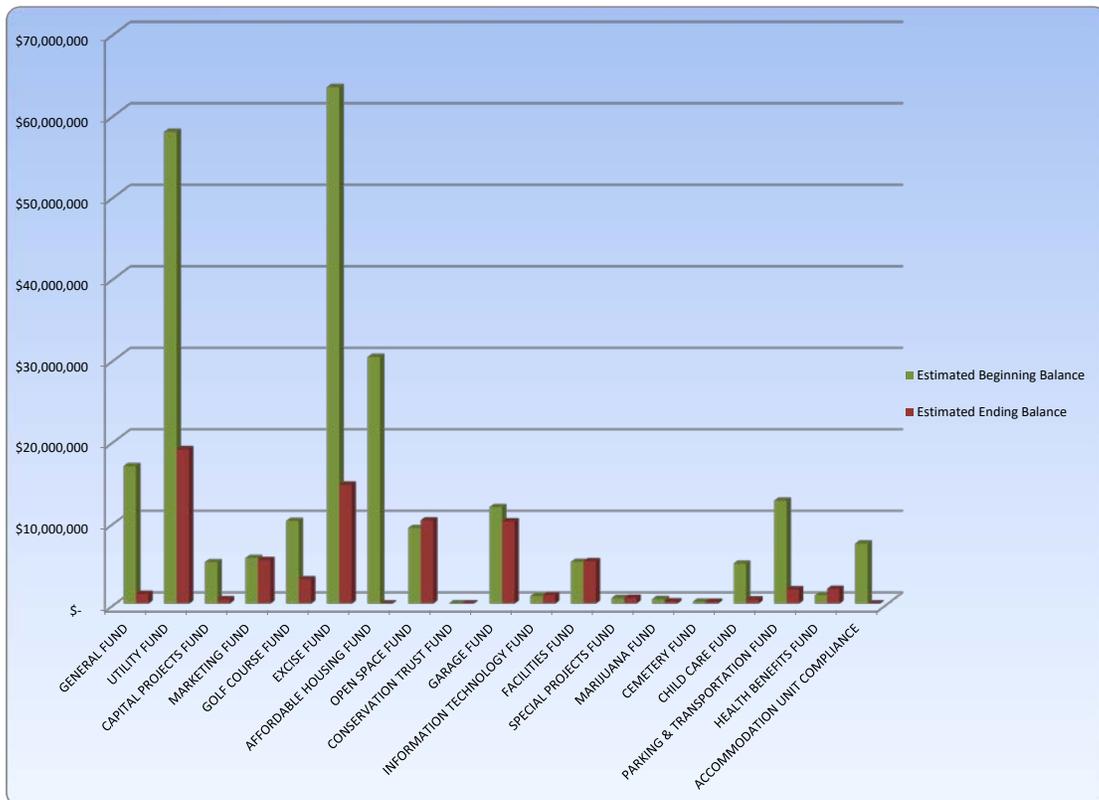
**TOWN OF BRECKENRIDGE- 2023 BUDGET**  
**ALL EXPENDITURES BY CATEGORY, NET OF TRANSFERS**



■ PERSONNEL ■ MATERIALS & SUPPLIES ■ CHARGES FOR SERVICES ■ MINOR CAPITAL ■ FIXED CHARGES ■ DEBT SERVICES ■ GRANTS/CONTINGENCIES ■ ALLOCATION

## SUMMARY FUND BALANCE SCHEDULE

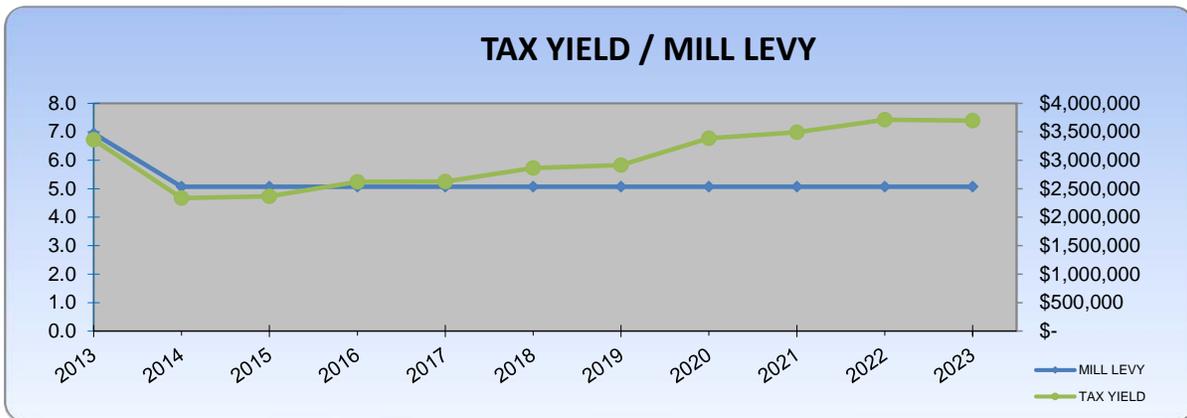
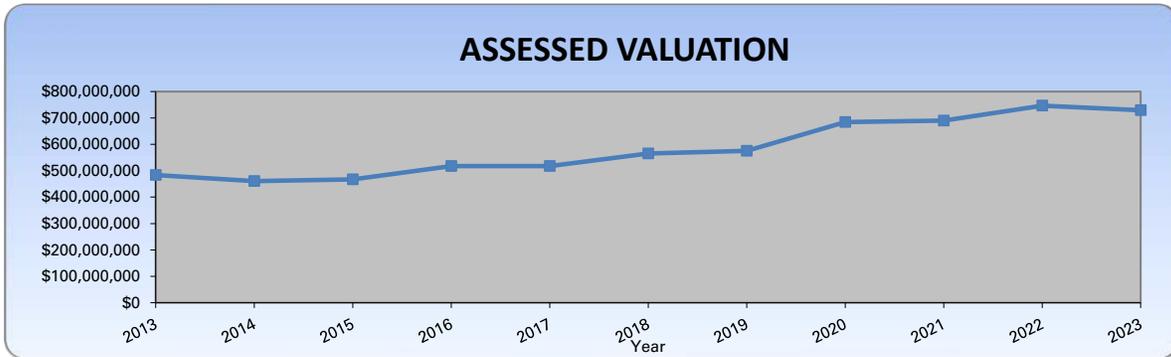
FUND	ESTIMATED BEGINNING BALANCE	2023 BUDGETED REVENUES	2023 BUDGETED EXPENDITURES	2023 RESTRICTED	ESTIMATED ENDING BALANCE
GENERAL FUND	\$ 16,836,011	\$ 29,779,984	\$ 32,501,216	\$ 12,924,006	\$ 1,190,774
UTILITY FUND	\$ 57,852,987	\$ 16,274,088	\$ 13,203,020	\$ 41,998,519	\$ 18,925,536
CAPITAL PROJECTS FUND	\$ 5,070,763	\$ 16,230,000	\$ 20,771,483	\$ -	\$ 529,280
MARKETING FUND	\$ 5,588,731	\$ 4,588,917	\$ 4,835,755	\$ -	\$ 5,341,893
GOLF COURSE FUND	\$ 10,122,559	\$ 3,875,671	\$ 3,268,503	\$ 7,747,985	\$ 2,981,742
EXCISE FUND	\$ 63,326,602	\$ 45,383,990	\$ 44,862,963	\$ 49,284,600	\$ 14,563,029
AFFORDABLE HOUSING FUND	\$ 30,224,031	\$ 25,126,461	\$ 33,724,108	\$ 21,626,384	\$ 0
OPEN SPACE FUND	\$ 9,255,480	\$ 3,609,967	\$ 2,672,155	\$ -	\$ 10,193,292
CONSERVATION TRUST FUND	\$ 12,612	\$ 55,000	\$ 55,000	\$ -	\$ 12,612
GARAGE FUND	\$ 11,814,022	\$ 7,105,991	\$ 4,339,486	\$ 4,504,965	\$ 10,075,562
INFORMATION TECHNOLOGY FUND	\$ 908,715	\$ 1,661,178	\$ 1,521,454	\$ 0	\$ 1,048,438
FACILITIES FUND	\$ 5,109,218	\$ 939,058	\$ 818,164	\$ 51,697	\$ 5,178,415
SPECIAL PROJECTS FUND	\$ 665,744	\$ 3,595,000	\$ 3,552,500	\$ -	\$ 708,244
MARIJUANA FUND	\$ 538,893	\$ 650,000	\$ 908,311	\$ -	\$ 280,582
CEMETERY FUND	\$ 228,703	\$ 15,605	\$ 18,500	\$ -	\$ 225,808
CHILD CARE FUND	\$ 4,903,460	\$ 2,034,000	\$ 1,898,479	\$ 4,538,981	\$ 500,000
PARKING & TRANSPORTATION FUND	\$ 12,602,845	\$ 8,865,158	\$ 15,077,892	\$ 4,636,300	\$ 1,753,811
HEALTH BENEFITS FUND	\$ 1,020,315	\$ 5,279,675	\$ 4,500,000	\$ -	\$ 1,799,990
ACCOMMODATION UNIT COMPLIANCE	\$ 7,353,612	\$ 7,353,612	\$ 7,353,612	\$ 7,353,612	\$ 0
<b>TOTAL</b>	<b>\$ 243,435,302</b>	<b>\$ 182,423,355</b>	<b>\$ 195,882,601</b>	<b>\$ 154,667,049</b>	<b>\$ 75,309,007</b>



**TOWN OF BRECKENRIDGE**  
**PROPERTY TAX REVENUE TREND**  
**ASSESSED VALUATION AND TAX YIELD**  
**2013-2023**

<u>YEAR</u>	<u>ASSESSED VALUATION</u>	<u>MILL LEVY</u>	<u>TAX YIELD</u>
2013	\$ 484,016,670	6.945	\$ 3,361,496
2014	\$ 460,750,130	5.070	\$ 2,336,003
2015	\$ 467,130,440	5.070	\$ 2,368,351
2016	\$ 517,252,300	5.070	\$ 2,622,469
2017	\$ 517,832,480	5.070	\$ 2,625,411
2018	\$ 565,153,160	5.070	\$ 2,865,327
2019	\$ 575,060,770	5.070	\$ 2,915,558
2020	\$ 684,873,880	5.070	\$ 3,386,064
2021	\$ 690,050,150	5.070	\$ 3,491,458
2022	\$ 746,502,580	5.070	\$ 3,711,929
2023	\$ 729,001,920	5.070	\$ 3,696,040

*Note: mill levy for debt service expired in 2014*



## GENERAL FUND #001

January 1, 2021	FUND BALANCE	\$	17,671,405
	REVENUE	\$	24,864,014
	EXPENDITURES	\$	24,850,460
	ACTUAL GAIN / (REDUCTION)	\$	13,554
			<hr style="border-top: 1px solid black;"/>
December 31, 2021	FUND BALANCE	\$	17,684,959
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	17,684,959
	PROJECTED REVENUE	\$	29,728,752
	PROJECTED EXPENDITURES	\$	30,577,700
	PROJECTED GAIN / (REDUCTION)	\$	(848,948)
			<hr style="border-top: 1px solid black;"/>
December 31, 2022	FUND BALANCE	\$	16,836,011
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	16,836,011
	BUDGETED REVENUE	\$	29,779,984
	BUDGETED EXPENDITURES	\$	32,501,216
	BUDGETED GAIN / (REDUCTION)	\$	(2,721,232)
			<hr style="border-top: 1px solid black;"/>
December 31, 2023	FUND BALANCE	\$	14,114,779
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-BRECK NORDIC LOAN	\$	1,147,899
	RESTRICTION-OPERATIONS	\$	10,833,739
	RESTRICTION-DEBT SERVICES	\$	942,368
			<hr style="border-top: 1px solid black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	1,190,774
			<hr style="border-top: 3px double black;"/>
	RESERVE-RETIREMENT	\$	292,513
	RESERVE-TABOR	\$	2,465,519
	RESERVE-NICOTINE PROGRAM	\$	999,120
			<hr style="border-top: 1px solid black;"/>
	TOTAL RESERVE	\$	3,757,152
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**GENERAL FUND #001 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 21,111,297	\$ 17,753,860	\$ 14,951,719	\$ 17,684,959	\$ 16,836,011
<u>REVENUES</u>	\$ 22,177,922	\$ 24,864,014	\$ 28,485,929	\$ 29,728,752	\$ 29,779,984
TOTAL AVAILABLE	\$ 43,289,219	\$ 42,617,874	\$ 43,437,649	\$ 47,413,711	\$ 46,615,995
<u>EXPENDITURES</u>					
Operating Expenditure	\$ 24,444,227	\$ 24,850,460	\$ 29,072,332	\$ 30,577,700	\$ 32,501,216
Capital Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 24,444,227	\$ 24,850,460	\$ 29,072,332	\$ 30,577,700	\$ 32,501,216
FUND BALANCE, DECEMBER 31	\$ 17,753,860	\$ 17,684,959	\$ 14,365,316	\$ 16,836,011	\$ 14,114,779
RESTRICTION-BRECK NORDIC LOAN			\$ 1,185,469	\$ 1,147,899	\$ 1,147,899
RESTRICTION-OPERATIONS (4 MONTHS)	\$ 8,148,076	\$ 8,283,487	\$ 9,690,777	\$ 10,192,567	\$ 10,833,739
RESTRICTION-DEBT SERVICES	\$ 939,074	\$ 937,440	\$ 0	\$ 940,347	\$ 942,368
AVAILABLE FUND BALANCE, DECEMBER 31	\$ 8,666,711	\$ 8,464,033	\$ 3,489,070	\$ 4,555,198	\$ 1,190,774
RESERVE-RETIREMENT	\$ 188,355	\$ 210,058	\$ 188,355	\$ 292,513	\$ 292,513
RESERVE-TABOR	\$ 3,417,666	\$ 2,465,519	\$ 3,417,666	\$ 2,465,519	\$ 2,465,519
RESERVE-NICOTINE PROGRAM	\$ 655,954	\$ 999,120	\$ (588,814)	\$ 999,120	\$ 999,120
TOTAL RESERVES	\$ 4,261,976	\$ 3,674,696	\$ 3,017,207	\$ 3,757,152	\$ 3,757,152

**TOWN OF BRECKENRIDGE**  
**GENERAL FUND**  
**REVENUE BY SOURCE**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b><u>TAXES</u></b>					
General Property Taxes	\$ 3,386,064	\$ 3,491,458	\$ 3,813,673	\$ 3,711,929	\$ 3,696,040
Delinquent Property Taxes	\$ -	\$ -	\$ 1,500	\$ -	\$ -
Specific Ownership Taxes	\$ 158,861	\$ 173,079	\$ 165,000	\$ 165,000	\$ 165,000
Interest on Property Taxes	\$ 2,640	\$ 7,255	\$ 4,000	\$ 4,000	\$ 4,000
<b>TOTAL</b>	<b>\$ 3,547,565</b>	<b>\$ 3,671,793</b>	<b>\$ 3,984,173</b>	<b>\$ 3,880,929</b>	<b>\$ 3,865,040</b>
<b><u>LICENSES AND PERMITS</u></b>					
Liquor Licenses/Other Fees	\$ 22,276	\$ 32,246	\$ 30,000	\$ 22,000	\$ 30,000
Nicotine Licenses	\$ 3,600	\$ 11,600	\$ 6,000	\$ 6,000	\$ 6,000
Animal Licenses	\$ 435	\$ 815	\$ 750	\$ 750	\$ 750
Street Cut Permits	\$ 21,350	\$ 30,800	\$ 19,000	\$ 29,500	\$ 30,000
Misc. Licenses & Permits	\$ 2,925	\$ 8,422	\$ 8,000	\$ 9,100	\$ 9,100
Building Permits	\$ 334,250	\$ 619,085	\$ 450,000	\$ 450,000	\$ 455,000
Electric Permits	\$ 48,110	\$ 55,183	\$ 40,000	\$ 40,000	\$ 42,000
Plumbing Permits	\$ 26,168	\$ 37,960	\$ 24,000	\$ 24,000	\$ 24,000
Mechanical Permits	\$ 70,175	\$ 76,463	\$ 40,537	\$ 50,000	\$ 46,000
<b>TOTAL</b>	<b>\$ 529,289</b>	<b>\$ 872,574</b>	<b>\$ 618,287</b>	<b>\$ 631,350</b>	<b>\$ 642,850</b>
<b><u>CHARGES FOR SERVICES</u></b>					
Class 'A' Fees	\$ 50,440	\$ 44,828	\$ 45,905	\$ 49,000	\$ 47,282
Class 'B' Fees	\$ 10,201	\$ 16,783	\$ 8,868	\$ 10,000	\$ 9,134
Class 'C' Sign Fees	\$ 5,490	\$ 7,780	\$ 3,693	\$ 8,000	\$ 3,803
Class 'C' Fees	\$ 34,700	\$ 47,490	\$ 34,904	\$ 39,000	\$ 38,000
Class 'D' Fees	\$ 58,190	\$ 77,900	\$ 85,382	\$ 66,000	\$ 85,854
Sale of Planning Documents	\$ 9	\$ -	\$ -	\$ -	\$ -
Sale of Misc. Pub. & Rcpts.	\$ 1,405	\$ 841	\$ 1,250	\$ 2,300	\$ 2,200
Building Plan Review	\$ 262,179	\$ 451,186	\$ 350,000	\$ 350,000	\$ 350,000
Erosion Control Fee	\$ 7,350	\$ 10,750	\$ 9,000	\$ 7,000	\$ 7,000
Accommodation Unit Fee	\$ 143,564	\$ 121,518	\$ -	\$ 102	\$ -
Misc. Other Fees	\$ 16,507	\$ 24,219	\$ 57,017	\$ 74,371	\$ 55,730
<b>TOTAL</b>	<b>\$ 590,035</b>	<b>\$ 803,294</b>	<b>\$ 596,019</b>	<b>\$ 605,773</b>	<b>\$ 599,003</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
Grants	\$ 450,342	\$ 863,529	\$ 12,000	\$ 936,062	\$ 12,000
Motor Vehicle Reg. Fee	\$ 24,550	\$ 26,624	\$ 27,999	\$ 27,999	\$ 27,999
Highway Users	\$ 229,033	\$ 239,532	\$ 214,862	\$ 229,987	\$ 236,497
Road & Bridge Levy	\$ 276,173	\$ 280,309	\$ 236,999	\$ 292,180	\$ 292,180
Nicotine Tax	\$ 664,512	\$ 809,633	\$ 675,459	\$ 800,000	\$ 800,000
Other Governmental	\$ 30,903	\$ 32,938	\$ 27,000	\$ 27,000	\$ 27,000
<b>TOTAL</b>	<b>\$ 1,675,513</b>	<b>\$ 2,252,566</b>	<b>\$ 1,194,319</b>	<b>\$ 2,313,228</b>	<b>\$ 1,395,676</b>

**TOWN OF BRECKENRIDGE**  
**GENERAL FUND**  
**REVENUE BY SOURCE**

<b>GENERAL FUND - REVENUE BY SOURCE CONTINUED</b>					
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTION</b>	<b>PROPOSED</b>
<b><u>FINES AND FORFEITS</u></b>					
Traffic Citations	\$ 91,825	\$ 75,602	\$ 75,000	\$ 30,000	\$ 60,000
Penal Fines	\$ 86,584	\$ 20,940	\$ 31,600	\$ 54,100	\$ 65,100
Dog Fines	\$ 605	\$ 975	\$ 1,000	\$ 1,000	\$ 1,000
Court Cost Fee Charges	\$ 17,535	\$ 7,750	\$ 20,000	\$ 10,000	\$ 15,500
PD Surcharge	\$ 16,630	\$ 9,710	\$ 9,500	\$ 8,000	\$ 10,700
<b>TOTAL</b>	<b>\$ 213,179</b>	<b>\$ 114,977</b>	<b>\$ 137,100</b>	<b>\$ 103,100</b>	<b>\$ 152,300</b>
<b><u>TRANSFERS FROM OTHER FUNDS</u></b>					
From Water Fund	\$ 100,152	\$ 101,155	\$ 102,166	\$ 102,166	\$ 103,188
From Excise Fund	\$ 12,419,816	\$ 12,419,816	\$ 16,300,000	\$ 16,300,000	\$ 18,000,000
From Golf Fund	\$ 33,216	\$ 33,553	\$ 33,553	\$ 33,553	\$ 33,553
From Open Space Fund	\$ -	\$ -	\$ -	\$ -	\$ -
From Affordable Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -
From Special Projects Fund	\$ 27,312	\$ 35,195	\$ 40,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 12,580,496</b>	<b>\$ 12,589,719</b>	<b>\$ 16,475,719</b>	<b>\$ 16,435,719</b>	<b>\$ 18,136,741</b>
<b><u>RECREATION FEES</u></b>					
Rec Programs	\$ 427,509	\$ 974,953	\$ 862,450	\$ 1,231,360	\$ 691,300
Rec Operations	\$ 578,299	\$ 1,362,967	\$ 1,785,623	\$ 1,727,473	\$ 1,707,078
Tennis Programs	\$ 174,477	\$ 236,971	\$ 195,941	\$ 226,018	\$ 218,651
Nordic Center	\$ 261,796	\$ 229,381	\$ 239,800	\$ 404,680	\$ 248,200
Ice Rink Operations	\$ 332,393	\$ 613,793	\$ 479,200	\$ 627,240	\$ 883,205
<b>TOTAL</b>	<b>\$ 1,774,474</b>	<b>\$ 3,418,065</b>	<b>\$ 3,563,013</b>	<b>\$ 4,216,771</b>	<b>\$ 3,748,434</b>
<b><u>MISCELLANEOUS INCOME</u></b>					
PEG Fees	\$ 10,836	\$ 10,267	\$ 11,720	\$ 11,720	\$ 11,720
Investment Income	\$ 97,207	\$ (98,027)	\$ 49,300	\$ 150,000	\$ -
Pension Forfeitures	\$ 64,912	\$ 157,659	\$ 55,000	\$ 150,000	\$ 150,000
Rental Income	\$ 762,731	\$ 772,457	\$ 752,365	\$ 852,565	\$ 905,582
Insurance Recoveries	\$ 39,472	\$ 133,063	\$ 35,000	\$ 136,127	\$ -
Reimbursement of Expend.	\$ 47,730	\$ 5,270	\$ 22,900	\$ 54,582	\$ 35,900
BGVCC 10 Year Agreement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous Income	\$ 133,116	\$ 78,823	\$ 78,250	\$ 66,200	\$ 16,050
Sale of Merchandise	\$ 601	\$ 639	\$ -	\$ -	\$ -
Interest Income/Loan Pmts	\$ 60,667	\$ 31,073	\$ 70,588	\$ 70,588	\$ 70,588
Animal Shelter Restitution	\$ 100	\$ 50	\$ 200	\$ 100	\$ 100
Cemetery Lots	\$ -	\$ (250)	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,267,371</b>	<b>\$ 1,141,025</b>	<b>\$ 1,125,323</b>	<b>\$ 1,541,882</b>	<b>\$ 1,239,940</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 22,177,922</b>	<b>\$ 24,864,014</b>	<b>\$ 27,714,653</b>	<b>\$ 29,728,752</b>	<b>\$ 29,779,984</b>
<b>Total revenue per above</b>	<b>\$ 22,177,922</b>	<b>\$ 24,864,014</b>	<b>\$ 27,693,953</b>	<b>\$ 29,728,752</b>	<b>\$ 29,779,984</b>

**GENERAL FUND #001**  
**EXPENDITURES BY CATEGORY AND PROGRAM**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 13,269,587	\$ 13,963,235	\$ 16,246,126	\$ 15,612,865	\$ 18,684,565
Materials & Supplies	\$ 821,779	\$ 826,770	\$ 1,278,341	\$ 1,297,827	\$ 1,240,114
Charges for Services	\$ 4,307,103	\$ 5,264,138	\$ 5,767,446	\$ 6,876,153	\$ 6,778,420
Minor Capital	\$ (0)	\$ -	\$ -	\$ 1,235,858	\$ 7,000
Fixed Charges	\$ 396,485	\$ 443,466	\$ 482,562	\$ 510,146	\$ 496,642
Debt Services	\$ -	\$ -	\$ -	\$ 467,197	\$ 469,523
Grants	\$ 2,409,204	\$ 1,178,928	\$ 689,189	\$ 689,189	\$ 689,189
Allocations	\$ 3,240,069	\$ 3,173,922	\$ 3,888,465	\$ 3,888,465	\$ 4,135,763
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 24,444,227</b>	<b>\$ 24,850,460</b>	<b>\$ 28,352,129</b>	<b>\$ 30,577,700</b>	<b>\$ 32,501,216</b>
<b>EXPENDITURES BY PROGRAM</b>					
General Gov't./Executive Mgmt.	\$ 5,312,176	\$ 4,199,816	\$ 4,435,017	\$ 6,315,475	\$ 5,468,680
Finance	\$ 1,031,160	\$ 1,199,069	\$ 1,519,522	\$ 1,371,518	\$ 1,398,677
Public Safety	\$ 3,684,576	\$ 3,823,322	\$ 4,367,961	\$ 4,373,906	\$ 5,026,393
Community Development	\$ 1,718,564	\$ 1,820,672	\$ 2,234,363	\$ 2,026,085	\$ 2,184,586
Public Works	\$ 7,968,857	\$ 8,340,374	\$ 9,547,755	\$ 9,429,487	\$ 10,356,805
Recreation	\$ 4,728,893	\$ 5,467,206	\$ 6,667,716	\$ 7,061,229	\$ 8,066,075
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 24,444,227</b>	<b>\$ 24,850,460</b>	<b>\$ 28,772,333</b>	<b>\$ 30,577,700</b>	<b>\$ 32,501,216</b>

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**GENERAL GOVERNMENT**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b><u>REVENUES</u></b>					
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk & Municipal Services	\$ 207,285	\$ 109,958	\$ 127,500	\$ 93,500	\$ 143,000
Legal	\$ -	\$ 310	\$ -	\$ -	\$ -
General tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 207,285</b>	<b>\$ 110,268</b>	<b>\$ 127,500</b>	<b>\$ 93,500</b>	<b>\$ 143,000</b>
<b><u>EXPENDITURES BY CATEGORY</u></b>					
Personnel	\$ 326,268	\$ 345,332	\$ 573,340	\$ 555,579	\$ 615,774
Materials & Supplies	\$ 3,905	\$ 923	\$ 8,200	\$ 8,200	\$ 8,200
Charges for Services	\$ 278,849	\$ 295,833	\$ 210,485	\$ 268,108	\$ 310,233
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 786	\$ 1,326	\$ 1,281	\$ 1,487	\$ 1,350
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,614	\$ 2,416	\$ 2,417	\$ 2,417	\$ 2,560
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 611,422</b>	<b>\$ 645,831</b>	<b>\$ 795,723</b>	<b>\$ 835,791</b>	<b>\$ 938,117</b>
<b><u>EXPENDITURES BY PROGRAM</u></b>					
Law & Policy Making	\$ 261,412	\$ 292,474	\$ 293,636	\$ 324,992	\$ 304,931
Municipal Court	\$ 185,337	\$ 179,084	\$ 189,607	\$ 156,499	\$ 203,554
Advice & Litigation	\$ 164,673	\$ 174,273	\$ 312,480	\$ 354,300	\$ 429,632
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 611,422</b>	<b>\$ 645,831</b>	<b>\$ 795,723</b>	<b>\$ 835,791</b>	<b>\$ 938,117</b>

PROGRAM: **Law and Policy Making**  
 DEPARTMENT: General Government  
 DIVISION: Legislative  
 PROGRAM NO: 0411

**PROGRAM DESCRIPTION:**

The Town Council is the legislative and policy making body of the Town. Municipal elections are held bi-annually in April. Council members are elected for four year terms  
 The Mayor's salary is \$1,500 per month and the Town Council members' salaries are \$1,000 per month  
 Town Council responsibilities include enacting ordinances and resolutions Town Council responsibilities include enacting ordinances and resolutions for the proper governing of the Town's affairs, reviewing and adopting the annual budget, appointing various Town officials and citizens to boards and commissions, representing the Town at official functions, and establishing such policies and measures as required to promote the general welfare of the Town and the safety and health of its citizens  
 This program provides for Council related expenses including dues for organizations such as the Colorado Association of Ski Towns, Colorado Municipal League, and the I-70 Coalition

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 192,379	\$ 202,485	\$ 205,655	\$ 205,655	\$ 203,231
Materials & Supplies	\$ 29	\$ 670	\$ 200	\$ 200	\$ 200
Charges for Services	\$ 68,217	\$ 87,993	\$ 86,500	\$ 117,650	\$ 100,150
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 786	\$ 1,326	\$ 1,281	\$ 1,487	\$ 1,350
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 261,412</b>	<b>\$ 292,474</b>	<b>\$ 293,636</b>	<b>\$ 324,992</b>	<b>\$ 304,931</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Implemented STR Cap and then put STR Zones into place  
 Parking Structure completed, Alta Verde I built with move-in Fall 2022, Alta Verde II broke ground, Justice Center housing w/ County broke ground

**GOALS - PROGRAM OBJECTIVES:**

Ensure that Breckenridge continues to maintain, improve, and develop public recreational facilities and amenities  
 Creating & sustaining a culture to support employee engagement and retention  
 Provide reliable & competitive Broadband services to citizens, businesses, & visitors  
 Support a diversity of local workforce housing options  
 Ensure access to affordable quality childcare for local working families  
 Enhance and develop avenues for citizens to engage with the Town of Breckenridge so they are informed, feel heard, become involved and collaborate to find  
 Enhance & develop avenues for citizen engagement  
 Provide open forum for Town constituents to be able to voice their ideas and comments to Council and Management  
 Develop & implement a balanced parking and multi-modal transportation plan that preserves the character of the community  
 Develop & maintain a reliable, sustainable, clean drinking water supply for the Town and the Upper Blue Planning region  
 Implement actions to further efforts towards sustainability and reduction of our community's carbon footprint

**PERFORMANCE MEASURES:**

	2019	2020 Target	2021	2022
Provide open forum for Town constituents to be able to voice their ideas and comments to Council and Management	46	46	All are open now with Zoom 5 Coffee Talks	4 so far in 2022
Post council meeting minutes for each Town Council meeting within x days of approval of minutes	5 days	2 days	Video of Meeting posted w/in 24 hours of Meeting	
Council members attend external training or development meetings or courses	15 meetings	0 meetings	CAST	CAST & CML

PROGRAM: **Municipal Court**  
DEPARTMENT: General Government  
DIVISION: Clerk and Municipal Services  
PROGRAM NO: 0421

**PROGRAM DESCRIPTION:**

Municipal court is responsible for action on all complaints filed with the court, including penal, traffic, animal and other municipal code violations. The presiding judge works part-time, and conducts hearings, arraignments, trials and sentencing twice a month.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 133,889	\$ 142,847	\$ 136,330	\$ 107,649	\$ 153,061
Materials & Supplies	\$ 3,876	\$ 79	\$ 5,000	\$ 5,000	\$ 5,000
Charges for Services	\$ 45,959	\$ 33,742	\$ 45,860	\$ 41,433	\$ 42,933
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,614	\$ 2,416	\$ 2,417	\$ 2,417	\$ 2,560
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 185,337</b>	<b>\$ 179,084</b>	<b>\$ 189,607</b>	<b>\$ 156,499</b>	<b>\$ 203,554</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

On-boarding of new Municipal Court Administrator  
Full conversion of court software to CMS 360 program  
Automation of court notices through new software  
Online payment portal expansion resulting in timely ticket payments

**GOALS - PROGRAM OBJECTIVES:**

Continue to automate online court notices and online payment options for ease of use by defendants.  
Court Administrator participates in Summit County leadership trainings and works toward state and national court administrator certifications.

**PERFORMANCE MEASURES:**

	2020	2021	2022
# Jury Trials Scheduled/Occurred	1/0	0/0	0/0
# Cases Processed/Court Docket	1048	892	594
Restitution Collected/Distributed	\$12,678/ \$6,918	\$8159/ \$9729	\$14139/ \$13979

PROGRAM: **Advice and Litigation**  
DEPARTMENT: General Government  
DIVISION: Legal  
PROGRAM NO: 0431

**PROGRAM DESCRIPTION:**

The Town Attorney is the legal advisor for all Town elected and appointed officials and the Town leadership. The Town attorney prepares all legal instruments including legislation, ordinances, and contracts. The Town attorney oversees the Town prosecutor and manages special counsel, litigation and administrative hearings. The Town Attorney will be evaluating the budget to ensure that the legal expenses are managed efficiently

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ 231,355	\$ 242,275	\$ 259,482
Materials & Supplies	\$ -	\$ 174	\$ 3,000	\$ 3,000	\$ 3,000
Charges for Services	\$ 164,673	\$ 174,099	\$ 78,125	\$ 109,025	\$ 167,150
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 164,673</b>	<b>\$ 174,273</b>	<b>\$ 312,480</b>	<b>\$ 354,300</b>	<b>\$ 429,632</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Navigated through the STR Cap and STR Zone implementation  
Became up to speed on the Town of Breckenridge Town Code and all legal related items as a Home Ruled Entity

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**EXECUTIVE & MANAGEMENT**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUES</b>					
Liquor License Fees	\$ 22,276	\$ 32,246	\$ 30,000	\$ 22,000	\$ 30,000
Nicotine License Fees	\$ 3,600	\$ 11,600	\$ 6,000	\$ 6,000	\$ 6,000
Nicotine Tax	\$ 664,512	\$ 809,633	\$ 675,459	\$ 800,000	\$ 800,000
Rental Income	\$ 559,868	\$ 544,704	\$ 588,792	\$ 588,792	\$ 588,792
Miscellaneous Revenue	\$ 634	\$ 1,365	\$ 600	\$ 1,195	\$ -
General tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,250,890</b>	<b>\$ 1,399,548</b>	<b>\$ 1,300,851</b>	<b>\$ 1,417,987</b>	<b>\$ 1,424,792</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 1,520,107	\$ 1,661,244	\$ 1,850,096	\$ 1,901,725	\$ 2,200,903
Materials & Supplies	\$ 4,402	\$ 8,618	\$ 13,336	\$ 12,550	\$ 17,036
Charges for Services	\$ 319,257	\$ 337,346	\$ 524,573	\$ 592,785	\$ 504,226
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 6,651	\$ 10,258	\$ 10,088	\$ 10,088	\$ 10,950
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ 479,067	\$ 689,189	\$ 689,189	\$ 689,189
Allocations	\$ 124,863	\$ 132,516	\$ 164,412	\$ 164,412	\$ 206,136
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 1,975,280</b>	<b>\$ 2,629,050</b>	<b>\$ 3,251,694</b>	<b>\$ 3,370,749</b>	<b>\$ 3,628,440</b>
<b>EXPENDITURES BY PROGRAM</b>					
Breckenridge Professional Building	\$ 169,103	\$ 175,495	\$ 205,117	\$ 251,088	\$ 205,117
Administrative Management	\$ 690,321	\$ 837,602	\$ 886,473	\$ 944,022	\$ 1,164,778
Human Resources Admin	\$ 673,752	\$ 716,193	\$ 878,948	\$ 876,983	\$ 963,146
Nicotine Program	\$ 16,958	\$ 479,067	\$ 689,189	\$ 689,189	\$ 689,189
Clerk and Municipal Services	\$ 425,146	\$ 420,692	\$ 591,967	\$ 609,467	\$ 606,210
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 1,975,280</b>	<b>\$ 2,629,050</b>	<b>\$ 3,251,694</b>	<b>\$ 3,370,749</b>	<b>\$ 3,628,440</b>

PROGRAM: **Breckenridge Professional Building**  
DEPARTMENT: Executive Management  
DIVISION: Executive Management  
PROGRAM NO: 0441

**PROGRAM DESCRIPTION:**

This program administers the management of the Breckenridge Professional Building, an office building acquired by the Town of Breckenridge in May, 2019. Jason Swinger of Breckenridge Real Estate manages the building, including all the expenses and revenues (rent from tenants)

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 1,100	\$ 1,928	\$ 3,336	\$ -	\$ 3,336
Charges for Services	\$ 168,003	\$ 173,567	\$ 201,781	\$ 251,088	\$ 201,781
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 169,103</b>	<b>\$ 175,495</b>	<b>\$ 205,117</b>	<b>\$ 251,088</b>	<b>\$ 205,117</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Jason Swinger and his team continues to manage and operate the Professional Building at the direction of the Town Manager  
Walkway was completed with appropriate lighting to direct pedestrians from new parking structure to downtown corridor

**GOALS - PROGRAM OBJECTIVES:**

To provide office space for a growing Housing Department  
Link the walkway and parking structure with Main Street via a new pedestrian bridge across Main Street through the Schoonover Property

**PERFORMANCE MEASURES:**

PROGRAM: **Administrative Management**  
DEPARTMENT: Executive Management  
DIVISION: Executive Management  
PROGRAM NO: 0442

**PROGRAM DESCRIPTION:**

The Town Manager is, by charter, the Chief Executive Officer of the Town and is directly responsible to the Town Council for planning, organizing, and directing the activities of all Town departments and agencies under his jurisdiction. The Town Manager is responsible for appointing and supervising Town employees, preparing and submitting the proposed annual budget and capital improvement plan, recommending approval of municipal ordinances and regulations, and implementing policies established by the Council. This account includes all costs associated with the administrative management program including the salaries of the Town Manager, Deputy Town Manager, and Executive Administration Assistant. It also provides coordination with various nonprofits with the Town's Grants & Scholarship programs

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 587,768	\$ 690,643	\$ 642,074	\$ 693,703	\$ 891,393
Materials & Supplies	\$ 365	\$ 1,957	\$ 5,500	\$ 8,050	\$ 9,000
Charges for Services	\$ 60,805	\$ 100,717	\$ 186,600	\$ 189,970	\$ 193,550
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 2,660	\$ 4,396	\$ 4,316	\$ 4,316	\$ 4,650
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 38,721	\$ 39,889	\$ 47,983	\$ 47,983	\$ 66,185
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 690,321</b>	<b>\$ 837,602</b>	<b>\$ 886,473</b>	<b>\$ 944,022</b>	<b>\$ 1,164,778</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

The Town Manager's office continues to develop and implement council's policy direction on various issues, while also being responsible for leading and managing executive and professional staff for all operating departments  
Hired a Grants Administrator to work with all departments in the Town on possible grant requests from Federal Gov't and other entities

**GOALS - PROGRAM OBJECTIVES:**

- Provide the Town Council with budgetary guidance
- Facilitate the successful implementation of Council Goals
- Successfully implement Council policies
- Effectively oversee all Town Departments and Divisions
- Model the core values of the organization

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022
Cash Grants, In-Kind Grants & Student Scholarships Awarded	118	120	83	72	88

PROGRAM: **Human Resources Administration**  
DEPARTMENT: Executive Management  
DIVISION: Human Resources Administration  
PROGRAM NO: 0443

**PROGRAM DESCRIPTION:**

The Human Resources team leads a variety of human resource and organizational development initiatives in the following areas:  
Recruitment, Staffing, Compensation, Benefits, Employment Law, Employee Relations, Employee Engagement, Workers Compensation, Unemployment Claims, Performance Management, HRIS, Training & Development, Systems, Reporting and Records, Risk Management and Safety  
In the delivery of services, HR encourages understanding and involvement in the Town's organizational culture and the Town's Core Values. HR supports and advises the Senior Leadership Team (SLT) as they implement and manage strategies for organizational change

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 618,752	\$ 661,423	\$ 760,933	\$ 760,933	\$ 867,892
Materials & Supplies	\$ 1,176	\$ 1,338	\$ 2,000	\$ 2,000	\$ 2,200
Charges for Services	\$ 13,264	\$ 14,932	\$ 69,372	\$ 67,407	\$ 39,575
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 2,056	\$ 3,210	\$ 3,170	\$ 3,170	\$ 3,450
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 38,505	\$ 35,291	\$ 43,473	\$ 43,473	\$ 50,029
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 673,752</b>	<b>\$ 716,193</b>	<b>\$ 878,948</b>	<b>\$ 876,983</b>	<b>\$ 963,146</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**Recruitment:** Ongoing recruitment efforts to support a tight labor market  
**Benefits & Compensation:** In house pay study completed and implemented for all FTYR, PT, and Seasonal positions in 2021. Worked with consultant on the 2022 Pay Study organization wide. Direct contract with Centura Health implemented to reduce health care spending costs.  
**EE Development:** Employee EEO trainings and Workplace Violence trainings  
**HRIS:** Implemented new HRIS system, UKG

**GOALS - PROGRAM OBJECTIVES:**

**System Development:** Evaluate performance evaluations and launch an online solution with UKG, and incorporate new Town Core Values  
**Benefits Management:** Evaluate current benefit plan offerings and total compensation package to deliver an attractive and affordable benefit plan for recruitment and retention  
**EE Development:** Link developmental needs and interests of talent to the Town's Core Values.  
**Diversity:** The Town will focus on Diversity, Equity and Inclusion.  
**Compensation:** Implement the results of the 2022 pay study, and conduct ongoing analysis of the Town's Compensation strategies.

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021
Positions: Authorized REGULAR/Full-Time	190	190	180	203
New Hires: REGULAR/Full-Time	17	24	19	25
Internal Promotions to REGULAR/Full-Time	16	18	7	20
New Hires: Seasonal/PTYR/Other (excludes seas. rehires)	229	163	107	73
Recruitment: ~ # of Recruitments Conducted	118	132	101	135
Recruitment: ~ Applications for Employment	1862	1860	1126	1499
Recruitment: ~ Avg Applications per ea. Recruitment	15	14	11	11
Wellness Program Participants	172	164	n/a	n/a

PROGRAM: **Nicotine Program**  
 DEPARTMENT: General Government  
 DIVISION: Executive Management  
 PROGRAM NO: 0445

**PROGRAM DESCRIPTION:**

Allows the Town to implement nicotine control programs by linking to community resources, producing guidelines, compiling data, and enforcing regulations. The program is made possible through the collection of local licensing and tax revenue collected by Summit County Government and distributed to the Town through an intergovernmental agreement. Provides funding for a Community Outreach and Engagement Coordinator to focus on the health and wellness of the Breckenridge community, including establishing processes to ensure the Town's equity goals are met

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 16,958	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ 479,067	\$ 689,189	\$ 689,189	\$ 689,189
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 16,958</b>	<b>\$ 479,067</b>	<b>\$ 689,189</b>	<b>\$ 689,189</b>	<b>\$ 689,189</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Funded over \$430,000 in total, dispersed to the following organizations - Advocates for Victims Assault, FIRC, Building Hope, Summit County Care Clinic, and Summit County Government

**GOALS - PROGRAM OBJECTIVES:**

Provide funding for community non-profits to improve the health of our community members and lessen the public health consequences that stem from the use of tobacco and nicotine products

Provide funding to support the reduction of teen nicotine use, including vaping, through education about the harmful contents of flavored nicotine products

Provide funding to support improved availability of public health services, including substance abuse treatment in Summit County, including services at the community health clinic and school based clinics

Assist in funding addiction prevention and intervention programs and referral services that educate, support and empower community members to lead stable, healthy, successful lives

Ensure compliance with requirements for legal sale of nicotine and tobacco products

**PERFORMANCE MEASURES:**

	2021	2022
Part I Funding to FIRC, Building Hope, Community Care Clinic		
Part II Funding		
Compliance Checks		

PROGRAM: **Clerk and Municipal Services**  
DEPARTMENT: Executive Management  
DIVISION: Municipal Services  
PROGRAM NO: 0451

**PROGRAM DESCRIPTION:**

This program provides for administration of the Clerk and Municipal Services office in accordance with the legal requirements of the State Statutes and Town Charter. The Clerk and Municipal Services office processes liquor licenses and permits; processes marijuana licenses; provides support services to the Town Council and Liquor and Marijuana Licensing Authority by compiling and distributing agenda packets, recording meeting minutes, publishing ordinances, resolutions and public notices; maintains the Town Code; conducts regular and special elections; manages Valley Brook cemetery including records, burials, headstone placement and cemetery lot sales; provides Town-wide record management services including scanning, indexing and retention; responds to open record requests; and coordinates property/casualty insurance coverage, claims, loss control and general risk management. Also oversees Municipal Court.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 313,587	\$ 309,179	\$ 447,089	\$ 447,089	\$ 441,618
Materials & Supplies	\$ 1,760	\$ 3,396	\$ 2,500	\$ 2,500	\$ 2,500
Charges for Services	\$ 60,227	\$ 48,130	\$ 66,820	\$ 84,320	\$ 69,320
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 1,935	\$ 2,652	\$ 2,602	\$ 2,602	\$ 2,850
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 47,637	\$ 57,336	\$ 72,956	\$ 72,956	\$ 89,922
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 425,146</b>	<b>\$ 420,692</b>	<b>\$ 591,967</b>	<b>\$ 609,467</b>	<b>\$ 606,210</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

On-boarded new Communications Coordinator  
Renewed emphasis on community outreach and communications, including Council recap newsletter and robust social media presence  
Remapped cemetery with functional mapping software and updated sold/occupied graves  
Hired Liability Coordinator to manage all liability and safety initiatives  
Deputy Municipal Clerk received Certified Municipal Clerk designation  
Established online CORA submission and approval process  
Performed document management system audit and retention schedule process analysis

**GOALS - PROGRAM OBJECTIVES:**

Explore new or expanded ways to engage the community on municipal matters, including committee involvements and public projects. New public engagement tools include consolidated platform for social media management and text feature for information and communications.  
Work with the Social Equity Commission to further expand social offerings and inclusive messaging. Expand social media presence and community newsletter to inform and engage residents and guests.

**PERFORMANCE MEASURES:**

	2020	2021	2022
Active Liquor Licenses	108	110	114
Active Marijuana Licenses (Includes All License Types)	9	9	9
Active Tobacco Licenses	10	10	10
# Registered Voters	4,413	3,716	3,658
Social Media Followers/Likes (FB, Twitter, IG)	23,008	27,100	28,429

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**FINANCE**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b><u>REVENUES</u></b>					
Administrative Fees	\$ 148,849	\$ 133,445	\$ 331,900	\$ 31,162	\$ 33,000
General tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 148,849</b>	<b>\$ 133,445</b>	<b>\$ 331,900</b>	<b>\$ 31,162</b>	<b>\$ 33,000</b>
<b><u>EXPENDITURES BY CATEGORY</u></b>					
Personnel	\$ 763,648	\$ 808,251	\$ 1,025,019	\$ 737,544	\$ 1,054,061
Materials & Supplies	\$ 3,355	\$ 5,404	\$ 24,700	\$ 5,250	\$ 4,550
Charges for Services	\$ 212,675	\$ 308,768	\$ 303,630	\$ 518,261	\$ 231,650
Minor Capital	\$ -	\$ -	\$ -	\$ 12,224	\$ 7,000
Fixed Charges	\$ 4,595	\$ 7,746	\$ 166,172	\$ 8,687	\$ 8,250
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 46,887	\$ 68,900	\$ (0)	\$ 89,552	\$ 93,166
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 1,031,160</b>	<b>\$ 1,199,069</b>	<b>\$ 1,519,521</b>	<b>\$ 1,371,518</b>	<b>\$ 1,398,677</b>
<b><u>EXPENDITURES BY PROGRAM</u></b>					
Administration	\$ 198,978	\$ 256,234	\$ 259,411	\$ 465,319	\$ 102,568
Accounting	\$ 729,652	\$ 708,924	\$ 839,868	\$ 906,199	\$ 1,296,109
Accommodations Compliance	\$ 102,530	\$ 233,910	\$ 420,243	\$ -	\$ -
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 1,031,160</b>	<b>\$ 1,199,069</b>	<b>\$ 1,519,522</b>	<b>\$ 1,371,518</b>	<b>\$ 1,398,677</b>

PROGRAM: **Finance Administration**  
 DEPARTMENT: Finance  
 DIVISION: Finance Services  
 PROGRAM NO: 0461

**PROGRAM DESCRIPTION:**

Finance Administration provides general financial services including budget support, sales tax reporting, and investment management

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 130,064	\$ 117,122	\$ 140,699	\$ 80,275	\$ 1,152
Materials & Supplies	\$ 503	\$ 452	\$ 1,000	\$ 700	\$ -
Charges for Services	\$ 16,928	\$ 62,015	\$ 20,540	\$ 286,105	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 4,595	\$ 7,746	\$ 7,620	\$ 8,687	\$ 8,250
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 46,887	\$ 68,900	\$ 89,552	\$ 89,552	\$ 93,166
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 198,978</b>	<b>\$ 256,234</b>	<b>\$ 259,411</b>	<b>\$ 465,319</b>	<b>\$ 102,568</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

PROGRAM: **Accounting**  
DEPARTMENT: Finance  
DIVISION: Accounting  
PROGRAM NO: 0462

**PROGRAM DESCRIPTION:**

Accounting encompasses business licensing, tax audit, accounts receivable, accounts payable, payroll, general ledger activities, and preparing the Town's financial reports (monthly Council reporting, the annual budget and comprehensive financial report). Accounting also provides direct support for utility billings/collections, accommodations and sales taxpayer returns, and real estate transfer tax collections.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 572,903	\$ 596,698	\$ 660,787	\$ 657,269	\$ 1,052,909
Materials & Supplies	\$ 2,786	\$ 3,487	\$ 7,000	\$ 4,550	\$ 4,550
Charges for Services	\$ 153,964	\$ 108,739	\$ 172,081	\$ 232,156	\$ 231,650
Minor Capital	\$ -	\$ -	\$ -	\$ 12,224	\$ 7,000
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 729,652</u>	<u>\$ 708,924</u>	<u>\$ 839,868</u>	<u>\$ 906,199</u>	<u>\$ 1,296,109</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

PROGRAM: **Accommodation Unit Compliance**  
 DEPARTMENT: Finance  
 DIVISION: Accounting  
 PROGRAM NO: 0463

**PROGRAM DESCRIPTION:**

This program is managed by Accommodation Unit Compliance. All future activity for this program is recorded to the Accommodation Unit Compliance Fund

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 60,681	\$ 94,431	\$ 39	\$ -	\$ -
Materials & Supplies	\$ 65	\$ 1,465	\$ -	\$ -	\$ -
Charges for Services	\$ 41,783	\$ 138,014	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 102,530</u>	<u>\$ 233,910</u>	<u>\$ 39</u>	<u>\$ -</u>	<u>\$ -</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**PUBLIC SAFETY**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUES</b>					
Animal Licenses	\$ 435	\$ 815	\$ 750	\$ 750	\$ 750
Reimb. Of Expenditures	\$ -	\$ -	\$ 22,000	\$ 52,000	\$ 35,000
Grants	\$ 11,053	\$ 14,965	\$ 12,000	\$ 4,000	\$ 12,000
Extra Duty	\$ 8,590	\$ 4,022	\$ 12,000	\$ 12,000	\$ 12,000
Restitution	\$ 6,676	\$ 5,252	\$ 10,200	\$ 10,100	\$ 10,100
Tips Training	\$ -	\$ 1,811	\$ 1,500	\$ 1,500	\$ 1,500
Miscellaneous	\$ 3,376	\$ 6,336	\$ 2,600	\$ 47,400	\$ 10,000
General Tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 30,129</b>	<b>\$ 33,201</b>	<b>\$ 61,050</b>	<b>\$ 127,750</b>	<b>\$ 81,350</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 2,750,122	\$ 2,885,708	\$ 3,088,536	\$ 3,071,382	\$ 3,829,553
Materials & Supplies	\$ 47,398	\$ 47,345	\$ 240,750	\$ 241,904	\$ 92,250
Charges for Services	\$ 464,689	\$ 473,392	\$ 594,600	\$ 608,770	\$ 651,100
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 31,019	\$ 55,408	\$ 54,361	\$ 62,136	\$ 58,800
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 391,349	\$ 361,469	\$ 389,714	\$ 389,714	\$ 394,690
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 3,684,576</b>	<b>\$ 3,823,322</b>	<b>\$ 4,367,961</b>	<b>\$ 4,373,906</b>	<b>\$ 5,026,393</b>
<b>EXPENDITURES BY PROGRAM</b>					
Administration & Records	\$ 1,100,403	\$ 1,089,798	\$ 1,109,117	\$ 1,174,111	\$ 1,249,229
Communications	\$ 270,430	\$ 274,994	\$ 340,250	\$ 340,250	\$ 352,000
Patrol Services	\$ 2,152,226	\$ 2,306,980	\$ 2,740,637	\$ 2,491,489	\$ 2,951,852
Community Services	\$ 161,516	\$ 151,550	\$ 177,957	\$ 368,056	\$ 473,312
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 3,684,576</b>	<b>\$ 3,823,322</b>	<b>\$ 4,367,961</b>	<b>\$ 4,373,906</b>	<b>\$ 5,026,393</b>

PROGRAM: **Administration and Records**  
 DEPARTMENT: Public Safety  
 DIVISION: Police Services  
 PROGRAM NO: 0511

**PROGRAM DESCRIPTION:**

The programs, staff, and funding within the administrative division support a variety of services and community initiatives. Within this division, the Chief, Assistant Chief and Administrative Analyst provide overall supervision, leadership and management for the department, its officers and non-sworn staff. The Chief of Police oversees Community Service/Parking Management, the Records Division, and Personnel Records within the Department. The Assistant Chief is responsible for operational oversight of the Patrol and Investigative divisions. The Administrative Analyst has responsibility for hiring/recruiting, professional standards, policy development and maintenance within the Lexicon policy manual, including daily training bulletins. The Records Supervisor controls and supervises the quality and the dissemination of all police records

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 649,460	\$ 684,993	\$ 657,765	\$ 695,914	\$ 772,799
Materials & Supplies	\$ 7,870	\$ 9,907	\$ 15,000	\$ 15,000	\$ 15,000
Charges for Services	\$ 139,820	\$ 97,136	\$ 161,500	\$ 180,570	\$ 174,600
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 31,019	\$ 55,408	\$ 54,361	\$ 62,136	\$ 58,800
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 272,234	\$ 242,354	\$ 220,491	\$ 220,491	\$ 228,030
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 1,100,403</b>	<b>\$ 1,089,798</b>	<b>\$ 1,109,117</b>	<b>\$ 1,174,111</b>	<b>\$ 1,249,229</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Into 2021/22 Administration of the Department saw the success in utilizing a clinician/officer two pronged approach for handling mental illness. The officers utilized the SMART team to assist subjects in mental crisis with a longer-term solutions. The Administrative Staff sought out new ways to recruit and retain police officer staff, and has seen an increase in the number of applicants and new hires. The Administrative Staff educated personnel in newly implemented laws of reform for police. The complex process of obtaining accreditation has also begun.

**GOALS - PROGRAM OBJECTIVES:**

Continue seeking more opportunities to sponsor a diverse new hire workforce within the State's police academies  
 The department will continue its evaluation of the hiring process with a focus on best practices and longevity of staff hired. The use of marketing on social media as a recruiting tool will be utilized  
 The Breckenridge Police Department will become more data driven in its strategy to address traffic safety concerns. The department continues to provide a high level of service responding to community traffic concerns. Numerous letters from community members have been received thanking the department for our efforts  
 In 2021, into 2022, the Breckenridge Police Department began the accreditation process by the Colorado Association of Chiefs of Police. This will continue into 2023 for possible Accreditation Certification.

**PERFORMANCE MEASURES:**

	2019	2020	2021	
Background Checks	93	24	41	External only; social services, law enforcement, fire, probation not included

PROGRAM: **Communications**  
 DEPARTMENT: Public Safety  
 DIVISION: Police Services  
 PROGRAM NO: 0512

**PROGRAM DESCRIPTION:**

This program and its funding provide communication services for police activities, and support records management processes and systems. Communication services, provided by the Summit County Communications Center, include handling telephone requests for emergency and routine services, as well as dispatching officers. This program also provides for communications-related software, hardware, and county staff required in the operation and maintenance of communication and records management systems

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 3,985	\$ 55	\$ 17,550	\$ 17,550	\$ 2,000
Charges for Services	\$ 266,446	\$ 274,939	\$ 322,700	\$ 322,700	\$ 350,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 270,430</b>	<b>\$ 274,994</b>	<b>\$ 340,250</b>	<b>\$ 340,250</b>	<b>\$ 352,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

During 2021/22, the Communication Center saw a decrease in personnel with an uptick in calls for service across the board of the agencies. They continue to provide a high quality of radio service as they train a new batch of Dispatchers

**GOALS - PROGRAM OBJECTIVES:**

Breckenridge Police Department continues to be the second highest user of the 911 Center, after the Sheriff's Office. A decrease in number of Calls for Service throughout the call center would be a great goal

To bring in upgraded digital communication equipment for the personal officer and patrol vehicles for 2022/2023

**PERFORMANCE MEASURES:**

	2019	2020	2021
NW Incidents	13,974	15,465	14,351

PROGRAM: **Patrol Services**  
DEPARTMENT: Public Safety  
DIVISION: Police Services  
PROGRAM NO: 0513

**PROGRAM DESCRIPTION:**

This program provides 24-hour a day, 7-day a week police services to residents, the business community and visitors to the Town. Services include patrol, investigations, traffic management, response to citizen complaints, calls for service and other law enforcement related duties. The department has a strong commitment to Community Oriented Policing and problem solving. An organizational philosophy based on Community Policing Principles allows officers to work closely with community members, business owners and employees of other Town Departments to assist in problem solving efforts to reduce crime and maintain the community's quality of life

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 1,954,647	\$ 2,064,631	\$ 2,280,517	\$ 2,035,115	\$ 2,607,660
Materials & Supplies	\$ 35,507	\$ 37,383	\$ 200,000	\$ 201,154	\$ 70,250
Charges for Services	\$ 58,423	\$ 101,317	\$ 105,400	\$ 100,500	\$ 121,500
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 103,649	\$ 103,649	\$ 154,720	\$ 154,720	\$ 152,442
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,152,226</b>	<b>\$ 2,306,980</b>	<b>\$ 2,740,637</b>	<b>\$ 2,491,489</b>	<b>\$ 2,951,852</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

The Patrol division responded to a high volume of calls for service with a decrease in personnel numbers over the previous year as well as engaged in a variety of community problem solving initiatives. A collaboration between law enforcement and non-profit organizations to assist in the housing issues throughout Breckenridge resulted in the "Unsheltered in Summit" program that provided parking spaces in assigned area of the town for qualified individuals to sleep in their vehicles overnight. The program will continue until snow plowing operations commence in the fall. Federal and State grants allowed for the enforcement of seat belts and DUIs. The abuse of illegal drugs, such as fentanyl continued this past year, so the issuance of antidotes such as Narcan allowed officers to save the lives of those who overdosed. The Investigations Division solved various sex crimes by the use of DNA submittals to the Colorado Bureau of Investigation, as well as investigating various high value fraud cases

**GOALS - PROGRAM OBJECTIVES:**

Identification of areas of high traffic crashes and engage in stronger reduction efforts through community education, outreach and enforcement. The objective is to utilize the "Carfax for Police" crash investigation modules, to speed up traffic crash investigations and becoming more efficient in clearing scenes for traffic flow  
Continuing to identify community concerns while emphasizing strong community relations and providing high levels of service to the community into 2023  
The establishment of a bike patrol in 2021 was hindered by staffing levels. The staffing levels have increased in 2022 coming into the fall. This objective remains to try and establish a bike patrol for 2023

Increase officer engagement with local and visitor citizens through use of more foot patrols, special events, and traffic priorities

**PERFORMANCE MEASURES:**

PROGRAM: **Community Services**  
DEPARTMENT: Public Safety  
DIVISION: Police Services  
PROGRAM NO: 0515

**PROGRAM DESCRIPTION:**

This program supports the department's efforts in community service activities, parking management, education and enforcement. The team is currently comprised of a Supervisor and three (3) Community Service Officers. CSO's perform a variety of field and administrative duties in support of the department's community oriented approach to code and parking enforcement. They patrol the town by vehicle, on foot, or by bicycle and work with the community to identify, educate and enforce municipal code and other violations related to parking, animal control, trash and junk/abandoned vehicles. They also address other quality of life and community issues through their contacts with the public, as well as investigating minor criminal complaints, traffic accidents and respond to a variety of calls for service within the community, including short-term-rental investigations

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 146,014	\$ 136,084	\$ 150,254	\$ 340,353	\$ 449,094
Materials & Supplies	\$ 36	\$ -	\$ 8,200	\$ 8,200	\$ 5,000
Charges for Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 15,466	\$ 15,466	\$ 14,503	\$ 14,503	\$ 14,218
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 161,516</b>	<b>\$ 151,550</b>	<b>\$ 177,957</b>	<b>\$ 368,056</b>	<b>\$ 473,312</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

In 2021 the newly constructed parking garage provided many additional parking spaces, along with new challenges. Both Officers and CSOs conducted traffic egress successfully and the CSO's handled 894 Calls for Service, freeing up sworn officers. Staff created and distributed new parking brochures that received a very favorable response, especially from lodging companies. In 2022 the CSO Cadre added another CSO officer and a CSO supervisor to enhance the STR enforcement footprint

**GOALS - PROGRAM OBJECTIVES:**

CSO's to continue concentrating more on Code Enforcement into 2023

CSO's attend the various HOA's within the Town as their schedules permit. Additional position proposed for additional code enforcement. CSOs assist in traffic control and crash scene resolution in 2023

Enhanced CSO Cadre to collaborate with Comm Dev regarding STR enforcement. Program to be supervised by CSO Police Sergeant

**PERFORMANCE MEASURES:**

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**COMMUNITY DEVELOPMENT**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUES</b>					
Inspection Permits	\$ 478,703	\$ 788,691	\$ 554,537	\$ 564,000	\$ 567,000
Class 'A'	\$ 50,440	\$ 44,828	\$ 45,905	\$ 49,000	\$ 47,282
Class 'B'	\$ 10,201	\$ 16,783	\$ 8,868	\$ 10,000	\$ 9,134
Class 'C'	\$ 40,190	\$ 55,270	\$ 38,597	\$ 47,000	\$ 41,803
Class 'D'	\$ 58,190	\$ 77,900	\$ 85,382	\$ 66,000	\$ 85,854
Sale of Documents	\$ 9	\$ -	\$ -	\$ -	\$ -
Misc. Fees	\$ 2,822	\$ 5,020	\$ 2,300	\$ 22,650	\$ 2,980
Grants	\$ -	\$ 460	\$ -	\$ -	\$ -
Sale of Merchandise	\$ 601	\$ 639	\$ -	\$ -	\$ -
Refund of Expenditures	\$ 61	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ -	\$ 1,225	\$ -	\$ 525	\$ -
Plan Review	\$ 262,179	\$ 452,037	\$ 350,000	\$ 350,911	\$ 350,000
General Tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 903,395</b>	<b>\$ 1,442,853</b>	<b>\$ 1,085,589</b>	<b>\$ 1,110,086</b>	<b>\$ 1,104,053</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 1,331,020	\$ 1,265,980	\$ 1,749,868	\$ 1,514,239	\$ 1,617,363
Materials & Supplies	\$ 3,527	\$ 6,125	\$ 13,300	\$ 13,300	\$ 10,500
Charges for Services	\$ 115,495	\$ 256,003	\$ 100,900	\$ 125,237	\$ 198,300
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 17,474	\$ 21,424	\$ 21,011	\$ 24,025	\$ 22,725
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 251,048	\$ 271,140	\$ 349,284	\$ 349,284	\$ 335,698
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 1,718,564</b>	<b>\$ 1,820,672</b>	<b>\$ 2,234,363</b>	<b>\$ 2,026,085</b>	<b>\$ 2,184,586</b>
<b>EXPENDITURES BY PROGRAM</b>					
Administration	\$ 1,093,846	\$ 1,135,723	\$ 1,295,766	\$ 1,339,835	\$ 1,506,073
Building Services	\$ 623,856	\$ 641,279	\$ 763,846	\$ 658,187	\$ 678,513
Sustainability	\$ 863	\$ 43,670	\$ 174,751	\$ 28,063	\$ -
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 1,718,564</b>	<b>\$ 1,820,672</b>	<b>\$ 2,234,363</b>	<b>\$ 2,026,085</b>	<b>\$ 2,184,586</b>

PROGRAM: **Administration**  
DEPARTMENT: Community Development  
DIVISION: Administration  
PROGRAM NO: 0611

**PROGRAM DESCRIPTION:**

This program funds the general operation of the Community Development Department, including administration and supervisory duties, current planning/development review, and long range planning, including historic preservation, economic development, and sustainability initiatives. Administrative and supervisory functions include management responsibilities for the Department’s different sections (current planning, long range planning, building, housing and child care), budget preparation and accounting, human resource management, and communications with Town management. Long range planning functions include staffing the STR/Overlay District Task Force, Housing Committee, Child Care committee, support to the Breckenridge Heritage Alliance, support and implementation of the SustainableBreck Plan, restoration and interpretation of Town historic resources, managing and monitoring of the affordable housing program, Town sponsored housing projects, oversight of the child care program (including scholarships and teacher salary supplements), compilation of statistical information, coordination with County planning, and review of annexation proposals. Development review responsibilities include providing support for the Planning Commission and reviewing and processing all requests for development within the Town, making recommendations on changes to the Development Code, and enforcement of the Development Code and Sign Code

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 867,755	\$ 898,066	\$ 995,754	\$ 1,010,564	\$ 1,123,572
Materials & Supplies	\$ 2,624	\$ 3,864	\$ 9,800	\$ 9,800	\$ 7,000
Charges for Services	\$ 43,609	\$ 37,047	\$ 84,500	\$ 111,108	\$ 151,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 15,721	\$ 18,842	\$ 18,478	\$ 21,129	\$ 19,950
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 164,136	\$ 177,905	\$ 187,234	\$ 187,234	\$ 204,551
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 1,093,846</b>	<b>\$ 1,135,723</b>	<b>\$ 1,295,766</b>	<b>\$ 1,339,835</b>	<b>\$ 1,506,073</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

- Develop a Renewable Energy Mitigation Program for outdoor energy use
- Assist in implementation of the new Short Term Rental Regulations
- Work with the United States Forest Service (USFS) to implement aspects of the Watershed Protection MOU
- Facilitate and coordinate Capacity Analysis Study to evaluate the Town's level of congestion and carrying capacity

**PERFORMANCE MEASURES:**

PROGRAM: **Building**  
DEPARTMENT: Community Development  
DIVISION: Building  
PROGRAM NO: 0621

**PROGRAM DESCRIPTION:**

This program funds building review and inspection services for all construction activities in Town. This includes the review of building plans before construction begins for compliance with adopted building codes and inspection of construction when buildings are being built. All aspects of construction are reviewed including structural elements, electrical, plumbing and mechanical systems. Construction is also reviewed for conformance with the Town's sustainable "green" building standards. The program also provides technical assistance to Town building projects.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 462,402	\$ 324,245	\$ 579,363	\$ 475,612	\$ 493,791
Materials & Supplies	\$ 903	\$ 2,261	\$ 3,500	\$ 3,500	\$ 3,500
Charges for Services	\$ 71,886	\$ 218,955	\$ 16,400	\$ 14,129	\$ 47,300
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 1,754	\$ 2,582	\$ 2,533	\$ 2,896	\$ 2,775
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 86,912	\$ 93,235	\$ 162,050	\$ 162,050	\$ 131,147
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 623,856</b>	<b>\$ 641,279</b>	<b>\$ 763,846</b>	<b>\$ 658,187</b>	<b>\$ 678,513</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Continue the process of implementing the next phase of Energov software program  
Provide technical code support for the Sustainability Coordinator  
Implement the new Zero Energy Ready Homes and other Prescriptive Paths that establish "above-code" requirements for building efficiency

**PERFORMANCE MEASURES:**

PROGRAM: **Sustainability**  
DEPARTMENT: Community Development  
DIVISION: Planning  
PROGRAM NO: 0631

**PROGRAM DESCRIPTION:**

This program is managed by Parking and Transportation. All future activity for this program is recorded to this fund

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 863	\$ 43,670	\$ 174,751	\$ 28,063	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 863</b>	<b>\$ 43,670</b>	<b>\$ 174,751</b>	<b>\$ 28,063</b>	<b>\$ -</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**PUBLIC WORKS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b><u>REVENUES</u></b>					
Administration	\$ 519,756	\$ 542,420	\$ 480,360	\$ 550,716	\$ 557,226
Streets	\$ 46,132	\$ 108,107	\$ 32,000	\$ 47,000	\$ 32,000
Parks	\$ 24,897	\$ 85,762	\$ 43,500	\$ 409,100	\$ 9,500
Facilities Maintenance	\$ 187,422	\$ 164,347	\$ 198,573	\$ 210,212	\$ 167,140
Engineering	\$ 28,700	\$ 41,550	\$ 28,000	\$ 36,500	\$ 37,000
General Tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 806,907</b>	<b>\$ 942,186</b>	<b>\$ 782,433</b>	<b>\$ 1,253,528</b>	<b>\$ 802,866</b>
<b><u>EXPENDITURES BY CATEGORY</u></b>					
Personnel	\$ 3,694,684	\$ 3,695,194	\$ 4,145,953	\$ 3,818,447	\$ 4,657,480
Materials & Supplies	\$ 440,438	\$ 469,828	\$ 565,605	\$ 564,225	\$ 594,430
Charges for Services	\$ 1,940,120	\$ 2,327,239	\$ 2,471,710	\$ 2,670,978	\$ 2,598,552
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 299,015	\$ 313,598	\$ 345,757	\$ 357,107	\$ 338,650
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,594,421	\$ 1,537,272	\$ 2,018,730	\$ 2,018,730	\$ 2,167,693
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 7,968,679</b>	<b>\$ 8,343,131</b>	<b>\$ 9,547,755</b>	<b>\$ 9,429,487</b>	<b>\$ 10,356,805</b>
<b><u>EXPENDITURES BY PROGRAM</u></b>					
Administration	\$ 720,313	\$ 1,207,940	\$ 574,862	\$ 609,466	\$ 617,141
Streets	\$ 2,549,227	\$ 2,464,427	\$ 3,045,515	\$ 2,880,742	\$ 3,394,941
Parks	\$ 2,006,008	\$ 2,035,691	\$ 2,718,309	\$ 2,638,343	\$ 2,820,297
Facilities Maintenance	\$ 1,870,181	\$ 1,895,924	\$ 2,388,202	\$ 2,462,288	\$ 2,595,692
Engineering	\$ 822,950	\$ 739,149	\$ 820,867	\$ 838,648	\$ 928,734
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 7,968,679</b>	<b>\$ 8,343,131</b>	<b>\$ 9,547,755</b>	<b>\$ 9,429,487</b>	<b>\$ 10,356,805</b>

PROGRAM: **Public Works Administration**  
 DEPARTMENT: Public Works  
 DIVISION: Administration  
 PROGRAM NO: 0701

**PROGRAM DESCRIPTION:**

This program provides labor, supplies, and general services required to manage the various divisions of Public Works including Streets, Parks, Facilities, Fleet, Water, Engineering, and Mobility (Transit, Parking, and Sustainability) and provides customer service to internal and external customers. Personnel Services are those of the Director of Public Works (80%), the Assistant Public Works Director, the Administrative Services Manager, and Administrative Specialist (20%)

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 479,252	\$ 480,473	\$ 444,934	\$ 466,635	\$ 490,593
Materials & Supplies	\$ 6,713	\$ 5,555	\$ 11,030	\$ 11,030	\$ 11,030
Charges for Services	\$ 171,268	\$ 640,184	\$ 40,143	\$ 52,681	\$ 39,328
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 1,633	\$ 2,722	\$ 2,697	\$ 3,062	\$ 2,925
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 61,447	\$ 79,007	\$ 76,058	\$ 76,058	\$ 73,265
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 720,313</b>	<b>\$ 1,207,940</b>	<b>\$ 574,862</b>	<b>\$ 609,466</b>	<b>\$ 617,141</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Supported internal (TOB-employed) and external customers (all other customers) seeking assistance via telephone, email, and in person  
 Assisted in coordination/accomplishment of Public Works Department goals and operations

**GOALS - PROGRAM OBJECTIVES:**

Continue to coordinate and support the accomplishment of Public Works Department goals and operations  
 Continue to efficiently support internal and external customer service needs  
 Manage special projects as identified in the 2023 budget year

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Number of PW employees	117	124	94	97
Number of building permits processed by staff	82	93	104	115

PROGRAM: **Streets**  
 DEPARTMENT: Public Works  
 DIVISION: Streets & Parks  
 PROGRAM NO: 0711

**PROGRAM DESCRIPTION:**

This program funds labor, supplies, and services required to administer the related programs of drainage maintenance, snow and ice removal, street cleaning, traffic control (signage and signals), repair and maintenance, and assistance with special events. Winter and summer maintenance activities cover over 122 lane miles of streets, alleys, parking lots, and other Town facilities

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 959,104	\$ 969,893	\$ 1,100,169	\$ 961,656	\$ 1,250,932
Materials & Supplies	\$ 186,701	\$ 188,887	\$ 199,625	\$ 199,625	\$ 200,925
Charges for Services	\$ 299,069	\$ 280,102	\$ 372,674	\$ 370,775	\$ 483,941
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 95,224	\$ 52,097	\$ 89,419	\$ 65,058	\$ 62,175
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,009,129	\$ 973,448	\$ 1,283,628	\$ 1,283,628	\$ 1,396,968
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,549,227</b>	<b>\$ 2,464,427</b>	<b>\$ 3,045,515</b>	<b>\$ 2,880,742</b>	<b>\$ 3,394,941</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Storm sewer inspections and clean outs  
 Replaced damaged guardrail at Ski Hill Rd  
 Replaced damaged guardrail on White Cloud Drive  
 Crack sealed various town streets and 3 miles of rec path

**GOALS - PROGRAM OBJECTIVES:**

Continue to support and maintain Town infrastructure, support community needs  
 Use of alternative materials for snow and ice mitigation; de-icer  
 Continue to support Town special events such as- Ullr, ISSC, Oktoberfest

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Lane miles of streets maintained including but not limited to snow removal	122	122	123	124
	2019-2020	2020-2021	2021-2022	2022-2023
Number of 24 yard loads of snow hauled from town	5,627	3097	3253	4000

PROGRAM: **Parks**  
DEPARTMENT: Public Works  
DIVISION: Streets & Parks  
PROGRAM NO: 0721

**PROGRAM DESCRIPTION:**

This program funds the following:

Labor, supplies, and services required to administer the related programs of park, sidewalk/landscape, street light, and cemetery maintenance  
Operation, maintenance, and landscape improvements to the Town's parks, medians, roundabouts, and athletic facilities to include pavilions, tennis courts, one basketball court, volleyball courts, and the Skateboard park at Kingdom Park  
Year-round maintenance of the Town's pedestrian pathways, footbridges, and landscape and irrigation systems. Activities include sidewalk snow maintenance, watering, gardening, fertilizing, irrigation management, new plantings, trash/litter removal, and pedestrian bridge repairs  
Street light maintenance which funds supplies, parts, energy costs, and some contract electrical and painting services required to operate and maintain the Town's street lighting. This program also covers painting costs for Breckenridge's decorative lights and funds holiday lighting and decorations  
Assisting with special events and banners  
Cemetery maintenance which includes site irrigation, fence improvement program, gravesite maintenance, and road grading

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 866,550	\$ 833,268	\$ 1,066,630	\$ 838,416	\$ 1,222,447
Materials & Supplies	\$ 177,285	\$ 190,843	\$ 216,275	\$ 222,895	\$ 250,725
Charges for Services	\$ 619,298	\$ 655,267	\$ 977,245	\$ 1,110,295	\$ 872,911
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 35,493	\$ 61,131	\$ 59,975	\$ 68,553	\$ 64,875
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 307,382	\$ 295,182	\$ 398,184	\$ 398,184	\$ 409,339
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,006,008</b>	<b>\$ 2,035,691</b>	<b>\$ 2,718,309</b>	<b>\$ 2,638,343</b>	<b>\$ 2,820,297</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Assisted community garden group, Alpine Gardens improvements, new berm, irrigation  
Increased holiday lighting to include Parking Structure, north Riverwalk  
Paint 1/5 of street lights, Ski Hill handrail  
Installed sun shade in Carter Park dog park  
Improved entry gates, a double gate system at dog park  
Assisted with electrical wiring install at new Kingdom ball field light towers  
Installed additional street lights in PW yard to improve overall lighting, safety for staff  
Cut numerous dead trees from Town right-of-ways, including Main St, Carter Park  
Assisted with Town special events including Ullr, ISSC, Oktoberfest

**GOALS - PROGRAM OBJECTIVES:**

Continued hanging of seasonal banners in Hwy 9 median  
Repair/replace signage on all Town trash and recycle barrels  
Continued arborist maintenance of town trees  
Continue to support and maintain Town infrastructure, support community needs  
Paint 1/5 of Town streetlights

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Miles of	25	25	26	27
Number of Acres of turf maintained	7	9	9	9
Number of Sq. Ft. of Roundabout and Medians Maintained	250,000	250,000	250,000	250,000
Number of Acres of synthetic turf maintained	2	2	2	2
Number of Streetlights maintained	1,450	1,450	1,470	1,480
Number of Trash/Recycle barrels maintained	200	200	220	230

PROGRAM: **Facilities Administration**  
DEPARTMENT: Public Works  
DIVISION: Facilities  
PROGRAM NO: 0731

**PROGRAM DESCRIPTION:**

This program provides for the labor, administration, supervision, and direct expenses associated with the operation and maintenance of all Town facilities to include upgrades and insurance. This program further funds mechanical, plumbing, and electrical maintenance. Included are energy costs for Public Works, Town Hall, Police station, Schoonover Building, Welcome Center, Valley Brook House, Transit Station, and the BGVCC building. Janitorial costs for Town Hall, Public Works, Police Station, Welcome Center, BGVCC building, Transit Station, Kingdom Park, Carter Park, and the River walk exterior bathrooms are included as are specific repair supplies, minor tools, and building improvements for these facilities. Also included in this budget are the testing, monitoring, and certification of the Town's alarm systems and elevators

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 902,517	\$ 879,344	\$ 972,769	\$ 990,289	\$ 1,053,830
Materials & Supplies	\$ 69,029	\$ 84,493	\$ 136,600	\$ 128,600	\$ 129,100
Charges for Services	\$ 679,794	\$ 726,819	\$ 1,023,128	\$ 1,078,707	\$ 1,141,077
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 56,135	\$ 72,526	\$ 71,132	\$ 80,119	\$ 76,150
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 162,706	\$ 132,741	\$ 184,573	\$ 184,573	\$ 195,535
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 1,870,181</b>	<b>\$ 1,895,924</b>	<b>\$ 2,388,202</b>	<b>\$ 2,462,288</b>	<b>\$ 2,595,692</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Water bottle fill stations at Riverwalk, Carter Park, and Golf Course restrooms; Gutter and heat tape installation; Access control prep work; Washbay Hotsy installation; Siding replacement on PW North Barn; Riverwalk water shutoff valve

**GOALS - PROGRAM OBJECTIVES:**

Building Improvements: Access Control system update; Riverwalk elevator update; Welcome Center floor refinishing; Transit Hotsy replacement; BGVCC VFD install; Breck Station Pump replacement

Other Contracted Services: Sand trap cleaning, drain cleaning, overhead door repair, window cleaning, carpet cleaning, contracted janitorial services, service contract for PD generator, service contract for building elevators

**PERFORMANCE MEASURES:**

	Town Hall	Riverwalk	Rec Center	Ice Rink	Arts	BGVCC	PW	Dumpsters	Parking Structure
Total Labor Hours	1110.25		1095.09	1261.84	1320.84	564.92	1492.91	835.92	454.01
Total %	6.80%		6.71%	7.73%	8.09%	3.46%	9.14%	5.12%	2.78%

Notable Labor Categories	% of Time Spent
Preventative Maintenance	13.80%
HVAC/Mech., Refrigeration, Boilers	3.70%
Plumbing	7.80%
Building Checks	23.60%
General Labor	5.10%

Hours Spent on Special Events	167
Biggest Events: Oktoberfest, Snow Sculptures, 4th of July	
Average Open WO's per Day	131

Major Buildings maintained include Town Hall, Rec Center, Welcome Center, Riverwalk, PW buildings, Breck Transit Station, Police Station, Club House, Carter Park, Ice Rink, Arts District, and Harris St. Building. Numerous other buildings include Dumpsters, Bus Stops, Parks, Historical, and storage buildings.

Building Square footage by Year	2017	2018	2019	2020	2021
	388,597	415,429	421,189	423,789	689,173

- 2012 Addition of Riverwalk Dumpster (252 sq. ft.), pole barn at Equestrian Center (560 sq. ft.)
- 2013 Addition of TLP PW Admin Building (5520 sq. ft.) Purchase of Abby Hall (2904 sq. ft.)
- 2014 Addition of the new Arts District Buildings (4422 sq. ft.)
- 2016 Addition of snowmelt boilers for Town sidewalks and the addition of newly remodeled Breck Theater
- 2017 Addition of Montessori, Prospect Park Restrooms (Additional square footage for Tennis Court Pavilion and Rec Center remodel to be added in 2018)
- 2018 Addition of Tennis Center and Rec Center expansion
- 2019 Addition of River Park, New Bus Barn (Professional Building also purchased, but square footage not included)
- 2021 Addition of the Parking Structure (265,384 sq. ft.)

PROGRAM: **Engineering Administration**  
DEPARTMENT: Public Works  
DIVISION: Engineering  
PROGRAM NO: 0801

**PROGRAM DESCRIPTION:**

The Engineering Division program funds supplies and labor including 3 professional engineers, a GIS analyst, and Construction Inspector. The Division manages the Town's Capital Improvement Projects, development review , Building Permit reviews and final Certificate of Occupancy engineering inspections, ROW Permit and Infrastructure administration and inspections

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 487,260	\$ 532,216	\$ 561,451	\$ 561,451	\$ 639,678
Materials & Supplies	\$ 710	\$ 50	\$ 2,075	\$ 2,075	\$ 2,650
Charges for Services	\$ 170,692	\$ 24,867	\$ 58,520	\$ 58,520	\$ 61,295
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 110,530	\$ 125,122	\$ 122,534	\$ 140,315	\$ 132,525
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 53,757	\$ 56,894	\$ 76,287	\$ 76,287	\$ 92,586
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 822,950</b>	<b>\$ 739,149</b>	<b>\$ 820,867</b>	<b>\$ 838,648</b>	<b>\$ 928,734</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

The Engineering Division provided a combination of design services, project management, and construction inspection of the following projects: Broken Lance Bridge and Culvert design, Coyne Valley Road Culvert Replacement, Blue River Rebuild, Roadway Resurfacing, Utility Undergrounding, Watson Avenue Roundabout, South Gondola Lot Parking Structure, and River Walk Improvements. Staff also reviewed and inspected multiple Private Development projects as required

**GOALS - PROGRAM OBJECTIVES:**

Continuation of the inspection of various Town and private development projects, update and utilize software applications for ROW permitting, and continuing to respond to an anticipated +/-250 development and building permits applications  
Provide design, project management, and construction oversight of projects as detailed in the Capital Improvements Plan and Parking & Transportation capital projects

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Private Development Building Permit Review				
No. of Building Permits Reviewed	82	58	79	80
No. of Building Permit CO's Inspections	47	20	25	24
Total amount of CIP spent	\$11.7 M	\$10.6M	\$13.6M	\$25M

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**RECREATION**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b><u>REVENUES</u></b>					
Rec Programs	\$ 427,509	\$ 974,953	\$ 862,450	\$ 1,231,360	\$ 691,300
Rec Operations	\$ 578,299	\$ 1,362,967	\$ 1,785,623	\$ 1,727,473	\$ 1,707,078
Tennis Programs	\$ 174,477	\$ 236,971	\$ 195,941	\$ 226,018	\$ 218,651
Nordic Center	\$ 261,796	\$ 229,381	\$ 239,800	\$ 404,680	\$ 248,200
Ice Rink Operations	\$ 332,393	\$ 613,793	\$ 479,200	\$ 627,240	\$ 883,205
General Tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,774,474</b>	<b>\$ 3,418,065</b>	<b>\$ 3,563,013</b>	<b>\$ 4,216,771</b>	<b>\$ 3,748,434</b>
<b><u>EXPENDITURES BY CATEGORY</u></b>					
Personnel	\$ 2,868,318	\$ 3,304,330	\$ 3,736,809	\$ 4,013,949	\$ 4,709,431
Materials & Supplies	\$ 277,699	\$ 277,010	\$ 429,150	\$ 452,398	\$ 513,148
Charges for Services	\$ 715,857	\$ 1,051,952	\$ 1,584,957	\$ 1,673,910	\$ 1,851,759
Minor Capital	\$ (0)	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 36,944	\$ 33,706	\$ 42,444	\$ 46,616	\$ 55,917
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 188	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 829,887	\$ 800,209	\$ 874,356	\$ 874,356	\$ 935,820
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 4,728,893</b>	<b>\$ 5,467,206</b>	<b>\$ 6,667,716</b>	<b>\$ 7,061,229</b>	<b>\$ 8,066,075</b>
<b><u>EXPENDITURES BY PROGRAM</u></b>					
Administration	\$ 761,259	\$ 786,750	\$ 882,308	\$ 838,194	\$ 853,993
Recreation Programs	\$ 941,395	\$ 1,284,211	\$ 2,032,101	\$ 2,111,714	\$ 2,261,679
Recreation Operations	\$ 1,650,152	\$ 1,915,987	\$ 1,958,098	\$ 2,218,174	\$ 2,242,866
Tennis Programs	\$ 283,902	\$ 322,586	\$ 402,839	\$ 421,260	\$ 746,383
Nordic Operations	\$ 333,451	\$ 283,257	\$ 368,524	\$ 408,117	\$ 460,991
Ice Rink Operations	\$ 758,735	\$ 874,415	\$ 1,023,846	\$ 1,063,770	\$ 1,500,163
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 4,728,893</b>	<b>\$ 5,467,206</b>	<b>\$ 6,667,716</b>	<b>\$ 7,061,229</b>	<b>\$ 8,066,075</b>

PROGRAM: **Recreation / Administration**  
DEPARTMENT: Recreation  
DIVISION: Administration  
PROGRAM NO: 0851

**PROGRAM DESCRIPTION:**

The Recreation Administration division encompasses administrative staff and support, personnel administration and support, business systems, department-wide advertising, marketing and promotions; operating supplies and services; technology and support; and other miscellaneous expenses necessary to provide facilities, programs and services to the community. Positions include the Director, Assistant Director, Administrative Manager, Recreation Coordinator/Administration, Recreation Coordinator/Admin & Marketing, and a Recreation Specialist

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 547,345	\$ 588,816	\$ 587,105	\$ 551,957	\$ 560,833
Materials & Supplies	\$ 5,889	\$ 6,378	\$ 15,301	\$ 14,300	\$ 14,300
Charges for Services	\$ 35,021	\$ 39,580	\$ 91,345	\$ 82,895	\$ 91,345
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 2,298	\$ 3,559	\$ 3,507	\$ 3,991	\$ 3,825
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 188	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 170,518	\$ 148,418	\$ 185,051	\$ 185,051	\$ 183,690
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>\$</b>	<b>\$ 761,259</b>	<b>\$ 786,750</b>	<b>\$ 882,308</b>	<b>\$ 838,194</b>	<b>\$ 853,993</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Increased marketing channels, improved Recreation Department web presence, and promoted low-contact activities such as Runway and Carter Park sledding hills

Configured online software systems to allow continued use of facilities under COVID restrictions

Continued to support department supervisors in recruitment with NeoGov and social media

Supported the business community by providing low cost COVID response supplies

**GOALS - PROGRAM OBJECTIVES:**

Conduct strategic recruitment tactics including signage, facility recruitment hubs/desks, electronic messaging, etc., to meet emerging needs of our department

Continue refinement of website and Active website pages with graphics, links and shortcuts to improve the customer experience. Utilize website and social media to tell the stories of recreation in Breckenridge and our local community

Provide leadership and support of long range departmental projects and department initiatives

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Number of page views on website for the Rec Department Home page (most popular dept. page 2009-2019):	73,412	80,146	76,956	92,758	97,967	98,988
Number of page views on the website for the Rec Center page	n/a	n/a	97,844	82,396	73,074	69,420
Percentage of Online Revenue* (*computed from available online sales):	29%	29%	52%	43%	35%	30%

**PROGRAM:** Recreation / Programs  
**DEPARTMENT:** Recreation  
**DIVISION:** Programs  
**PROGRAM NO:** 0852

**PROGRAM DESCRIPTION:**

The Recreation Programs division includes personnel, operating supplies and charges for services required to offer a wide variety of activities including youth & toddler programs, sports & events, outdoor recreation & education (inc. climbing wall), aquatics and ice programs. Positions include a manager, 5 programmers, and support staff

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 833,770	\$ 997,543	\$ 1,578,209	\$ 1,655,117	\$ 1,780,780
Materials & Supplies	\$ 18,963	\$ 17,968	\$ 141,450	\$ 141,450	\$ 150,900
Charges for Services	\$ 58,448	\$ 237,939	\$ 278,252	\$ 278,920	\$ 281,020
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 13,967	\$ 14,515	\$ 14,241	\$ 16,278	\$ 15,375
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 16,246	\$ 16,246	\$ 19,949	\$ 19,949	\$ 33,604
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 941,395</b>	<b>\$ 1,284,211</b>	<b>\$ 2,032,101</b>	<b>\$ 2,111,714</b>	<b>\$ 2,261,679</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Program Inclusion- Contracted with school district translator to ensure that diverse populations had equal access to recreation center programming  
 Evaluated community needs through surveys & outreach. Due to feedback, added more sports camps paired with outdoor programs. Additional personnel was added for special needs children. Swim lesson programming was streamlined with our program calendar. Aquatics summer camps were first introduced to the community and filled to capacity  
 Continued to provide remote learning options during school closures throughout the Covid-19 Pandemic. Mitigated risk and remained operational the entire time

**GOALS - PROGRAM OBJECTIVES:**

Continue offering diverse afterschool and full day childcare offerings. Look for additional grant opportunities to supplement further subsidies for our local families. Work with community partners to ensure comprehensive childcare offerings and increase outreach to diverse populations through usage of school district translators  
 Work with the Recreation Advisory Committee as well as local stakeholders as we begin complete renovation of the leisure pool. Build on the successes of our 17 race events and continue to offer high quality running and mountain biking events in Breckenridge  
 Implement sustainable practices to reduce paper for registration/event needs and become zero waste during select recreation sports events in 2023, specifically for the Summit Trail Running Series, Summit Mountain Challenge, and the Breckenridge Ascent Series

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Number of Program Participant Visits	82,709	85,218	57,471	89,467	105,000	110,000
Net Promoter Score	53	79	77	79	81	83
Cost Recovery Rate	75%	74%	46%	78%	73%	75%

**PROGRAM:** Recreation / Recreation Center  
**DEPARTMENT:** Recreation  
**DIVISION:** Recreation Center  
**PROGRAM NO:** 0853

**PROGRAM DESCRIPTION:**

The Recreation Center division includes personnel, operating supplies and charges for services required to operate and maintain the Breckenridge Recreation Center. Personnel include the Recreation Operations Manager, Guest Services staff, Fitness staff, and Facilities staff. Most recurring annual expenses associated with the upkeep and maintenance of the full-service Recreation Center and Carter Park are included in the budget, such as janitorial services, pro shop merchandise, fitness / facility equipment, facility repairs and maintenance

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 833,974	\$ 934,158	\$ 717,204	\$ 918,143	\$ 1,040,995
Materials & Supplies	\$ 99,656	\$ 117,591	\$ 79,500	\$ 86,500	\$ 122,250
Charges for Services	\$ 300,353	\$ 443,090	\$ 719,946	\$ 770,834	\$ 611,263
Minor Capital	\$ (0)	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 5,865	\$ 8,932	\$ 8,767	\$ 10,017	\$ 19,467
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 410,305	\$ 412,216	\$ 432,680	\$ 432,680	\$ 448,891
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 1,650,152</b>	<b>\$ 1,915,987</b>	<b>\$ 1,958,098</b>	<b>\$ 2,218,174</b>	<b>\$ 2,242,866</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Evaluated new fitness trends and purchased additional equipment for both session based and drop-in fitness classes  
Updated Cybex circuit training equipment as well as add new pieces of equipment in the Free Weight area including Olympic lifting platforms  
Focused on getting our patrons comfortable getting back into the gym after the pandemic. We offered mask-only workouts during certain times and focused on promoting and providing a clean and safe facility

**GOALS - PROGRAM OBJECTIVES:**

Continue to offer community based recreational opportunities for local residents and visitors by providing leadership and support to our staff and patrons. Utilize innovation, adaptability, creativity and risk management to continue to offer safe, fun and engaging facilities and programs  
Provide safe, clean and sanitary facilities for our guests. Continue to monitor facility and equipment usage to determine if patron needs and expectations are being met. Consider new norms annually and determine if changes are appropriate. Continue to listen to customer suggestions while focusing on providing equitable opportunities for all  
Continue efforts to reduce, reuse and recycle. Evaluate recycling locations and signage throughout facility. Try and source food and beverage options from responsible vendors. Provide washable fitness equipment towels to our patrons and limit single use cleaning towelettes

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Number of Facility Participant Visits	219,092	223,278	75,871	138,791	220,000	225,000
Number of Rec Facility Permits Issued	485	528	39	139	500	450
Net Promoter Score	75	90	34	70	90	90
Cost recovery rate	102%	92%	35%	61%	77%	78%

**PROGRAM:** Recreation / Recreation Center  
**DEPARTMENT:** Recreation  
**DIVISION:** Tennis Programs  
**PROGRAM NO:** 0854

**PROGRAM DESCRIPTION:**

Tennis operations includes personnel, operating supplies, and charges for services required to operate and maintain the free-standing tennis facility. Expenses include personnel costs, pro shop merchandise, equipment and tennis program costs. Personnel includes a Tennis Coordinator, instructors and guest service attendants

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 200,643	\$ 236,786	\$ 202,257	\$ 226,972	\$ 234,740
Materials & Supplies	\$ 10,136	\$ 18,195	\$ 20,475	\$ 22,475	\$ 38,425
Charges for Services	\$ 48,548	\$ 42,620	\$ 155,145	\$ 146,675	\$ 448,139
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 847	\$ 1,256	\$ 1,233	\$ 1,409	\$ 1,350
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 23,729	\$ 23,729	\$ 23,729	\$ 23,729	\$ 23,729
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 283,902</b>	<b>\$ 322,586</b>	<b>\$ 402,839</b>	<b>\$ 421,260</b>	<b>\$ 746,383</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

42% increase in private lesson revenue (\$97,440 in 2020 vs. \$138,368 in 2021) This trend started during the pandemic and has continued into 2022. This trend requires additional staffing which has been difficult to come by at the tennis center  
 Moved pickleball play into Recreation Center gymnasium. The move provided pickleball players additional court time to play. The move also allowed tennis players to get more court time, which was limited because of the popularity of the sport  
 Set record for total visits at the Breckenridge Tennis Center with 17,067 visits. This is 18% more visits than previous high

**GOALS - PROGRAM OBJECTIVES:**

Continue to market tennis clinics to out of town guests and promote other recreational opportunities  
 Host two tennis tournaments in 2023. NTRP tournament in June and Summit County Championships held in September  
 Offer additional afterschool programming and private lessons as staffing allows. Refine junior tennis offerings to include private lessons and High School level clinics  
 Continue to grow tennis by offering creative programming. Evaluate options to reintroduce mixed doubles leagues, create a new singles league and increase semi-private and private lesson offerings. Improve clay court conditions so that they are consistently playable and promote that resource

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Number of indoor Facility Participant Visits	1,636	2,035	1,608	1,811	1,900	2,000
Number of outdoor Facility Participant visits	1,621	2,534	2,736	2,942	2,900	2,900
Number of Pickle ball Facility Participant visits*	634	1,010	326	0*	0	0
Program participant visits	8,836	9,066	8,552	12,314	9,000	9,000
Total visits	12,727	14,645	13,222	17,067	13,800	13,900
Cost recovery rate	68%	67%	61%	67%	60%	28% *
Net Promoter		100%	100%	90%	91%	95%

\*2018 was the first year of operations for this program.

\*2021 Pickleball was moved to the Recreation Center Gymnasium

\* Cost recovery is down due to an additional expense of \$375,000 to replace the outdoor clay courts.

**PROGRAM:** Recreation / Nordic  
**DEPARTMENT:** Recreation  
**DIVISION:** Nordic Operations  
**PROGRAM NO:** 0855

**PROGRAM DESCRIPTION:**

The Gold Run Nordic Center operations include seasonal personnel, operating supplies and charges for services required to operate and maintain the Gold Run Nordic Center. Expenses include personnel costs, pro shop merchandise, ski and snowshoe equipment, production of season passes (cost shared with the operators of the Breckenridge Nordic Center), grooming costs (labor, fuel, equipment maintenance and replacement), and roughly 50% of expenses related to the Club House

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 89,269	\$ 134,708	\$ 154,098	\$ 161,895	\$ 183,338
Materials & Supplies	\$ 84,527	\$ 41,304	\$ 87,224	\$ 88,573	\$ 88,073
Charges for Services	\$ 108,417	\$ 57,041	\$ 99,340	\$ 129,562	\$ 129,850
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 847	\$ 1,605	\$ 1,575	\$ 1,800	\$ 1,725
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 50,392	\$ 48,599	\$ 26,287	\$ 26,287	\$ 58,005
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 333,451</b>	<b>\$ 283,257</b>	<b>\$ 368,524</b>	<b>\$ 408,117</b>	<b>\$ 460,991</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Increased programming to meet the needs of our customers  
 Provided customers with a greater selection of Nordic retail options  
 Increased our standards and customer service skills to provide better experience for guests

**GOALS - PROGRAM OBJECTIVES:**

Continue to advertise to outside markets to increase participation, and exposure for GRNC  
 Develop and implement more family-oriented programming and events  
 Ensure opening of Nordic center for Season has appropriate conditions for pass holders and visiting guest

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
of Participant Facility & Program Visits	12503	8711	10,050*	7343	8500	8500
Cost Recovery Rate	76%	81%	79%	72%	81%	78%
Daily Trail Passes Sold**		2014	2481	2400	2524	2400

\*\* New metric added in 2019

\* Rentals are not included in the 2020 numbers as they have been in the past.

**PROGRAM:** Recreation/ Ice Arena  
**DEPARTMENT:** Recreation  
**DIVISION:** Ice Rink  
**PROGRAM NO:** 0856

**PROGRAM DESCRIPTION:**

The Ice Arena division encompasses the personnel, operating supplies and charges for services required to operate and maintain the Stephen C. West Ice Arena. The division operating budget provides for personnel, janitorial services and supplies, pro shop merchandise, skate equipment rental and maintenance, and ice surfacing equipment maintenance. The Ice Arena also partners with local not-for-profit groups to provide fund-raising opportunities, such as the Summit Youth Hockey Association

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 363,317	\$ 412,319	\$ 497,936	\$ 499,865	\$ 908,745
Materials & Supplies	\$ 58,529	\$ 75,574	\$ 85,200	\$ 99,100	\$ 99,200
Charges for Services	\$ 165,071	\$ 231,683	\$ 240,929	\$ 265,024	\$ 290,142
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 13,121	\$ 3,838	\$ 13,121	\$ 13,121	\$ 14,175
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 158,697	\$ 151,001	\$ 186,660	\$ 186,660	\$ 187,901
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 758,735</b>	<b>\$ 874,415</b>	<b>\$ 1,023,846</b>	<b>\$ 1,063,770</b>	<b>\$ 1,500,163</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Worked with Summit County Public Health to ensure health and safety protocols were adhered to while remaining open to for community programming such as youth hockey, curling, adult hockey leagues and visitor based ice skating sessions  
Hosted a spring indoor adult soccer league on outdoor turf field as well as a successful Box Lacrosse tournament. Provided covered field practices for local youth soccer and lacrosse prior to their outdoor fields being available for play  
Assisted with community distribution of face masks, gloves and hand sanitizer

**GOALS - PROGRAM OBJECTIVES:**

Continue to consider additional hockey tournaments, jamborees and camps (during spring and summer months) that do not dilute the current experience for rink patrons and existing camp/tournament directors and staff  
Work to get spring/ early summer turf rentals for soccer leagues and lacrosse tournaments to end by June 30th. Provide turf access each day for family fun time and bouncy house play during July and August  
Promote the use of our new electric ice resurface to visitors and patrons through decals and potential signage. Plan to replace the last fossil fueled ice resurfer with an electric model when it comes due on 2027. Plan for EV truck when pickup truck is due in 2030

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Number of Facility Visits	66,672	67,628	25,178	72,381	68,000	70,000
Number of Hours of Ice Rented to External User Groups	1,300	1352	601	1341	1350	1375
Cost Recovery Rate	55%	60%	44%	70%	60%	60%
Net Promoter Score	98	49	70	70	90	90

**TOWN OF BRECKENRIDGE**  
**REVENUE & EXPENDITURE**  
**OTHER MISCELLANEOUS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
<b>REVENUES</b>					
Fiber Network Lease	\$ 37,705	\$ 82,601	\$ -	\$ 100,000	\$ 150,000
Cable Peg Fees	\$ 10,836	\$ 10,267	\$ 11,720	\$ 11,720	\$ 11,720
General Property Tax	\$ 3,547,565	\$ 3,671,793	\$ 3,879,711	\$ 3,880,929	\$ 3,865,040
Grants	\$ 439,289	\$ 811,423	\$ -	\$ 621,462	\$ -
Inter-Government	\$ 3,903	\$ -	\$ -	\$ -	\$ -
Rec-Renewable Energy Certif	\$ 60,240	\$ 41,468	\$ -	\$ -	\$ -
Nordic Loan Payments	\$ 60,667	\$ 31,073	\$ 70,588	\$ 70,588	\$ 70,588
BGVCC Naming Agreement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Investment Income	\$ 97,207	\$ (98,027)	\$ 49,300	\$ 150,000	\$ -
Miscellaneous Income	\$ 166,038	\$ 188,564	\$ 92,173	\$ 150,000	\$ 150,000
Transfer from Water Fund	\$ 100,152	\$ 101,155	\$ 102,166	\$ 102,166	\$ 103,188
Transfer from Excise Tax Fund	\$ 12,419,816	\$ 12,419,816	\$ 16,300,000	\$ 16,300,000	\$ 18,000,000
Transfer from Golf Fund	\$ 33,216	\$ 33,553	\$ 33,553	\$ 33,553	\$ 33,553
Transfer from Special Project Fund	\$ 27,312	\$ 35,195	\$ 40,000	\$ -	\$ -
General Tax Support	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 17,053,946</b>	<b>\$ 17,378,880</b>	<b>\$ 20,629,211</b>	<b>\$ 21,470,418</b>	<b>\$ 22,434,089</b>
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 15,245	\$ 0	\$ 300,000	\$ -	\$ -
Materials & Supplies	\$ 41,056	\$ 11,517	\$ -	\$ -	\$ -
Charges for Services	\$ 260,157	\$ 213,557	\$ 87,600	\$ 418,104	\$ 432,600
Minor Capital	\$ -	\$ -	\$ -	\$ 1,223,634	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 467,197	\$ 469,523
Grants	\$ 2,409,016	\$ 699,861	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 2,725,474</b>	<b>\$ 924,936</b>	<b>\$ 387,600</b>	<b>\$ 2,108,935</b>	<b>\$ 902,123</b>
<b>EXPENDITURES BY PROGRAM</b>					
Contingencies	\$ 2,489,952	\$ 796,648	\$ 315,000	\$ 1,298,634	\$ 75,000
Committees	\$ 15,899	\$ 40,888	\$ 72,600	\$ 93,104	\$ 107,600
Fiber Network	\$ 219,623	\$ 87,399	\$ -	\$ 717,197	\$ 719,523
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 2,725,474</b>	<b>\$ 924,936</b>	<b>\$ 387,600</b>	<b>\$ 2,108,935</b>	<b>\$ 902,123</b>
<b>RESTRICTION-DEBT SERVICE</b>	<b>\$ 939,074</b>	<b>\$ 937,440</b>	<b>\$ 0</b>	<b>\$ 940,347</b>	<b>\$ 942,368</b>
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ (939,074)</b>	<b>\$ (937,440)</b>	<b>\$ (0)</b>	<b>\$ (940,347)</b>	<b>\$ (942,368)</b>

**PROGRAM:** Contingencies  
**DEPARTMENT:** General Government  
**DIVISION:**  
**PROGRAM NO:** 1111

**PROGRAM DESCRIPTION:**

This program budgets monies for contingencies

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 15,245	\$ 0	\$ 300,000	\$ -	\$ -
Materials & Supplies	\$ 41,056	\$ 11,517	\$ -	\$ -	\$ -
Charges for Services	\$ 24,635	\$ 85,270	\$ 15,000	\$ 75,000	\$ 75,000
Minor Capital	\$ -	\$ -	\$ -	\$ 1,223,634	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 2,409,016	\$ 699,861	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,489,952</b>	<b>\$ 796,648</b>	<b>\$ 315,000</b>	<b>\$ 1,298,634</b>	<b>\$ 75,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

**PROGRAM:** Committees  
**DEPARTMENT:** General Government  
**DIVISION:**  
**PROGRAM NO:** 4000

**PROGRAM DESCRIPTION:**

This program contains all internal Town committees to include: Green Team (Sustainability), Leadership Development Team, Mind Body Breck (wellness), Employee Engagement and Safety Committee

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 15,899	\$ 40,888	\$ 72,600	\$ 93,104	\$ 107,600
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 15,899</b>	<b>\$ 40,888</b>	<b>\$ 72,600</b>	<b>\$ 93,104</b>	<b>\$ 107,600</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

- Further Council's sustainability goals related to the operation of the organization
- Provide opportunities for staff to enhance their personal health and wellness
- Provide opportunities for staff at all levels to increase their leadership skills
- Create opportunities to for Employs to engage with one another and celebrate the successes of the organization
- Work with Town Risk and Safety staff to decrease risk of injury and liability for the organization

**PERFORMANCE MEASURES:**

**PROGRAM:** Fiber Network  
**DEPARTMENT:** Miscellaneous  
**DIVISION:**  
**PROGRAM NO:** 9600

**PROGRAM DESCRIPTION:**

This is the operations and maintenance account for the fiber broadband project

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 219,623	\$ 87,399	\$ -	\$ 250,000	\$ 250,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ 467,197	\$ 469,523
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 219,623</b>	<b>\$ 87,399</b>	<b>\$ -</b>	<b>\$ 717,197</b>	<b>\$ 719,523</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

In 2022, the Town was able to expand the fiber broadband area served to include Airport Road north past Stan Miller Dr to the North Fire Station. Buildings and neighborhoods that will have service in the fall of 2022 include Alta Verde I, Block 11, Blue 52, Valley Brook, Sky Park, Timberline Learning Center, and the tennis center. At the end of August, we completed 74 drops to currently served residents and businesses

**GOALS - PROGRAM OBJECTIVES:**

In 2023, we hope to keep expanding the network. We hope to bring the main fiber line up Ski Hill Road and possibly to the Gary Roberts Water Treatment Plant. We are pursuing grant opportunities in the \$5M range to help fund this construction. We also hope to increase the take rate in served areas to 40%. Other goals include connecting at least 5 multi-dwelling units, and installing 100 drops to residents and businesses

**PERFORMANCE MEASURES:**

The town will measure success by the number of people served by the town's fiber broadband network. We hope to exceed a 40% take rate, connect more than 5 MDU's, and install more than 100 drops

## UTILITY FUND #002

January 1, 2021	FUND BALANCE	\$	52,252,270
	REVENUE	\$	8,504,505
	EXPENDITURES	\$	6,015,844
	ACTUAL GAIN / (REDUCTION)	\$	2,488,661
December 31, 2021	FUND BALANCE	\$	54,740,931
January 1, 2022	FUND BALANCE	\$	54,740,931
	PROJECTED REVENUE	\$	25,463,785
	PROJECTED EXPENDITURES	\$	22,351,729
	PROJECTED GAIN / (REDUCTION)	\$	3,112,056
December 31, 2022	FUND BALANCE	\$	57,852,987
January 1, 2023	FUND BALANCE	\$	57,852,987
	BUDGETED REVENUE	\$	16,274,088
	BUDGETED EXPENDITURES	\$	13,203,020
	BUDGETED GAIN / (REDUCTION)	\$	3,071,068
December 31, 2023	FUND BALANCE	\$	60,924,055
	RESTRICTION-DEBT	\$	7,618,032
	RESTRICTION-FIXED ASSETS	\$	34,380,487
December 31, 2023	AVAILABLE FUND BALANCE	\$	18,925,536

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**UTILITY FUND #002 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 47,414,093	\$ 52,252,270	\$ 47,822,347	\$ 54,740,931	\$ 57,852,987
<b>REVENUES</b>					
Water Rents	\$ 4,224,900	\$ 4,356,931	\$ 4,208,055	\$ 4,413,293	\$ 4,631,824
Plant Investment Fees	\$ 923,897	\$ 1,139,669	\$ 925,000	\$ 925,000	\$ 1,000,000
Water Service Maintenance Fee	\$ 768,191	\$ 870,526	\$ 858,598	\$ 858,598	\$ 921,816
Statement/Billing Fees	\$ 41,690	\$ 37,923	\$ 40,550	\$ 40,550	\$ 41,500
Debt Proceeds	\$ -	\$ -	\$ 23,000,000	\$ 6,500,000	\$ 6,500,000
Interest	\$ 202,501	\$ 23,763	\$ 54,400	\$ (19,795)	\$ -
Transfer from Affordable Housing	\$ 1,600,000	\$ 235,000	\$ 150,000	\$ 546,287	\$ 1,392,000
Transfer from Open Space	\$ 16,884	\$ 17,389	\$ 17,911	\$ 17,911	\$ 18,448
Grants	\$ -	\$ 1,052,044	\$ -	\$ 11,178,792	\$ -
Other Income	\$ 330,351	\$ 771,259	\$ 799,500	\$ 1,003,149	\$ 1,768,500
<b>TOTAL REVENUES</b>	<b>\$ 8,108,414</b>	<b>\$ 8,504,505</b>	<b>\$ 30,054,014</b>	<b>\$ 25,463,785</b>	<b>\$ 16,274,088</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 55,522,506</b>	<b>\$ 60,756,776</b>	<b>\$ 77,876,361</b>	<b>\$ 80,204,716</b>	<b>\$ 74,127,075</b>
<b>EXPENDITURES</b>					
<b>EXPENDITURES BY CATEGORY</b>					
Personnel	\$ 1,102,370	\$ 1,113,644	\$ 1,229,670	\$ 1,218,670	\$ 1,330,817
Materials & Supplies	\$ 114,524	\$ 144,956	\$ 156,750	\$ 155,000	\$ 174,500
Charges for Services	\$ 935,846	\$ 1,255,202	\$ 1,310,426	\$ 1,169,852	\$ 1,199,582
Minor Capital	\$ -	\$ 2,884	\$ 15,873,750	\$ 16,246,750	\$ 6,361,000
Fixed Charges	\$ 907,183	\$ 2,444,586	\$ 57,579	\$ 66,814	\$ 62,250
Debt Services	\$ -	\$ 823,439	\$ 3,231,699	\$ 3,231,699	\$ 3,812,920
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 110,160	\$ 129,979	\$ 160,778	\$ 160,778	\$ 158,763
Transfers	\$ 100,152	\$ 101,155	\$ 102,166	\$ 102,166	\$ 103,188
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 3,270,236</b>	<b>\$ 6,015,844</b>	<b>\$ 22,122,818</b>	<b>\$ 22,351,729</b>	<b>\$ 13,203,020</b>
<b>EXPENDITURES BY PROGRAM</b>					
General Services	\$ 2,377,526	\$ 2,720,910	\$ 2,658,104	\$ 2,764,015	\$ 2,904,100
Water Rights	\$ 94,021	\$ 92,098	\$ 364,265	\$ 114,265	\$ 125,000
Debt Service	\$ -	\$ 823,439	\$ 3,231,699	\$ 3,231,699	\$ 3,812,920
Capital Projects	\$ 798,689	\$ 2,379,397	\$ 15,868,750	\$ 16,241,750	\$ 6,361,000
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 3,270,236</b>	<b>\$ 6,015,844</b>	<b>\$ 22,122,818</b>	<b>\$ 22,351,729</b>	<b>\$ 13,203,020</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 52,252,270</b>	<b>\$ 54,740,931</b>	<b>\$ 55,753,543</b>	<b>\$ 57,852,987</b>	<b>\$ 60,924,055</b>
RESTRICTION-DEBT SERVICE	\$ 6,461,907	\$ 6,458,365	\$ 0	\$ 6,453,848	\$ 7,618,032
RESTRICTION-FIXED ASSETS	\$ 25,669,652	\$ 31,304,145	\$ 40,667,759	\$ 32,842,316	\$ 34,380,487
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ 20,120,711</b>	<b>\$ 16,978,422</b>	<b>\$ 15,085,784</b>	<b>\$ 18,556,823</b>	<b>\$ 18,925,536</b>

PROGRAM: General Services  
DEPARTMENT: Public Works  
DIVISION: Water  
PROGRAM NO: 1531

**PROGRAM DESCRIPTION:**

This program funds labor, repair parts/services, minor equipment, contracted services, electric, gas, water treatment chemicals/testing, training, wearing apparel, postage, phone, insurance, garage/IT/facilities allocations, general fund transfer, notices/advertising, as well as 20% of the Public Works Director salary, the Administrative Coordinator salary, and 80% of the Administrative Specialist salary

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 1,102,370	\$ 1,113,644	\$ 1,229,670	\$ 1,218,670	\$ 1,330,817
Materials & Supplies	\$ 114,524	\$ 144,956	\$ 156,750	\$ 155,000	\$ 174,500
Charges for Services	\$ 841,905	\$ 1,162,590	\$ 946,161	\$ 1,055,587	\$ 1,074,582
Minor Capital	\$ -	\$ 8,898	\$ 5,000	\$ 5,000	\$ -
Fixed Charges	\$ 108,414	\$ 59,688	\$ 57,579	\$ 66,814	\$ 62,250
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 110,160	\$ 129,979	\$ 160,778	\$ 160,778	\$ 158,763
Transfers	\$ 100,152	\$ 101,155	\$ 102,166	\$ 102,166	\$ 103,188
	<b>\$ 2,377,526</b>	<b>\$ 2,720,910</b>	<b>\$ 2,658,104</b>	<b>\$ 2,764,015</b>	<b>\$ 2,904,100</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Replace 3 fire hydrants  
2 main breaks (reduction due to Pk7 and Fairview main upgrade)  
Inspect 50% of fire hydrants  
No drinking water violations  
Finished turbidity average = 0.04ntu (AWWA & Town goal is 0.1ntu) (Maximum allowed is 0.3ntu)  
Efficiency of plant 90%  
Distribution loss 10% (national average)  
Continue to conduct backflow surveys and meet state required .90 compliance ratio  
Perform 10 irrigation audits  
Start annual valve exercising program

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022 (estimate)
Efficiency of plant (yield)	89%	94% (North)	95% (North)	95% (North)
Number of locates	2,773	2,960	2590	3200 2865 as of 9/14/22
Customer water usage (MG)*	546	548	565	614
Overall water plant production (MG)	817	760	768	830

PROGRAM: **Water Rights Management**  
 DEPARTMENT: Public Works  
 DIVISION: Water  
 PROGRAM NO: 1537

**PROGRAM DESCRIPTION:**

This program funds legal, engineering, and contractual expenses to maintain or expand the town's water rights

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 94,021	\$ 92,098	\$ 364,265	\$ 114,265	\$ 125,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 94,021</b>	<b>\$ 92,098</b>	<b>\$ 364,265</b>	<b>\$ 114,265</b>	<b>\$ 125,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

To appropriately administer the Town's water rights to fill the Tarn reservoir after snowmaking and repairs

**PERFORMANCE MEASURES:**

PROGRAM: **Water Debt Service**  
DEPARTMENT: Public Works  
DIVISION: Water  
PROGRAM NO: 1538

**PROGRAM DESCRIPTION:**

The debt service program represents annual principal and interest payments on the indebtedness of the Water Fund

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ 823,439	\$ 3,231,699	\$ 3,231,699	\$ 3,812,920
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ 823,439</b>	<b>\$ 3,231,699</b>	<b>\$ 3,231,699</b>	<b>\$ 3,812,920</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

To appropriately administer the Town's debt service payments related to the construction of the 2nd water plant

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
CWRPDA Loan Balance - 2nd water plant	\$ 51,572,827	\$ 50,344,189	\$ 48,048,413	\$ 45,704,897

PROGRAM: **Water Capital Projects**  
DEPARTMENT: Public Works  
DIVISION: Water  
PROGRAM NO: 1540

**PROGRAM DESCRIPTION:**

This program funds major equipment purchases, engineering evaluations, studies, water line replacements, water line additions, water system improvements, and major system improvements

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ (80)	\$ 513	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ (6,014)	\$ 15,868,750	\$ 16,241,750	\$ 6,361,000
Fixed Charges	\$ 798,769	\$ 2,384,898	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 798,689</b>	<b>\$ 2,379,397</b>	<b>\$ 15,868,750</b>	<b>\$ 16,241,750</b>	<b>\$ 6,361,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

- Finish construction of second water plant
- Start engineering for distribution system upgrades
- Repair/Rehabilitation of water storage tanks
- Install 2 PRVs
- Start meter replacement project
- Telemetry Upgrade project

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Number of water main breaks	5	4	3	4
Number of miles maintained	100	100+	102	102

## CAPITAL PROJECTS FUND #003

January 1, 2021	FUND BALANCE	\$	7,737,493
	REVENUE	\$	22,316,839
	EXPENDITURES	\$	11,205,611
	ACTUAL GAIN / (REDUCTION)	\$	11,111,228
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	18,848,721
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	18,848,721
	PROJECTED REVENUE	\$	18,536,073
	PROJECTED EXPENDITURES	\$	32,314,031
	PROJECTED GAIN / (REDUCTION)	\$	(13,777,958)
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	5,070,763
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	5,070,763
	BUDGETED REVENUE	\$	16,230,000
	BUDGETED EXPENDITURES	\$	20,771,483
	BUDGETED GAIN / (REDUCTION)	\$	(4,541,483)
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	529,280
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-DEBT SERVICE	\$	-
			<hr style="border-top: 3px double black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	529,280
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**CAPITAL PROJECTS FUND #003 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 9,165,848	\$ 7,737,493	\$ 14,686,672	\$ 18,848,721	\$ 5,070,763
<b>REVENUES</b>					
Other Financing Sources	\$ 7,065,399	\$ 11,320,191	\$ -	\$ 29,337	\$ -
McCain Rent/Rock Royalties	\$ 43,290	\$ 73,427	\$ 120,000	\$ 120,000	\$ -
Fiber Network Lease	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -
Transfer from Excise Tax	\$ 566,834	\$ 1,716,157	\$ 13,865,000	\$ 10,165,000	\$ 13,195,000
Transfer from Affordable Housing	\$ 111,209	\$ 9,146,446	\$ 28,366,389	\$ 1,700,000	\$ -
Transfer from Open Space	\$ 986,243	\$ -	\$ 676,085	\$ -	\$ -
Transfer from Conservation	\$ 65,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Transfer from Parking & Transportation	\$ 15,193,923	\$ -	\$ 6,250,000	\$ 6,250,000	\$ 2,105,000
Transfer from Child Care	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Grants	\$ (63,000)	\$ -	\$ -	\$ -	\$ -
Interest	\$ 47,434	\$ 5,618	\$ 1,000	\$ 131,736	\$ -
Miscellaneous Income	\$ 428,815	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 24,445,147</b>	<b>\$ 22,316,839</b>	<b>\$ 49,418,474</b>	<b>\$ 18,536,073</b>	<b>\$ 16,230,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 33,610,995</b>	<b>\$ 30,054,332</b>	<b>\$ 64,105,146</b>	<b>\$ 37,384,794</b>	<b>\$ 21,300,763</b>
<b>EXPENDITURES</b>					
<b>EXPENDITURE BY CATEGORY</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ 432	\$ -	\$ -	\$ -
Charges for Services	\$ 1,196,461	\$ 1,941,714	\$ -	\$ 1,519	\$ 2,400,000
Minor Capital	\$ 24,434,094	\$ 8,630,728	\$ 49,265,000	\$ 32,312,512	\$ 18,371,483
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ 263,483	\$ 632,737	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 25,894,038</b>	<b>\$ 11,205,611</b>	<b>\$ 49,265,000</b>	<b>\$ 32,314,031</b>	<b>\$ 20,771,483</b>
<b>EXPENDITURES BY PROGRAM</b>					
Parking and Transportation Capital	\$ 15,193,923	\$ 1,347,247	\$ 6,250,000	\$ 6,555,575	\$ 2,105,700
Affordable Housing Capital Projects	\$ 431,032	\$ 5,659,483	\$ 29,225,000	\$ 10,386,800	\$ -
Recreation Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Open Space Capital Projects	\$ 741,243	\$ (115,000)	\$ -	\$ -	\$ -
General Government Capital Projects	\$ 9,264,357	\$ 3,836,174	\$ 13,790,000	\$ 15,370,137	\$ 15,390,783
Public Works Capital Projects	\$ 263,483	\$ 477,707	\$ -	\$ 1,519	\$ -
Child Care Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 875,000
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 25,894,038</b>	<b>\$ 11,205,611</b>	<b>\$ 49,265,000</b>	<b>\$ 32,314,031</b>	<b>\$ 20,771,483</b>
FUND BALANCE, DECEMBER 31	<u>\$ 7,737,493</u>	<u>\$ 18,848,721</u>	<u>\$ 14,840,146</u>	<u>\$ 5,070,763</u>	<u>\$ 529,280</u>
RESTRICTION-DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
AVAILABLE FUND BALANCE, DECEMBER 31	<u>\$ 7,737,493</u>	<u>\$ 18,848,721</u>	<u>\$ 14,840,146</u>	<u>\$ 5,070,763</u>	<u>\$ 529,280</u>

PROGRAM: **Capital Projects - Parking and Transportation**  
 DEPARTMENT: Public Works  
 DIVISION: Engineering  
 PROGRAM NO: 0515

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 30,235	\$ 280,207	\$ -	\$ -	\$ -
Minor Capital	\$ 15,163,688	\$ 1,067,039	\$ 6,250,000	\$ 6,555,575	\$ 2,105,700
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 15,193,923</b>	<b>\$ 1,347,247</b>	<b>\$ 6,250,000</b>	<b>\$ 6,555,575</b>	<b>\$ 2,105,700</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption  
 Complete the construction of the new parking structure

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
# of projects in process	10	5	7	7

PROGRAM: **Capital Projects - Housing**  
 DEPARTMENT: Community Development  
 DIVISION: Housing  
 PROGRAM NO: 0928

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ 431,032	\$ 5,497,903	\$ 29,225,000	\$ 10,386,800	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ 161,580	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 431,032</b>	<b>\$ 5,659,483</b>	<b>\$ 29,225,000</b>	<b>\$ 10,386,800</b>	<b>\$ -</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption

**PERFORMANCE MEASURES:**

	2017	2018	2019
# of projects in process	10	3	2

PROGRAM: **Capital Projects - Recreation Capital**  
 DEPARTMENT: Recreation  
 DIVISION: Recreation  
 PROGRAM NO: 0930

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption

**PERFORMANCE MEASURES:**

PROGRAM: **Capital Projects - Open Space**  
 DEPARTMENT: Recreation  
 DIVISION: Open Space  
 PROGRAM NO: 0935

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 87	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ 741,157	\$ (115,000)	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 741,243</b>	<b>\$ (115,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption

**PERFORMANCE MEASURES:**

	2017	2018	2019
# of projects in process	0	1	1

PROGRAM: **Capital Projects**  
DEPARTMENT: Public Works  
DIVISION: Engineering  
PROGRAM NO: 1000

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ 432	\$ -	\$ -	\$ -
Charges for Services	\$ 1,166,139	\$ 1,654,956	\$ -	\$ -	\$ -
Minor Capital	\$ 8,098,217	\$ 2,180,786	\$ 13,790,000	\$ 15,370,137	\$ 15,390,783
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 9,264,357</b>	<b>\$ 3,836,174</b>	<b>\$ 13,790,000</b>	<b>\$ 15,370,137</b>	<b>\$ 15,390,783</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption  
Move forward with fiber infrastructure construction

**PERFORMANCE MEASURES:**

	2017	2018	2020
# of projects in process	11	15	15

PROGRAM: **Capital Projects**  
 DEPARTMENT: Child Care  
 DIVISION:  
 PROGRAM NO: 1015

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions.

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 875,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

**PERFORMANCE MEASURES:**

PROGRAM: **Capital Projects - Public Works**  
 DEPARTMENT: Public Works  
 DIVISION: Revenue Default  
 PROGRAM NO: 1111

**PROGRAM DESCRIPTION:**

Capital Expenditures are budgeted here to provide reliable year-to-year cost comparisons for programs we set up for other governmental functions

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ 6,551	\$ -	\$ 1,519	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ 263,483	\$ 471,157	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 263,483</b>	<b>\$ 477,707</b>	<b>\$ -</b>	<b>\$ 1,519</b>	<b>\$ -</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Present & implement Capital Improvement Plan to Town Council, seeking public feedback, prior to budget adoption

**PERFORMANCE MEASURES:**

## MARKETING FUND #004

January 1, 2021	FUND BALANCE	\$	2,050,906
	REVENUE	\$	6,864,094
	EXPENDITURES	\$	3,992,194
	ACTUAL GAIN / (REDUCTION)	\$	2,871,900
December 31, 2021	FUND BALANCE	\$	4,922,807
January 1, 2022	FUND BALANCE	\$	4,922,807
	PROJECTED REVENUE	\$	5,098,797
	PROJECTED EXPENDITURES	\$	4,432,873
	PROJECTED GAIN / (REDUCTION)	\$	665,924
December 31, 2022	FUND BALANCE	\$	5,588,731
January 1, 2023	FUND BALANCE	\$	5,588,731
	BUDGETED REVENUE	\$	4,588,917
	BUDGETED EXPENDITURES	\$	4,835,755
	BUDGETED GAIN / (REDUCTION)	\$	(246,838)
December 31, 2023	FUND BALANCE	\$	5,341,893

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**MARKETING FUND #004 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 1,190,673	\$ 2,050,906	\$ 3,119,635	\$ 4,922,807	\$ 5,588,731
<b><u>REVENUES</u></b>					
Business License	\$ 778,698	\$ 907,606	\$ 951,547	\$ 951,547	\$ 856,392
Accommodation Tax	\$ 2,717,449	\$ 4,132,857	\$ 3,582,700	\$ 3,582,700	\$ 3,224,430
Sales Tax	\$ 441,598	\$ 599,075	\$ 558,230	\$ 558,230	\$ 502,407
Interest Income	\$ 13,396	\$ 4,051	\$ 6,320	\$ 6,320	\$ 5,688
Transfer From Excise Fund (includes 0.5%)	\$ 931,600	\$ 1,220,506	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 4,882,742</b>	<b>\$ 6,864,094</b>	<b>\$ 5,098,797</b>	<b>\$ 5,098,797</b>	<b>\$ 4,588,917</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 6,073,415</b>	<b>\$ 8,915,001</b>	<b>\$ 8,218,432</b>	<b>\$ 10,021,604</b>	<b>\$ 10,177,648</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,015,132	\$ 3,975,587	\$ 4,428,000	\$ 4,413,000	\$ 4,819,120
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 484	\$ 209	\$ 202	\$ 235	\$ 225
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 6,893	\$ 16,398	\$ 19,638	\$ 19,638	\$ 16,410
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,022,508</b>	<b>\$ 3,992,194</b>	<b>\$ 4,447,840</b>	<b>\$ 4,432,873</b>	<b>\$ 4,835,755</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 2,050,906</b>	<b>\$ 4,922,807</b>	<b>\$ 3,770,592</b>	<b>\$ 5,588,731</b>	<b>\$ 5,341,893</b>

PROGRAM: **Marketing**  
DEPARTMENT: Executive Management  
DIVISION:  
PROGRAM NO: 0472

**PROGRAM DESCRIPTION:**

The marketing fund allows for the Town's allocation toward the designated Destination Marketing & Management Organization (DMMO) (BTO) and represents the marketing/management plan as approved and presented by the BTO Board of Directors. The plan includes potential shifts to proactively respond to changes in business conditions, opportunities and local lifestyle priorities. The funds budgeted for the DMMO include support for the Welcome Center, special event permitting, local and industry research, guest service training, marketing, media, group sales lead generation, special event production and other projects assigned by the BTO Board or Town of Breckenridge

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 4,015,132	\$ 3,975,587	\$ 4,428,000	\$ 4,413,000	\$ 4,819,120
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 484	\$ 209	\$ 202	\$ 235	\$ 225
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 6,893	\$ 16,398	\$ 19,638	\$ 19,638	\$ 16,410
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 4,022,508</b>	<b>\$ 3,992,194</b>	<b>\$ 4,447,840</b>	<b>\$ 4,432,873</b>	<b>\$ 4,835,755</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Revenue. Forecasting flat to slightly down summer/fall bookings although lodging, retail, and restaurant revenue should be favorable to budget with price changes. Breckenridge is outperforming our comp set as of September 2022 by a small margin as travel trends continue to normalize and travelers are spreading out to more diverse destinations

Responsible Tourism. "B Like Breckenridge" (BLB) is gaining tractions along with Care for Colorado principles (CfC). Per SMAARI Research 9/22, 81% of our target guests are receptive to these types of messages. Local awareness and engagement continues to grow as well. Net Promoter Scores (NPS) remain very strong

Events. Successfully implemented dispersion strategy/reservations for International Snow sculpting Championships (Jan 2022). Expect to do the same for Oktoberfest (Sept 23-25, 2022)

**GOALS - PROGRAM OBJECTIVES:**

Deliver summer/fall revenue goals as defined by the Town of Breckenridge, currently at 40% of annual revenue (lodging, restaurant, retail). Plan and execute marketing - all channels; media relations; event production, group sales lead generation, and other tactics as appropriate to deliver revenue goal

Destination management goals: Deliver high level of guest service and destination experience. Foster high levels of responsible tourism and quality of life for residents

Focus on public and community engagement through the use of expanded marketing channels, social media, text communication and community newsletters

**PERFORMANCE MEASURES:**

	2018	2019
% change in annual Direct Marketing Organization funding (BTO)	16.61%	4.34%

## GOLF FUND #005

January 1, 2021	FUND BALANCE	\$	10,045,016
	REVENUE	\$	3,562,846
	EXPENSES	\$	2,872,299
	ACTUAL GAIN / (REDUCTION)	\$	690,547
December 31, 2021	FUND BALANCE	\$	10,735,563
January 1, 2022	FUND BALANCE	\$	10,735,563
	PROJECTED REVENUE	\$	4,059,911
	PROJECTED EXPENSES	\$	4,672,915
	PROJECTED GAIN / (REDUCTION)	\$	(613,004)
December 31, 2022	FUND BALANCE	\$	10,122,559
January 1, 2023	FUND BALANCE	\$	10,122,559
	BUDGETED REVENUE	\$	3,875,671
	BUDGETED EXPENSES	\$	3,268,503
	BUDGETED GAIN / (REDUCTION)	\$	607,168
December 31, 2023	FUND BALANCE	\$	10,729,727
	RESTRICTION-FIXED ASSETS	\$	7,747,985
December 31, 2023	AVAILABLE FUND BALANCE	\$	2,981,742

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**GOLF FUND #005 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 10,259,075	\$ 10,045,016	\$ 2,956,941	\$ 10,735,563	\$ 10,122,559
<b>REVENUES</b>					
Greens Fees	\$ 1,095,251	\$ 1,615,423	\$ 1,501,000	\$ 2,002,500	\$ 2,002,500
Cart Rentals	\$ 478,649	\$ 586,548	\$ 435,000	\$ 500,000	\$ 500,000
Pro Shop	\$ 447,176	\$ 556,731	\$ 460,000	\$ 655,000	\$ 550,000
Resident Cards	\$ 627,316	\$ 671,857	\$ 610,000	\$ 573,500	\$ 573,000
Clubhouse Lease	\$ 15,000	\$ 16,000	\$ 15,006	\$ 15,006	\$ 15,006
Driving Range Fees	\$ 128,872	\$ 143,724	\$ 120,000	\$ 120,000	\$ 120,000
Interest	\$ 41,239	\$ 1,477	\$ 10,065	\$ 10,065	\$ 10,065
Other Income	\$ 61,337	\$ (28,914)	\$ 71,500	\$ 183,840	\$ 105,100
<b>TOTAL REVENUES</b>	<b>\$ 2,894,841</b>	<b>\$ 3,562,846</b>	<b>\$ 3,222,571</b>	<b>\$ 4,059,911</b>	<b>\$ 3,875,671</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 13,153,916</b>	<b>\$ 13,607,862</b>	<b>\$ 6,179,512</b>	<b>\$ 14,795,474</b>	<b>\$ 13,998,230</b>
<b>EXPENDITURES</b>					
<b>EXPENDITURE BY CATEGORY</b>					
Personnel	\$ 1,313,330	\$ 1,322,527	\$ 1,387,640	\$ 1,403,189	\$ 1,560,575
Materials & Supplies	\$ 453,417	\$ 594,363	\$ 548,275	\$ 698,050	\$ 649,325
Charges for Services	\$ 200,248	\$ 220,013	\$ 231,605	\$ 248,511	\$ 250,198
Minor Capital	\$ -	\$ 113,253	\$ 2,276,969	\$ 2,148,219	\$ 628,234
Fixed Charges	\$ 812,941	\$ 499,749	\$ 21,459	\$ 32,121	\$ 31,350
Debt Services	\$ 3,410	\$ 4,975	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 85,838	\$ 83,865	\$ 109,272	\$ 109,272	\$ 115,268
Transfers	\$ 33,216	\$ 33,553	\$ 33,553	\$ 33,553	\$ 33,553
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 2,902,400</b>	<b>\$ 2,872,299</b>	<b>\$ 4,608,773</b>	<b>\$ 4,672,915</b>	<b>\$ 3,268,503</b>
<b>EXPENDITURE BY PROGRAM</b>					
Administration	\$ 213,413	\$ 212,120	\$ 199,582	\$ 205,360	\$ 207,525
Equipment Maintenance	\$ 163,179	\$ 173,755	\$ 154,960	\$ 177,948	\$ 188,259
Course Maintenance	\$ 784,032	\$ 823,253	\$ 883,763	\$ 844,997	\$ 1,060,031
Capital Projects	\$ 813,944	\$ 607,262	\$ 2,291,969	\$ 2,163,219	\$ 648,234
Pro Shop	\$ 927,832	\$ 1,055,909	\$ 1,078,499	\$ 1,281,391	\$ 1,164,454
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 2,902,400</b>	<b>\$ 2,872,299</b>	<b>\$ 4,608,773</b>	<b>\$ 4,672,915</b>	<b>\$ 3,268,503</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 10,045,016</b>	<b>\$ 10,735,563</b>	<b>\$ 1,570,739</b>	<b>\$ 10,122,559</b>	<b>\$ 10,729,727</b>
<b>RESTRICTION-FIXED ASSETS</b>	<b>\$ 8,644,983</b>	<b>\$ 8,644,984</b>	<b>\$ -</b>	<b>\$ 7,747,985</b>	<b>\$ 7,747,985</b>
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ 987,033</b>	<b>\$ 1,943,195</b>	<b>\$ 1,570,739</b>	<b>\$ 2,374,574</b>	<b>\$ 2,981,742</b>
<b>RESERVE-GOLF CART REPLACEMENT</b>	<b>\$ 413,000</b>	<b>\$ 147,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RESERVES</b>	<b>\$ 413,000</b>	<b>\$ 147,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROGRAM: **Administration**  
DEPARTMENT: Recreation  
DIVISION: Golf Course Maintenance  
PROGRAM NO: 2311

**PROGRAM DESCRIPTION:**

Provides salaries for Superintendent and Administrative Assistant. Provides direction and support for all golf course maintenance activities, golf course equipment maintenance, and all golf course capital improvement projects

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	172,689	171,321	154,802	158,811	163,358
Materials & Supplies	119	599	1,300	1,300	1,300
Charges for Services	1,973	5,367	5,825	5,625	5,825
Minor Capital	-	-	-	-	-
Fixed Charges	4,172	6,909	6,778	8,747	7,350
Debt Services	-	-	-	-	-
Grants	-	-	-	-	-
Allocations	34,459	27,924	30,877	30,877	29,692
Transfers	-	-	-	-	-
	<b>\$ 213,413</b>	<b>\$ 212,120</b>	<b>\$ 199,582</b>	<b>\$ 205,360</b>	<b>\$ 207,525</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Provided administrative direction and support to the 43 employees of the Golf Course Maintenance division  
Provided administrative work required to initiate a project to replace irrigation on the Elk course and driving range  
Hired enough seasonal employees to maintain the golf course during a local workforce shortage

**GOALS - PROGRAM OBJECTIVES:**

Continue to offer outstanding recreational opportunities for our community and visitors by providing administrative direction and support to GCM staff. Utilize adaptability, creativity and risk management to continue to operate in new and/or revised formats as we transition to a post pandemic environment

Continue to consider patron feedback obtained through surveys, comments, and focus groups when planning and prioritizing changes or improvements to the golf course and/or maintenance practices. Continue to prioritize electric-powered golf maintenance equipment when replacing aging equipment

**PERFORMANCE MEASURES:**

There are approximately 102 acres of maintained turf at the Breckenridge Golf Club.

	2019 Actual	2020	2021 Actual	2022	2023
FTE/Acre	0.160	0.157	0.107	1.137	0.161

	2019 Actual	2020	2021 Actual	2022	2023
\$/Acre	\$12,370	\$11,299*	\$11,293	\$11,551	\$12,635

\* Tier 1 budget cuts for pandemic

PROGRAM: **Equipment Maintenance**  
DEPARTMENT: Recreation  
DIVISION: Golf Course Maintenance  
PROGRAM NO: 2312

**PROGRAM DESCRIPTION:**

Provides salary for mechanic and all parts and supplies necessary for repair and preventative maintenance and service of all golf course maintenance equipment and buildings

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	105,873	103,517	86,960	92,348	101,459
Materials & Supplies	54,054	65,099	61,600	80,400	81,600
Charges for Services	3,252	5,139	6,400	5,200	5,200
Minor Capital	-	(0)	-	-	-
Fixed Charges	-	-	-	-	-
Debt Services	-	-	-	-	-
Grants	-	-	-	-	-
Allocations	-	-	-	-	-
Transfers	-	-	-	-	-
	<b>\$ 163,179</b>	<b>\$ 173,755</b>	<b>\$ 154,960</b>	<b>\$ 177,948</b>	<b>\$ 188,259</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Maintained 110 pieces of golf course maintenance and Nordic grooming equipment  
Provided a safe, clean, and organized facility for GCM staff

**GOALS - PROGRAM OBJECTIVES:**

Continue to provide a safe clean, and organized maintenance facility for the GCM staff  
Continue to maintain GCM equipment so that it produces excellent playing surfaces  
Continue to purchase supplies for repair and maintenance of GCM buildings

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Budget	2022 Projected	2023 Target
Pieces of equipment	109	109	109	109	110	110	110
Cost (parts, labor, & supplies) \$	128,694	\$ 128,317	\$ 136,932	\$ 136,608	\$ 129,906	\$ 134,148	\$ 138,215
Average cost to maintain each piece of equipment \$	1,181	\$ 1,177	\$ 1,256	\$ 1,253	\$ 1,181	\$ 1,220	\$ 1,257

PROGRAM: **Golf Maintenance**  
DEPARTMENT: Recreation  
DIVISION: Golf Course Maintenance  
PROGRAM NO: 2313

**PROGRAM DESCRIPTION:**

Includes all salaries, supplies & materials necessary for the maintenance of the 27-hole golf facility and associated grounds including the Clubhouse grounds and all practice areas

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	570,574	567,020	646,418	613,131	790,552
Materials & Supplies	132,773	183,024	152,300	138,493	164,800
Charges for Services	62,437	53,814	65,200	65,428	67,543
Minor Capital	-	-	-	-	-
Fixed Charges	10,338	10,160	10,500	18,600	19,500
Debt Services	-	-	-	-	-
Grants	-	-	-	-	-
Allocations	7,911	9,235	9,345	9,345	17,636
Transfers	-	-	-	-	-
	<b>\$ 784,032</b>	<b>\$ 823,253</b>	<b>\$ 883,763</b>	<b>\$ 844,997</b>	<b>\$ 1,060,031</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Maintained excellent conditions on the putting greens throughout the season  
Repaired significant winter damage on the driving range tee and several fairways  
Continued cultivation practices which have resulted in higher quality turf in the rough

**GOALS - PROGRAM OBJECTIVES:**

Continue to offer outstanding recreational opportunities for our community. Utilize adaptability and creativity to maintain a world class golf facility

Protect and enhance the natural environment within and adjacent to the golf course property  
Use Fertilizers and pesticides judiciously and conserve other resources such as water, fuel, and electricity  
Continue to strive for recertification as a Cooperative Sanctuary by Audubon International every 3 years

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Rounds Played/Season (18-hole equivalent)	25,896	26,583	28,643	43,445	40,000	40,000
Number of Days Open	133	136	141	136	130	136
Age Rating from Nordic Grooming Survey (5 point scale)	4.4	4.2	4.27	4.64	4.64	4.7

PROGRAM: **Golf Course Capital Projects**  
 DEPARTMENT: Golf Course  
 DIVISION: Golf Course Operations  
 PROGRAM NO: 2314

**PROGRAM DESCRIPTION:**

Ongoing equipment replacement program for all of the Golf Course maintenance equipment, improvements to the course and the golf cart fleet

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	-	-	-	-	-
Materials & Supplies	14,703	10,610	15,000	15,000	20,000
Charges for Services	-	-	-	-	-
Minor Capital	-	113,253	2,276,969	2,148,219	628,234
Fixed Charges	795,831	478,424	-	-	-
Debt Services	3,410	4,975	-	-	-
Grants	-	-	-	-	-
Allocations	-	-	-	-	-
Transfers	-	-	-	-	-
	<b>\$ 813,944</b>	<b>\$ 607,262</b>	<b>\$ 2,291,969</b>	<b>\$ 2,163,219</b>	<b>\$ 648,234</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Provided golfers with a new fleet of safe reliable golf carts  
 Repaired split rail perimeter fence  
 Installed mats to eliminate traffic wear in high traffic areas

**GOALS - PROGRAM OBJECTIVES:**

Golf Course Maintenance equipment will continue to be replaced as necessary, with electric-powered equipment being prioritized  
 Continue to maintain and repair golf course infrastructure such as bridges, perimeter fence, cart paths, turf, etc  
 Replace golf carts to maintain a safe and reliable fleet (every four years)

**PERFORMANCE MEASURES:**

	2020	2021	2022 Projected	2023 Target
Number of projects	6	4	5	4

PROGRAM: **Operations/Customer Service**  
DEPARTMENT: Golf Course  
DIVISION: Golf Course Operations  
PROGRAM NO: 2321

**PROGRAM DESCRIPTION:**

The operations program is responsible for the customer service, marketing, and revenue collection elements of the golf course. This includes tee time reservations, fee collection, and golfer assistance. The program includes contracted services with the golf professional. The program funds the wages associated with customer service, and includes golf shop, outside services, and control and assistance personnel. Also included in this program are the materials and supplies necessary for daily operations and maintenance of the clubhouse facility and golf carts

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	464,194	480,669	499,460	538,899	505,206
Materials & Supplies	251,768	335,030	318,075	462,857	381,625
Charges for Services	132,587	155,693	154,180	172,258	171,630
Minor Capital	-	-	-	-	-
Fixed Charges	2,600	4,257	4,181	4,774	4,500
Debt Services	-	-	-	-	-
Grants	-	-	-	-	-
Allocations	43,468	46,706	69,050	69,050	67,940
Transfers	33,216	33,553	33,553	33,553	33,553
	<b>\$ 927,832</b>	<b>\$ 1,055,909</b>	<b>\$ 1,078,499</b>	<b>\$ 1,281,391</b>	<b>\$ 1,164,454</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Increased vendors and lines of apparel to meet the needs of customers. Sales have been steady  
Rounds and average revenue per day increased significantly from 2020  
Implemented new inspection process and accountability which minimized cart repairs

**GOALS - PROGRAM OBJECTIVES:**

Amend and improve programs so that we maximize usage and resident participation  
Review and streamline administrative processes  
Software/Hardware improvements to enhance customer experience with both booking tee times and in the pro shop  
Provide the highest quality customer service in our business  
Collaborate with Golf Maintenance to provide quality course conditions and identify long term goals

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Rounds Played/Year (18-hole equivalent)	28,794	29,076	32,769	36,028	33,000	34,000
Revenues for Green Fees, Cart, Pass Cards	2,266,973	2,334,610	2,190,557	3,052,408.00	3,200,000	3,200,000
Revenue /Round	78.73	80.29	66.85	84.72	96.97	98
Number of Days Open	143	135	129	135	129	140
Average Revenue/Day	15,852	17,293	16,981	22,610	24,806	22,857

## EXCISE TAX FUND #006

January 1, 2021	FUND BALANCE	\$	31,051,732
	REVENUE	\$	47,391,539
	EXPENDITURES	\$	21,961,978
	ACTUAL GAIN / (REDUCTION)	\$	25,429,561
December 31, 2021	FUND BALANCE	\$	56,481,294
January 1, 2022	FUND BALANCE	\$	56,481,294
	PROJECTED REVENUE	\$	48,970,358
	PROJECTED EXPENDITURES	\$	42,125,050
	PROJECTED GAIN / (REDUCTION)	\$	6,845,308
December 31, 2022	FUND BALANCE	\$	63,326,602
January 1, 2023	FUND BALANCE	\$	63,326,602
	BUDGETED REVENUE	\$	45,383,990
	BUDGETED EXPENDITURES	\$	44,862,963
	BUDGETED GAIN / (REDUCTION)	\$	521,027
December 31, 2023	FUND BALANCE	\$	63,847,629
	RESTRICTION-DEBT SERVICES	\$	1,014,600
	RESTRICTION-CAPITAL FUNDING	\$	48,270,000
December 31, 2023	AVAILABLE FUND BALANCE	\$	14,563,029

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**EXCISE TAX FUND #006 ANALYSIS**

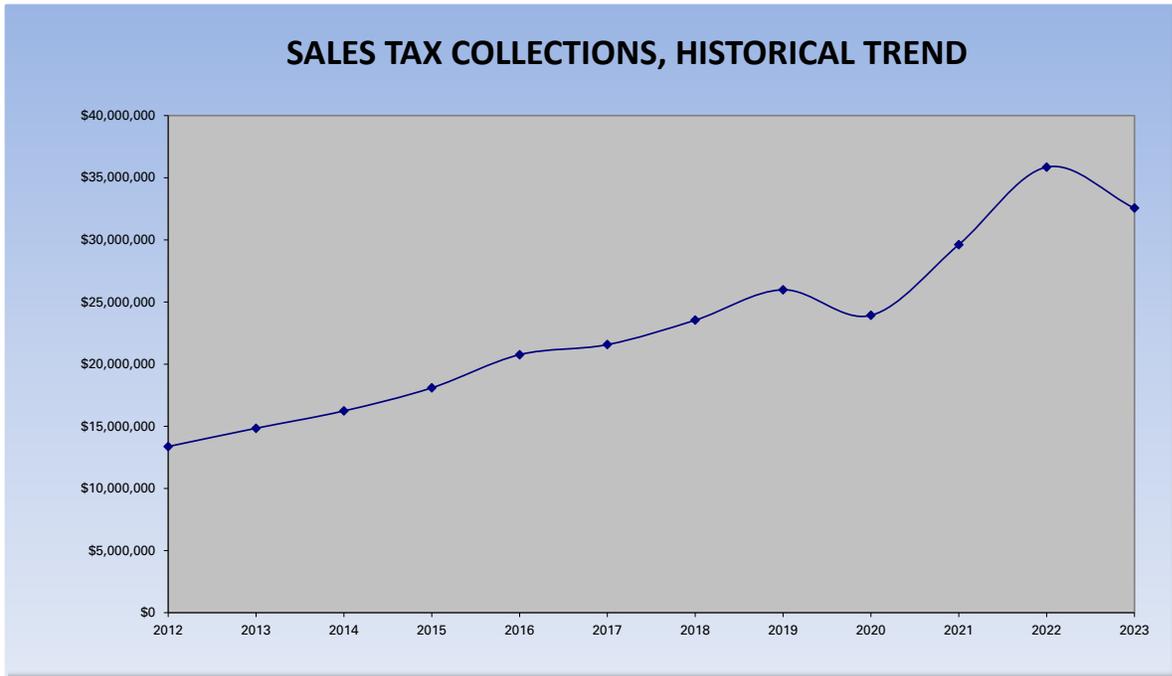
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 13,497,718	\$ 31,051,732	\$ 54,149,501	\$ 56,481,294	\$ 63,326,602
<b><u>REVENUES</u></b>					
Sales Tax	\$ 23,922,394	\$ 29,613,879	\$ 29,805,800	\$ 35,852,046	\$ 32,551,152
Cigarette Tax	\$ 55,014	\$ 62,725	\$ 52,700	\$ 44,035	\$ 44,035
Franchise Taxes	\$ 814,758	\$ 704,509	\$ 832,300	\$ 883,407	\$ 907,020
Real Estate Transfer Taxes	\$ 7,838,100	\$ 11,038,657	\$ 6,000,000	\$ 6,005,870	\$ 5,405,283
Accommodation Tax	\$ 3,882,070	\$ 5,916,325	\$ 5,118,200	\$ 6,085,000	\$ 5,476,500
Other Financing Sources	\$ 1,824,736	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 93,700	\$ 55,444	\$ 87,065	\$ 100,000	\$ 1,000,000
<b>TOTAL REVENUES</b>	<b>\$ 38,430,772</b>	<b>\$ 47,391,539</b>	<b>\$ 41,896,065</b>	<b>\$ 48,970,358</b>	<b>\$ 45,383,990</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 51,928,489</b>	<b>\$ 78,443,271</b>	<b>\$ 96,045,566</b>	<b>\$ 105,451,652</b>	<b>\$ 108,710,592</b>
<b><u>EXPENDITURES</u></b>					
Certificate of Participation	\$ 2,390,136	\$ 527,575	\$ 541,515	\$ 512,375	\$ 510,775
Transfer to General Fund	\$ 12,419,816	\$ 12,419,816	\$ 16,300,000	\$ 16,300,000	\$ 18,000,000
Transfer to Capital Fund	\$ 566,834	\$ 1,716,157	\$ 13,865,000	\$ 10,165,000	\$ 13,195,000
Transfer to Marketing Fund	\$ 931,600	\$ 1,220,506	\$ -	\$ -	\$ -
Transfer to Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ 8,362,188
Transfer to Special Projects Fund	\$ 2,927,210	\$ 2,490,249	\$ 4,299,000	\$ 4,299,000	\$ 3,595,000
Transfer to Child Care Fund	\$ -	\$ 1,270,000	\$ -	\$ 2,280,000	\$ 1,200,000
Transfer to Parking & Transp. Fund	\$ 1,391,160	\$ 2,317,675	\$ 8,568,675	\$ 8,568,675	\$ -
Transfer to Health Benefits Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,876,757</b>	<b>\$ 21,961,978</b>	<b>\$ 43,574,190</b>	<b>\$ 42,125,050</b>	<b>\$ 44,862,963</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 31,051,732</b>	<b>\$ 56,481,294</b>	<b>\$ 52,471,376</b>	<b>\$ 63,326,602</b>	<b>\$ 63,847,629</b>
RESTRICTION-DEBT SERVICES	\$ 1,017,450	\$ 1,021,150	\$ 200,254	\$ 1,019,450	\$ 1,014,600
RESTRICTION-CAPITAL FUNDING			\$ 15,927,000	\$ 24,177,000	\$ 48,270,000
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ 30,034,282</b>	<b>\$ 55,460,144</b>	<b>\$ 36,344,122</b>	<b>\$ 38,130,152</b>	<b>\$ 14,563,029</b>

**HIGHLIGHTS**

- ✓ Reduced sales/accomodation/RETT tax based on recent trends in 2022
- ✓ Investment Income based on increased interest rates by the Fed

**TOWN OF BRECKENRIDGE**  
**SALES TAX COLLECTIONS**  
**2012 - 2023**

	<u>YEAR</u>	<u>COLLECTIONS</u>	<u>% CHANGE</u>	<u>YEAR</u>	<u>COLLECTIONS</u>	<u>% CHANGE</u>
	2012	\$ 13,369,549	5.2%	2019	\$ 25,979,792	
	2013	\$ 14,839,044	11.0%	2023	\$ 32,551,152	25.3%
	2014	\$ 16,233,023	9.4%			
	2015	\$ 18,090,059	11.4%			
	2016	\$ 20,758,147	14.7%			
	2017	\$ 21,567,073	3.9%			
	2018	\$ 23,534,523	9.1%			
	2019	\$ 25,979,792	10.4%			
	2020	\$ 23,922,394	-7.9%			
	2021	\$ 29,613,879	23.8%			
<b>PROJ</b>	2022	\$ 35,852,046	21.1%			
<b>BUDGET</b>	2023	\$ 32,551,152	-9.2%			



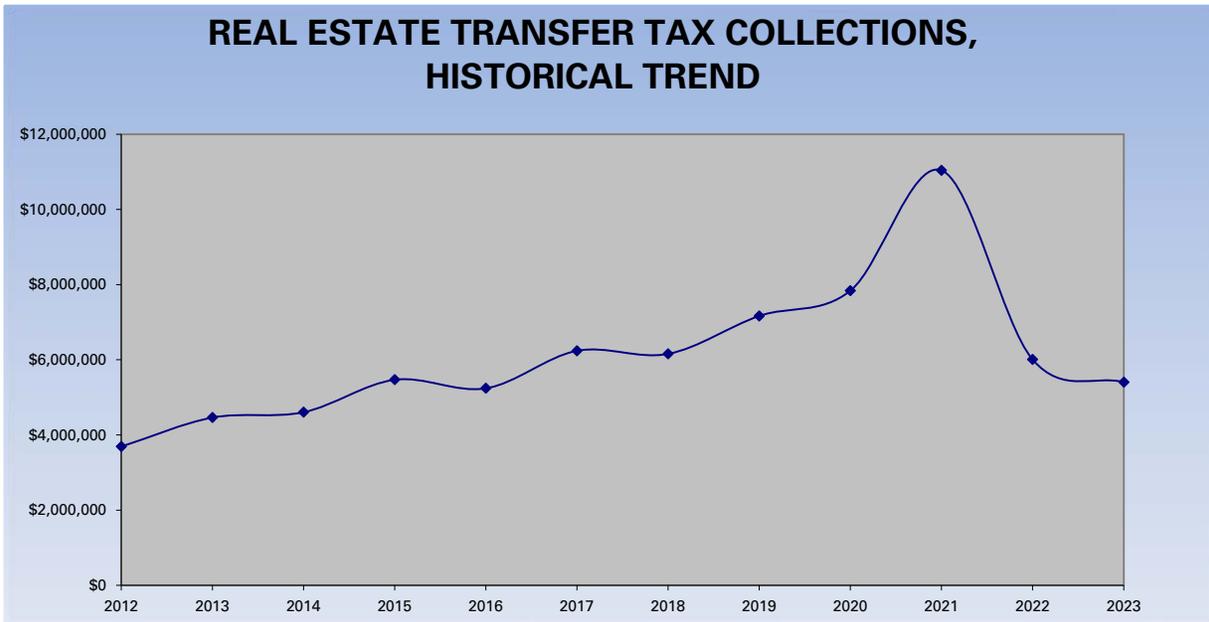
**TOWN OF BRECKENRIDGE**  
**ACCOMMODATIONS TAX COLLECTIONS**  
**2012 - 2023**

	<u>YEAR</u>	<u>COLLECTIONS</u>	<u>% CHANGE</u>		<u>YEAR</u>	<u>COLLECTIONS</u>	<u>% CHANGE</u>
	2012	\$ 1,774,529	-0.9%		2019	\$ 3,901,868	
	2013	\$ 2,006,571	13.1%		2023	\$ 5,476,500	40.4%
	2014	\$ 2,294,406	14.3%				
	2015	\$ 2,613,829	13.9%				
	2016	\$ 2,976,739	13.9%				
	2017	\$ 3,068,530	3.1%				
	2018	\$ 3,473,823	13.2%				
	2019	\$ 3,901,868	12.3%				
	2020	\$ 3,882,070	-0.5%				
	2021	\$ 5,916,325	52.4%				
<b>PROJ</b>	2022	\$ 6,085,000	2.9%				
<b>BUDGET</b>	2023	\$ 5,476,500	-10.0%				



**TOWN OF BRECKENRIDGE**  
**REAL ESTATE TRANSFER TAX COLLECTIONS**  
**2012 - 2023**

	<u>YEAR</u>	<u>COLLECTIONS</u>	<u>% CHANGE</u>
	2012	\$ 3,691,087	8.2%
	2013	\$ 4,462,232	20.9%
	2014	\$ 4,604,914	3.2%
	2015	\$ 5,468,732	18.8%
	2016	\$ 5,240,098	-4.2%
	2017	\$ 6,239,221	19.1%
	2018	\$ 6,156,677	-1.3%
	2019	\$ 7,166,614	16.4%
	2020	\$ 7,838,100	9.4%
	2021	\$ 11,038,657	40.8%
<b>PROJ</b>	2022	\$ 6,005,870	-45.6%
<b>BUDGET</b>	2023	\$ 5,405,283	-10.0%



PROGRAM: **Debt Service**  
DEPARTMENT: General Government  
DIVISION:  
PROGRAM NO: 3111

**PROGRAM DESCRIPTION:**

Special Revenue Bonds have been issued on several occasions for which the Excise Tax Revenues of the Town have been pledged. This program accounts for the principal and interest payments required for those special revenue bond issues

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 39,500	\$ 18,500	\$ -	\$ -	\$ -
Debt Services	\$ 2,350,636	\$ 509,075	\$ 541,515	\$ 512,375	\$ 510,775
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,390,136</b>	<b>\$ 527,575</b>	<b>\$ 541,515</b>	<b>\$ 512,375</b>	<b>\$ 510,775</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

This program is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs for a childcare facility in 2007 (Timberline Learning Center) and a workforce housing project in 2016 (Huron Landing)

**PERFORMANCE MEASURES:**

Outstanding Balance - Certificates of Participation	2017	2018	2019
2007 COP'S - Childcare facility	\$ 2,170,000	\$ 1,990,000	\$ 1,805,000
2016 COP's - PD facility refinance / Huron Landing construction	1,890,000	1,675,000	1,455,000
	<b>\$ 4,060,000</b>	<b>\$ 3,665,000</b>	<b>\$ 3,260,000</b>

PROGRAM: **Transfers**  
DEPARTMENT: General Government  
DIVISION:  
PROGRAM NO: 3115

**PROGRAM DESCRIPTION:**

The Town's Excise Tax revenues are pledged first towards repayment of special revenue bonds. Any revenues collected in excess of that amount can be used for any other governmental purpose. The Excise Tax revenues for the Town are transferred to the Town's General Fund for general governmental purposes

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 18,486,620	\$ 21,434,403	\$ 45,312,675	\$ 41,612,675	\$ 44,352,188
	<b>\$ 18,486,620</b>	<b>\$ 21,434,403</b>	<b>\$ 45,312,675</b>	<b>\$ 41,612,675</b>	<b>\$ 44,352,188</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

To provide funding for Town operations and projects through the collection of excise taxes, aiding in attaining several Council goals that lack a dedicated revenue source

**PERFORMANCE MEASURES:**

	2017	2018	2019
% change in excise tax collections	6.38%	7.17%	11.64%

## AFFORDABLE HOUSING FUND #007

January 1, 2021	FUND BALANCE	\$	22,825,573
	REVENUE	\$	11,076,342
	EXPENDITURES	\$	11,792,753
	ACTUAL GAIN / (REDUCTION)	\$	(716,411)
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	22,109,161
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	22,109,161
	PROJECTED REVENUE	\$	25,822,006
	PROJECTED EXPENDITURES	\$	17,707,136
	PROJECTED GAIN / (REDUCTION)	\$	8,114,870
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	30,224,031
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	30,224,031
	BUDGETED REVENUE	\$	25,126,461
	BUDGETED EXPENDITURES	\$	33,724,108
	BUDGETED GAIN / (REDUCTION)	\$	(8,597,647)
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	21,626,384
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-DEBT SERVICE	\$	4,264,000
	RESTRICTION-COP	\$	-
	RESTRICTION-ALTA VERDE I LOAN	\$	4,000,000
	RESTRICTION-ALTA VERDE II LOAN	\$	6,100,000
	RESTRICTION-PINEWOOD 2 LOAN	\$	6,012,384
	RESTRICTION-ASSETS HELD FOR SALE	\$	1,250,000
			<hr style="border-top: 3px double black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	0
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**AFFORDABLE HOUSING FUND #007 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 21,640,471	\$ 22,825,573	\$ 22,651,985	\$ 22,109,161	\$ 30,224,031
<b>REVENUES</b>					
Sales Tax	\$ 3,869,122	\$ 4,150,262	\$ 4,928,500	\$ 6,143,120	\$ 6,327,414
Grants	\$ -	\$ 912,000	\$ 1,300,000	\$ -	\$ 2,500,000
SHA Development Impact Fees	\$ 298,320	\$ 374,422	\$ 300,000	\$ 292,620	\$ 295,546
Investment Income	\$ 90,048	\$ 24,929	\$ 50,000	\$ (2,871)	\$ -
Other Financing Sources	\$ -	\$ 650,729	\$ 16,000,000	\$ 18,500,000	\$ -
Sale of Assets	\$ (140)	\$ 4,307,249	\$ 3,400,000	\$ -	\$ -
Pinewood Loan Payments	\$ 14,950	\$ 152,949	\$ -	\$ -	\$ 116,551
Rental Income	\$ 257,073	\$ 287,946	\$ 275,000	\$ 471,730	\$ 613,500
Mortgage Payments	\$ 36,523	\$ 3,794	\$ 6,000	\$ 232,708	\$ 9,000
Rental Assistance Payments	\$ 4,306	\$ -	\$ 3,000	\$ -	\$ -
Partner Contributions	\$ 168,842	\$ -	\$ 292,250	\$ -	\$ -
Corum Loan Payments	\$ 190,631	\$ 145,465	\$ 151,487	\$ 151,487	\$ -
Alta Verde Loan Payments	\$ -	\$ 21,150	\$ -	\$ -	\$ -
Miscellaneous Income	\$ -	\$ 445	\$ -	\$ 426	\$ 32,500
Transfer from Accommodation Unit Compliance	\$ -	\$ -	\$ -	\$ 15,952	\$ 6,869,762
Transfer from Excise Tax	\$ -	\$ -	\$ -	\$ -	\$ 8,362,188
Refunds of Expenditures	\$ 72	\$ 45,000	\$ -	\$ 16,834	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 4,929,745</b>	<b>\$ 11,076,342</b>	<b>\$ 26,706,237</b>	<b>\$ 25,822,006</b>	<b>\$ 25,126,461</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 26,570,216</b>	<b>\$ 33,901,914</b>	<b>\$ 49,358,222</b>	<b>\$ 47,931,167</b>	<b>\$ 55,350,492</b>
<b>EXPENDITURES</b>					
Personnel	\$ 255,016	\$ 312,738	\$ 503,042	\$ 541,757	\$ 671,601
Materials & Supplies	\$ 12,077	\$ 27,564	\$ 20,000	\$ 20,000	\$ -
Charges for Services	\$ 1,165,271	\$ 1,221,365	\$ 2,227,000	\$ 7,471,845	\$ 6,749,200
Minor Capital	\$ -	\$ 40,650	\$ 3,150,000	\$ 6,088,193	\$ 22,697,518
Fixed Charges	\$ 19,047	\$ 53,784	\$ 50,527	\$ 57,754	\$ 54,675
Debt Services	\$ 582,024	\$ 746,899	\$ 1,481,300	\$ 1,281,300	\$ 2,132,750
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ 26,364
Transfers	\$ 1,711,209	\$ 9,389,754	\$ 22,516,389	\$ 2,246,287	\$ 1,392,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,744,643</b>	<b>\$ 11,792,753</b>	<b>\$ 29,948,258</b>	<b>\$ 17,707,136</b>	<b>\$ 33,724,108</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 22,825,573</b>	<b>\$ 22,109,161</b>	<b>\$ 19,409,964</b>	<b>\$ 30,224,031</b>	<b>\$ 21,626,384</b>
RESTRICTION-DEBT SERVICE	\$ 1,165,500	\$ 2,563,300	\$ 1,168,950	\$ 2,563,650	\$ 4,264,000
RESTRICTION-COP			\$ 9,141,677	\$ 13,800,000	\$ -
RESTRICTION-ALTA VERDE I LOAN				\$ 4,000,000	\$ 4,000,000
RESTRICTION-ALTA VERDE II LOAN				\$ 3,000,000	\$ 6,100,000
RESTRICTION-PINEWOOD 2 LOAN				\$ 6,012,384	\$ 6,012,384
RESTRICTION-ASSETS HELD FOR SALE				\$ 7,814,000	\$ 1,250,000
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ 21,660,073</b>	<b>\$ 19,545,861</b>	<b>\$ 9,099,337</b>	<b>\$ (6,966,003)</b>	<b>\$ 0</b>
FTE	2.25	4.45	4.45	4.45	5.80
Full Time Regular Staff	2.25	4.45	4.45	4.45	5.80

<b>HIGHLIGHTS</b>	
✓	Justice Center COP in 2022
✓	CMC payment \$6M
✓	Stillson project in 2023
✓	Housing helps moved from STR to Affordable Housing in 2023
✓	STR fund transfer to Affordable Housing

PROGRAM: **Affordable Housing**  
DEPARTMENT: Community Development  
DIVISION: Planning  
PROGRAM NO: 0928

**PROGRAM DESCRIPTION:**

The Affordable Housing Program is intended to assure housing for employees who work in the Upper Blue basin. The program's major components include the development and implementation of policies and programs that support housing and capital outlay for land and construction of new affordable units in the community. This includes "for sale" as well as rental workforce housing. A down payment assistance program for Town employees is provided to assist employees in obtaining housing in the area. The Town provides limited transitional housing for employees in units both leased and owned by the Town. The Town also has a deed restriction acquisition program (Housing Helps) and a housing "buy-down" program to purchase existing units, deed restricts those units to ensure long-term affordability, and resell the units at a discounted rate

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 255,016	\$ 312,738	\$ 503,042	\$ 541,757	\$ 671,601
Materials & Supplies	\$ 12,077	\$ 27,564	\$ 20,000	\$ 20,000	\$ -
Charges for Services	\$ 1,165,271	\$ 1,221,365	\$ 2,227,000	\$ 7,471,845	\$ 6,749,200
Minor Capital	\$ -	\$ 40,650	\$ 3,150,000	\$ 6,088,193	\$ 22,697,518
Fixed Charges	\$ 19,047	\$ 53,784	\$ 50,527	\$ 57,754	\$ 54,675
Debt Services	\$ 582,024	\$ 746,899	\$ 1,481,300	\$ 1,281,300	\$ 2,132,750
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ 26,364
Transfers	\$ 1,711,209	\$ 9,389,754	\$ 22,516,389	\$ 2,246,287	\$ 1,392,000
	<b>\$ 3,744,643</b>	<b>\$ 11,792,753</b>	<b>\$ 29,948,258</b>	<b>\$ 17,707,136</b>	<b>\$ 33,724,108</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

A consolidated record keeping and inventory/asset management platform is in place to track all aspects of the housing inventory/supply  
Appropriate metric (s) to track housing demand, employees needs, and jobs relative to housing location and supply are in place  
Affordable housing guidelines are updated regularly to address changing market conditions and trends, and to incentive maintenance of the properties  
Construction of new housing by public and private sector continues (Alta Verde, Block 11, Miller, Berlin Placer, Alta Verde 2)  
Opportunities to leverage funding and reduce cost of construction are explored and incorporated in projects  
Existing inventory and local neighborhoods are preserved and STRs are discouraged through the Housing Helps and Buy Down programs  
A strategic plan including short term and long term pipeline of projects is developed for Town-owned properties  
Programs to incentive long term rentals and convert STR to long term rentals are in place  
Programs to support local employers and encourage investment are in place  
There is efficient administration, management, and oversight of the deed restricted inventory  
Continue to meet the goals of the Five-Year Blueprint that was adopted February 2022

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021
Beginning Inventory-deed restricted units	908	985	1043	1061
Units added by private sector	15	44	0	2
Units added public sector (Town land)	62	2	0	0
Town Buy Downs/HH	0	12	18	22
<b>Total Units at Year-End</b>	<b>985</b>	<b>1043</b>	<b>1061</b>	<b>1085</b>
Private Sector Units	682	726	726	728
Public Sector Units	294	296	296	296
Buy Downs/HHS	9	21	39	61

## OPEN SPACE FUND #008

January 1, 2021	FUND BALANCE	\$	6,089,363
	REVENUE	\$	4,425,550
	EXPENDITURES	\$	2,538,640
	ACTUAL GAIN / (REDUCTION)	\$	1,886,911
December 31, 2021	FUND BALANCE	\$	7,976,274
January 1, 2022	FUND BALANCE	\$	7,976,274
	PROJECTED REVENUE	\$	4,046,275
	PROJECTED EXPENDITURES	\$	2,767,069
	PROJECTED GAIN / (REDUCTION)	\$	1,279,206
December 31, 2022	FUND BALANCE	\$	9,255,480
January 1, 2023	FUND BALANCE	\$	9,255,480
	BUDGETED REVENUE	\$	3,609,967
	BUDGETED EXPENDITURES	\$	2,672,155
	BUDGETED GAIN / (REDUCTION)	\$	937,812
December 31, 2023	FUND BALANCE	\$	10,193,292
	RESERVE-WELLINGTON ORO PLANT REPLACEMENT	\$	-
	RESERVE-REC PATH	\$	-
	TOTAL RESERVES	\$	-

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**OPEN SPACE FUND #008 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 4,536,181	\$ 6,089,363	\$ 8,245,969	\$ 7,976,274	\$ 9,255,480
<b><u>REVENUES</u></b>					
Sales Tax	\$ 3,154,270	\$ 4,195,325	\$ 4,000,800	\$ 3,600,720	\$ 3,400,000
Interest Income	\$ 23,965	\$ 12,981	\$ 39,000	\$ (31,662)	\$ -
Grants	\$ 351,000	\$ 3,250	\$ -	\$ 57,600	\$ -
Transfer of Density Rights	\$ -	\$ -	\$ 40,000	\$ 243,456	\$ 40,000
Wellington Oro	\$ 174,159	\$ 170,626	\$ 132,911	\$ 132,911	\$ 136,899
Miscellaneous Income	\$ 26,268	\$ 43,368	\$ 35,604	\$ 43,250	\$ 33,068
<b>TOTAL REVENUES</b>	<b>\$ 3,729,663</b>	<b>\$ 4,425,550</b>	<b>\$ 4,248,315</b>	<b>\$ 4,046,275</b>	<b>\$ 3,609,967</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 8,265,843</b>	<b>\$ 10,514,913</b>	<b>\$ 12,494,284</b>	<b>\$ 12,022,549</b>	<b>\$ 12,865,447</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 383,802	\$ 490,118	\$ 648,262	\$ 690,972	\$ 729,231
Materials & Supplies	\$ 208,020	\$ 173,574	\$ 417,011	\$ (469,240)	\$ 260,500
Charges for Services	\$ 500,927	\$ 849,895	\$ 813,612	\$ 860,050	\$ 821,799
Minor Capital	\$ 8,110	\$ -	\$ 25,000	\$ 900,000	\$ 748,411
Fixed Charges	\$ 7,558	\$ 9,909	\$ 9,722	\$ 11,113	\$ 10,500
Debt Services	\$ 12,772	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 52,164	\$ 49,188	\$ 80,178	\$ 80,178	\$ 83,266
Transfers	\$ 1,003,127	\$ 965,955	\$ 693,996	\$ 693,996	\$ 18,448
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,176,480</b>	<b>\$ 2,538,640</b>	<b>\$ 2,687,781</b>	<b>\$ 2,767,069</b>	<b>\$ 2,672,155</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 6,089,363</b>	<b>\$ 7,976,274</b>	<b>\$ 9,806,503</b>	<b>\$ 9,255,480</b>	<b>\$ 10,193,292</b>
RESERVE-WELLINGTON ORO PLANT REPL.	\$ 44,000	\$ 44,000	\$ 66,000	\$ -	\$ -
RESERVE-REC PATH	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
<b>TOTAL RESERVES</b>	<b>\$ 544,000</b>	<b>\$ 544,000</b>	<b>\$ 566,000</b>	<b>\$ -</b>	<b>\$ -</b>

PROGRAM: **Open Space Program**  
 DEPARTMENT: Recreation  
 DIVISION: Open Space and Trails  
 PROGRAM NO: 0935

**PROGRAM DESCRIPTION:**

A one half of one percent sales tax was authorized by the voters in 1996 for the purpose of an open space acquisition and management program. The Open Space Plan & Trails Master Plan provides a framework for decisions on open space purchases and activities. Revenues for this division includes sales tax, TDR sales, and grants. Primary components of the program include acquisition of open space properties, forest management and river restoration projects on open space, environmental monitoring and research in Cucumber Gulch, and the construction and maintenance of trails in Town, the Golden Horseshoe area, and the Upper Blue River Watershed

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 383,802	\$ 490,118	\$ 648,262	\$ 690,972	\$ 729,231
Materials & Supplies	\$ 208,020	\$ 173,574	\$ 417,011	\$ (469,240)	\$ 260,500
Charges for Services	\$ 500,927	\$ 849,895	\$ 813,612	\$ 860,050	\$ 821,799
Minor Capital	\$ 8,110	\$ -	\$ 25,000	\$ 900,000	\$ 748,411
Fixed Charges	\$ 7,558	\$ 9,909	\$ 9,722	\$ 11,113	\$ 10,500
Debt Services	\$ 12,772	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 52,164	\$ 49,188	\$ 80,178	\$ 80,178	\$ 83,266
Transfers	\$ 1,003,127	\$ 965,955	\$ 693,996	\$ 693,996	\$ 18,448
	<b>\$ 2,176,480</b>	<b>\$ 2,538,640</b>	<b>\$ 2,687,781</b>	<b>\$ 2,767,069</b>	<b>\$ 2,672,155</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Acquire additional open space properties that meet conservation criteria

Steward and maintain existing trail network of 67+ miles, maintain non-motorized trails in GH in partnership with Summit County, build strategic connections, develop and implement management strategies for high use areas, and identify opportunities for inclusion, access, and diversity within open spaces and trails  
 Implement adaptive management strategies for Cucumber Gulch Preserve and examine trail realignment and wheelchair-accessible route, continue with Blue River and Swan River restoration projects, and identify and implement forest health projects

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021	2022 Projected	2023 Target
Total acres of open space acquired	4,836	4,948	4,983	5,073	5089	6000
Total Miles of Trails	60.75	61.73	63	64.5	67.81	70
Miles of Trails Added to System	2.53	0.98	2.7	1.61	3.3	2.2

## CONSERVATION TRUST FUND #009

January 1, 2021	FUND BALANCE	\$	7,586
	REVENUE	\$	60,027
	EXPENDITURES	\$	55,000
	ACTUAL GAIN / (REDUCTION)	\$	5,027
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	12,612
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	12,612
	PROJECTED REVENUE	\$	55,000
	PROJECTED EXPENDITURES	\$	55,000
	PROJECTED GAIN / (REDUCTION)	\$	-
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	12,612
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	12,612
	BUDGETED REVENUE	\$	55,000
	BUDGETED EXPENDITURES	\$	55,000
	BUDGETED GAIN / (REDUCTION)	\$	-
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	12,612
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**CONSERVATION TRUST FUND #009 ANALYSIS**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTION</b>	<b>2023 PROPOSED</b>
FUND BALANCE, JANUARY 1	\$ 20,907	\$ 7,586	\$ 7,686	\$ 12,612	\$ 12,612
<b><u>REVENUES</u></b>					
Grants	\$ 51,522	\$ 60,084	\$ 55,000	\$ 55,000	\$ 55,000
Investment Income	\$ 157	\$ (57)	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 51,679</b>	<b>\$ 60,027</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 72,586</b>	<b>\$ 67,612</b>	<b>\$ 62,686</b>	<b>\$ 67,612</b>	<b>\$ 67,612</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 65,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 7,586</b>	<b>\$ 12,612</b>	<b>\$ 7,686</b>	<b>\$ 12,612</b>	<b>\$ 12,612</b>

PROGRAM: **Conservation Trust**  
 DEPARTMENT: Recreation  
 DIVISION: Capital  
 PROGRAM NO: 0927

**PROGRAM DESCRIPTION:**

The Conservation Trust Fund is established pursuant to Colorado State law to account for receipt and disbursement of lottery funds. Each year the State distributes a percentage of the profits from the sale of lottery tickets to municipalities which may be used only to maintain, acquire, or construct recreation facilities, park facilities or open space

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 65,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
	<b>\$ 65,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

The LED light conversion was successfully completed. The new lights improve safety, use, and energy efficiency for the outdoor ball fields

**GOALS - PROGRAM OBJECTIVES:**

Maintain, improve, and develop public recreational facilities and amenities

**PERFORMANCE MEASURES:**

	2020	2021	2021	2022
	Recreation Center Improvements	River Park	Ball Filed LED Lights	Aquatics Renovation
<b>Project funded</b>				
<b>Total Project Cost</b>	\$ 18,130,719	\$ 1,817,201	\$ 610,223	\$ 2,400,000

## GARAGE FUND #010

January 1, 2021	FUND BALANCE	\$	9,872,503
	REVENUE	\$	3,308,786
	EXPENDITURES	\$	3,050,516
	ACTUAL GAIN / (REDUCTION)	\$	258,271
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	10,130,774
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	10,130,774
	PROJECTED REVENUE	\$	5,335,785
	PROJECTED EXPENDITURES	\$	3,652,537
	PROJECTED GAIN / (REDUCTION)	\$	1,683,248
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	11,814,022
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	11,814,022
	BUDGETED REVENUE	\$	7,105,991
	BUDGETED EXPENDITURES	\$	4,339,486
	BUDGETED GAIN / (REDUCTION)	\$	2,766,505
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	14,580,527
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-FIXED ASSETS	\$	4,504,965
			<hr style="border-top: 3px double black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	10,075,562
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**GARAGE FUND #010 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 9,436,192	\$ 9,872,503	\$ 11,041,922	\$ 10,130,774	\$ 11,814,022
<b>REVENUES</b>					
Internal Service Revenue	\$ 3,263,611	\$ 3,209,172	\$ 5,099,915	\$ 5,099,915	\$ 4,353,320
Investment Income	\$ 40,523	\$ 8,503	\$ 21,700	\$ (20,980)	\$ -
Recoveries and Reimbursements	\$ 85,942	\$ 70,123	\$ 157,511	\$ 135,000	\$ 182,208
Grants	\$ -	\$ -	\$ 2,015,775	\$ -	\$ 2,505,775
Sale of Assets	\$ 7,308	\$ 15,600	\$ 95,500	\$ 113,551	\$ 58,000
Miscellaneous Income	\$ 17,067	\$ 5,388	\$ 7,658	\$ 8,299	\$ 6,688
<b>TOTAL REVENUES</b>	<b>\$ 3,414,450</b>	<b>\$ 3,308,786</b>	<b>\$ 7,398,059</b>	<b>\$ 5,335,785</b>	<b>\$ 7,105,991</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 12,850,642</b>	<b>\$ 13,181,289</b>	<b>\$ 18,439,981</b>	<b>\$ 15,466,559</b>	<b>\$ 18,920,013</b>
<b>EXPENDITURES</b>					
<b>EXPENDITURE BY CATEGORY</b>					
Personnel	\$ 581,354	\$ 567,865	\$ 648,552	\$ 596,900	\$ 744,396
Materials & Supplies	\$ 439,260	\$ 676,574	\$ 1,113,928	\$ 792,715	\$ 1,076,090
Charges for Services	\$ 142,045	\$ 174,961	\$ 234,274	\$ 183,257	\$ 216,661
Minor Capital	\$ -	\$ 4,147	\$ 4,582,198	\$ 1,935,411	\$ 2,062,000
Fixed Charges	\$ 1,747,897	\$ 1,565,292	\$ 10,283	\$ 11,739	\$ 11,100
Debt Services	\$ 18,003	\$ 14,335	\$ 122,500	\$ 70,000	\$ 175,000
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 49,580	\$ 47,342	\$ 62,515	\$ 62,515	\$ 54,239
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 2,978,140</b>	<b>\$ 3,050,516</b>	<b>\$ 6,774,250</b>	<b>\$ 3,652,537</b>	<b>\$ 4,339,486</b>
<b>EXPENDITURES BY PROGRAM</b>					
Operations	\$ 2,960,137	\$ 3,032,034	\$ 2,069,552	\$ 1,647,126	\$ 2,102,486
Capital Expenditure	\$ 18,003	\$ 18,482	\$ 4,704,698	\$ 2,005,411	\$ 2,237,000
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 2,978,140</b>	<b>\$ 3,050,516</b>	<b>\$ 6,774,250</b>	<b>\$ 3,652,537</b>	<b>\$ 4,339,486</b>
FUND BALANCE, DECEMBER 31	<b>\$ 9,872,503</b>	<b>\$ 10,130,774</b>	<b>\$ 11,665,731</b>	<b>\$ 11,814,022</b>	<b>\$ 14,580,527</b>
RESTRICTION-FIXED ASSETS	\$ 5,829,523	\$ 4,504,965	\$ 6,279,523	\$ 4,504,965	\$ 4,504,965
AVAILABLE FUND BALANCE, DECEMBER 31	<b>\$ 4,042,980</b>	<b>\$ 5,625,809</b>	<b>\$ 5,386,208</b>	<b>\$ 7,309,057</b>	<b>\$ 10,075,562</b>

PROGRAM: **Operations**  
DEPARTMENT: Garage Fund  
DIVISION: Operations  
PROGRAM NO: 1742

**PROGRAM DESCRIPTION:**

This program funds administration and operating expenses associated with the repair and maintenance of Town vehicles and equipment. This includes labor, training, and other administrative expenses for the Fleet Maintenance staff, fuel, lubricants, service, repair supplies, and outside services. Each Town Department, through an allocation, is responsible for its own fleet expenses. The repair, purchase, and maintenance of Golf Course vehicles and equipment are not a part of this fund

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 581,354	\$ 567,865	\$ 648,552	\$ 596,900	\$ 744,396
Materials & Supplies	\$ 439,260	\$ 676,574	\$ 1,113,928	\$ 792,715	\$ 1,076,090
Charges for Services	\$ 142,045	\$ 174,961	\$ 234,274	\$ 183,257	\$ 216,661
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 1,747,897	\$ 1,565,292	\$ 10,283	\$ 11,739	\$ 11,100
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 49,580	\$ 47,342	\$ 62,515	\$ 62,515	\$ 54,239
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,960,137</b>	<b>\$ 3,032,034</b>	<b>\$ 2,069,552</b>	<b>\$ 1,647,126</b>	<b>\$ 2,102,486</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Were able to keep divisions supplied with vehicles by being creative in contending with staff shortage and parts supply issues

**GOALS - PROGRAM OBJECTIVES:**

Train 3 new hires -1 admin, 2 mechanics  
Obtain further mechanic trainings including EV and Cummins trainings  
Continue efforts toward sustainability, i.e.: Green House Gas Reduction

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Bus Transit	14	14	14	13
Bus Transit EV	2	2	2	2
Bus Transit Hybrid	2	2	2	2
Bus Van 15 PSGR	3	3	3	3
Equipment Heavy Off Road (Loaders, Graders, Sweepers, Snow blowers)	8	9	10	9
Equipment Utility Lt Med	28	32	32	33
Equipment - Attachments	63	67	63	63
Passenger Car EV	1	1	1	2
Passenger Car Hybrid	4	4	4	4
Passenger SUV	22	21	21	21
Passenger SUV Hybrid	4	5	5	3
Trailer	6	7	9	10
Truck 1/4 Ton	1	1	1	1
Truck 1/2 Ton	12	12	12	12
Truck 1/2 Ton EV	0	0	0	1
Truck 3/4 Ton	24	23	23	24
Truck 1 Ton	3	3	3	3
Truck Medium Duty Class 5	1	1	1	1
Truck Heavy Duty Class 7	4	4	4	4
Truck Heavy Duty Class 8	3	3	3	3
<b>Total</b>	<b>205</b>	<b>214</b>	<b>213</b>	<b>214</b>
<b>Total Gallons of Fuel Used by Town</b>	<b>171,817</b>	<b>122,003</b>	<b>172,978</b>	<b>205,918</b>
<b>Green House Gas - CO2 Metric Tons produced by TOB fleet annually</b>	<b>2,075</b>	<b>1,273</b>	<b>2,100</b>	<b>2,500</b>

PROGRAM: **Capital Expenditures**  
DEPARTMENT: Garage Fund  
DIVISION: Capital  
PROGRAM NO: 1743

**PROGRAM DESCRIPTION:**

The Garage Capital Fund purchases Town vehicles and equipment. Most replacement schedules have been updated each year as new/replacement vehicles and equipment are purchased and as organizational changes mandate. The capital purchase of Golf Course vehicles and equipment are not a part of this fund

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ 4,147	\$ 4,582,198	\$ 1,935,411	\$ 2,062,000
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ 18,003	\$ 14,335	\$ 122,500	\$ 70,000	\$ 175,000
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 18,003</b>	<b>\$ 18,482</b>	<b>\$ 4,704,698</b>	<b>\$ 2,005,411</b>	<b>\$ 2,237,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Vehicle purchases - 20 of 22 ordered first of the year, 3 received as of 9.2022, 14 expected to arrive by end of 2022, remaining 5 delayed to 2023 due to supply

**GOALS - PROGRAM OBJECTIVES:**

- Continue to implement a system of acquisition, disposal, and replacement of TOB vehicles
- Continue to improve fleet practices by right-sizing fleet
- Complete 2023 planned purchases
- Receive and put in service 3 EV buses
- Maintain a budgeting process to sustain TOB vehicle purchases

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Average age of fleet	9	6	6	5

## INFORMATION TECHNOLOGY FUND #011

January 1, 2021	FUND BALANCE	\$	1,018,503
	REVENUE	\$	1,313,870
	EXPENDITURES	\$	1,474,048
	ACTUAL GAIN / (REDUCTION)	\$	(160,177)
December 31, 2021	FUND BALANCE	\$	858,326
January 1, 2022	FUND BALANCE	\$	858,326
	PROJECTED REVENUE	\$	1,483,285
	PROJECTED EXPENDITURES	\$	1,432,896
	PROJECTED GAIN / (REDUCTION)	\$	50,389
December 31, 2022	FUND BALANCE	\$	908,715
January 1, 2023	FUND BALANCE	\$	908,715
	BUDGETED REVENUE	\$	1,661,178
	BUDGETED EXPENDITURES	\$	1,521,454
	BUDGETED GAIN / (REDUCTION)	\$	139,724
December 31, 2023	FUND BALANCE	\$	1,048,439
	RESTRICTION-FIXED ASSETS	\$	0
December 31, 2023	AVAILABLE FUND BALANCE	\$	1,048,438

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**INFORMATION TECHNOLOGY FUND #011 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 936,604	\$ 1,018,503	\$ 895,429	\$ 858,326	\$ 908,715
<b>REVENUES</b>					
Internal Service Revenue	\$ 1,387,082	\$ 1,311,792	\$ 1,486,646	\$ 1,486,646	\$ 1,661,178
Refund of Expenditures	\$ 400	\$ -	\$ -	\$ -	\$ -
Investment Income	\$ 5,952	\$ 2,078	\$ 5,585	\$ (3,361)	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 1,393,434</b>	<b>\$ 1,313,870</b>	<b>\$ 1,492,231</b>	<b>\$ 1,483,285</b>	<b>\$ 1,661,178</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 2,330,038</b>	<b>\$ 2,332,373</b>	<b>\$ 2,387,660</b>	<b>\$ 2,341,611</b>	<b>\$ 2,569,893</b>
<b>EXPENDITURES</b>					
Personnel	\$ 444,043	\$ 438,556	\$ 455,990	\$ 456,194	\$ 436,097
Materials & Supplies	\$ 208,995	\$ 346,689	\$ 310,500	\$ 247,500	\$ 197,700
Charges for Services	\$ 640,358	\$ 672,674	\$ 754,674	\$ 713,259	\$ 873,231
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 11,274	\$ 7,820	\$ 6,609	\$ 7,591	\$ 7,125
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 6,866	\$ 8,309	\$ 8,352	\$ 8,352	\$ 7,301
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,311,535</b>	<b>\$ 1,474,048</b>	<b>\$ 1,536,125</b>	<b>\$ 1,432,896</b>	<b>\$ 1,521,454</b>
FUND BALANCE, DECEMBER 31	<b>\$ 1,018,503</b>	<b>\$ 858,326</b>	<b>\$ 851,535</b>	<b>\$ 908,715</b>	<b>\$ 1,048,439</b>
RESTRICTION-FIXED ASSETS	\$ 1,051	\$ 0	\$ 0	\$ 0	\$ 0
AVAILABLE FUND BALANCE, DECEMBER 31	<b>\$ 1,017,452</b>	<b>\$ 858,325</b>	<b>\$ 851,534</b>	<b>\$ 908,714</b>	<b>\$ 1,048,438</b>

PROGRAM: **Operations**  
DEPARTMENT: Information Technology  
DIVISION: Information Technology  
PROGRAM NO: 1464

**PROGRAM DESCRIPTION:**

The Information Technology program is responsible for all aspects of the Town's computerized information systems, telecommunications, audio-visual systems, and computerized security systems. Our primary goal is to improve accessibility, management, security, and accountability of all digital information assets. Responsibilities include short and long range planning, design and engineering of the Town's computer network infrastructure, troubleshooting and repairing existing systems, and advising other departments regarding hardware, software, and information systems requirements

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 444,043	\$ 438,556	\$ 455,990	\$ 456,194	\$ 436,097
Materials & Supplies	\$ 208,995	\$ 346,689	\$ 310,500	\$ 247,500	\$ 197,700
Charges for Services	\$ 640,358	\$ 672,674	\$ 754,674	\$ 713,259	\$ 873,231
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 11,274	\$ 7,820	\$ 6,609	\$ 7,591	\$ 7,125
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 6,866	\$ 8,309	\$ 8,352	\$ 8,352	\$ 7,301
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 1,311,535</b>	<b>\$ 1,474,048</b>	<b>\$ 1,536,125</b>	<b>\$ 1,432,896</b>	<b>\$ 1,521,454</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Our datacenter underwent a major overhaul in 2022. Over 4 months, IT upgraded the virtual server and storage infrastructure that supports all of the Town's hosted file and technology services. We onboarded the North Water Plant datacenter into the Town's network. Year to date, staff submitted 1,140 tickets through our help desk which we have resolved with a 99.6% satisfaction rate. We support the increasing mobility of the Town's work force by improve Wi-Fi coverage and transition away from the standard desktop computers to laptops. We worked with every division in technology selection and assisted with software upgrades and deployment. As departments grow, we work with them to expand/remodel office space

**GOALS - PROGRAM OBJECTIVES:**

2023 will involve continued datacenter, network, and staff computer upgrades and security patching that will be transparent to staff. In Q4 of 2022 we are planning to migrate the Town's on premise Microsoft services to the Microsoft 365 cloud so staff can leverage their suite of productivity applications. In Q1 of 2023 we will begin upgrade staff computers from Windows 10 to 11. We will continue to leverage the Fiber9600 infrastructure and expand our dark fiber network to the North Water Plant, Carter Park, and all Public Works buildings. We will accomplish these goals while maintaining a high level of customer service through our Help Desk for internal and external users

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Projected	Projected
# of Help Desk Requests Resolved	1,287	1,229	1,472	1,550	1650
# of Computers Supported	224	227	231	245	255
# of Terminals Replaced	41	45	45	45	47
# of Users on System	260	265	269	275	285
Network equipment managed (new metric)	-	-	-	112	120
Datacenter servers managed (new metric)	-	-	-	48	52

## FACILITIES FUND #012

January 1, 2021	FUND BALANCE	\$	3,963,437
	REVENUE	\$	894,355
	EXPENDITURES	\$	204,187
	ACTUAL GAIN / (REDUCTION)	\$	690,168
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December 31, 2021	FUND BALANCE	\$	4,653,605
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	4,653,605
	PROJECTED REVENUE	\$	913,333
	PROJECTED EXPENDITURES	\$	457,720
	PROJECTED GAIN / (REDUCTION)	\$	455,613
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	5,109,218
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	5,109,218
	BUDGETED REVENUE	\$	939,058
	BUDGETED EXPENDITURES	\$	818,164
	BUDGETED GAIN / (REDUCTION)	\$	120,894
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	5,230,112
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-FIXED ASSETS	\$	51,697
			<hr style="border-top: 3px double black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	5,178,415
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**FACILITIES FUND #012 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 3,417,577	\$ 3,963,437	\$ 4,765,672	\$ 4,653,605	\$ 5,109,218
<b><u>REVENUES</u></b>					
Internal Service Revenue	\$ 860,651	\$ 887,110	\$ 925,162	\$ 928,162	\$ 939,058
Investment Income	\$ 13,807	\$ 7,245	\$ 28,640	\$ (14,829)	\$ -
TOTAL REVENUES	\$ 874,458	\$ 894,355	\$ 953,802	\$ 913,333	\$ 939,058
TOTAL AVAILABLE	\$ 4,292,035	\$ 4,857,792	\$ 5,719,474	\$ 5,566,938	\$ 6,048,276
<b><u>EXPENDITURES</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 321,630	\$ 197,219	\$ 689,417	\$ 457,720	\$ 818,164
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 6,968	\$ 6,968	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 328,598	\$ 204,187	\$ 689,417	\$ 457,720	\$ 818,164
FUND BALANCE, DECEMBER 31	\$ 3,963,437	\$ 4,653,605	\$ 5,030,057	\$ 5,109,218	\$ 5,230,112
RESTRICTION-FIXED ASSETS	\$ 58,665	\$ 51,697	\$ (0)	\$ 51,697	\$ 51,697
AVAILABLE FUND BALANCE, DECEMBER 31	\$ 3,904,772	\$ 4,601,908	\$ 5,030,057	\$ 5,057,521	\$ 5,178,415

PROGRAM: **Operations**  
DEPARTMENT: Facilities Maintenance  
DIVISION: Operations  
PROGRAM NO: 1731 & 1732

**PROGRAM DESCRIPTION:**

The Facilities Fund covers major building assets on the following buildings - Town Hall, Rec Center, Riverwalk, PW buildings, Ice Rink, Police building, Welcome Center, Breck Station Club House, Golf Maintenance, Carter park, Valley Brook, Carter Museum, Breck Theatre, and TLP Public Works Admin building, BGVCC, and Arts District

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 321,630	\$ 197,219	\$ 689,417	\$ 457,720	\$ 818,164
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 6,968	\$ 6,968	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 328,598</b>	<b>\$ 204,187</b>	<b>\$ 689,417</b>	<b>\$ 457,720</b>	<b>\$ 818,164</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Facilities Fund projects completed in 2022: Golf Maintenance Roof, Rec Center Roofing, Rec Center Equipment Replacement, Riverwalk Exterior Painting, Ice Rink Exterior Painting, Valleybrook Exterior Painting

**GOALS - PROGRAM OBJECTIVES:**

Facilities Fund projects to be completed in 2023: Breck Station Exterior Painting, Rec Center Flat EPDM Roof, Town Hall Flat EPDM Roof, Indoor Ice Rink Ice Plant, Clubhouse HVAC, Rec Center Translucent Light, Valleybrook Roof, Rec Center Stucco, Clubhouse Deck, PW Overhead Doors, PW Flat Roof, Rec Center Track, Rec Center Pool Resurfacing, Rec Center Chemical Room Exhaust, PW Admin Carpet, Arts District Painting Touch Up

Some Project budgeted for 2023 may be deferred due to building condition or need  
Current projections show that the fund is solvent through the year 2050

**PERFORMANCE MEASURES:**

## SPECIAL PROJECTS FUND #013

January 1, 2021	FUND BALANCE	\$	395,580
	REVENUE	\$	2,490,877
	EXPENDITURES	\$	2,201,158
	ACTUAL GAIN / (REDUCTION)	\$	289,719
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	685,300
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	685,300
	PROJECTED REVENUE	\$	4,293,644
	PROJECTED EXPENDITURES	\$	4,313,200
	PROJECTED GAIN / (REDUCTION)	\$	(19,556)
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	665,744
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	665,744
	BUDGETED REVENUE	\$	3,595,000
	BUDGETED EXPENDITURES	\$	3,552,500
	BUDGETED GAIN / (REDUCTION)	\$	42,500
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	708,244
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**SPECIAL PROJECTS FUND #013 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 314,097	\$ 395,580	\$ 493,221	\$ 685,300	\$ 665,744
<b><u>REVENUES</u></b>					
Transfer from Excise	\$ 2,927,210	\$ 2,490,249	\$ 4,299,000	\$ 4,299,000	\$ 3,595,000
Reusable Bag Program	\$ 45	\$ 97	\$ 75,000	\$ -	\$ -
Grants	\$ 30,000	\$ -	\$ -	\$ (3,110)	\$ -
Investment Income	\$ 11,045	\$ 531	\$ 570	\$ (2,246)	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 2,968,299</b>	<b>\$ 2,490,877</b>	<b>\$ 4,374,570</b>	<b>\$ 4,293,644</b>	<b>\$ 3,595,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 3,282,396</b>	<b>\$ 2,886,458</b>	<b>\$ 4,867,791</b>	<b>\$ 4,978,944</b>	<b>\$ 4,260,744</b>
<b><u>EXPENDITURE BY CATEGORY</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 528,003	\$ 436,558	\$ 650,000	\$ 1,215,000	\$ 800,000
Minor Capital	\$ 35,000	\$ -	\$ 1,330,000	\$ 780,000	\$ 337,500
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 2,394,461	\$ 1,764,600	\$ 2,419,000	\$ 2,318,200	\$ 2,415,000
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,957,464</b>	<b>\$ 2,201,158</b>	<b>\$ 4,399,000</b>	<b>\$ 4,313,200</b>	<b>\$ 3,552,500</b>
<b><u>EXPENDITURE BY PROGRAM</u></b>					
Breckenridge Creative Arts	\$ 2,036,961	\$ 1,530,000	\$ 2,050,000	\$ 2,050,000	\$ 2,100,000
Breckenridge History	\$ 920,503	\$ 671,158	\$ 2,349,000	\$ 2,263,200	\$ 1,452,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,957,464</b>	<b>\$ 2,201,158</b>	<b>\$ 4,399,000</b>	<b>\$ 4,313,200</b>	<b>\$ 3,552,500</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 395,580</b>	<b>\$ 685,300</b>	<b>\$ 468,791</b>	<b>\$ 665,744</b>	<b>\$ 708,244</b>

PROGRAM: **Breckenridge Creative Arts Operations**  
DEPARTMENT: Special Projects  
DIVISION: Executive Management  
PROGRAM NO: 0445-0447

**PROGRAM DESCRIPTION:**

This program funds the operation of Breckenridge Creative Arts (BCA), which was developed by the Town to support and promote arts, culture, and creative experiences throughout Breckenridge. The BCA branched off into its own multidisciplinary nonprofit organization in 2015, and is responsible for the successful management of various cultural facilities, programs and partnerships. Upon transitioning into an independent nonprofit 501(c)(3), the new organization shall contract with the Town to administer certain Town arts and cultural projects and to manage the Town-owned assets of the Breckenridge Arts District Campus, Breckenridge Theater, Old Masonic Hall, Riverwalk Center, Speakeasy Theater, and the Breckenridge Public Art Program.

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 2,036,961	\$ 1,530,000	\$ 2,050,000	\$ 2,050,000	\$ 2,100,000
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 2,036,961</b>	<b>\$ 1,530,000</b>	<b>\$ 2,050,000</b>	<b>\$ 2,050,000</b>	<b>\$ 2,100,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Infrastructure: The resources required to sustain BCA in staffing, marketing and contracted services have been expanding to support operations. Consistent and appropriate levels of staffing are required to best ensure current and future plans can be effectively carried through to fruition

Programs: Numbers of presentations, performances or available seats are not the only measure of growth. Growth can also be seen in the nature of certain programming choices—how they further BCA’s mission, while fostering a deeper engagement with audiences and other stakeholders. Priority will be given to innovations such as BIFA, thematic focuses, and initiatives that involve BCA acting as an animator, commissioner and producer

Audiences: As a new organization, BCA is in the process of implementing measurement strategies to capture its impact, including collecting and analyzing demographic and market-related data regarding its audience. BCA will continue to pursue both the development of a stronger level of engagement and loyalty amongst its current patrons, and to appeal to a wider breadth of audiences in the future

BCA will continue to work with its stakeholders and partners to grow the Town’s creative sector by leveraging applied creativity in culture, education and commerce, as well as continue to encourage and nurture human creative potential across all disciplines

Build Breckenridge’s position as an emerging venue for inspiring public art  
Deepen our interactions with the 20-30+ year old demographic through a focus on emerging regional music

**PERFORMANCE MEASURES:**

PROGRAM: **Breckenridge History Operations**  
DEPARTMENT: Special Projects  
DIVISION: Executive Management  
PROGRAM NO: 1441

**PROGRAM DESCRIPTION:**

This department within the Special Projects fund accounts for funding to the Breckenridge Historical Association, Grants, and non-recurring projects and initiatives

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 528,003	\$ 436,558	\$ 650,000	\$ 1,215,000	\$ 800,000
Minor Capital	\$ 35,000	\$ -	\$ 1,330,000	\$ 780,000	\$ 337,500
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 357,500	\$ 234,600	\$ 369,000	\$ 268,200	\$ 315,000
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 920,503</b>	<b>\$ 671,158</b>	<b>\$ 2,349,000</b>	<b>\$ 2,263,200</b>	<b>\$ 1,452,500</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

\$526,000 Breckenridge Heritage Association operations

**PERFORMANCE MEASURES:**

## MARIJUANA #014 FUND

January 1, 2021	FUND BALANCE	\$	162,310
	REVENUE	\$	703,793
	EXPENDITURES	\$	571,557
	ACTUAL GAIN / (REDUCTION)	\$	132,236
December 31, 2021	FUND BALANCE	\$	294,546
January 1, 2022	FUND BALANCE	\$	294,546
	PROJECTED REVENUE	\$	808,117
	PROJECTED EXPENDITURES	\$	563,770
	PROJECTED GAIN / (REDUCTION)	\$	244,347
December 31, 2022	FUND BALANCE	\$	538,893
January 1, 2023	FUND BALANCE	\$	538,893
	BUDGETED REVENUE	\$	650,000
	BUDGETED EXPENDITURES	\$	908,311
	BUDGETED GAIN / (REDUCTION)	\$	(258,311)
December 31, 2023	FUND BALANCE	\$	280,582

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**MARIJUANA FUND #014 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 88,893	\$ 162,310	\$ 146,686	\$ 294,546	\$ 538,893
<b><u>REVENUES</u></b>					
Marijuana Tax	\$ 720,352	\$ 693,539	\$ 718,500	\$ 798,117	\$ 640,000
Marijuana Licensing	\$ 11,776	\$ 9,906	\$ 10,000	\$ 10,000	\$ 10,000
Investment Income	\$ 1,533	\$ 347	\$ 1,000	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 733,662</b>	<b>\$ 703,793</b>	<b>\$ 729,500</b>	<b>\$ 808,117</b>	<b>\$ 650,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 822,555</b>	<b>\$ 866,102</b>	<b>\$ 876,186</b>	<b>\$ 1,102,663</b>	<b>\$ 1,188,893</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 108,956	\$ 120,705	\$ 98,598	\$ 83,170	\$ 130,931
Materials & Supplies	\$ 587	\$ -	\$ 600	\$ 600	\$ -
Charges for Services	\$ 175,702	\$ 30,852	\$ 34,000	\$ 30,000	\$ 27,380
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 375,000	\$ 420,000	\$ 450,000	\$ 450,000	\$ 750,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 660,246</b>	<b>\$ 571,557</b>	<b>\$ 583,198</b>	<b>\$ 563,770</b>	<b>\$ 908,311</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 162,310</b>	<b>\$ 294,546</b>	<b>\$ 292,988</b>	<b>\$ 538,893</b>	<b>\$ 280,582</b>

PROGRAM: Operations  
 DEPARTMENT: Marijuana  
 DIVISION: Operations  
 PROGRAM NO: 0420

**PROGRAM DESCRIPTION:**

The Marijuana Fund has been established to collect revenues and ensure compliance with marijuana distribution and consumption legislation. Marijuana funds in excess of compliance expenses will be utilized to support childcare scholarships

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 108,956	\$ 120,705	\$ 98,598	\$ 83,170	\$ 130,931
Materials & Supplies	\$ 587	\$ -	\$ 600	\$ 600	\$ -
Charges for Services	\$ 175,702	\$ 30,852	\$ 34,000	\$ 30,000	\$ 27,380
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 375,000	\$ 420,000	\$ 450,000	\$ 450,000	\$ 750,000
	<b>\$ 660,246</b>	<b>\$ 571,557</b>	<b>\$ 583,198</b>	<b>\$ 563,770</b>	<b>\$ 908,311</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Staffing shortage decreased the number of Identification Check investigations in 2022; however the relationship between dispensary and law enforcement remains strong. We still maintained proper inspection schedules with minimal issues

**GOALS - PROGRAM OBJECTIVES:**

Continue to develop working relations with other municipalities that have similar compliance laws and expectations along with state and federal marijuana/illegal narcotics agencies

Train patrol officers regarding marijuana laws and enforcement as well as conducting public outreach providing marijuana safety education to the community

Monitor best practices across the state regarding marijuana business compliance regulations and changes in state and federal laws pertaining to marijuana compliance

Personnel changed for MJ/LLC Compliance beginning July 19, 2021 to reflect salary difference

**PERFORMANCE MEASURES:**

	2020	2021	2022
Identification Checks	149	185	31

## CEMETERY FUND #015

January 1, 2021	FUND BALANCE	\$	118,969
	REVENUE	\$	116,366
	EXPENDITURES	\$	37
	ACTUAL GAIN / (REDUCTION)	\$	116,329
December 31, 2021	FUND BALANCE	\$	235,298
January 1, 2022	FUND BALANCE	\$	235,298
	PROJECTED REVENUE	\$	16,405
	PROJECTED EXPENDITURES	\$	23,000
	PROJECTED GAIN / (REDUCTION)	\$	(6,595)
December 31, 2022	FUND BALANCE	\$	228,703
January 1, 2023	FUND BALANCE	\$	228,703
	BUDGETED REVENUE	\$	15,605
	BUDGETED EXPENDITURES	\$	18,500
	BUDGETED GAIN / (REDUCTION)	\$	(2,895)
December 31, 2023	FUND BALANCE	\$	225,808

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**CEMETERY FUND #015 ANALYSIS**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTION</b>	<b>2023 PROPOSED</b>
FUND BALANCE, JANUARY 1	\$ 110,341	\$ 118,969	\$ 145,669	\$ 235,298	\$ 228,703
<b><u>REVENUES</u></b>					
Lot Sales	\$ 5,800	\$ 46,000	\$ 5,000	\$ 5,000	\$ 5,000
Burial Fees	\$ 1,600	\$ 9,800	\$ 3,675	\$ 3,675	\$ 3,675
Maintenance Fees	\$ 9,200	\$ 60,400	\$ 6,930	\$ 6,930	\$ 6,930
Miscellaneous Income	\$ 433	\$ 166	\$ 800	\$ 800	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 17,033</b>	<b>\$ 116,366</b>	<b>\$ 16,405</b>	<b>\$ 16,405</b>	<b>\$ 15,605</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 127,373</b>	<b>\$ 235,335</b>	<b>\$ 162,074</b>	<b>\$ 251,703</b>	<b>\$ 244,308</b>
<b><u>EXPENDITURES</u></b>					
Charges for Services	\$ 8,405	\$ 37	\$ 18,500	\$ 23,000	\$ 18,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,405</b>	<b>\$ 37</b>	<b>\$ 18,500</b>	<b>\$ 23,000</b>	<b>\$ 18,500</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 118,969</b>	<b>\$ 235,298</b>	<b>\$ 143,574</b>	<b>\$ 228,703</b>	<b>\$ 225,808</b>

PROGRAM: **Operations**  
DEPARTMENT: Cemetery  
DIVISION: Operations  
PROGRAM NO: 0452

**PROGRAM DESCRIPTION:**

The Cemetery Fund has been established to set up the cemetery as an enterprise. This fund handles all activities concerning Valley Brook Cemetery

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 8,405	\$ 37	\$ 18,500	\$ 23,000	\$ 18,500
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 8,405</b>	<b>\$ 37</b>	<b>\$ 18,500</b>	<b>\$ 23,000</b>	<b>\$ 18,500</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Updated Rules and Regulations concerning burials, fencing and lot purchases  
Cemetery clean up as part of Make a Difference Day

**GOALS - PROGRAM OBJECTIVES:**

New digital map that allows for accurate, computer-based recording of space ownership and burials  
Clean up of old paper files and maps to match digital system records  
GPS survey of entire cemetery

**PERFORMANCE MEASURES:**

	2020 Actual	2021 Actual	2022 Estimated	2023 Target
Number of Cemetery Space Purchases	10	58	10	N/A
Cemetery Burials	2	13	5	N/A
Number of dead trees removed	0	0	38	0

## CHILD CARE FUND #016

January 1, 2021	FUND BALANCE	\$	1,676,907
	REVENUE	\$	1,726,759
	EXPENDITURES	\$	637,596
	ACTUAL GAIN / (REDUCTION)	\$	1,089,163
December 31, 2021	FUND BALANCE	\$	2,766,070
January 1, 2022	FUND BALANCE	\$	2,766,070
	PROJECTED REVENUE	\$	2,783,478
	PROJECTED EXPENDITURES	\$	646,088
	PROJECTED GAIN / (REDUCTION)	\$	2,137,390
December 31, 2022	FUND BALANCE	\$	4,903,460
January 1, 2023	FUND BALANCE	\$	4,903,460
	BUDGETED REVENUE	\$	2,034,000
	BUDGETED EXPENDITURES	\$	1,898,479
	BUDGETED GAIN / (REDUCTION)	\$	135,521
December 31, 2023	FUND BALANCE	\$	5,038,981
	RESTRICTION-NEW CHILD CARE CENTRE	\$	4,538,981
December 31, 2023	AVAILABLE FUND BALANCE	\$	500,000

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**CHILD CARE FUND #016 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 2,146,022	\$ 1,676,907	\$ 2,742,081	\$ 2,766,070	\$ 4,903,460
<b><u>REVENUES</u></b>					
Transfer from Excise	\$ -	\$ 1,270,000	\$ 2,280,000	\$ 2,280,000	\$ 1,200,000
Transfer from Marijuana	\$ 375,000	\$ 420,000	\$ 450,000	\$ 450,000	\$ 750,000
Investment Income	\$ 9,339	\$ 2,327	\$ 10,000	\$ (10,522)	\$ -
Rental Income	\$ 22,500	\$ 26,000	\$ 24,000	\$ 24,000	\$ 24,000
Grants	\$ -	\$ -	\$ -	\$ 40,000	\$ 60,000
Refund of Expenditures	\$ -	\$ 8,432	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 406,839</b>	<b>\$ 1,726,759</b>	<b>\$ 2,764,000</b>	<b>\$ 2,783,478</b>	<b>\$ 2,034,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 2,552,861</b>	<b>\$ 3,403,667</b>	<b>\$ 5,506,081</b>	<b>\$ 5,549,548</b>	<b>\$ 6,937,460</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 49,650	\$ 46,173	\$ 58,771	\$ 58,822	\$ 23,763
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 191,660	\$ 170,518	\$ 177,844	\$ 174,000	\$ 589,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 2,237	\$ 3,908	\$ -	\$ 4,382	\$ 4,125
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 625,645	\$ 411,309	\$ 624,000	\$ 400,000	\$ 400,000
Allocations	\$ 6,762	\$ 5,688	\$ 8,884	\$ 8,884	\$ 6,591
Transfer to Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ 875,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 875,954</b>	<b>\$ 637,596</b>	<b>\$ 869,499</b>	<b>\$ 646,088</b>	<b>\$ 1,898,479</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,676,907</b>	<b>\$ 2,766,070</b>	<b>\$ 4,636,582</b>	<b>\$ 4,903,460</b>	<b>\$ 5,038,981</b>
RESTRICTION-NEW CHILD CARE CENTRE					\$ 4,538,981
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ 1,676,907</b>	<b>\$ 2,766,070</b>	<b>\$ 4,636,582</b>	<b>\$ 4,903,460</b>	<b>\$ 500,000</b>

PROGRAM: **Child Care**  
DEPARTMENT: Operations  
DIVISION:  
PROGRAM NO: 0930

**PROGRAM DESCRIPTION:**

The Child Care Fund has been established to track the funds dedicated to Child Care

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 49,650	\$ 46,173	\$ 58,771	\$ 58,822	\$ 23,763
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 191,660	\$ 170,518	\$ 174,000	\$ 174,000	\$ 589,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 2,237	\$ 3,908	\$ 3,844	\$ 4,382	\$ 4,125
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 625,645	\$ 411,309	\$ 624,000	\$ 400,000	\$ 400,000
Allocations	\$ 6,762	\$ 5,688	\$ 8,884	\$ 8,884	\$ 6,591
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 875,000
	<b>\$ 875,954</b>	<b>\$ 637,596</b>	<b>\$ 869,499</b>	<b>\$ 646,088</b>	<b>\$ 1,898,479</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Sustainable budgets at local centers that includes capital reserve budgets & annual updates to provider agreements  
Implement capacity expansion recommendations from EUA reporting  
A Countywide tuition assistance program  
Annual report of the child care program  
Understand all local, state and federal child care benefit programs for families and centers and how they translate to the TOB program  
Continue to provide the assistance necessary for local families to afford the high cost of quality child care  
Continue End of Year statement / letter to all participating families  
Continue Mid-year income confirmation letter to families  
Review impact of program changed implemented in the 2022 / 2023 TA year  
Continue joint effort with Town of Frisco as we work toward a County-wide program

**PERFORMANCE MEASURES:**

	2018	2019	2020	2021
Number of Children (w/ scholarship)	149	149	106	91
Percent of Children in Care Receiving Scholarship	60%	60%	50%	46%
Average Award-Scholarship (monthly)	\$463	\$495	\$629	\$790
Total Scholarship Program Expense	\$715,911	\$807,224	\$625,645	\$411,309
			First Full year of SPK 25K added for Emergency Covid Issues	

## PARKING & TRANSPORTATION FUND #017

January 1, 2021	FUND BALANCE	\$	31,104,762
	REVENUE	\$	10,502,539
	EXPENDITURES	\$	31,257,993
	ACTUAL GAIN / (REDUCTION)	\$	(20,755,454)
December 31, 2021	FUND BALANCE	\$	<u>10,349,308</u>
January 1, 2022	FUND BALANCE	\$	10,349,308
	PROJECTED REVENUE	\$	20,143,287
	PROJECTED EXPENDITURES	\$	17,889,750
	PROJECTED GAIN / (REDUCTION)	\$	2,253,537
December 31, 2022	FUND BALANCE	\$	<u>12,602,845</u>
January 1, 2023	FUND BALANCE	\$	12,602,845
	BUDGETED REVENUE	\$	8,865,158
	BUDGETED EXPENDITURES	\$	15,077,892
	BUDGETED GAIN / (REDUCTION)	\$	(6,212,734)
December 31, 2023	FUND BALANCE	\$	<u>6,390,111</u>
	RESTRICTION-DEBT SERVICE	\$	4,636,300
December 31, 2023	AVAILABLE FUND BALANCE	\$	<u>1,753,811</u>
	RESERVE-BAG FEE	\$	182,527
	RESERVE-SOUTH GONDOLA PARKING	\$	87,500
	RESERVE-SOL - O&M	\$	18,754
	RESERVE-ULLR - O&M	\$	16,002
	TOTAL RESERVES	\$	<u>304,783</u>

**TOWN OF BRECKENRIDGE  
ANNUAL BUDGET  
PARKING & TRANSPORTATION FUND #017 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ 4,202,375	\$ 31,093,976	\$ 7,009,789	\$ 10,349,308	\$ 12,602,845
<b>REVENUES</b>					
Transfer from Excise	\$ 1,391,160	\$ 2,317,675	\$ 8,568,675	\$ 8,568,675	\$ -
Lift Ticket Revenue	\$ 3,336,040	\$ 3,768,084	\$ 3,906,206	\$ 3,982,658	\$ 3,982,658
Transit Programs	\$ 1,327,000	\$ 1,539,977	\$ 3,618,960	\$ 3,618,960	\$ 835,500
Reusable Bag Program	\$ 74,405	\$ 83,936	\$ 75,000	\$ 131,000	\$ 136,000
Parking Management	\$ 1,756,984	\$ 2,657,969	\$ 2,365,000	\$ 3,726,568	\$ 3,562,000
Sustainability Program	\$ -	\$ 6,383	\$ -	\$ 13,000	\$ 141,000
Solar Garden Ops	\$ -	\$ 23,137	\$ 28,880	\$ 33,000	\$ 25,000
Investment Income	\$ 44,480	\$ 26,388	\$ 1,000	\$ 39,000	\$ -
Grants	\$ -	\$ 78,991	\$ -	\$ 30,426	\$ 183,000
Debt Proceeds	\$ 41,826,826	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 49,756,895</b>	<b>\$ 10,502,539</b>	<b>\$ 18,563,721</b>	<b>\$ 20,143,287</b>	<b>\$ 8,865,158</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 53,959,270</b>	<b>\$ 41,596,516</b>	<b>\$ 25,573,510</b>	<b>\$ 30,492,595</b>	<b>\$ 21,468,003</b>
<b>EXPENDITURES</b>					
<b>EXPENDITURE BY CATEGORY</b>					
Personnel	\$ 2,751,640	\$ 2,690,672	\$ 3,637,751	\$ 3,346,004	\$ 4,367,789
Materials & Supplies	\$ 12,620	\$ 14,725	\$ 27,010	\$ 91,119	\$ 47,660
Charges for Services	\$ 1,725,868	\$ 1,554,650	\$ 1,529,433	\$ 2,747,759	\$ 3,911,853
Minor Capital	\$ -	\$ 22,862,132	\$ -	\$ -	\$ -
Fixed Charges	\$ 103,214	\$ 117,033	\$ 114,171	\$ 132,196	\$ 123,450
Debt Services	\$ 1,284,626	\$ 2,263,012	\$ 2,318,675	\$ 2,318,675	\$ 2,318,275
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,741,511	\$ 1,720,575	\$ 3,003,997	\$ 3,003,997	\$ 2,203,865
Transfers	\$ 15,221,235	\$ 35,195	\$ 6,250,000	\$ 6,250,000	\$ 2,105,000
<b>TOTAL EXPENDITURES BY CATEGORY</b>	<b>\$ 22,840,714</b>	<b>\$ 31,257,993</b>	<b>\$ 16,881,037</b>	<b>\$ 17,889,750</b>	<b>\$ 15,077,892</b>
<b>EXPENDITURES BY PROGRAM</b>					
Transit Administration	\$ 381,015	\$ 347,993	\$ 524,355	\$ 526,026	\$ 596,048
Transit Services	\$ 4,223,918	\$ 4,219,325	\$ 6,085,770	\$ 5,913,264	\$ 5,991,672
Parking	\$ 1,375,683	\$ 1,348,141	\$ 1,367,592	\$ 1,376,245	\$ 1,729,952
Parking Structure	\$ -	\$ -	\$ -	\$ 975,000	\$ 1,110,000
Capital Projects	\$ 16,478,549	\$ 25,125,144	\$ 8,568,675	\$ 8,568,675	\$ 4,423,275
Reusable Bag Program	\$ 160,592	\$ 57,289	\$ 48,578	\$ 82,500	\$ 80,000
Sustainability Program	\$ 220,958	\$ 162,622	\$ 269,472	\$ 431,462	\$ 1,130,233
Solar Garden Ops	\$ -	\$ (8,095)	\$ 16,595	\$ 16,578	\$ 16,712
General Administration	\$ -	\$ 5,574	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,840,714</b>	<b>\$ 31,257,993</b>	<b>\$ 16,881,037</b>	<b>\$ 17,889,750</b>	<b>\$ 15,077,892</b>
FUND BALANCE, DECEMBER 31	\$ 31,093,976	\$ 10,349,308	\$ 8,692,474	\$ 12,602,845	\$ 6,390,111
RESTRICTION-DEBT SERVICE	\$ 41,826,826	\$ 4,636,350	\$ -	\$ 4,635,550	\$ 4,636,300
AVAILABLE FUND BALANCE, DECEMBER 31	\$ (10,732,850)	\$ 5,712,958	\$ 8,692,474	\$ 7,967,295	\$ 1,753,811
RESERVE-BAG FEE	\$ 168,734	\$ 193,313	\$ 182,527	\$ 182,527	\$ 182,527
RESERVE-SOUTH GONDOLA PARKING	\$ -	\$ -	\$ 87,500	\$ 87,500	\$ 87,500
RESERVE-SOL - O&M	\$ -	\$ 16,655	\$ 18,754	\$ 18,754	\$ 18,754
RESERVE-ULLR - O&M	\$ -	\$ 15,257	\$ 16,002	\$ 16,002	\$ 16,002
<b>TOTAL RESERVES</b>	<b>\$ 168,734</b>	<b>\$ 225,225</b>	<b>\$ 304,783</b>	<b>\$ 304,783</b>	<b>\$ 304,783</b>

PROGRAM: **Transit Administration**  
DEPARTMENT: Public Works  
DIVISION: Transit Management  
PROGRAM NO: 0481

**PROGRAM DESCRIPTION:**

This program is responsible for developing and implementing strategies for improved Transit Operations management. This includes responsibility for the Free Ride Transit System administration and operations. Personnel services funded by this program are those of the Mobility Operations Manager, Assistant Transit Manager, Mobility Administrative Specialist, and one third of the Assistant Director of Mobility

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 222,209	\$ 179,581	\$ 347,096	\$ 330,742	\$ 383,683
Materials & Supplies	\$ -	\$ 292	\$ -	\$ -	\$ 500
Charges for Services	\$ 7,440	\$ 7,316	\$ 17,474	\$ 17,474	\$ 18,473
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ 103,214	\$ 117,033	\$ 114,171	\$ 132,196	\$ 123,450
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 48,152	\$ 43,771	\$ 45,614	\$ 45,614	\$ 69,942
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 381,015</u>	<u>\$ 347,993</u>	<u>\$ 524,355</u>	<u>\$ 526,026</u>	<u>\$ 596,048</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

Hired Ops Manager and Admin positions  
Zero Emission Bus grant consulting to outfit bus barns for EV  
Managed upgrades to bus camera systems  
Grant purchase of 3 Proterra Battery Electric Buses

**GOALS - PROGRAM OBJECTIVES:**

Grant writing  
Participation in the statewide Transit Coalition  
Long term strategic planning, ensuring DOT and FTA Compliance  
Transportation operations recommendations and management

**PERFORMANCE MEASURES:**

5339 Grant success for new buses/EV charging infrastructure  
Staffing levels  
Medium to long term plans for new transit center

PROGRAM: Transit Services  
DEPARTMENT: Public Works  
DIVISION: Transit Management  
PROGRAM NO: 0482

**PROGRAM DESCRIPTION:**

This program provides labor, supplies, general services, and direct expenses required to operate the Free Ride Transit system. The Town operates a year-round transit system using conventional transit coach buses. The system provides free, convenient transportation to visitors and locals for the transit needs ranging from transportation to and from recreation areas, the town's bed base, historic Main Street, retail areas of the community, and job access commuting. Service goes from the Ski and Racquet Club and Warrior's Mark on the south end of town to Airport Road on the north end of town. Service encompasses the east and west sides as well including the Peak 8/Ski Hill and Wellington neighborhoods

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ 2,385,058	\$ 2,370,157	\$ 2,866,180	\$ 2,631,865	\$ 3,552,506
Materials & Supplies	\$ 11,643	\$ 14,433	\$ 24,010	\$ 87,719	\$ 25,160
Charges for Services	\$ 233,858	\$ 257,927	\$ 303,864	\$ 301,964	\$ 346,750
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 1,593,359	\$ 1,576,808	\$ 2,891,716	\$ 2,891,716	\$ 2,067,256
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,223,918</u>	<u>\$ 4,219,325</u>	<u>\$ 6,085,770</u>	<u>\$ 5,913,264</u>	<u>\$ 5,991,672</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

Through staffing issues, still able to offer high level of service to community  
Recruiting challenges overcome with adjustments to compensation to be competitive in current environment

**GOALS - PROGRAM OBJECTIVES:**

To service the community of Breckenridge in the most efficient manner and to transport the maximum number of passengers utilizing our current route structure

Begin Alta Verde Route services (4 additional head count)  
Hit minimum staffing level to be able to offer all routes, including Trolley. Goal of 1.1 million rides

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Annual Passenger Trips	1,310,282	668,409	750,000	1,000,000
Annual Service Hours	53,545	35,657	41,000	44,349
Annual Route Miles	500,943	250,970	350,000	375,000
Cost Per Trip	3.31	6.16	5.58	4.13
Cost Per Hour	81.1	115.53	102.02	93.2
Cost Per Mile	8.67	16.41	11.95	11
On-Time Performance	95%	96%	96%	97%

PROGRAM: Parking Management  
 DEPARTMENT:  
 DIVISION:  
 PROGRAM NO: 0515

**PROGRAM DESCRIPTION:**

This program consists of the partial salary of the Assistant Director of Mobility and management staff to oversee operations of TOB parking lots and street parking. Interstate Park has been contracted since 2018 to manage all aspects of TOB parking with direction from town staff. This program covers all revenues and expenses with the exception of Ski Season operating dates at South Gondola, which are accounted in 017-0550

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 19,294	\$ 67,664	\$ 106,425	\$ 106,425	\$ 142,885
Materials & Supplies	\$ 977	\$ -	\$ 3,000	\$ 3,400	\$ 2,000
Charges for Services	\$ 1,255,412	\$ 1,180,481	\$ 1,191,500	\$ 1,199,753	\$ 1,518,400
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ 100,000	\$ 99,996	\$ 66,667	\$ 66,667	\$ 66,667
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,375,683</u>	<u>\$ 1,348,141</u>	<u>\$ 1,367,592</u>	<u>\$ 1,376,245</u>	<u>\$ 1,729,952</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

Successful opening of Parking Structure  
 Removed 1st warnings for citations, increased citation revenue

**GOALS - PROGRAM OBJECTIVES:**

In the coming year, the parking division will continue to look for ways to decrease merchant fees. Staff will also look for ways to continue to promote pay parking through the Passport Parking app and Honk App with a goal to increase usage from 50 to 60%. Staff will look for ways to increase citation collection rates

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Parking Enforcement				
Parking Citations	7,764	17,307	7,175	26,987
Cites Excluding Voids, Warnings	2,744	4,126	3,976	17,913
Collection Rate	78%	75%	66%	52%
Permits Sold	1,196	1,460	1,448	1500
Pay Parking Revenue				
Pay Parking	\$524,856	\$1,338,460	\$1,866,530	\$1,990,000
Citations	\$125,400	\$85,710	\$200,000	\$460,650
Permits	\$124,887	\$116,830	\$127,362	\$128,000

PROGRAM: **Parking Management**  
 DEPARTMENT: Parking Structure  
 DIVISION: Parking  
 PROGRAM NO: 0550

**PROGRAM DESCRIPTION:**

This program covers all revenues and expenses of Ski Season operating dates at the South Gondola lot

**PROGRAM EXPENDITURES:**

	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ 975,000	\$ 1,110,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 975,000	\$ 1,110,000

**PRIOR YEAR ACCOMPLISHMENTS:**

Successful opening of Parking Structure  
 Built out budgets for SGL and all other TOB parking  
 Partnership with BSR on SGL with no conflict

**GOALS - PROGRAM OBJECTIVES:**

Minimize costs in parking structure  
 Increase usage of App payments over Kiosk

**PERFORMANCE MEASURES:**

	2021	2022
Parking Enforcement		
Parking Citations	1,339	5,799
Cites Excluding Voids, Warnings	199	2,200
Collection Rate	56%	58%
Permits Sold	-	-
Pay Parking Revenue		
Pay Parking	\$311,025	\$1,350,000
Citations	\$5,610	\$57,671
Permits	\$0	\$0

PROGRAM: **Reusable Bag Program**  
DEPARTMENT: Special Projects  
DIVISION: Sustainability  
PROGRAM NO: 0622

**PROGRAM DESCRIPTION:**

The Reusable Bag Program is a public outreach effort to educate residents and visitors about the Disposable Bag Fee and to encourage use of reusable bags. Revenues for the program are generated from the Disposable Bag Fee. Expenditures are focused on educational efforts and distribution of reusable bags to lodging and retail stores

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ 48,578	\$ 7,500	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 133,280	\$ 22,094	\$ -	\$ 75,000	\$ 80,000
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 27,312	\$ 35,195	\$ -	\$ -	\$ -
	<u>\$ 160,592</u>	<u>\$ 57,289</u>	<u>\$ 48,578</u>	<u>\$ 82,500</u>	<u>\$ 80,000</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

Eliminated single use plastic bags by code in 2021

**GOALS - PROGRAM OBJECTIVES:**

Reduction in the number of disposable bags issued by retail stores in 2019 compared to 2018, while also considering level of taxable sales, will indicate the relative use of disposable bags in the community

Continue to implement a new marketing/outreach effort to increase visitor awareness

**PERFORMANCE MEASURES:**

	2019	2020	2021	2022
Number of Disposable Bags Issued	1,627,796	1,079,644	1,257,108	873,832
% Change in Bags Issued	-4%	-34%	16%	-30%
Taxable Sales	667,803,002	621,303,294	843,588,714	880,715,520
% Change in Taxable Sales	0	-7%	36%	4%

PROGRAM: **Sustainability**  
DEPARTMENT: Public Works  
DIVISION: Mobility  
PROGRAM NO: 0631

**PROGRAM DESCRIPTION:**

This program provides labor, supplies, and general services required to manage the Town's sustainability program. The sustainability program administers the aid in meeting the sustainability goals of the Town led by Council, Leadership, and general staff

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ 125,080	\$ 73,269	\$ 269,472	\$ 269,472	\$ 288,715
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Charges for Services	\$ 95,878	\$ 89,353	\$ -	\$ 161,990	\$ 821,518
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 220,958</b>	<b>\$ 162,622</b>	<b>\$ 269,472</b>	<b>\$ 431,462</b>	<b>\$ 1,130,233</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

Adopted the SustainableBreck Plan Update  
Adopted Pay As You Throw/Universal Recycling Ordinance

**GOALS - PROGRAM OBJECTIVES:**

Implement the strategies outlined in the adopted SustainableBreck Plan 2022  
Educate and engage the public on environmental impacts  
Coordinate action towards sustainability goals across operational departments to ensure targets are met

**PERFORMANCE MEASURES:**

PROGRAM: **Capital**  
 DEPARTMENT: General Government  
 DIVISION:  
 PROGRAM NO: 1000

**PROGRAM DESCRIPTION:**

This program contains the capital projects related to the Parking & Transportation programs

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ 22,862,132	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ 1,284,626	\$ 2,263,012	\$ 2,318,675	\$ 2,318,675	\$ 2,318,275
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 15,193,923	\$ -	\$ 6,250,000	\$ 6,250,000	\$ 2,105,000
	\$ 16,478,549	\$ 25,125,144	\$ 8,568,675	\$ 8,568,675	\$ 4,423,275

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

This cost center contains the capital projects slated for improvements to the Town's parking and transportation infrastructure and services

**PERFORMANCE MEASURES:**

PROGRAM: **Parking and Transportation Administration**  
 DEPARTMENT: General Government  
 DIVISION: Admin  
 PROGRAM NO: 1111

**PROGRAM DESCRIPTION:**

The administrative program facilitates the engagement of consultants to assist the Town with understanding and planning for addressing the Town's current parking and transportation needs

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ 5,574	\$ -	\$ -	\$ -
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 5,574	\$ -	\$ -	\$ -

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Goals for this fund include the planning and implementation of innovative and efficient parking, transit, pedestrian, and other improvements to our Town's infrastructure

**PERFORMANCE MEASURES:**

PROGRAM: **Solar Garden**  
DEPARTMENT: Special Projects  
DIVISION: Mobility  
PROGRAM NO: 1641

**PROGRAM DESCRIPTION:**

The Town owns and operates two solar gardens with nearly 1MW in solar capacity. As the owner of the facilities, the Town contracts with Community Solar Platform to administer customer service and provide businesses services, and to oversee operations and maintenance. The Town is also a customer of the garden, receiving 40% of the allotted capacity in each garden towards the Town's 100% renewable energy goals. The Town receives bill credits for participating in the program

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ (8,095)	\$ 16,595	\$ 16,578	\$ 16,712
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (8,095)	\$ 16,595	\$ 16,578	\$ 16,712

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

Increase awareness and educate community members on the value of renewable/clean energy  
Grow the Town's renewable energy portion of our overall energy portfolio with the goal of 100% renewable energy by 2025  
Pay subscribers their allotted bill credits quarterly and provide customer service contact in the event of subscriber questions  
Maintain operations and maintenance fund balance to operate gardens on behalf of customers

**PERFORMANCE MEASURES:**

## HEALTH CARE PLAN FUND #018

January 1, 2021	FUND BALANCE	\$	620,136
	REVENUE	\$	4,241,660
	EXPENDITURES	\$	4,867,381
	ACTUAL GAIN / (REDUCTION)	\$	(625,721)
December 31, 2021	FUND BALANCE	\$	(5,585)
January 1, 2022	FUND BALANCE	\$	(5,585)
	PROJECTED REVENUE	\$	5,025,900
	PROJECTED EXPENDITURES	\$	4,000,000
	PROJECTED GAIN / (REDUCTION)	\$	1,025,900
December 31, 2022	FUND BALANCE	\$	1,020,315
January 1, 2023	FUND BALANCE	\$	1,020,315
	BUDGETED REVENUE	\$	5,279,675
	BUDGETED EXPENDITURES	\$	4,500,000
	BUDGETED GAIN / (REDUCTION)	\$	779,675
December 31, 2023	FUND BALANCE	\$	1,799,990

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**HEALTH CARE PLAN FUND #018 ANALYSIS**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTION</b>	<b>2023 PROPOSED</b>
FUND BALANCE, JANUARY 1	\$ 74,455	\$ 620,136	\$ 807,567	\$ (5,585)	\$ 1,020,315
<b><u>REVENUES</u></b>					
Transfer from Excise Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Internal Service Revenue	\$ 2,954,000	\$ 2,989,128	\$ 3,314,406	\$ 3,341,179	\$ 4,000,940
Employee Paid Premiums	\$ 575,684	\$ 531,328	\$ 431,800	\$ 678,735	\$ 678,735
Investment Income	\$ 5,196	\$ 2,507	\$ 6,240	\$ -	\$ -
Refunds of Expenditures	\$ 534,095	\$ 718,697	\$ 300,000	\$ 1,005,986	\$ 600,000
<b>TOTAL REVENUES</b>	<b>\$ 4,318,975</b>	<b>\$ 4,241,660</b>	<b>\$ 4,052,446</b>	<b>\$ 5,025,900</b>	<b>\$ 5,279,675</b>
<b>TOTAL AVAILABLE</b>	<b><u>\$ 4,393,431</u></b>	<b><u>\$ 4,861,796</u></b>	<b><u>\$ 4,860,013</u></b>	<b><u>\$ 5,020,315</u></b>	<b><u>\$ 6,299,990</u></b>
<b><u>EXPENDITURES</u></b>					
Health Program - Fixed Costs	\$ 1,142,536	\$ 958,097	\$ 1,188,908	\$ 1,200,000	\$ 1,350,000
Health Program - Variable Costs	\$ 2,630,759	\$ 3,909,284	\$ 2,744,719	\$ 2,800,000	\$ 3,150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,773,295</b>	<b>\$ 4,867,381</b>	<b>\$ 3,933,627</b>	<b>\$ 4,000,000</b>	<b>\$ 4,500,000</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$ 620,136</u></b>	<b><u>\$ (5,585)</u></b>	<b><u>\$ 926,386</u></b>	<b><u>\$ 1,020,315</u></b>	<b><u>\$ 1,799,990</u></b>

PROGRAM: **Health Care Plan**  
 DEPARTMENT: Health Programs  
 DIVISION:  
 PROGRAM NO: 1000

**PROGRAM DESCRIPTION:**

The Health Benefits fund serves as an internal service fund for the Town's health benefits plans. The fund receives revenue from each program in the Town that has eligible staff. This allocation of funds is then used to offset the costs of the Town's self-insured health plans. These include our HSA and HRA plans, dental and vision Plans, flexible spending accounts, disability insurance, employee assistance, and life insurance programs

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	3,773,295	4,867,381	3,933,627	4,000,000	4,500,000
Materials & Supplies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Minor Capital	-	-	-	-	-
Fixed Charges	-	-	-	-	-
Debt Services	-	-	-	-	-
Grants	-	-	-	-	-
Allocations	-	-	-	-	-
Transfers	-	-	-	-	-
	<b>\$ 3,773,295</b>	<b>\$ 4,867,381</b>	<b>\$ 3,933,627</b>	<b>\$ 4,000,000</b>	<b>\$ 4,500,000</b>

**PRIOR YEAR ACCOMPLISHMENTS:**

**GOALS - PROGRAM OBJECTIVES:**

The Health Benefits fund serves as an internal service fund for the Town's health benefits plans. The fund receives revenue from each program in the Town that has eligible staff. This allocation of funds is then used to offset the costs of the Town's self-insured health plans. These include our HSA and HRA plans, dental and vision Plans, flexible spending accounts, disability insurance, employee assistance, and life insurance programs

**PERFORMANCE MEASURES:**

## ACCOMMODATION UNIT COMPLIANCE FUND #020

January 1, 2021	FUND BALANCE	\$	-
	REVENUE	\$	485,878
	EXPENDITURES	\$	-
	ACTUAL GAIN / (REDUCTION)	\$	485,878
			<hr style="border-top: 3px double black;"/>
December 31, 2021	FUND BALANCE	\$	485,878
			<hr style="border-top: 3px double black;"/>
January 1, 2022	FUND BALANCE	\$	485,878
	PROJECTED REVENUE	\$	10,671,310
	PROJECTED EXPENDITURES	\$	3,803,576
	PROJECTED GAIN / (REDUCTION)	\$	6,867,734
			<hr style="border-top: 3px double black;"/>
December 31, 2022	FUND BALANCE	\$	7,353,612
			<hr style="border-top: 3px double black;"/>
January 1, 2023	FUND BALANCE	\$	7,353,612
	BUDGETED REVENUE	\$	7,353,612
	BUDGETED EXPENDITURES	\$	7,353,612
	BUDGETED GAIN / (REDUCTION)	\$	-
			<hr style="border-top: 3px double black;"/>
December 31, 2023	FUND BALANCE	\$	7,353,612
			<hr style="border-top: 3px double black;"/>
	RESTRICTION-STR FEES	\$	7,353,612
			<hr style="border-top: 3px double black;"/>
December 31, 2023	AVAILABLE FUND BALANCE	\$	0
			<hr style="border-top: 3px double black;"/>

**TOWN OF BRECKENRIDGE**  
**ANNUAL BUDGET**  
**ACCOMMODATION UNIT COMPLIANCE FUND #020 ANALYSIS**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
FUND BALANCE, JANUARY 1	\$ -	\$ -	\$ -	\$ 485,878	\$ 7,353,612
<b><u>REVENUES</u></b>					
Accom Regulatory Fee	\$ -	\$ 486,100	\$ -	\$ 10,671,310	\$ 7,353,612
Investment Income	\$ -	\$ (222)	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 485,878</b>	<b>\$ -</b>	<b>\$ 10,671,310</b>	<b>\$ 7,353,612</b>
<b>TOTAL AVAILABLE</b>	<b>\$ -</b>	<b>\$ 485,878</b>	<b>\$ -</b>	<b>\$ 11,157,188</b>	<b>\$ 14,707,224</b>
<b><u>EXPENDITURES</u></b>					
Personnel	\$ -	\$ -	\$ -	\$ 255,514	\$ 369,240
Materials & Supplies	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600
Charges for Services	\$ -	\$ -	\$ -	\$ 3,459,510	\$ 111,010
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ -	\$ 69,000	\$ -
Transfer to Housing	\$ -	\$ -	\$ -	\$ 15,952	\$ 6,869,762
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,803,576</b>	<b>\$ 7,353,612</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 485,878</b>	<b>\$ -</b>	<b>\$ 7,353,612</b>	<b>\$ 7,353,612</b>
<b>RESTRICTION-STR FEES</b>				<b>\$ 7,353,612</b>	<b>\$ 7,353,612</b>
<b>AVAILABLE FUND BALANCE, DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 485,878</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

PROGRAM: Accommodation Unit Compliance  
 DEPARTMENT: Short Term Rental  
 DIVISION:  
 PROGRAM NO: 0463 & 0928

**PROGRAM DESCRIPTION:**

The Short Term Rental program collects business and occupational tax and an accommodation unit regulatory fee through licensing the properties in Town that rent for less than 30 days. NOTES: Salary - 100% STR Compliance; 60% STR Admin; 132% Community Officer

**PROGRAM EXPENDITURES:**

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 PROJECTION	2023 PROPOSED
Personnel	\$ -	\$ -	\$ 222,519	\$ 255,514	\$ 369,240
Materials & Supplies	\$ -	\$ -	\$ 16,700	\$ 3,600	\$ 3,600
Charges for Services	\$ -	\$ -	\$ 111,010	\$ 3,459,510	\$ 111,010
Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Allocations	\$ -	\$ -	\$ 69,000	\$ 69,000	\$ -
Transfers	\$ -	\$ -	\$ -	\$ 15,952	\$ 6,869,762
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419,229</u>	<u>\$ 3,803,576</u>	<u>\$ 7,353,612</u>

**PRIOR YEAR ACCOMPLISHMENTS:**

Successful transition and implementation of a brand new licensing and sales tax collection software  
 Successful enforcement of a new ordinance limiting the amount of STR license in the Town  
 Renewed over 4400 licenses and collected the new accommodation unit regulatory fee of \$400 per studio/bedroom  
 Funded the Town's housing policies and programs, including buy downs, lease to locals, construction of new units, etc  
 Fund the Town's STR compliance program

**GOALS - PROGRAM OBJECTIVES:**

Renew licenses  
 Collect business and occupational tax, and the accommodation unit regulatory fee of \$756 per studio/bedroom  
 Continue to fund the Town's housing policies and programs, including buy downs, lease to locals, construction of new units, etc  
 Defray the costs to the Town for staff and personnel required for the administration and enforcement of the regulatory program  
 Address the secondary impacts caused by the short term rental industry including but not limited to lack of parking, loud noise, and trash

**PERFORMANCE MEASURES:**



TOWN OF  
**BRECKENRIDGE**

# APPENDIX

## ACCOUNT CLASSIFICATIONS

PERSONNEL	MATERIALS & SUPPLIES	CHARGES FOR SERVICES	MINOR CAPITAL	FIXED CHARGES	DEBT SERVICES	GRANTS	ALLOCATIONS	TRANSFERS
Salaries & Wages	Stationery & Forms	Postage	Automobiles	Insurance	Principal & Interest	Grants	Garage Fund Allocation	Transfers To
Overtime	Office Supplies	Printing	Heavy Equipment	Equipment Rental		Scholarships	Computer Allocation	Transfer From
Merit Bonus	Recreation Supplies	Telephone, Gas & Electric	Construction Equipment	Depreciation			Facilities Allocation	
Auto Allowance	First Aid Supplies	Repair & Maintenance	Computer Equipment					
Unemployment Insurance	Janitorial Supplies	Trash Removal	Police Equipment					
Workers Comp Premium	Chemicals, Fertilizers	Laundry & Janitorial Services	Recreation Equipment					
Health/Life/Disability Insurance	Planting Materials/Seeds	Sanitation	Other Specific Equipment					
Benefit Cafeteria Plan	Wearing Apparel/Uniforms	Subscriptions/Membership Fees						
Retirement Contribution	Fuel, Oil & Lubricants	Advertising/Marketing						
Social Security (Employer)	Minor Equipment	Consultants: Engineer/Architect/Survey						
	Vehicle Repair Parts	Legal Services						
	Hand Tools	Recruitment Expenses						
	Repair/Maintenance Supplies	Tuition, Books & Training						
		Buildings & Grounds Improvements						
		Computer Support & Maintenance						
		Office Equipment Repairs						
		Professional Development/Training						
		Meeting & Travel Expenses						
		Other Contracted Services						

# **CAPITAL IMPROVEMENT PLAN**

## **2023-2027**

**For the Year Ending  
December 31, 2023**

**Presented to:  
Breckenridge Town Council**

**Eric Mamula, Mayor**

**Todd Rankin**

**Dick Carleton**

**Kelly Owens**

**Jeffery Bergeron**

**Carol Saade**

**Jay Beckerman**

**Presented by:  
Rick Holman, Town Manager**

## Five Year Capital Improvement Plan Summary 2023 to 2027

### Capital Fund Projects

Recreation & Open Space	2023	2024	2025	2026	2027	TOTAL
Aquatics Renovation	2,400,000	-	-	-	-	2,400,000
<b>Total</b>	<b>2,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>

### Public Works

McCain Property Improvements- Access Road	-	9,400,000	-	-	-	9,400,000
McCain Pond Park	-	200,000	-	1,000,000	-	1,200,000
Upper Flume Drainage Repair	350,000	-	-	-	-	350,000
Fiber Infrastructure	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
Broken Lance Drainage and Roadway Repair	800,000	-	-	-	-	800,000
French St/Main St Storm Sewer	100,000	-	-	-	-	100,000
Airport Road Improvements	-	-	7,500,000	-	-	7,500,000
Undergrounding of Overhead Utilities	200,000	-	200,000	-	-	400,000
Roadway Resurfacing	3,700,000	2,500,000	2,500,000	2,500,000	2,500,000	13,700,000
French Street Drainage and ADA Ramp Improvements	-	400,000	400,000	-	-	800,000
Town Hall ADA Parking Improvements	200,000	-	-	-	-	200,000
Infrastructure Improvements- Culverts& Bridges	-	-	350,000	350,000	350,000	1,050,000
Broken Lance Bridge Replacement	-	4,000,000	-	-	-	4,000,000
Fuel System Replacement	750,000	-	-	-	-	750,000
<b>Total</b>	<b>9,100,000</b>	<b>18,500,000</b>	<b>12,950,000</b>	<b>5,850,000</b>	<b>4,850,000</b>	<b>51,250,000</b>

### Sustainability

Town Facilities Energy Upgrades	100,000	100,000	100,000	100,000	100,000	500,000
Solar/Renewable Implementation						
Solarize Summit Rebates	50,000	90,000	90,000	90,000	90,000	410,000
EV Charger Implementation	100,000	100,000	100,000	100,000	100,000	500,000
Materials Management Centers	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>Total</b>	<b>750,000</b>	<b>790,000</b>	<b>790,000</b>	<b>790,000</b>	<b>790,000</b>	<b>3,910,000</b>

### Child Care

Child Care Center	875,000	-	-	-	10,000,000	10,875,000
<b>Total</b>	<b>875,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>10,875,000</b>

**GRAND TOTAL    13,125,000    19,290,000    13,740,000    6,640,000    15,640,000    68,435,000**

### Capital Funding Sources

Excise Fund Transfer	12,195,000	19,160,000	9,990,000	6,640,000	5,640,000	53,625,000
McCain Rents	-	130,000	-	-	-	130,000
Housing Fund (50% for Airport Rd. Improvements)	-	-	3,750,000	-	-	3,750,000
Child Care Fund	875,000	-	-	-	10,000,000	10,875,000
Conservation Trust Transfer	55,000	-	-	-	-	55,000
<b>Total</b>	<b>13,125,000</b>	<b>19,290,000</b>	<b>13,740,000</b>	<b>6,640,000</b>	<b>15,640,000</b>	<b>68,435,000</b>

### Parking and Transportation Fund Projects

River Walk Project		-	3,000,000	1,000,000	-	4,000,000
Underpass Design (Grant Match)	675,000					675,000
Wayfinding Phase 2	-	-	-	-	1,000,000	1,000,000
S.Park Ave & Main Street Roundabout	-	-	-	250,000	250,000	500,000
Village Roundabout and F-Lot Parking Lot Improvements	-	650,000	-	-	6,000,000	6,650,000
Pedestrian Corridor Lighting	100,000	100,000	100,000	100,000	100,000	500,000
Sidewalk Master Plan Implementation	30,000	400,000	250,000	250,000	250,000	1,180,000
Transit Center	-	-	-	-	5,000,000	5,000,000
PW Admin Addition	-	2,500,000	-	-	-	2,500,000
<b>Total</b>	<b>805,000</b>	<b>3,650,000</b>	<b>3,350,000</b>	<b>1,600,000</b>	<b>12,600,000</b>	<b>22,005,000</b>

### Parking and Transportation Funding Sources

Excise Fund Transfer	805,000	3,650,000	3,350,000	1,600,000	12,600,000	22,005,000
<b>Total</b>	<b>805,000</b>	<b>3,650,000</b>	<b>3,350,000</b>	<b>1,600,000</b>	<b>12,600,000</b>	<b>22,005,000</b>

	Remaining Funding Prior Years Budgets	2022 CIP Funding	2022 Supplemental Appropriations	2022 End of Year Expenditures (Projected)	2022 Remaining Budget (Projected)
<b>Capital Projects</b>					
Previous Spending Authority	\$ 200,000.00			\$ (27,985.78)	\$ 172,014.22
Broken Lance Bridge Repair	\$ 67,391.42			\$ -	\$ 67,391.42
Broken Lance Bridge and Culvert Design	\$ 144,169.40	\$ 500,000.00		\$ (250,000.00)	\$ 394,169.40
Coyne Valley Rd Culvert & Bike Underpass	\$ (13,381.50)	\$ 3,500,000.00	\$ 1,708,500.00	\$ (5,000,000.00)	\$ 195,118.50
Energy Project- Town Facilities	\$ 133,324.11	\$ 100,000.00		\$ (10,000.00)	\$ 223,324.11
Previous Spending Authority -Recreation	\$ 254,083.58			\$ -	\$ 254,083.58
Rec Water Slide Replacement	\$ 130,000.00			\$ -	\$ 130,000.00
2018 Rec Center Reno	\$ 132,586.74			\$ -	\$ 132,586.74
Tennis Center Solar	\$ -	\$ 500,000.00		\$ -	\$ 500,000.00
Sand Storage Structure	\$ 250,000.00			\$ -	\$ 250,000.00
PW Admin Addition	\$ 133,302.50			\$ (20,000.00)	\$ 113,302.50
Childcare Facility	\$ -	\$ 100,000.00		\$ (75,000.00)	\$ 25,000.00
McCain Implementation	\$ 700,916.34			\$ (500,000.00)	\$ 200,916.34
Carter Park Dog Drainage	\$ 20,000.00			\$ (20,000.00)	\$ -
River Park/Blue River Parks	\$ 37,759.13			\$ (23,928.38)	\$ 13,830.75
Blue River Restoration North	\$ 71,952.74	\$ 4,500,000.00	\$ 150,000.00	\$ (4,500,000.00)	\$ 221,952.74
Ball Field LED Lights	\$ 433,000.00		\$ 177,223.00	\$ (610,223.00)	\$ -
Roadway Resurfacing	\$ 10,044.24	\$ 1,600,000.00		\$ (1,526,584.50)	\$ 83,459.74
Concrete Replacement	\$ 91,271.41	\$ 400,000.00		\$ (468,000.00)	\$ 23,271.41
Airport Road Improvements	\$ 371,889.33			\$ -	\$ 371,889.33
Illinois Gulch Culvert	\$ 3,226.39			\$ -	\$ 3,226.39
Sawmill Creek Culvert Repair	\$ 162,578.82			\$ -	\$ 162,578.82
Solar Connect Purchase	\$ 97,500.00	\$ 90,000.00		\$ (90,000.00)	\$ 97,500.00
Fiber Broadband	\$ 768,433.91	\$ 2,500,000.00		\$ (2,073,415.50)	\$ 1,195,018.41
EV Charger Implementation	\$ 38,206.20	\$ 75,000.00		\$ (75,000.00)	\$ 38,206.20
Utility Undergrounding	\$ 621,943.00			\$ (100,000.00)	\$ 521,943.00
South Barton Drainage	\$ 150,000.00			\$ -	\$ 150,000.00
<b>TOTALS:</b>	<b>\$ 5,010,197.76</b>	<b>\$ 13,865,000.00</b>	<b>\$ 2,035,723.00</b>	<b>\$ (15,370,137.16)</b>	<b>\$ 5,540,783.60</b>
<b>Parking &amp; Transportation Projects</b>					
Bus Storage Expansion	\$ 339,098.07				\$ 339,098.07
Sidewalk Masterplan	\$ (14,001.78)	\$ 250,000.00		\$ (10,574.97)	\$ 225,423.25
E-Bike Study	\$ 30,764.41			\$ (30,000.00)	\$ 764.41
River Walk Improvements	\$ 433,780.45	\$ 500,000.00		\$ (500,000.00)	\$ 433,780.45
Riverwalk Center Ped Pathway	\$ 5,000.00				\$ 5,000.00
Watson Ave Roundabout	\$ 30,133.01	\$ 5,500,000.00	\$ 750,000.00	\$ (6,000,000.00)	\$ 280,133.01
Pedestrian Corridor Lighting	\$ 31,500.79			\$ (15,000.00)	\$ 16,500.79
<b>TOTALS:</b>	<b>\$ 856,274.95</b>	<b>\$ 6,250,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ (6,555,574.97)</b>	<b>\$ 1,300,699.98</b>

**Project Name** Aquatics Renovation  
**Department:** Public Works

**Description:**

The proposed Aquatics Renovation is intended to upgrade the leisure pool to enhance opportunities for beginner and child swimmers, swim lessons, and family aquatic play time. The project would also remove the existing water slide (which has ended its functional lifespan), replace the cracked pool shell, improve universal/ADA access to the leisure pool via an expanded zero-depth entry, install a “warming tub” to replace the defunct indoor hot tub, and replace the pump system for the leisure pool, which is over 25 years old. The Aquatics renovation is a high priority because it was excluded from the 2018 Recreation Center renovation, except for replacing the heating and lighting systems. The Recreation Advisory Committee reviewed multiple designs for this proposed renovation and recommended consideration of this version of schematic plans.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	2,345,000	0	0	0	0	2,345,000
Conservation Trust Fund	55,000		0	0	0	55,000
Total	2,400,000	0	0	0	0	2,400,000
Project Costs	2023	2024	2025	2026	2027	Total
Construction	2,400,000		0	0	0	2,400,000
Total	2,400,000	0	0	0	0	2,400,000

**Operational cost considerations:**

Operational costs will be detailed once the project scope and design are progressed.

**Project Name** McCain Property Improvements- Access Road  
**Department:** Public Works

**Description:**

This project will establish a roadway and utilities to the School District parcel and connect the road to Coyne Valley Road.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	9,270,000	0	0	0	9,270,000
Rents	0	130,000	0	0	0	130,000
Total	0	9,400,000	0	0	0	9,400,000
Project Costs	2023	2024	2025	2026	2027	Total
Construction	0	9,400,000	0	0	0	9,400,000
Total	0	9,400,000	0	0	0	9,400,000

**Operational cost considerations:**

Operational costs will be detailed once the project scope and design are progressed. There will be a cost increase for snow removal and maintenance of infrastructure.

**Project Name** McCain Pond Park  
**Department:** Public Works

**Description:**

This project is the design and construction of a public park adjacent to the Alta Verde II housing site and non-profit campus. The construction budget of \$1,000,000 is assumed to be a 50% grant match.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	200,000	0	1,000,000	0	1,200,000
Total	0	200,000	0	1,000,000	0	1,200,000

Project Costs	2023	2024	2025	2026	2027	Total
Design		200,000	0	0	0	200,000
Construction	0		0	1,000,000	0	1,000,000
Total	0	200,000	0	1,000,000	0	1,200,000

**Operational cost considerations:**

Operational costs will be detailed once the project scope and design are progressed. There will be a cost increase for maintaining the park facilities.

**Project Name**                      Upper Flume Drainage Repair  
**Department:**                      Public Works

**Description:**

USFS clear cutting operations in recent years have increased runoff from an area above Golden Age Drive. The runoff creates flooding issues for residences on Byron Court during the spring and during large rain events. This project will divert the drainage above the residences on Byron Court, which will reduce any flooding issues and redirect the drainage towards Open Space/wetlands area, returning the drainage basin closer to its natural patterns prior to development.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	350,000	0	0	0	0	350,000
<b>Total</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Construction	350,000	0	0	0	0	350,000
<b>Total</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>

Operational cost considerations:

Operational costs will be detailed once the project scope and design are progressed.

**Project Name** Fiber Infrastructure  
**Department:** Public Works

**Description:**

This project is the installation of infrastructure to support Town-wide access to fiber broadband service. Areas of consideration for construction for 2023 include Ski Hill Road and the west side of town, South Breckenridge, Ice Rink, and Gary Roberts Water Treatment Plant. We have submitted a Letter of Intent to apply for grant funding through the Colorado Broadband Office to help support these future construction efforts.

Project Funding	2023	2024	2025	2026	2027	Total
Excise Fund	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
Total	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
Total	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000

**Operational cost considerations:**

Operational costs will include annual maintenance and repairs.

**Project Name** Broken Lance Drainage and Roadway Repair  
**Department:** Public Works

**Description:**

Broken Lance Drive, between Victory Lane and White Cloud Drive, has pavement in poor condition, concrete that is damaged and not ADA compliant, and drainage that does not flow into the storm drain system. The road drainage is also causing flooding issues at 1037 Broken Lance Dr and 133 Red Feather Road. This project corrects the drainage issue by raising the road at this intersection, reestablishing roadside ditches, resetting storm drains, and repaving Broken Lance Drive using full depth reclamation.

Project Funding	2023	2024	2025	2026	2027	Total
Excise Fund	800,000	0	0	0	0	800,000
<b>Total</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design		0	0	0	0	0
Construction	800,000	0	0	0	0	800,000
<b>Total</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800,000</b>

**Operational cost considerations:**

Operational costs are not expected to increase as this is an existing road.

**Project Name**                      French St/Main St Storm Sewer  
**Department:**                      Public Works

**Description:**

This project will remove the existing concrete valley pan from the French and Main Intersection and replace with an inlet and storm sewer to improve drainage and traffic operations.

Project Funding	2023	2024	2025	2026	2027	Total
Excise Fund	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design		0	0	0	0	0
Construction	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

**Operational cost considerations:**

Operational costs are not expected to increase with this improvement.

**Project Name**                      Airport Road Improvements  
**Department:**                      Public Works

**Description:**

This project is to design and implement roadway improvements as recommended in the 2018 Traffic Study for Airport Road.

Project Funding	2023	2024	2025	2026	2027	Total
CIP Funds	0	0	3,750,000	0	0	3,750,000
Housing Funds	0	0	3,750,000	0	0	3,750,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,500,000</b>	<b>0</b>	<b>0</b>	<b>7,500,000</b>
Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	0	0	7,500,000		0	7,500,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,500,000</b>	<b>0</b>	<b>0</b>	<b>7,500,000</b>

**Operational cost considerations:**

A small increase for snow removal operations is anticipated with this project due to increased laneage.



**Project Name**                      Roadway Resurfacing  
**Department:**                      Public Works

**Description:**

This represents a commitment to future street projects, typically in the form of milling and resurfacing. The Council has set a goal of having the pavement condition rated at a 7 based on the Town pavement rating system. The inspection of the roads happens yearly. This project will also replace concrete that is deteriorated or damaged as well.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	3,700,000	2,500,000	2,500,000	2,500,000	2,500,000	13,700,000
<b>Total</b>	<b>3,700,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>13,700,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Construction	3,700,000	2,500,000	2,500,000	2,500,000	2,500,000	13,700,000
Asphalt	3,000,000					
Concrete	700,000					
<b>Total</b>	<b>3,700,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>13,700,000</b>

**Operational cost considerations:**

This project is part of an ongoing reinvestment in our streets in order to keep our roads in a condition that is acceptable to our community. While it is difficult to determine the operational costs that this project reduces, the amount of maintenance needed because of this project is reduced.

**Project Name**                      French Street Drainage and ADA Ramp Improvements  
**Department:**                      Public Works

**Description:**  
This project is to repair drainage facilities and upgrade ADA ramps at intersections on French Street.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	400,000	400,000	0	0	800,000
<b>Total</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>800,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Construction	0	400,000	400,000	0	0	800,000
<b>Total</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>800,000</b>

Operational cost considerations:

This project is not anticipated to increase maintenance costs as the facilities s are existing.

**Project Name**                      Town Hall ADA amps  
**Department:**                      Public Works

**Description:**

This project is to relocate the ADA parking spot serving Town Hall to the northeast and the associated curb and sidewalk changes needed to accommodate an accessible route.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Construction	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

**Operational cost considerations:**

There are no anticipated increases in operational costs for this project.

**Project Name**                      Infrastructure Improvements- Culverts& Bridges  
**Department:**                      Public Works

**Description:**

This project is to repair or replace aging culverts throughout Town. The project proposed in 2024 is the replacement of the existing downstream culverts that pass the Blue River under the northwest portion of Broken Lance Drive.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	4,000,000	350,000	350,000	350,000	5,050,000
<b>Total</b>	<b>0</b>	<b>4,000,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>5,050,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design						
Construction	0	4,000,000	350,000	350,000	350,000	5,050,000
<b>Total</b>	<b>0</b>	<b>4,000,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>5,050,000</b>

**Operational cost considerations:**

This is not expected to have an ongoing operational cost to the Town because culverts currently exist at this location.

**Project Name** Fuel System Replacement  
**Department:** Public Works

**Description:**  
 This project is to replace the existing fuel tanks and system at Public Works.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	750,000	0	0	0	0	750,000
<b>Total</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design						
Construction	750,000	0	0	0	0	750,000
<b>Total</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>

Operational cost considerations:

This is not expected to have an ongoing operational cost to the Town because the fuel system is existing.

**Project Name**                      Solar/Renewable Implementation  
**Department:**                      Public Works

**Description:**  
This project is to pursue options and strategies for renewable energy in Town.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	50,000	90,000	90,000	90,000	90,000	410,000
<b>Total</b>	<b>50,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>410,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Solarize Summit	50,000	90,000	90,000	90,000	90,000	410,000
						0
<b>Total</b>	<b>50,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>410,000</b>

Operational cost considerations:  
This project will not impact our current operational costs.

**Project Name** EV Charger Implementation  
**Department:** Public Works

**Description:**  
 This project is to install electric vehicle charging stations in town owned parking lots.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

**Operational cost considerations:**  
 This project will not impact our current operational costs.

**Project Name**           Town Facilities Energy Upgrades  
**Department:**           Public Works

**Description:**

This project accelerates the Town's invest in upgrades for energy efficiencies in lighting and mechanical systems.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

**Operational cost considerations:**

This project will not impact our current operational costs and will realize savings based on the reduced energy consumption.

**Project Name** Materials Management Centers  
**Department:** Public Works

**Description:**

This project is for both new facilities and expansion of existing facilities over the next 5 years. Many of the shared enclosures are now undersized in terms of serving current and future customers, meeting some universal recycling requirements, and accommodating future waste streams like compost. In 2023, Staff recommends a new facility serving N. Main Street and the following years will look at existing facilities, volumes, and footprints to make recommendations for possible expansion, renovation, relocation, or demolition as appropriate.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	500,000	500,000	500,000	500,000	500,000	2,500,000
Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	500,000	500,000	500,000	500,000	500,000	2,500,000
Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Operational cost considerations:

Operation costs have not been established for this project.

**Project Name**                      Child Care Center  
**Department:**                      Community Development

**Description:**

Based on the current childcare assessment, an additional facility is needed in Breckenridge. This projects funds design and a portion of the capital construction cost.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	875,000	0	0	0	10,000,000	10,875,000
<b>Total</b>	<b>875,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000,000</b>	<b>10,875,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design	875,000	0	0	0	0	875,000
Construction	0	0	0	0	10,000,000	10,000,000
<b>Total</b>	<b>875,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000,000</b>	<b>10,875,000</b>

Operational cost considerations:

Operation costs have not been established for this project.

**Project Name** River Walk Project  
**Department:** Parking and Transportation

0

**Description:**

This project is for pedestrian connections to Main Street from the S. Gondola Parking Structure as well as an additional phases south to Park Avenue. The project is contemplated to include a new pedestrian bridge, riverbank improvements, and pedestrian pathways to downtown. The funding in 2023 is proposed for design of pedestrian underpasses and bridges to match a \$675,000 MMOF grant award.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	675,000	0	3,000,000	1,000,000	0	4,675,000
Total	675,000	0	3,000,000	1,000,000	0	4,675,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	675,000		0	0	0	675,000
Construction	0	0	3,000,000	1,000,000	0	4,000,000
Total	675,000	0	3,000,000	1,000,000	0	4,675,000

**Operational cost considerations:**

Operational cost will be developed as the design progresses.

**Project Name** Wayfinding Phase 2  
**Department:** Parking and Transportation

**Description:**

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	0	0	0	1,000,000	1,000,000
Total	0	0	0	0	1,000,000	1,000,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	0	0	0	0	1,000,000	1,000,000
Total	0	0	0	0	1,000,000	1,000,000

Operational cost considerations:  
 This project is not expected to have operational impacts.

This project is for the installation of updated pedestrian and vehicular wayfinding signage

**Project Name** Village Roundabout and F-Lot Parking Lot Improvements  
**Department:** Parking and Transportation

**Description:**

This project includes a new roundabout at Village Rd and Park Ave, improving the F-Lot layout to increase parking, improving adjacent pedestrian pathways and drainage.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	650,000	0	0	6,000,000	6,650,000
Total	0	650,000	0	0	6,000,000	6,650,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	650,000		0	0	650,000
Construction	0	0	0		6,000,000	6,000,000
Total	0	650,000	0	0	6,000,000	6,650,000

**Operational cost considerations:**

The increased cost for operations is estimated to be between \$30,000 and \$35,000 depending on design parameters.

**Project Name** S.Park Ave & Main Street Roundabout  
**Department:** Parking and Transportation

**Description:**

This project is to evaluate, design and construct the S.Park Ave/Main St. roundabout and associated corridor improvements that were recommended by the 2016 DTJ/Nelson Nygaard study. The 2026 project is a feasibility study of both intersection improvements and alternative pedestrian crossing locations, followed by preliminary design in 2027. This study will include a large public outreach effort and involvement of stakeholders.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	0	0	250,000	250,000	500,000
Total	0	0	0	250,000	250,000	500,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	250,000	250,000	500,000
Construction	0	0	0	0	0	0
Total	0	0	0	250,000	250,000	500,000

**Operational cost considerations:**

The cost for operations will be determined once the scope of the project has been established. It is likely that the landscaping needed in these areas will increase the summer maintenance costs. The design can be geared toward low maintenance but weeds, irrigation and regular trash cleaning will be required. The roundabout at North Main and Park Avenue costs approximately \$40,000 per year to provide all the flowers and maintenance. Staff estimates that the lower maintenance roundabouts will costs between \$15,000 and \$20,000 per year.

**Project Name** Pedestrian Corridor Lighting  
**Department:** Parking and Transportation

**Description:**

This project is improve lighting in the major pedestrian corridors throughout Town. Standards for lighting the corridors will be established using standard light fixtures at the standard spacing to achieve the appropriate level of safety to attract people to walk.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	100,000	100,000	100,000	100,000	100,000	400,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>400,000</b>

Project Costs	2023	2024	2025	2026	2027	Total
Design and Construction	100,000	100,000	100,000	100,000	100,000	400,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>400,000</b>

**Operational cost considerations:**

This project will reduce energy consumption with the use of LED fixtures.

**Project Name** Sidewalk Master Plan Implementation  
**Department:** Public Works

**Description:**

The 2023 project is additional funding to complete the Broken Lance sidewalk extension that was cancelled in 2022. The 2024 project is to add sidewalk on the north side of the Valley Brook Street between Timberline Learning Center and the Rec Path. The \$250,000 placeholder for future work assumes new sidewalk, curb and gutter at approximately 1,000 linear feet per year.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	30,000	400,000	250,000	250,000	250,000	1,180,000
Total	30,000	400,000	250,000	250,000	250,000	1,180,000

Project Costs	2023	2024	2025	2026	2027	Total
Design	0	0	0	0	0	0
Construction	30,000	400,000	250,000	250,000	250,000	1,180,000
Total	30,000	400,000	250,000	250,000	250,000	1,180,000

**Operational cost considerations:**

This project will increase operational cost do to additional plowing and maintenance needs. Increases are estimated at \$8,000 each year that sidewalk infrastructure is added.

**Project Name**                      Transit Center  
**Department:**                      Parking and Transportation

**Description:**  
This project is to design and construct a new Breckenridge Station.

Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	0	0	0	5,000,000	5,000,000
Total	0	0	0	0	5,000,000	5,000,000

Project Costs	2023	2024	2025	2026	2027	Total
Construction	0	0	0	0	5,000,000	5,000,000
Total	0	0	0	0	5,000,000	5,000,000

Operational cost considerations:  
Operational costs will be detailed once the project scope and design are progressed. There will be a cost increase for utilities, maintenance, and cleaning fees.

**Project Name** PW Admin Addition  
**Department:** Parking and Transportation

**Description:**

This project is to construct a second floor addition to the existing PW Admin Building. The construction budget of \$2,500,000 is assumed to be a 50% grant match.

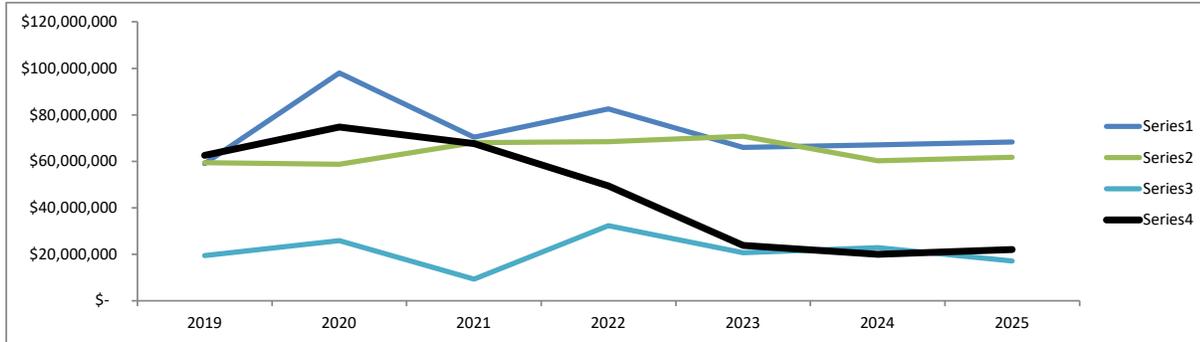
Project Funding	2023	2024	2025	2026	2027	Total
Town Funds	0	2,500,000	0	0	0	2,500,000
Total	0	2,500,000	0	0	0	2,500,000

Project Costs	2023	2024	2025	2026	2027	Total
Construction		2,500,000	0	0	0	2,500,000
Total	0	2,500,000	0	0	0	2,500,000

**Operational cost considerations:**

Operational costs will be detailed once the project scope and design are progressed. There will be a cost increase for utilities, maintenance, and cleaning fees.

- summary fund balance forecast -



	Actual 2019	Actual 2020	Actual 2021	Projection 2022	Budget 2023	Projection 2024	Projection 2025
<b>REVENUES</b>							
Sales	\$ 25,979,792	\$ 23,952,949	\$ 14,220,349	\$ 35,852,046	\$ 32,551,152	\$ 32,876,664	\$ 33,205,430
RETT	7,166,614	7,838,100	11,038,657	6,005,870	5,405,283	5,950,972	6,510,482
Accommodation	2,926,401	2,950,469	3,847,002	6,085,000	5,476,500	5,531,265	5,586,578
Property Tax	2,861,766	3,386,064	3,495,410	3,711,929	3,696,040	3,733,000	3,770,330
Fees/Other	20,013,204	59,818,190	37,736,858	30,887,552	18,900,157	19,089,159	19,280,050
<b>Total Rev</b>	<b>\$ 58,947,778</b>	<b>\$ 97,945,772</b>	<b>\$ 70,338,276</b>	<b>\$ 82,542,397</b>	<b>\$ 66,029,132</b>	<b>\$ 67,181,059</b>	<b>\$ 68,352,870</b>
<b>EXPENSES</b>							
GenFund	29,664,404	24,444,227	24,850,460	30,577,700	32,501,216	34,068,201	35,713,604
Excise	17,881,761	8,456,941	9,542,162	15,660,050	19,667,963	6,651,361	5,583,929
Special Projects	3,713,465	2,957,464	2,421,158	4,313,200	3,552,500	3,730,125	3,916,631
arking & Transportation	8,208,844	22,840,714	31,257,993	17,889,750	15,077,892	15,831,787	16,623,376
	<b>\$ 59,468,474</b>	<b>\$ 58,699,346</b>	<b>\$ 68,071,773</b>	<b>\$ 68,440,700</b>	<b>\$ 70,799,571</b>	<b>\$ 60,281,474</b>	<b>\$ 61,837,540</b>
Capital	\$ 19,420,410	\$ 25,894,038	\$ 9,323,270	\$ 32,314,031	\$ 20,771,483	\$ 22,940,000	\$ 17,090,000
<b>Total Exp</b>	<b>78,888,884</b>	<b>84,593,384</b>	<b>77,395,043</b>	<b>100,754,731</b>	<b>91,571,054</b>	<b>83,221,474</b>	<b>78,927,540</b>
Change	\$ (19,941,106)	\$ 13,352,389	\$ (7,056,766)	\$ (18,212,334)	\$ (25,541,922)	\$ (16,040,415)	\$ (10,574,670)
Fund Balance	\$ 62,552,993	\$ 74,699,368	\$ 67,642,602	\$ 49,430,268	\$ 23,888,346	\$ 19,949,593	\$ 22,081,667

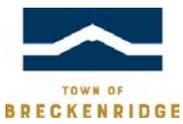
Provided we continue to experience modest revenue growth over the next three years, the Town will be in a strong financial position, with revenues surpassing operational expense amounts. The impacts of the increase in capital spending can clearly be seen. But our analysis also shows the Town can support these kinds of one-time events as long as our operational program expenditures do not outpace associated revenue streams. The \$50M capital expense for the parking structure in 2020, is offset by revenue received from financing sources to be repaid in future years. This is the reason for the 2020 revenue spike visible in the above graph.

Please see the Budget Message, General Fund, Capital Fund, and Parking and Transportation Fund pages for more details.

## DEBT SCHEDULE BY YEAR

Primary Source / Fund	Year	Principal	Interest	Total
<b>Utility Fund</b>				
2018 Colorado Water Resources and Power Development Authority (CWRPDA)  2nd Water Treatment Plant	2023	2,365,634	861,033	3,226,667
	2024	2,410,399	816,783	3,227,182
	2025	2,454,376	774,033	3,228,409
	2026-2030	12,794,605	3,355,276	16,149,881
	2031-2035	13,516,241	2,634,923	16,151,164
	2036-2039	12,163,642	752,083	12,915,725
<b>Total</b>		<b>\$ 45,704,897</b>	<b>\$ 9,194,130</b>	<b>\$ 54,899,027</b>
2022 Colorado Water Conservation Board (\$13M execute by 12/31/22)	TBD	-	-	-
<b>Utility Total</b>		<b>\$ 45,704,897</b>	<b>\$ 9,194,130</b>	<b>\$ 54,899,027</b>
<b>Capital Fund</b>				
2020A COPs Fiber Infrastructure	2023	315,000	154,523	469,523
	2024	320,000	150,825	470,825
	2025	325,000	146,543	471,543
	2026-2030	1,715,000	630,754	2,345,754
	2031-2035	1,925,000	416,662	2,341,662
	2036-2040	1,740,000	136,909	1,876,909
<b>Capital Total</b>		<b>\$ 6,340,000</b>	<b>\$ 1,636,216</b>	<b>\$ 7,976,216</b>
<b>Excise Fund</b>				
2020B COPs Refunding of 2007 COP for Childcare Facility	2023	195,000	45,725	240,725
	2024	205,000	35,975	240,975
	2025	215,000	25,725	240,725
	2026-2027	450,000	34,000	484,000
			<b>\$ 1,065,000</b>	<b>\$ 141,425</b>
2016 COPs 2005 COP retirement- Police Station	2023	245,000	25,050	270,050
	2024	250,000	17,700	267,700
	2025	255,000	10,200	265,200
			<b>\$ 750,000</b>	<b>\$ 52,950</b>
<b>Excise Total</b>		<b>\$ 1,815,000</b>	<b>\$ 194,375</b>	<b>\$ 2,009,375</b>
<b>Affordable Housing Fund</b>				
2016 COPs Huron Landing Housing project	2023	345,000	239,450	584,450
	2024	355,000	229,100	584,100
	2025	365,000	218,450	583,450
	2026-2030	2,050,000	861,250	2,911,250
	2031-2035	2,525,000	391,250	2,916,250
			<b>5,640,000</b>	<b>1,939,500</b>
2021 COPs Block 11 Apartments Project	2023	300,000	397,550	697,550
	2024	315,000	382,550	697,550
	2025	330,000	366,800	696,800
	2026-2030	1,930,000	1,568,000	3,498,000
	2031-2035	2,450,000	1,040,650	3,490,650
		<b>5,325,000</b>	<b>3,755,550</b>	<b>9,080,550</b>
Justice Center 2022 COP (\$18M execute by 12/31/22)	TBD	-	-	-
<b>Affordable Housing Total</b>		<b>\$ 10,965,000</b>	<b>\$ 5,695,050</b>	<b>\$ 16,660,050</b>
<b>Parking &amp; Transportation Fund</b>				
2020B COPs Gondola Parking Structure	2023	920,000	1,398,275	2,318,275
	2024	965,000	1,352,275	2,317,275
	2025	1,015,000	1,304,025	2,319,025
	2026-2030	5,685,000	5,903,000	11,588,000
	2031-2035	7,210,000	4,376,950	11,586,950
	2036-2040	8,820,000	2,767,800	11,587,800
	2041-2044	8,410,000	857,600	9,267,600
<b>Parking &amp; Transportation Total</b>		<b>\$ 33,025,000</b>	<b>\$ 17,959,925</b>	<b>\$ 50,984,925</b>
<b>GRAND TOTAL</b>		<b>\$ 97,849,897</b>	<b>\$ 34,679,696</b>	<b>\$ 132,529,593</b>

<b>Town of Breckenridge Staffing Summary</b>				
All Funds	2021	2022	2022	2023
	ACTUAL	BUDGET	PROJECTED	PROPOSED
(2023 FINAL FTE for Budget Book)	FTE	FTE	FTE (Yr End)	FTE
<b>TOTAL FTE</b>	263.10	284.08	282.06	295.32
Full Time Regular Staff	188.00	202.00	203.50	214.32
Part-Time/Seasonal Staff	75.10	82.08	78.56	81.00
<b>General Government FTE</b>	3.10	3.10	3.10	3.10
Full Time Regular Staff	1.10	1.10	1.10	1.10
Appointed & Elected Positions	2.00	2.00	2.00	2.00
<b>Administrative Management FTE</b>	4.00	4.00	5.00	6.00
Full Time Regular Staff	4.00	4.00	5.00	6.00
<b>Human Resources FTE</b>	4.00	5.00	5.00	5.00
Full Time Regular Staff	4.00	5.00	5.00	5.00
<b>Municipal Services FTE</b>	3.90	3.90	3.90	3.90
Full Time Regular Staff	3.90	3.90	3.90	3.90
<b>Finance FTE <sup>1</sup></b>	7.75	7.75	7.40	8.40
Full Time Regular Staff	7.75	7.75	7.40	8.40
<b>STR FTE</b>	1.00	0.00	2.60	2.92
Full Time Regular Staff	1.00	0.00	2.60	2.92
<b>Public Safety FTE <sup>5</sup></b>	27.00	28.00	29.00	29.00
Full Time Regular Staff	27.00	28.00	29.00	29.00
<b>Community Development FTE <sup>2,6</sup></b>	12.75	14.75	13.75	13.75
Full Time Regular Staff	11.00	13.00	12.00	12.00
Part-Time/Seasonal Staff	0.00	0.00	0.00	0.00
Appointed & Elected Positions	1.75	1.75	1.75	1.75
<b>Public Works FTE <sup>3,7</sup></b>	48.35	48.35	46.73	46.73
Full Time Regular Staff	38.00	38.00	38.00	40.00
Part-Time/Seasonal Staff	10.35	10.35	8.73	6.73
<b>Recreation Division FTE <sup>4,8</sup></b>	51.63	60.31	56.86	61.82
Full Time Regular Staff	25.55	26.55	26.05	27.55
Part-Time/Seasonal Staff	26.08	33.76	30.81	34.27
<b>Utility Fund FTE</b>	11.80	12.80	12.80	12.80
Full Time Regular Staff	11.00	12.00	12.00	12.00
Part-Time/Seasonal Staff	0.80	0.80	0.80	0.80
<b>Golf Fund FTE</b>	24.21	24.19	24.62	25.83
Full Time Regular Staff	5.30	5.30	5.30	5.30
Part-Time/Seasonal Staff	18.91	18.89	19.32	20.53
<b>Affordable Housing Fund FTE</b>	4.45	4.45	4.45	5.80
Full Time Regular Staff	4.45	4.45	4.45	5.80
<b>Open Space FTE</b>	9.11	10.40	10.40	10.15
Full Time Regular Staff	3.15	4.15	3.15	4.15
Part-Time/Seasonal Staff	4.21	4.50	5.50	4.50
Appointed & Elected Positions	1.75	1.75	1.75	1.50
<b>Garage Fund FTE</b>	7.00	7.00	7.00	7.00
Full Time Regular Staff	7.00	7.00	7.00	7.00
<b>Information Technology Fund FTE</b>	3.25	3.25	3.00	3.00
Full Time Regular Staff	3.25	3.25	3.00	3.00
<b>Marijuana Fund FTE</b>	1.00	1.00	1.00	1.00
Full Time Regular Staff	1.00	1.00	1.00	1.00
<b>Child Care Fund FTE</b>	0.55	0.55	0.55	0.20
Full Time Regular Staff	0.55	0.55	0.55	0.20
<b>Parking &amp; Transportation FTE</b>	38.25	45.28	44.90	48.92
Full Time Regular Staff	29.00	37.00	37.00	40.00
Part-Time/Seasonal Staff	9.25	8.28	7.90	8.92



General Government: Cost Centers 001-0411 & 001-0421

LAW & POLICY MAKING Cost Center: 001-0411 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Mayor <sup>1</sup>	0.25	0.25	0.25	0.25
Town Council <sup>1</sup>	1.50	1.50	1.50	1.50
APPOINTED & ELECTED POSITIONS <sup>1</sup>	1.75	1.75	1.75	1.75
<b>TOTAL FTE<sup>1</sup></b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

<sup>1</sup> Edited to reflect .25 FTE per each elected or appointed official.

MUNICIPAL COURT Cost Center: 001-0421	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Municipal Clerk <sup>1</sup>	0.10	0.10	0.10	0.10
Municipal Court Administrator	1.00	1.00	1.00	1.00
Municipal Judge <sup>2</sup>	0.25	0.25	0.25	0.25
APPOINTED & ELECTED POSITIONS <sup>2</sup>	0.25	0.25	0.25	0.25
FULL TIME REGULAR STAFF	1.10	1.10	1.10	1.10
<b>TOTAL FTE</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>

<sup>1</sup> Municipal Clerk wages are split 90% to 001-0451 & 10% to 001-0421.

<sup>2</sup> Edited to reflect .25 FTE per each elected or appointed official.

**GENERAL GOV'T TOTAL STAFFING**

APPOINTED & ELECTED POSITIONS <sup>1</sup>	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF	1.10	1.10	1.10	1.10

<sup>1</sup> Edited to reflect .25 FTE per each elected or appointed official.

**FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)**

ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.

Regular positions are counted as one (1) FTE



Administrative Management: Cost Centers 001-0442 & 001-0431

ADMINISTRATIVE MANAGEMENT Cost Centers: 001-0442 & 001-0431 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Town Manager	1.00	1.00	1.00	1.00
Assistant Town Manager	1.00	1.00	1.00	1.00
Grants Administrator	0.00	0.00	1.00	1.00
Equity Person	0.00	0.00	0.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00
Town Attorney (0431) <sup>1</sup>	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.00	4.00	5.00	6.00
<b>TOTAL FTE</b>	4.00	4.00	5.00	6.00
<sup>1</sup> Town Attorney added under cost center 001-0431				
<b>ADMINISTRATIVE MANAGEMENT TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.00	4.00	5.00	6.00
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p><i>Regular positions are counted as one (1) FTE</i></p>				



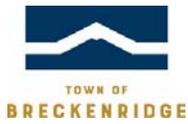
## Human Resources: Cost Center 001-0443

HUMAN RESOURCES Cost Center: 001-0443 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Human Resources Director	1.00	1.00	1.00	1.00
Sr. HR Generalist	1.00	1.00	1.00	1.00
Human Resources Generalist I, II, or III	2.00	3.00	3.00	3.00
Retirees - 8, placeholders-3,				
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.00	5.00	5.00	5.00
<b>TOTAL FTE</b>	4.00	5.00	5.00	5.00

**HUMAN RESOURCES TOTAL STAFFING**

FULL TIME REGULAR STAFF (FTE positions budgeted)	4.00	5.00	5.00	5.00
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*FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)  
 ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  
 Regular positions are counted as one (1) FTE*



*Municipal Services-Cost Center: 001-0451*

<b>CLERK &amp; MUNI SERVICES ADMIN</b> Cost Center: 001-0451 (2023 FINAL FTE for Budget Book)	<b>2021</b> <b>ACTUAL</b> <b>FTE</b>	<b>2022</b> <b>BUDGET</b> <b>FTE</b>	<b>2022</b> <b>PROJECTED</b> <b>FTE (Yr End)</b>	<b>2023</b> <b>PROPOSED</b> <b>FTE</b>
<b>STAFFING PLAN</b>				
Municipal Clerk <sup>1</sup>	0.90	0.90	0.90	0.90
Deputy Municipal Clerk	1.00	1.00	1.00	1.00
Communications & Marketing Coordinator	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.90	3.90	3.90	3.90
<b>TOTAL FTE</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>	<b>3.90</b>

<sup>1</sup> Municipal Clerk wages are split 90% to 001-0451 & 10% to 001-0421

**MUNICIPAL SERVICES TOTAL STAFFING**

FULL TIME REGULAR STAFF (FTE positions budgeted)	3.90	3.90	3.90	3.90
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*FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)  
 ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  
 Regular positions are counted as one (1) FTE*



Finance-Cost Centers: 001-0461; 001-0462; 001-0463

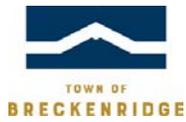
<b>FINANCE ADMIN</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0461 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Director of Finance	0.75	0.75	1.00	0.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	0.75	0.75	1.00	0.00
<b>TOTAL FTE</b>	<b>0.75</b>	<b>0.75</b>	<b>1.00</b>	<b>0.00</b>
<b>ACCOUNTING</b>				
Cost Center: 001-0462	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Director of Finance				1.00
Accounting Services Manager	1.00	1.00	0.00	0.00
Accounts Payable Coordinator	1.00	1.00	1.00	1.00
Revenue Coordinator - Utility	1.00	1.00	1.00	1.00
Revenue Coordinator - Sales Tax	1.00	1.00	1.00	1.00
Revenue Manager	0.00	0.00	1.00	1.00
Revenue Coordinator - Compliance	0.00	0.00	0.00	1.00
Senior Accountant	0.00	0.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00
Revenue Services Administrator	1.00	1.00	0.40	0.40
FULL TIME REGULAR STAFF (FTE positions budgeted)	6.00	6.00	6.40	8.40
<b>TOTAL FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.40</b>	<b>8.40</b>
<b>ACCOMMODATIONS UNIT COMPLIANCE</b>				
Cost Center: 001-0463	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Accommodations Compliance Administrator	1.00	1.00	0.00	0.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	0.00	0.00
<b>FINANCE TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	7.75	7.75	7.40	8.40
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p><i>Regular positions are counted as one (1) FTE</i></p>				



*PUBLIC SAFETY-POLICE: Cost Centers 001-0511; 001-0513;  
001-0515*

<b>ADMIN &amp; RECORDS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0511 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Chief of Police	1.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00	1.00
Sergeant (Administrative)	1.00	1.00	1.00	1.00
Administrative Supervisor - Records	1.00	1.00	1.00	1.00
Administrative Specialist - Records	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	5.00	5.00	5.00	5.00
<b>TOTAL FTE</b>	5.00	5.00	5.00	5.00
<b>PATROL SERVICES</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0513	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Sergeant (Patrol)	4.00	4.00	4.00	4.00
Detective	1.00	1.00	1.00	1.00
Police Officer I or II	14.00	15.00	15.00	15.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	19.00	20.00	20.00	20.00
<b>TOTAL FTE</b>	19.00	20.00	20.00	20.00
<b>COMMUNITY SERVICES</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0515	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Community Service Officer	3.00	3.00	3.00	3.00
Sergeant (Community Services)			1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.00	3.00	4.00	4.00
<b>TOTAL FTE</b>	3.00	3.00	4.00	4.00
One additional CSO added for 2022				
<b>PUBLIC SAFETY-POLICE TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	27.00	28.00	29.00	29.00

*FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)  
ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  
Regular positions are counted as one (1) FTE*



**COMMUNITY DEVELOPMENT: Cost Centers 001-0611; 001-0621;  
001-0631**

<b>PLANNING SERVICES</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0611 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Dir. of Community Development	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	1.00	1.00
Senior Planner	1.00	1.00	0.00	0.00
Planner I or II	3.00	3.00	3.00	3.00
Planner III	0.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00
Planning Commission <sup>1</sup>	1.75	1.75	1.75	1.75
<b>APPOINTED &amp; ELECTED POSITIONS <sup>1</sup></b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>TOTAL FTE</b>	<b>8.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>

One additional planner added for 2023

<sup>1</sup>Edited to reflect .25 FTE per each elected or appointed official.

<b>BUILDING SERVICES</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0621	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Chief Building Official	0.00	1.00	1.00	1.00
Building Inspector I-III	2.00	2.00	2.00	2.00
Plans Examiner/Bldg. Inspector II-III	1.00	1.00	0.00	0.00
Permit Technician	1.00	1.00	1.00	1.00
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>
<b>TOTAL FTE</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>

<b>SUSTAINABILITY PROGRAMS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0631 <sup>1</sup>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Sustainability Coordinator	0.00	0.00	0.00	0.00
Sustainability Alt Transportation	0.00	0.00	0.00	0.00
Sustainability Intern (Seasonal) <sup>2</sup>	0.00	0.00	0.00	0.00
<b>PART TIME &amp; SEASONAL FTE COUNT (FTE Hours budgeted)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<sup>1</sup>Sustainability reorganization in late 2022 moved under Mobility Dept

<sup>2</sup>New Sustainability Intern position created for 2021

**COMMUNITY DEVELOPMENT TOTAL STAFFING**

<b>APPOINTED &amp; ELECTED POSITIONS <sup>1</sup></b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>
<b>PART TIME &amp; SEASONAL FTE COUNT (FTE Hours budgeted)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>11.00</b>	<b>13.00</b>	<b>12.00</b>	<b>12.00</b>

<sup>1</sup> Edited to reflect .25 FTE per each elected or appointed official.

**FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)**

ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.

Regular positions are counted as one (1) FTE



*PUBLIC WORKS: Cost Centers 001-0701; 001-0711; 001-0721; 001-0731; 001-0481; 001-0482; 001-0801*

<b>PUBLIC WORKS ADMIN</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0701 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Director of Public Works <sup>1</sup>	0.80	0.80	0.80	0.80
Assistant Directors of Public Works <sup>2</sup>	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Administrative Specialist <sup>3</sup>	0.20	0.20	0.20	0.20
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.00	3.00	3.00	3.00
<b>TOTAL FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<sup>1</sup> Wages for PW Director are split 20% to 002-1531 & 80% to 001-0701.				
2 Second Asst Director of PW eliminated in 2022				
<sup>3</sup> Admin Specialist position allocated 80% to 002-1531 & 20% to 001-0701				
<b>STREET MAINTENANCE</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0711	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Streets & Parks Manager	1.00	1.00	1.00	1.00
Streets Assistant Manager	1.00	1.00	1.00	1.00
Streets Supervisor	1.00	1.00	1.00	1.00
Construction Inspector <sup>1</sup>	0.50	0.50	0.50	0.50
Streets Senior Operator	7.00	7.00	7.00	7.00
Streets Operator (Winter Seasonal)	3.23	3.23	3.23	3.23
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	3.23	3.23	3.23	3.23
FULL TIME REGULAR STAFF (FTE positions budgeted)	10.50	10.50	10.50	10.50
<b>TOTAL FTE</b>	<b>13.73</b>	<b>13.73</b>	<b>13.73</b>	<b>13.73</b>
<sup>1</sup> Construction Inspector position will be split 50% to 001-0711 & 50% to 001-0801. Incumbent will work in a Sr Streets Operator role for the Winter season & Engineering in the Summer.				
<b>PARKS MAINTENANCE</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0721	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Parks Assistant Manager	1.00	1.00	1.00	1.00
Parks Supervisor	1.00	1.00	1.00	1.00
Parks Technician			0.00	2.00
Senior Parks Operator	8.00	8.00	8.00	8.00
Parks Maintenance Crew (SS)	5.05	3.37	3.37	2.74
Parks Snow Technician (WS) <sup>1</sup>	0.38	0.38	0.38	0.00
Parks Technician (SS & WS)	1.46	1.46	1.46	0.47
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	6.89	6.89	5.21	3.21
FULL TIME REGULAR STAFF (FTE positions budgeted)	10.00	10.00	10.00	12.00
<b>TOTAL FTE</b>	<b>16.89</b>	<b>16.89</b>	<b>15.21</b>	<b>15.21</b>
One addition Sr Parks Operator added for 2023				
1 New WS position added for 2022				

<b>FACILITIES MAINTENANCE</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0731	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Fac. Maintenance Manager	1.00	1.00	1.00	1.00
Fac. Assistant Manager	1.00	1.00	1.00	1.00
Fac. Maintenance Supvr.	1.00	1.00	1.00	1.00
Fac. Maintenance Op.	7.00	7.00	7.00	7.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	10.00	10.00	10.00	10.00
<b>TOTAL FTE</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>ENGINEERING</b>				
Cost Center: 001-0801	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>2023</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>PROPOSED</b>
				<b>FTE</b>
<b>STAFFING PLAN</b>				
Town Engineer	1.00	1.00	1.00	1.00
Assistant Town Engineer				1.00
Construction Inspector <sup>1</sup>	0.50	0.50	0.50	0.50
GIS Analyst	1.00	1.00	1.00	
GIS Coordinator				1.00
Civil Engineer I	1.00	1.00	1.00	1.00
Civil Engineer IV	1.00	1.00	1.00	
Engineering Interns (Seasonal)	0.23	0.23	0.29	0.29
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	0.23	0.23	0.29	0.29
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.50	4.50	4.50	4.50
<b>TOTAL FTE</b>	<b>4.73</b>	<b>4.73</b>	<b>4.79</b>	<b>4.79</b>
<sup>1</sup> Construction Inspector position will be split 50% to 001-0711 & 50% to 001-0801. Incumbent will work in a Sr Streets Operator role for the Winter season & Engineering in the Summer.				
<b>PUBLIC WORKS TOTAL STAFFING</b>				
PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	10.35	10.35	8.73	6.73
FULL TIME REGULAR STAFF (FTE positions budgeted)	38.00	38.00	38.00	40.00
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i>				
<i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i>				
<i>Regular positions are counted as one (1) FTE</i>				



**RECREATION : Cost Centers 001-0851; 001-0852; 001-0853; 001-0854; 001-0855; 001-0856**

<b>RECREATION ADMINISTRATION</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0851	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
(2023 FINAL FTE for Budget Book)	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Director of Recreation <sup>1</sup>	0.85	0.85	0.85	0.85
Assistant Director of Recreation <sup>2</sup>	0.30	0.30	0.30	0.50
Administrative Services Manager	1.00	1.00	0.50	1.00
Administrative Services Supervisor	1.00	1.00	1.00	0.00
Marketing & Admin Coordinator	1.00	1.00	1.00	1.00
Administrative Specialist	1.00	1.00	1.00	1.00
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>5.15</b>	<b>5.15</b>	<b>4.65</b>	<b>4.35</b>
<b>TOTAL FTE</b>	<b>5.15</b>	<b>5.15</b>	<b>4.65</b>	<b>4.35</b>

<sup>1</sup> Recreation Director wages split between 001-0851 (85%) & 008-0935 (15%)

<sup>2</sup> Wages for position are split between (50%) in 001-0851, (25%) in 001-0853 & (25%) in 001-0856.

<b>RECREATION PROGRAMS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0852	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Director of Recreation <sup>1</sup>	0.20	0.20	0.20	0.00
Assistant Director of Programs 1			0.00	1.00
Programs Manager	1.00	1.00	1.00	1.00
Aquatics Coordinator	1.00	1.00	1.00	1.00
Fitness Coordinator	0.00	0.00	0.00	0.00
Ice Programs Coordinator	1.00	1.00	1.00	0.00
Outdoor Rec Coordinator	1.00	1.00	1.00	1.00
Sports & Special Events Coordinator	1.00	1.00	1.00	1.00
Aquatics Lead	2.00	2.00	2.00	2.00
Aquatics Supervisor	1.00	1.00	1.00	1.00
Youth Coordinator	1.00	1.00	1.00	1.00
Ice Officials (Non-Certified)	0.04	0.04	0.09	0.00
Group Hockey Instructors (Non-Certified)	0.01	0.01	0.01	0.00
Ice Officials (Certified)	0.29	0.80	0.08	0.00
Group Instructors	0.27	0.27	0.27	0.00
Private Skating Instructor	0.14	0.18	0.18	0.00
Ice Programs Lead (PTYR)	0.12	0.32	0.32	0.00
Pgms Outdoor Lead		0.25	0.25	0.25
Outdoor Recreation Instructors (Seasonal & PTYR)	1.20	3.29	3.31	3.29
Programs Intern (Seasonal)	0.24	0.48	0.48	0.48
Sports Instructors	0.48	0.37	0.37	0.37
Sports Officials	0.10	0.19	0.20	0.19
Sports and Events Lead (PTYR)	0.00	0.25	0.50	0.50
Sports Rec Sp II			0.01	0.00
Personal Trainers	1.20	0.00	0.00	0.00
Fitness Instructors-Spec I (Seasonal & PTYR)	0.46	0.00	0.00	0.00
Fitness Instructors-Spec II (Seasonal & PTYR)	0.48	0.00	0.00	0.00
Lifeguards	0.00	4.64	4.64	4.64
Aquatics Instructors	0.00	0.38	0.38	0.38
Youth-Therapeutic Rec Aide (PTYR)	0.23	0.79	0.79	0.79
Youth Lead (Seasonal & PTYR)	0.51	1.00	1.00	1.00
Youth Attendants (Seasonal & PTYR)	2.40	4.59	4.59	4.59
<b>PART TIME &amp; SEASONAL FTE COUNT (FTE Hours budgeted)</b>	<b>8.17</b>	<b>17.85</b>	<b>17.47</b>	<b>16.48</b>
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>9.20</b>	<b>9.20</b>	<b>9.20</b>	<b>9.00</b>
<b>TOTAL FTE</b>	<b>17.37</b>	<b>27.05</b>	<b>26.67</b>	<b>25.48</b>

<sup>1</sup>New position in 2023

Reorganization of Ice programs in Ice Operations.

<b>RECREATION CENTER OPERATIONS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0853	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Director of Recreation <sup>1</sup>	0.50	0.50	0.50	0.25
Aquatics Coordinator	0.00	0.00	0.00	0.00
Fitness Coordinator	1.00	1.00	1.00	1.00
Rec Operations Manager <sup>2</sup>	0.60	0.60	0.60	1.00
RC Guest Services Coordinator	1.00	1.00	1.00	1.00
Aquatics Lead	0.00	0.00	0.00	0.00
RC Guest Services Lead	3.00	3.00	3.00	3.00
Personal Trainers	0.00	1.20	1.20	1.20
Fitness Instructors-Spec I (Seasonal & PTYR)	0.00	0.46	0.46	0.46
Fitness Instructors-Spec II (Seasonal & PTYR)	0.00	0.85	1.10	1.10
Lifeguards	4.64	0.00	0.00	0.00
Aquatics Instructors	0.38	0.00	0.00	0.00
Facility Supervisor	0.76	0.76	0.76	0.76
Rec Guest Services Attendant	3.52	3.52	3.52	3.52
RC Guest Services Lead (PTYR/Seasonal)	0.50	0.50	0.50	0.50
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	9.80	7.29	4.78	7.54
FULL TIME REGULAR STAFF (FTE positions budgeted)	6.10	6.10	6.10	6.25
<b>TOTAL FTE</b>	<b>15.90</b>	<b>13.39</b>	<b>10.88</b>	<b>13.79</b>
<sup>1</sup> Wages for position are split between (50%) in 001-0851, (25%) in 001-0853 & (25%) in 001-0856				
<b>TENNIS</b>				
Cost Center: 001-0854	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Tennis Coordinator	1.00	1.00	1.00	1.00
Tennis Instructors	1.28	1.28	1.28	1.28
Tennis Attendant	1.09	1.09	1.09	1.09
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	2.37	2.37	2.37	2.37
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>3.37</b>	<b>3.37</b>	<b>3.37</b>	<b>3.37</b>
<b>NORDIC OPERATIONS</b>				
Cost Center: 001-0855	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Director of Golf & Nordic Operations	0.30	0.30	0.30	0.30
Golf & Nordic Operations Coordinator	0.40	0.40	0.40	0.40
Open Space & Trails Manager <sup>1</sup>	0.00	0.00	0.00	0.00
Open Space and Trails Coordinator <sup>2</sup>	0.00	0.00	0.00	0.00
Nordic Attendants	0.46	0.46	0.40	0.69
Nordic Instructors	1.20	1.20	1.20	1.20
Nordic Lead	0.00	0.00	0.00	0.00
Nordic Supervisor	0.42	0.42	0.42	0.20
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	2.08	2.08	2.02	2.09
FULL TIME REGULAR STAFF (FTE positions budgeted)	0.70	0.70	0.7	0.70
<b>TOTAL FTE</b>	<b>2.78</b>	<b>2.78</b>	<b>2.72</b>	<b>2.79</b>
Golf & Nordic Operations Coordinator added in 2022 - Position split 40% 001-0855 & 60% 005-2321				
1 Position split between 008-0935(90%) & 001-0855 (10%) -Split removed in 2022				
2 New position for 2021. Position frozen in 2021/2022 - Position moved to OST in 2022				

<b>ICE RINK OPERATIONS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0856	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Director			0.00	0.25
Ice Operations Manager <sup>1</sup>	0.40	0.40	0.40	1.00
Ice Facility Supervisor	1.00	1.00	1.00	1.00
Ice Guest Service Lead	1.00	2.00	2.00	2.00
Ice Programs Coordinator			0.00	1.00
Ice Operations Coordinator	1.00	1.00	1.00	1.00
Ice Officials (Non-Certified) <sup>2</sup>	0.00	0.00	0.00	0.04
Group Hockey Instructors (Non-Certified) <sup>2</sup>	0.00	0.00	0.00	0.01
Ice Officials (Certified) <sup>2</sup>	0.00	0.00	0.00	0.80
Group Instructors <sup>2</sup>	0.00	0.00	0.00	0.27
Private Skating Instructor <sup>2</sup>	0.00	0.00	0.00	0.18
Ice Programs Lead (PTYR)	0.00	0.00	0.00	0.32
Ice Guest Service Lead (PTYR)	0.25	0.25	0.25	0.25
Ice Guest Services Attendants (PTYR & Seasonal)	3.10	3.58	3.58	3.58
Ice Technicians	0.31	0.34	0.34	0.34
<b>PART TIME &amp; SEASONAL FTE COUNT (FTE Hours budgeted)</b>	<b>3.66</b>	<b>4.17</b>	<b>4.17</b>	<b>5.79</b>
<b>FULL TIME REGULAR STAFF (FTE positions budgeted)</b>	<b>3.40</b>	<b>4.40</b>	<b>4.40</b>	<b>6.25</b>
<b>TOTAL FTE</b>	<b>7.06</b>	<b>8.57</b>	<b>8.57</b>	<b>12.04</b>
<sup>1</sup> Wages for Rec Ops Mgr split between 001-0853=60% & 001-0856= 40%				
<sup>2</sup> Moved to Ice Operations in 2023				
<b>RECREATION DEPT TOTAL STAFFING</b>				
PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	26.08	33.76	30.81	34.27
FULL TIME REGULAR STAFF (FTE positions budgeted)	25.55	26.55	26.05	27.55
<b>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</b>				
<b>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</b>				
<b>Regular positions are counted as one (1) FTE</b>				



## UTILITY FUND- Cost Center 002-1531

UTILITY FUND Cost Center: 002-1531 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Director of Public Works <sup>1</sup>	0.20	0.20	0.20	0.20
Water Manager	1.00	1.00	1.00	1.00
Water Asst. Manager	1.00	1.00	1.00	1.00
Water Operators <sup>3</sup>	7.00	8.00	8.00	8.00
Administrative Services Coordinator	1.00	1.00	1.00	1.00
Administrative Specialist <sup>2</sup>	0.80	0.80	0.80	0.80
Summer Seasonal Water Technician	0.80	0.80	0.80	0.80
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	0.80	0.80	0.80	0.80
FULL TIME REGULAR STAFF (FTE positions budgeted)	11.00	12.00	12.00	12.00
TOTAL FTE	11.80	11.80	12.80	12.80

<sup>1</sup> Wages for PW Director are split 20% to 002-1531 & 80% to 001-0701.

<sup>2</sup> Admin Specialist position allocated 80% to 002-1531 & 20% to 001-0701

3 One additional water operator added for 2023.

### UTILITY FUND TOTAL STAFFING

PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	0.80	0.80	0.80	0.80
FULL TIME REGULAR STAFF (FTE positions budgeted)	11.00	12.00	12.00	12.00

**FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)**

*ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.*

*Regular positions are counted as one (1) FTE*



*GOLF FUND-Cost Center 005-2311; 005-2312; 005-2313; 005-2321*

<b>ADMIN</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 005-2311 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Superintendent	1.00	1.00	1.00	1.00
Administrative Assistant (PTYR)	0.53	0.53	0.53	0.53
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	0.53	0.53	0.53	0.53
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>1.53</b>	<b>1.53</b>	<b>1.53</b>	<b>1.53</b>
<b>GOLF EQUIPMENT MAINTENANCE</b>				
Cost Center: 005-2312	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Golf Mechanic	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>GOLF COURSE MAINTENANCE</b>				
Cost Center: 005-2313	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Superintendent	1.00	1.00	1.00	1.00
2nd Assistant Superintendent	1.00	1.00	1.00	1.00
Irrigation Technician (Seasonal)	0.96	0.96	0.96	0.96
Application Tech. (Seasonal)	0.48	0.48	0.48	0.48
Lead Equip. Op. (Seasonal)	0.48	0.48	0.48	0.48
Lead Greens keeper (Seasonal)	1.37	1.37	1.37	1.37
Greens keeper (Seasonal)	7.50	7.50	7.50	7.50
Landscape Gardener (Seasonal)	0.48	0.48	0.48	0.48
Snow Technician (Seasonal)	0.74	0.72	0.72	0.72
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	12.01	11.99	11.99	11.99
FULL TIME REGULAR STAFF (FTE positions budgeted)	2.00	2.00	2.00	2.00
<b>TOTAL FTE</b>	<b>14.01</b>	<b>13.99</b>	<b>13.99</b>	<b>13.99</b>

<b>GOLF OPERATIONS/CUSTOMER SERVICE</b> Cost Center-005-2321	<b>2021</b> <b>ACTUAL</b> FTE	<b>2022</b> <b>BUDGET</b> FTE	<b>2022</b> <b>PROJECTED</b> FTE (Yr End)	<b>2023</b> <b>PROPOSED</b> FTE
<b>STAFFING PLAN</b>				
Director of Golf & Nordic Operations	0.70	0.70	0.70	0.70
Golf & Nordic Operations Coordinator	0.60	0.60	0.60	0.60
Admin Assistant	0.45	0.45	0.16	0.44
Player Assistant (Seasonal)	1.64	1.64	1.76	1.78
Lead Outside Services (Seasonal)	0.87	0.87	0.87	0.87
Outside Services (Seasonal)	1.47	1.47	1.77	1.73
Lead Pro Shop Attendant (Seasonal)	1.03	1.03	0.70	0.82
Pro Shop Attendant (Seasonal)	1.22	1.22	1.40	1.36
Golf Instructors (I & II)	0.14	0.14	0.14	0.58
Assistant Golf Professional (PTYR)	0.00	0.00	0.00	0.43
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	6.37	6.37	6.80	8.01
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.30	1.30	1.30	1.30
<b>TOTAL FTE</b>	<b>7.67</b>	<b>7.67</b>	<b>8.10</b>	<b>9.31</b>
<p>Golf &amp; Nordic Operations Coordinator added in 2022 - Position split 40% 001-0855 &amp; 60% 005-2321  Assistant Golf Pro eliminated  Director of Golf renamed to Director of Golf &amp; Nordic Operations - Position split 30% to 001-0855 &amp; 70% 005-2321</p>				
<b>GOLF FUND TOTAL STAFFING</b>				
PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	18.91	18.89	19.32	20.53
FULL TIME REGULAR STAFF (FTE positions budgeted)	5.30	5.30	5.30	5.30
<p><b>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</b>  ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  Regular positions are counted as one (1) FTE</p>				



## AFFORDABLE HOUSING FUND: Cost Center 007-0928

AFFORDABLE HOUSING Cost Center: 007-0928 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Childcare & Housing Administrator	0.50	0.50	0.50	0.00
Planning Manager	0.95	0.95	0.95	1.00
Planner II (Long Range/Housing)	0.00	0.00	0	0
Housing Project Manager	1.00	1.00	1.00	1.00
Housing Program Manager1	1.00	1.00	1.00	0.80
Housing Compliance Administrator	1.00	1.00	1.00	1.00
Housing Specialist				2.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.45	4.45	4.45	5.80
<b>TOTAL FTE</b>	4.45	4.45	4.45	5.8
<sup>1</sup> Housing Program Manager split between 007-0928 (80%) & 016-0930 (20%) in 2023				
<b>AFFORDABLE HOUSING TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	4.45	4.45	4.45	5.80
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p><i>Regular positions are counted as one (1) FTE</i></p>				



## OPEN SPACE FUND: Cost Center 008-0935

OPEN SPACE Cost Center: 008-0935 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Director of Recreation <sup>1</sup>	0.15	0.15	0.15	0.15
Open Space and Trails Manager <sup>2</sup>	1.00	1.00	1.00	1.00
Open Space and Trails Coordinator <sup>3</sup>	1.00	1.00	1.00	1.00
Open Space and Trails Operations Supervisor <sup>4</sup>	1.00	1.00	1.00	1.00
Open Space and Trails Operations Lead <sup>4</sup>	0.71	1.00	1.00	1.00
Open Space and Trails Naturalist (Seasonal) <sup>5</sup>	1.00	1.00	1.00	1.00
Open Space and Trails Technician (Seasonal) <sup>3</sup>	2.50	3.50	3.50	3.50
BOSAC <sup>6</sup>	1.75	1.75	1.75	1.50
APPOINTED & ELECTED POSITIONS <sup>6</sup>	1.75	1.75	1.75	1.50
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	4.21	4.50	5.50	4.50
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.15	4.15	3.15	4.15
<b>TOTAL FTE</b>	<b>9.11</b>	<b>10.40</b>	<b>10.40</b>	<b>10.15</b>

<sup>1</sup> Recreation Director wages split between 001-0851 (85%) & 008-0935 (15%)

<sup>2</sup> Open Space & Trails Mgr wages split between 008-0935 (90%) & 001-0855 (10%) - Split removed in 2023

<sup>3</sup> New position for 2021. Position frozen in 2021/2022

<sup>4</sup> Revised titles for OST positions - OST Lead position reclassified to FT/Reg

<sup>6</sup> Edited to reflect .25 FTE per each elected or appointed official.

### OPEN SPACE TOTAL STAFFING

APPOINTED & ELECTED POSITIONS <sup>1</sup>	1.75	1.75	1.75	1.50
PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	4.21	4.50	5.50	4.50
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.15	4.15	3.15	4.15

<sup>1</sup> Edited to reflect .25 FTE per each elected or appointed official.

**FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)**

*ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.*

*Regular positions are counted as one (1) FTE*



## GARAGE FUND- Cost Center 010-1742

GARAGE FUND Cost Center: 010-1742 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Administrative Specialist	1.00	1.00	1.00	1.00
Fleet Manager	1.00	1.00	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00	1.00
Fleet Mechanic	4.00	4.00	4.00	4.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	7.00	7.00	7.00	7.00
<b>TOTAL FTE</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**GARAGE FUND TOTAL STAFFING**

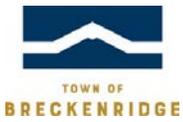
FULL TIME REGULAR STAFF (FTE positions budgeted)	7.00	7.00	7.00	7.00
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*FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)  
 ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  
 Regular positions are counted as one (1) FTE*



*IT FUND- Cost Center 011-1464*

<b>INFORMATION TECHNOLOGY</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 011-1464 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Financial Services & IT Director <sup>1</sup>	0.25	0.25	0.00	0.00
IT Manager	1.00	1.00	1.00	1.00
IT Coordinator	2.00	2.00	2.00	2.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.25	3.25	3.00	3.00
<b>TOTAL FTE</b>	<b>3.25</b>	<b>3.25</b>	<b>3.00</b>	<b>3.00</b>
<b>IT FUND TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	3.25	3.25	3.00	3.00
<p><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p><i>Regular positions are counted as one (1) FTE</i></p>				



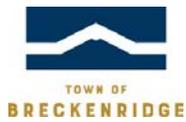
MARIJUANA COMPLIANCE FUND- Cost Center 014-0420

MARIJUANA FUND Cost Center: 014-0420 (2023 FINAL FTE for Budget Book)	2021 ACTUAL FTE	2022 BUDGET FTE	2022 PROJECTED FTE (Yr End)	2023 PROPOSED FTE
<b>STAFFING PLAN</b>				
Detective of MJ Compliance	1.00	1.00	1.00	1.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	1.00	1.00
<b>TOTAL FTE</b>	1.00	1.00	1.00	1.00

**MARIJUANA COMPLIANCE TOTAL STAFFING**

FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.00	1.00	1.00
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*FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)  
 ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.  
 Regular positions are counted as one (1) FTE*



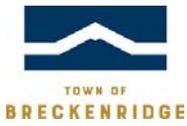
*CHILD CARE FUND- Cost Center 016-0930*

<b>CHILD CARE</b> Cost Center: 016-0930 (2023 FINAL FTE for Budget Book)	<b>2021</b> <b>ACTUAL</b> <b>FTE</b>	<b>2022</b> <b>BUDGET</b> <b>FTE</b>	<b>2022</b> <b>PROJECTED</b> <b>FTE (Yr End)</b>	<b>2023</b> <b>PROPOSED</b> <b>FTE</b>
<b>STAFFING PLAN</b>				
Childcare & Housing Administrator <sup>1</sup>	0.50	0.50	0.50	0.00
Planning Manager <sup>2,3</sup>	0.05	0.05	0.05	0.00
Senior Planner <sup>2</sup>	0.00	0.00	0.00	0.20
FULL TIME REGULAR STAFF (FTE positions budgeted)	0.55	0.55	0.55	0.20
<b>TOTAL FTE</b>	0.55	0.55	0.55	0.20
<sup>1</sup> Housing Program Manager position is split between 007-0928 (80%) & 016-0930 (20%) in 2023				
<b>CHILD CARE TOTAL STAFFING</b>				
FULL TIME REGULAR STAFF (FTE positions budgeted)	0.55	0.55	0.55	0.20
<i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)            ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.            Regular positions are counted as one (1) FTE</i>				



**PARKING & TRANSPORTATION FUND: Cost Centers 017-0481; 017-0482; 017-0515;  
001-0631**

<b>TRANSIT MANAGEMENT</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Centers: 017-0481 & 017-0482 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Director of Mobility	0.00	0.34	0.34	0.33
Transit Manager (0481)	0.00	1.00	1.00	1.00
Assistant Transit Manager (0481)	1.00	1.00	1.00	1.00
Transit Administrative Specialist (0481)	1.00	1.00	1.00	1.00
Transit Technology Specialist			0.00	0.00
Transit Senior Operators	21.00	27.00	27.00	29.00
Transit Supervisors	4.00	4.00	4.00	4.00
Transit Operator (Seasonal )	8.87	7.90	7.90	8.92
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	8.87	7.90	7.90	8.92
FULL TIME REGULAR STAFF (FTE positions budgeted)	27.00	34.34	34.34	36.33
<b>TOTAL FTE</b>	<b>35.87</b>	<b>42.24</b>	<b>42.24</b>	<b>45.25</b>
1 Assistant Director of Mobility Position Added in 2022 - New Mobility Department				
2 Second Asst Director of PW position eliminated in 2022				
<b>PARKING MANAGEMENT</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 017-0515	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN*</b>				
Assistant Director of Mobility		0.33	0.33	0.33
Sustainability & Parking Manager	0.50	0.50	0.50	0.30
Sustainability & Alt Transportation Administrator	0.50	0.50	0.50	0.50
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.33	1.33	1.13
<b>TOTAL FTE</b>	<b>1.00</b>	<b>1.33</b>	<b>1.33</b>	<b>1.13</b>
Sustainability moved from CD to Mobility in 2022 - One additional sustainability position added in 2022.				
<b>SUSTAINABILITY PROGRAMS</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 001-0631	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Assistant Director of Mobility	0.0	0.33	0.33	0.34
Sustainability & Parking Manager	0.50	0.50	0.50	0.70
Sustainability & Alt Transportation Administrator	0.50	0.50	0.50	0.50
Materials Management Coordinator	0.00	0.00	0.00	1.00
Sustainability Intern	0.38	0.38	0.00	0.00
PART TIME & SEASONAL FTE COUNT (FTE Hours budgeted)	0.38	0.38	0.00	0.00
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	1.33	1.33	2.54
<b>TOTAL FTE</b>	<b>1.38</b>	<b>1.71</b>	<b>1.33</b>	<b>2.54</b>
Sustainability moved from CD to Mobility in 2022 - One additional sustainability position added in 2022.				
<b>PARKING &amp; TRANSPORTATION TOTAL STAFFING</b>				
PART TIME & SEASONAL FTE Count (FTE Hours budgeted)	9.25	8.28	7.90	8.92
FULL TIME REGULAR STAFF (FTE positions budgeted)	29.00	37.00	37.00	40.00
<p align="center"><i>FTE refers to a "Full Time Equivalent". One FTE represents 2080 staff hours in a year (40 hrs x 52)</i></p> <p align="center"><i>ONE (1) Part time or Seasonal FTE can be filled by several employees working "part-time" to perform 2080 hrs.</i></p> <p align="center"><i>Regular positions are counted as one (1) FTE</i></p>				



*Accommodation Unit Compliance (Fund 20)- Cost Center 0463*

<b>STR Compliance</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Cost Center: 020-0463 (2023 FINAL FTE for Budget Book)	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE (Yr End)</b>	<b>FTE</b>
<b>STAFFING PLAN</b>				
Revenue Coordinator - STR	1.00	0.00	1.00	1.00
Accommodations Compliance Administrator	0.00	0.00	0.60	0.60
Community Services Officer	0.00	0.00	1.00	1.32
FULL TIME REGULAR STAFF (FTE positions budgeted)	1.00	0.00	2.60	2.92
<b>TOTAL FTE</b>	1.00	0.00	2.60	2.92

TOWN OF  
BRECKENRIDGE

# 2023 PAY PLAN



## Town of Breckenridge-2023 DRAFT Regular Pay Plan

Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
<b>50</b>			\$20.00	\$23.50	\$27.00	<i>Hourly</i>
			\$1,600.00	\$1,880.00	\$2,160.00	<i>Bi-Weekly</i>
			\$41,600.00	\$48,880.00	\$56,160.00	<i>*If Annualized</i>
	Aquatics-Lead	Non-Exempt				
	Ice Guest Service-Lead	Non-Exempt				
	Rec Guest Service-Lead	Non-Exempt				
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
<b>55</b>			\$22.50	\$26.44	\$30.38	<i>Hourly</i>
			\$1,800.00	\$2,115.38	\$2,430.77	<i>Bi-Weekly</i>
			\$46,800.00	\$55,000.00	\$63,200.00	<i>*If Annualized</i>
		Administrative Specialist (FIN)	Non-Exempt			
		Administrative Specialist (Mobility)	Non-Exempt			
		Administrative Specialist (MS)	Non-Exempt			
		Administrative Specialist (PW)	Non-Exempt			
		Aquatics Supervisor	Non-Exempt			
		Ice Facilities Supervisor	Non-Exempt			
		Operations Specialist (Fleet)	Non-Exempt			
	Water Operator D & Trainee	Non-Exempt				
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
<b>60</b>			\$23.50	\$28.63	\$33.75	<i>Hourly</i>
			\$1,880.00	\$2,290.00	\$2,700.00	<i>Bi-Weekly</i>
			\$48,880.00	\$59,540.00	\$70,200.00	<i>*If Annualized</i>
		2nd Assistant Golf Course Superintendent	Exempt			
		Accounting Coordinator	Non-Exempt			
		Administrative Specialist (PD)	Non-Exempt			
		Fitness Coordinator	Exempt			
		Golf & Nordic Coordinator	Exempt			
		Ice Operations Coordinator	Exempt			
		Ice Programs Coordinator	Exempt			
		Open Space & Trails Operations Lead	Non-Exempt			
		Rec Guest Service Coordinator	Exempt			
		Recreation Marketing Coordinator	Exempt			
		Recreation Recruitment Coordinator	Exempt			
		Senior Parks Operator	Non-Exempt			
		Senior Streets Operator	Non-Exempt			
		Senior Transit Operator	Non-Exempt			
		Sports and Special Events Coordinator	Exempt			
		Tennis Coordinator	Exempt			
	Water Operator C	Non-Exempt				

## Town of Breckenridge-2023 DRAFT Regular Pay Plan

Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type	
65			\$26.44	\$32.12	\$37.80	Hourly	
			\$2,115.38	\$2,569.69	\$3,024.00	Bi-Weekly	
			\$55,000.00	\$66,812.00	\$78,624.00	*If Annualized	
		Accommodations Compliance Administrator	Exempt				
		Administrative Services Coordinator (PW)	Exempt				
		Aquatics Coordinator	Exempt				
		Building Inspector I	Non-Exempt				
		Communication & Marketing Coordinator	Exempt				
		Community Outreach & Engagement Coordinator	Exempt				
		Community Service Officer	Non-Exempt				
		Construction Inspector	Non-Exempt				
		Deputy Municipal Clerk	Exempt				
		Executive Administrative Asst (Town Mgr)	Exempt				
		Facilities Operator	Non-Exempt				
		Fleet Mechanic	Non-Exempt				
		Golf Mechanic	Non-Exempt				
		Housing Compliance Administrator	Exempt				
		Housing Specialist	Exempt				
		Human Resources Specialist	Exempt				
		Municipal Court Administrator	Exempt				
		MS Administrative & Liability Coordinator	Exempt				
		Open Space & Trails Coordinator	Exempt				
		Open Space & Trails Operations Supervisor	Non-Exempt				
		Outdoor Recreation Coordinator	Exempt				
		Permit Technician	Non-Exempt				
		Planner I	Exempt				
		Revenue Coordinator	Exempt				
		Water Operator B	Non-Exempt				
	Youth Coordinator	Exempt					
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type	
70			\$27.50	\$33.94	\$40.38	Hourly	
			\$2,200.00	\$2,715.38	\$3,230.77	Bi-Weekly	
			\$57,200.00	\$70,600.00	\$84,000.00	*If Annualized	
		Administrative Supervisor (CD)	Exempt				
		Administrative Supervisor (PD)	Exempt				
		Assistant Golf Course Superintendent	Exempt				
		Civil Engineer I	Exempt				
		Facilities Supervisor	Non-Exempt				
		Fleet Supervisor	Non-Exempt				
		GIS Analyst	Non-Exempt				
		Human Resources Generalist I	Exempt				
		Parks Supervisor	Non-Exempt				
		Planner II	Exempt				
		Streets Supervisor	Non-Exempt				
		Sustainability Administrator	Exempt				
	Transit Supervisor	Non-Exempt					
	Water Operator A	Non-Exempt					

## Town of Breckenridge-2023 DRAFT Regular Pay Plan

Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
75			\$30.50	\$36.60	\$42.70	Hourly
			\$2,440.00	\$2,928.00	\$3,416.00	Bi-Weekly
			\$63,440.00	\$76,128.00	\$88,816.00	*If Annualized
		Administrative Services Manager (PW)	Exempt			
		Administrative Services Manager (Rec)	Exempt			
		Building Inspector II	Non-Exempt			
		Building Plans Examiner/Inspector II	Non-Exempt			
		Facilities Assistant Manager	Exempt			
		Grant Administrator	Exempt			
		Human Resources Generalist II	Exempt			
		IT Coordinator	Exempt			
		Parks Assistant Manager	Exempt			
		Payroll Administrator	Exempt			
		Streets Assistant Manager	Exempt			
	Transit Assistant Manager	Exempt				
	Water Assistant Manager	Exempt				
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
80			\$31.00	\$38.00	\$45.00	Hourly
			\$2,480.00	\$3,040.00	\$3,600.00	Bi-Weekly
			\$64,480.00	\$79,040.00	\$93,600.00	*If Annualized
		Building Inspector III	Non-Exempt			
		Building Plans Examiner/Inspector III	Non-Exempt			
		Civil Engineer II	Exempt			
		Golf Course Superintendent	Exempt			
		Housing Program Manager	Exempt			
		Human Resources Generalist III	Exempt			
		Planner III	Exempt			
	Police Officer Trainee	Exempt				
	Senior Accountant	Exempt				
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
85			\$37.00	\$44.94	\$52.88	Hourly
			\$2,960.00	\$3,595.38	\$4,230.77	Bi-Weekly
			\$76,960.00	\$93,480.00	\$110,000.00	*If Annualized
		Accounting Services Manager	Exempt			
		Civil Engineer III	Exempt			
		Civil Engineer IV	Exempt			
		Facilities Manager	Exempt			
		Fleet Manager	Exempt			
		Housing Project Manager	Exempt			
		Mobility Operations Manager	Exempt			
		Parking & Sustainability Manager	Exempt			
		Recreation Manager - Ice Arena	Exempt			
		Recreation Manager - Programs	Exempt			
		Recreation Manager - Recreation Center	Exempt			
		Revenue Manager	Exempt			
		Senior Human Resources Generalist	Exempt			
	Senior Planner	Exempt				
	Streets & Parks Manager	Exempt				

## Town of Breckenridge-2023 DRAFT Regular Pay Plan

Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
90			\$3,361.54	\$4,084.62	\$4,807.69	Bi-Weekly
			\$87,400.00	\$106,200.00	\$125,000.00	*If Annualized
	Chief Building Official	Exempt				
	Director of IT	Exempt				
	Director of Municipal Services/Town Clerk	Exempt				
	Open Space & Trails Manager	Exempt				
	Planning Manager	Exempt				
Water Manager	Exempt					
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
95			\$4,038.46	\$4,865.38	\$5,692.31	Bi-Weekly
			\$105,000.00	\$126,500.00	\$148,000.00	*If Annualized
	Assistant Chief of Police	Exempt				
	Assistant Director of Community Development	Exempt				
	Assistant Director of Mobility	Exempt				
	Assistant Director of Public Works	Exempt				
	Assistant Director of Recreation - Operations	Exempt				
	Assistant Director of Recreation - Programs	Exempt				
Director of Golf	Exempt					
Town Engineer	Exempt					
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
100			\$4,423.08	\$5,418.27	\$6,413.46	Bi-Weekly
			\$115,000.00	\$140,875.00	\$166,750.00	*If Annualized
	Chief of Police	Exempt				
	Director of Community Development	Exempt				
	Director of Finance	Exempt				
	Director of Human Resources	Exempt				
	Director of Public Works	Exempt				
Director of Recreation	Exempt					
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
105			\$4,807.69	\$6,153.85	\$7,500.00	Bi-Weekly
			\$125,000.00	\$160,000.00	\$195,000.00	*If Annualized
	Deputy Town Manager	Exempt				

The salary ranges above reflect general pay practices for Full Time / Regular positions. Positions that are Exempt are compensated on a biweekly basis. Positions that are Non-Exempt are compensated at an Hourly rate. Annualized amounts are rounded, and are shown only to approximate an employee working in a "full-time" status during a 12-month period might earn.

## Town of Breckenridge-2023 DRAFT Part Time & Seasonal Pay Plan

Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
1			\$15.00	\$16.50	\$18.00	Hourly
	Rec-GCO-Lead Outside Services (Tipped)	Non-Exempt	\$16.00	\$17.00	\$18.00	Hourly
	Rec-GCO-Outside Services (Tipped)	Non-Exempt	\$15.00	\$16.00	\$17.00	Hourly
	Rec-Junior Adventure Programs Guide	Non-Exempt	\$15.00	\$16.00	\$17.00	Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
2			\$18.00	\$19.25	\$20.50	Hourly
	Rec-GCM-Greens Keeper	Non-Exempt				Hourly
	Rec-GCO-Golf Attendant	Non-Exempt				Hourly
	Rec-GCO-Guest Service Attend <i>(Nordic)</i>	Non-Exempt				Hourly
	Rec-GCO-Player Assistant	Non-Exempt				Hourly
	Rec-Ops-Guest Service Attend <i>(Rec, Ice, Tennis)</i>	Non-Exempt				Hourly
	Rec-Prog-Intern	Non-Exempt				Hourly
	Rec-Prog-Junior Youth Counselor	Non-Exempt				Hourly
	Rec-Prog-Youth Attendant	Non-Exempt				Hourly
	PW-Parks-Maintenance Crew	Non-Exempt				Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
3			\$18.50	\$20.25	\$22.00	Hourly
	Rec-GCM-Administrative Assistant	Non-Exempt				Hourly
	Rec-GCM-Gardener	Non-Exempt				Hourly
	Rec-GCM-Lead Greens Keeper	Non-Exempt				Hourly
	Rec-GCO-Admin Assistant	Non-Exempt				Hourly
	Rec-GCO-Nordic Instructor	Non-Exempt				Hourly
	Rec-Ops-Lifeguard	Non-Exempt				Hourly
	Rec-OST-Naturalist	Non-Exempt				Hourly
	Rec-Prog-Fitness Instructor (Non-Cert)	Non-Exempt				Hourly
	Rec-Prog-Ice-Hockey Official (Non-Cert)	Non-Exempt				Hourly
	Rec-Prog-Outdoor Rec Instructor	Non-Exempt				Hourly
	Rec-Prog-Sports & Events Instructor	Non-Exempt				Hourly
	Rec-Prog-Sports & Events Official	Non-Exempt				Hourly
	Rec-Prog-Youth-Therapeutic Aide	Non-Exempt				Hourly
CD-Admin-Assistant	Non-Exempt				Hourly	
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
4			\$19.50	\$21.25	\$23.00	Hourly
	Rec-GCM-Application Technician	Non-Exempt				Hourly
	Rec-GCM-Irrigation Technician	Non-Exempt				Hourly
	Rec-GCM-Snow Technician	Non-Exempt				Hourly
	Rec-GCO-Assistant Pro	Non-Exempt				Hourly
	Rec-GCO-Lead Golf Attendant	Non-Exempt				Hourly
	Rec-GCO-Nordic Lead	Non-Exempt				Hourly
	Rec-Ops-Aquatics Instructor	Non-Exempt				Hourly
	Rec-Ops-Ice-Guest Service Lead	Non-Exempt				Hourly
	Rec-Ops-Ice-Technician	Non-Exempt				Hourly
	Rec-Ops-Rec-Guest Service Lead	Non-Exempt				Hourly
	Rec-Prog-Ice Lead	Non-Exempt				Hourly
	Rec-Prog-Sports & Events Lead	Non-Exempt				Hourly
	Rec-Prog-Youth Lead	Non-Exempt				Hourly
	PW-SP-Parks Technician	Non-Exempt				Hourly
	PW-SP-Parks Snow Technician	Non-Exempt				Hourly
	PW-SP-Streets Technician	Non-Exempt				Hourly
PW-Water-Technician	Non-Exempt				Hourly	

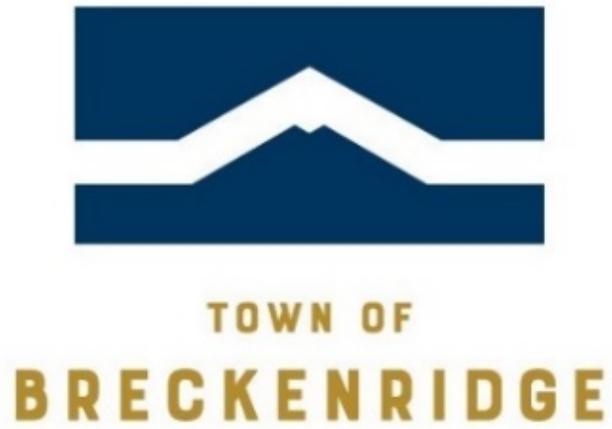
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
5			\$20.50	\$23.25	\$26.00	Hourly
	Rec-GCM-Lead Operator	Non-Exempt				Hourly
	Rec-OST-Technician	Non-Exempt				Hourly
	Rec-Prog-Ice-Group Instructor	Non-Exempt				Hourly
	CD-Sustainability Intern	Non-Exempt				Hourly
	PW-Eng-Intern	Non-Exempt				Hourly
	PW-SP-Streets Operator	Non-Exempt				Hourly
	PW-Transit-Operator	Non-Exempt				Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
6			\$21.00	\$25.75	\$30.50	Hourly
	Rec-GCO-1st Asst Golf Pro	Non-Exempt				Hourly
	Rec-GCO-Golf Instructor I	Non-Exempt				Hourly
	Rec-GCO-Nordic Supervisor	Non-Exempt				Hourly
	Rec-Ops-Facilities Supervisor	Non-Exempt				Hourly
	Rec-Ops-Tennis Instructor	Non-Exempt				Hourly
	Rec-Prog-Private Instructor	Non-Exempt				Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
7			\$22.00	\$27.50	\$32.00	Hourly
	Rec-Prog-Fitness Instructor (Cert)	Non-Exempt				Hourly
	Rec-Prog-Fitness-Personal Trainer (Cert)	Non-Exempt				Hourly
	Rec-Prog-Ice-Hockey Official (Cert)	Non-Exempt				Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
8			\$30.00	\$55.00	\$80.00	Hourly
	Rec-GCO-Golf Instructor II	Non-Exempt				Hourly
	Rec-Prog-Ice-FS Instructor (Private)	Non-Exempt				Hourly
	Rec-Prog-Ice-Hockey Instructor (Private)	Non-Exempt				Hourly
Pay Grade	Position Title	FLSA Status	Range Minimum	Range Midpoint	Range Maximum	Pay Type
T						Hourly
	Temporary Positions	Non-Exempt	\$13.00		\$80.00	Hourly
	Temporary Positions	Exempt	\$1,040.00		\$6,400.00	Bi-Weekly

Note: Information above reflects general hiring ranges within departments for various Seasonal & PTYR positions. Individual positions may have general hiring and placement practices within these hiring ranges.

## Town of Breckenridge - Police Step Pay Plan Effective 7.2.22

Position Title	Step	FLSA Status	Hourly	Biweekly	Annualized
Police Officer - 0	Step 0	Non-Exempt	\$33.65	\$2,692.00	\$70,000.00
Police Officer - 1	Step 1	Non-Exempt	\$36.54	\$2,923.20	\$76,000.00
Police Officer - 2	Step 2	Non-Exempt	\$39.42	\$3,153.60	\$82,000.00
Police Officer - 3	Step 3	Non-Exempt	\$42.31	\$3,384.80	\$88,000.00
Police Officer - 4	Step 4	Non-Exempt	\$45.19	\$3,615.20	\$94,000.00
Police Officer - 5	Step 5	Non-Exempt	\$48.08	\$3,846.40	\$100,000.00
Position Title	Step	FLSA Status	Hourly	Biweekly	Annualized
Patrol Training Officer - 0	Step 0	Non-Exempt	\$35.10	\$2,808.00	\$73,000.00
Patrol Training Officer - 1	Step 1	Non-Exempt	\$38.46	\$3,076.80	\$80,000.00
Patrol Training Officer - 2	Step 2	Non-Exempt	\$41.83	\$3,346.40	\$87,000.00
Patrol Training Officer - 3	Step 3	Non-Exempt	\$45.19	\$3,615.20	\$94,000.00
Patrol Training Officer - 4	Step 4	Non-Exempt	\$48.56	\$3,884.80	\$101,000.00
Patrol Training Officer - 5	Step 5	Non-Exempt	\$51.92	\$4,153.60	\$108,000.00
Position Title	Step	FLSA Status	Hourly	Biweekly	Annualized
Detective - 0	Step 0	Non-Exempt	\$35.10	\$2,808.00	\$73,000.00
Detective - 1	Step 1	Non-Exempt	\$38.46	\$3,076.80	\$80,000.00
Detective - 2	Step 2	Non-Exempt	\$41.83	\$3,346.40	\$87,000.00
Detective - 3	Step 3	Non-Exempt	\$45.19	\$3,615.20	\$94,000.00
Detective - 4	Step 4	Non-Exempt	\$48.56	\$3,884.80	\$101,000.00
Detective - 5	Step 5	Non-Exempt	\$51.92	\$4,153.60	\$108,000.00
Position Title	Step	FLSA Status	Hourly	Biweekly	Annualized
Sergeant - 0	Step 0	Non-Exempt	\$40.87	\$3,269.23	\$85,000.00
Sergeant - 1	Step 1	Non-Exempt	\$44.23	\$3,538.46	\$92,000.00
Sergeant - 2	Step 2	Non-Exempt	\$47.60	\$3,807.69	\$99,000.00
Sergeant - 3	Step 3	Non-Exempt	\$50.96	\$4,076.92	\$106,000.00
Sergeant - 4	Step 4	Non-Exempt	\$54.33	\$4,346.15	\$113,000.00
Sergeant - 5	Step 5	Non-Exempt	\$57.21	\$4,576.92	\$119,000.00

The salary ranges above reflect general pay practices for Full Time / Regular positions. Positions that are Non-Exempt are compensated at an Hourly rate. Annualized amounts are rounded, and are shown only to approximate an employee working in a "full-time" status during a 12-month period might earn.



# 2023 FEE SCHEDULE



## Planning Permit Application Fees

Fee	2021	2022	2023
Class A Development	\$6,050 + \$115/SFE	6,730 + \$130/SFE	6,930 + \$140/SFE
Class A Subdivision	6,050 + \$115/SFE	6,730 + \$130/SFE	6,930 + \$140/SFE
Class B Major Development	3,140 + 115/SFE	3,490 + 130/SFE	3,895 + \$140/SFE
Class B Minor Development	1,790 + 115/SFE	1,985 + 130/SFE	2,045 + \$140/SFE
Class B Minor (Historic)	Now Class A	Now Class A	See Class A
Class B Subdivision	3,140 + 115/SFE	3,490 + 130/SFE	3,595 + \$140/SFE
Class C Major Development	1,790.00	1,985.00	2,045.00
Class C Minor Development	900.00	1,000.00	1,050.00
Class C Subdivision	1,790.00	1,985.00	2,045.00
Class D Major Development	1,790.00	1,985.00	2,045.00
Class D Minor Development	70.00	80.00	85.00
Individual Sign	70.00	80.00	85.00
Master Sign Plan	850.00	945.00	975.00
Annexation Fees (Vacant Land)	12,800 + 115/SFE	14,240 + 130/SFE	14,700 + \$140/SFE
Annexation Fees (Subject to Election)	28,480 + 115/SFE	29,335 + 130/SFE	30,215 + \$140/SFE
Worksessions	515.00	570.00	590.00
(50% of the fee may be credited to a development permit fee application)			
Subdivision Corrections	225.00	250.00	275.00
Parking In-Lieu Fee	23,136.67	23,136.67 + CPI <sup>1</sup>	23,136.67 + CPI <sup>1</sup>
Street Use Permits	1,740.00	N/A (repealed in 2017)	N/A (repealed in 2017)
Street Use Permit Renewals	240.00	N/A (repealed in 2017)	N/A (repealed in 2017)
Planning Re-Inspection Fees	70.00	75.00	80.00
Cash Deposit Agreement	70.00	75.00	80.00
Encroachment License Agreement	70.00	75.00	80.00

<sup>1</sup>Rate to be adjusted in early 2022 to reflect change in the Consumer Price Index, per section 9-3-12 A of the Town Code.

## Public Works Fees

Fee Description	2022	2023
Excavation & Encroachment Fee (encroachment only)	\$ 367.50	\$ 386.00
Excavation & Encroachment Fee (excavation only)	\$ 367.50	\$ 386.00
Excavation & Encroachment Fee (late)	\$ 400.00	\$ 420.00
Banner Hanging Fee	\$ 125.00	\$ 125.00
Memorial Bench & Plaque Fee	\$ 900.00	\$ 900.00
Shared Trash Enclosure Card Replacement Fee	\$ 25.00	\$ 25.00

## Engineering Plan Review Fees

Residential Building Permit (Collected at Public Works w/Orange Sheet)	2022	2023
1 Unit (Single Family)	\$ 105.00	\$ 110.00
2-3 Units (Duplex / Triplex)	\$ 210.00	\$ 220.00
4-10 Units	\$ 525.00	\$ 550.00
11-20 Units	\$ 1,050.00	\$ 1,100.00
>20 Units	\$ 1,575.00	\$ 1,650.00
Commercial Building Permit (Collected at Public Works w/Orange Sheet)	2022	2023
0-5,000 Square Feet	\$ 525.00	\$ 550.00
5,001-10,000 Square Feet	\$ 1,050.00	\$ 1,100.00
>10,000 Square Feet	\$ 1,575.00	\$ 1,650.00
Engineering Development Plan Review (Collected at Community Development)	2022	2023
Class A Development Plan	\$ 262.50	\$ 275.00
Class A Subdivision	\$ 1,050.00	\$ 1,100.00
Class B Major Development Plan	\$ 105.00	\$ 110.00
Class B Minor Development Plan	\$ 105.00	\$ 110.00
Class B Subdivision	\$ 262.50	\$ 275.00
Class C Subdivision	\$ 105.00	\$ 110.00
Subdivision Improvement Agreement (SIA) (Collected at Community Development)	2022	2023
Bonding Value 0-\$250,000	\$ 105.00	\$ 110.00
Bonding Value > \$250,000	\$ 262.50	\$ 275.00



Recreation Center Fees & Rates

as of 10.3.22

Note: Resident resides in Summit County or works in Breckenridge.

Recreation Center Membership Passes			2022 Approved	2023 Proposed
Daily Admission	Resident discount	Youth/Senior	\$ 5.00	\$ 5.00
	Resident discount	Adult	\$ 10.00	\$ 10.00
	Guest	Youth/Senior	\$ 9.00	\$ 10.00
	Guest	Adult	\$ 18.00	\$ 20.00
6 Punch Guest Pass (transferable)		Youth/Senior	\$ 49.00	\$ 50.00
		Adult	\$ 97.00	\$ 100.00
15 Punch Guest Pass (transferable)		Youth/Senior	\$ 108.00	\$ 113.00
		Adult	\$ 216.00	\$ 227.00
One Month (Resident and Guest)		Youth/Senior	\$ 42.00	\$ 44.00
		Adult	\$ 66.00	\$ 69.00
Six Months	Resident discount	Youth/Senior	\$ 164.00	\$ 128.00
		Adult	\$ 270.00	\$ 270.00
Yearly	Resident discount	Youth/Senior	\$ 280.00	\$ 240.00
		Adult	\$ 469.00	\$ 469.00
25 Punch (non transferrable)	Resident discount	Youth/Senior	\$ 90.00	\$ 95.00
		Adult	\$ 175.00	\$ 200.00
		Guest	\$ 210.00	\$ 210.00
		Adult	\$ 316.00	\$ 400.00
<b>Miscellaneous</b>				
Summer Splash Pass			\$ -	\$ -
Last Hour Admission			\$ 6.00	\$ 8.00
Towel Monthly Add-On			\$ 12.60	\$ 14.00
Individual Towel			\$ 2.00	\$ 2.00
Child Care Punch Pass (10 hrs)-Non-Member			\$ 75.00	\$ -
Shower Only			\$ 8.00	\$ 8.00
Racquetball Racquet Rental			\$ 1.00	\$ 2.00

Kingdom Park Ball Diamonds & Athletic Field Rental Rates			2022 Approved	2023 Proposed
Ball Diamond per Hour		Resident discount	\$ 68.00	\$ 71.00
		Guest	\$ 107.00	\$ 112.00
		Non-Profit	\$ 47.00	\$ 47.00
Ball Diamond per Day		Resident discount	\$ 546.00	\$ 573.00
		Guest	\$ 857.00	\$ 900.00
		Non-Profit	\$ 378.00	\$ 378.00
Athletic Field per Hour		Resident discount	\$ 68.00	\$ 71.00
	Soccer/Rugby Pitch	Guest	\$ 107.00	\$ 112.00
		Non-Profit	\$ 47.00	\$ 47.00
Athletic Field per Day		Resident discount	\$ 546.00	\$ 573.00
	Soccer/Rugby Pitch	Guest	\$ 857.00	\$ 900.00
		Non-Profit	\$ 378.00	\$ 378.00

Recreation Center and Ice Arena Community Rooms/Facilities Rental Rates. *Rates are per hour.			2022 Approved	2023 Proposed
<b>Half Room</b>		Resident discount	\$ 36.00	\$ 38.00
		Guest	\$ 48.00	\$ 50.00
		*Non-Profit	\$ 18.00	\$ 25.00
<b>Full Room</b>		Resident discount	\$ 60.00	\$ 63.00
		Guest	\$ 78.00	\$ 82.00
		*Non-Profit	\$ 30.00	\$ 45.00
<b>Ice Arena Meeting Room</b>  Ice Arena meeting room fees will be waived for patrons renting \$5000 or more in ice time during a calendar year.	Per Hour	Resident discount	\$ 36.00	\$ 42.00
	Per Hour	Guest	\$ 48.00	\$ 55.00
	Per Hour	*Non-Profit	\$ 18.00	\$ 25.00
	Full Day	Resident discount	\$ 140.00	\$ 147.00
	Full Day	Guest	\$ 240.00	\$ 252.00
	Full Day	*Non-Profit	\$ 75.00	\$ 100.00
<b>Half Gym</b>		Resident discount	\$ 82.00	\$ 86.00
		Guest	\$ 126.00	\$ 132.00
		*Non-Profit	\$ 50.00	\$ 50.00
<b>Full Gym</b>		Resident discount	\$ 157.00	\$ 165.00
		Guest	\$ 252.00	\$ 265.00
		*Non-Profit	\$ 93.00	\$ 93.00
<b>Turf Gym</b>		Resident discount	\$ 82.00	\$ 86.00
		Guest	\$ 126.00	\$ 132.00
		*Non-Profit	\$ 50.00	\$ 50.00
<b>Lap Pool</b> <b>*Additional fees for lifeguards may apply</b>		Resident discount	\$ 216.00	\$ 227.00
		Guest	\$ 360.00	\$ 378.00
		*Non-Profit	\$ 180.00	\$ 180.00
<b>Leisure Pool</b> <b>*Additional fees for lifeguards may apply</b>		Resident discount	\$ 216.00	\$ 227.00
		Guest	\$ 360.00	\$ 378.00
		*Non-Profit	\$ 180.00	\$ 180.00
<b>Fitness/Dance Studio(s)</b>		Resident discount	\$ 94.00	\$ 99.00
		Guest	\$ 119.00	\$ 125.00
		*Non-Profit	\$ 47.00	\$ 47.00
<b>Climbing Wall Rental</b> <b>*Rate includes staffing</b>	Per Hour	Resident discount	\$ 180.00	\$ 189.00
	Per Hour	Guest	\$ 210.00	\$ 221.00
	Per Hour	*Non-Profit	\$ 150.00	\$ 150.00
<b>After Hours Rental of Recreation Center</b> <b>*fees subject to negotiation based upon group needs, availability and staffing needs</b>		Resident discount	\$ 960.00	\$ 1,008.00
		Guest	\$ 1,440.00	\$ 1,512.00
		*Non-Profit	\$ 720.00	\$ 720.00

Gold Run Nordic Center Pass Fees			2022 Approved	2023 Proposed
*In Season Rates listed below. Discounts may apply for early bird and pre-season.				
Adult Day Trail Pass (Ages 13 - 64)			\$ 27.00	\$ 27.00
Youth/Senior Day Trail Pass (Senior 65+)			\$ 22.00	\$ 22.00
<b>Super Senior 70+ Day Pass (eliminate category)</b>				
12 and Under Day Pass			Free	Free
10-Punch Pass		Adult	\$ 195.00	\$ 195.00
		Youth/Senior Only	\$ 155.00	\$ 155.00
6-Punch Pass		Adult	\$ 130.00	\$ 130.00
		Youth/Senior Only	\$ 100.00	\$ 100.00
3-Punch Pass		Adult	\$ 70.00	\$ 70.00
		Youth/Senior Only	\$ 55.00	\$ 55.00
Individual Season Pass Breck/Gold Run	Resident	Adult	\$ 265.00	\$ 265.00
		Senior	\$ 140.00	\$ 140.00
Individual Season Pass Breck/Gold Run	Non-Resident	Adult	\$ 285.00	\$ 285.00
		Senior	\$ 160.00	\$ 160.00
Individual Season Pass Joint	Resident	Adult	\$ 330.00	\$ 330.00
		Senior	\$ 205.00	\$ 205.00
Individual Season Pass Joint	Non-Resident	Adult	\$ 350.00	\$ 350.00
		Senior	\$ 225.00	\$ 225.00
Family Season Pass Breck/Gold Run*	Resident	Family	\$ 435.00	\$ 435.00
Family Season Pass Breck/Gold Run*	Non-Resident	Family	\$ 460.00	\$ 460.00
Family Season Pass* Joint	Resident	Family	\$ 505.00	\$ 505.00
Family Season Pass* Joint	Non-Resident	Family	\$ 525.00	\$ 525.00
Team Pass (Middle & High School) Joint		Youth	\$ 50.00	\$ 50.00
Rec Add-on Season pass Breck/Gold Run		All	\$ 160.00	\$ 160.00
Rec Add-on Season pass/Joint		All	\$ 215.00	\$ 215.00
Fat Bike Season Pass	GRNC Only		\$ 160.00	\$ 160.00
Corporate Season Pass* Breck/Gold Run	Resident		\$ 525.00	\$ 525.00
	Non-Resident		\$ 525.00	\$ 525.00
Corporate Season Pass* Joint	Resident		\$ 580.00	\$ 580.00
	Non-Resident		\$ 580.00	\$ 580.00
*These are in-season rates. Discounts may apply for early bird and pre-season.				
<b>** Some fees for Gold Run Nordic may change at a later date due to Nordic LOU.</b>				

Tennis Court Rental Rates			2022 Approved	2023 Proposed
Indoor Courts-Year Round	Per hour/per court	Online	\$ 38.00	\$ 40.00
		In-person	\$ 43.00	\$ 45.00
Outdoor Courts-Summer-Hard Courts	Per hour/per court	Online	\$ 17.00	\$ 19.00
		In-person	\$ 24.00	\$ 26.00
Outdoor Courts-Summer-Clay Courts	Per hour/per court	Online	\$ 22.00	\$ 24.00
		In-person	\$ 29.00	\$ 31.00
Senior Tennis Drop-In Rate	Per person		\$ 18.00	\$ 18.00
Summer all inclusive outdoor court	per person		\$ 150.00	\$ 175.00
Mixed Doubles Drop-In Rate	Per person		\$ 18.00	\$ 20.00
Pickelball Drop-in Rate	Per person		\$ 6.00	\$ -

Carter Park Rental Rates			2022 Approved	2023 Proposed
Pavilion	6 Hour Block	Resident/Non-Profit	\$ 164.00	\$ 175.00
		Guest	\$ 600.00	\$ 900.00
	Full Day	Resident/Non-Profit	\$ 315.00	\$ 331.00
		Guest	\$ 1,200.00	\$ 1,800.00
Covered Patio	6 Hour Block	Resident/Non-Profit	\$ 110.00	\$ 110.00
		Guest	\$ 400.00	\$ 600.00
	Full Day	Resident/Non-Profit	\$ 205.00	\$ 205.00
		Guest	\$ 800.00	\$ 1,200.00
Entire Facility (Pavilion & Patios)	6 Hour Block	Resident/Non-Profit	\$ 273.00	\$ 287.00
		Guest	\$ 1,050.00	\$ 1,575.00
	Full Day	Resident/Non-Profit	\$ 512.00	\$ 538.00
		Guest	\$ 2,000.00	\$ 3,000.00
Volleyball Courts	6 hour block	Resident/Non-Profit	\$ 30.00	\$ 30.00
		Guest	\$ 86.00	\$ 90.00
	Full Day	Resident/Non-Profit	\$ 59.00	\$ 59.00
		Guest	\$ 156.00	\$ 164.00
Playing Field		Resident/Non-Profit	\$ 32.00	\$ 32.00
		Guest	\$ 75.00	\$ 79.00

Ice Arena Pass Fees (20% increase in Base rate for 2022)			2022 Approved	2023 Proposed
General Admission		Adult	\$ 9.50	\$ 12.00
		Youth/Senior	\$ 7.25	\$ 9.50
10 Punch Pass		Adult w/ rental skates	\$ 131.00	\$ -
		Adult w/o rental skates	\$ 85.50	\$ 108.00
		Youth/Senior w/ rental skates	\$ 110.25	\$ -
		Youth/Senior w/o rental skates	\$ 65.25	\$ 90.00
		Hockey/freestyle w/rental skates	\$ 153.00	\$ -
		Hockey or Freestyle	\$ 108.00	\$ 126.00
One Year Membership-Adult			\$ 365.00	\$ 365.00
One Year Membership-Youth/Senior			\$ 330.00	\$ 330.00
One Year Membership-Family			\$ 550.00	\$ 550.00
Drop-In Hockey (per visit)			\$ 12.00	\$ 13.00
Stick n Puck (per visit)			\$ 12.00	\$ 13.00
Free Style (per visit)			\$ 12.00	\$ 13.00
Skate Sharpening Pass		10 Punch	\$ 72.00	\$ 72.00
Misc. Fees		Skate Rental	\$ 5.00	\$ 6.00
		Overnight Skate Sharpening	\$ 8.00	\$ 8.00
		On Demand skate sharpen	\$ 13.00	\$ 13.00
Ice Artificial Turf Rental	Per Hour	Resident discount	\$ 68.00	\$ 71.00
		Guest	\$ 107.00	\$ 112.00
		Non-Profit	\$ 47.00	\$ 47.00
Ice Rentals-Per Hour	Indoor	Non-Profit	\$ 228.00	\$ 228.00
		Adult Leagues/Teams	\$ 243.00	\$ 255.00
		Resident discount	\$ 243.00	\$ 255.00
		Guest	\$ 330.00	\$ 347.00
Ice Rentals-Per Hour	Outdoor	Non-Profit	\$ 125.00	\$ 125.00
		Adult Leagues/Teams	\$ 148.00	\$ 155.00
		Resident discount	\$ 148.00	\$ 155.00
		Guest	\$ 186.00	\$ 195.00
Ice Arena Facility Rental* (per hour)		Resident/Non-Profit	\$ 649.00	\$ 649.00
		Guest	\$ 2,000.00	\$ 2,000.00
*rate includes all rooms, ice use, locker rooms and skate rentals				
*This package applicable when displacing regular customers or programs/requires special approval				



## Water Rates

		Budget Year	2022	2023
		Water Rate Increase	5%	5%
		Gallon Allocation per Billing Period	10,000	10,000
Residential Water Rates (See Notes 1 and 2)	In-Town Base per Billing Period	10,000	46.17	48.48
	Out-of-Town Base per Billing Period (1.5 x in-town rate)	10,000	69.25	72.71
	In-Town Excess (Rate per 1,000 gallons over allocated gallons per billing period; See Note 3)	NA	7.04	7.39
	Out-of-Town Excess (Rate per 1,000 gallons over allocated gallons per billing period; See Note 3)	NA	10.55	11.08
In-Town Non Residential Water Rates (See Notes 1 and 4)	Less than 1 inch	13,000	52.88	55.52
	1 inch	20,000	79.32	83.29
	1 1/2 inch	35,000	138.42	145.34
	2 inch	54,000	217.96	228.86
	3 inch	105,000	419.09	440.04
	4 inch	162,000	647.84	680.23
	6 inch	318,000	1,272.87	1336.51
	Excess (Rate per 1,000 gallons over allocated gallons per billing period; See Note 3)	NA	7.04	7.39
Out-of-Town Non Residential Water Rates (See Notes 1 and 4)	Less than 1 inch	13,000	79.31	83.28
	1 inch	20,000	118.98	124.93
	1 1/2 inch	35,000	207.62	218.00
	2 inch	54,000	326.94	343.29
	3 inch	105,000	628.62	660.05
	4 inch	162,000	971.75	1020.34
	6 inch	318,000	1,909.32	2004.79
	Excess (Rate per 1,000 gallons over allocated gallons per billing period; See Note 3)	NA	10.55	11.08
Bulk Water Rate	Rate per 1,000 gallons	NA	28.14	29.55
Water Billing Statement Fee (See Note 5)	All Customers receiving Paper Statements (Fee per Billing Period)	NA	15.00	15.00
New Account Setup Fee	All New Customers	NA	25.00	25.00
Service Line Inspection-In-Town	All Building Permits	NA	100.00	100.00
Service Line Inspection-Out-of-Town	All Building Permits	NA	150.00	150.00
WSMF/SFE	WSMF/SFE Rate Incr		0.00	0.00
	All Customers (Fee per Billing Period)	NA	12.00	12.00
Plant Investment Fees (PIFs) (See Note 6)	PIF Rate Increase		10%	0.10
	In-Town (first 2,000 sf)	NA	13,534.14	14887.55
	Out-of-Town (1.25 x in-town PIF rates; first 2,000 sf)	NA	16,917.68	18609.45

**Note 1:** Effective in BYs 2015 and forward, water rates will increase by 5% per year unless determined otherwise.

**Note 2:** Effective in BY 2015, Baseline allocation reduced from 12,000 gal/SFE to 10,000 gal/SFE.

**Note 3:** Effective in BY 2015, excess water use rates will increase to \$5/1,000 gallons above customer allocated amounts. Future increases will follow water rates percentage increase unless determined otherwise.

**Note 4:** Out-of-Town water rates = 1.5 x in-town water rates.

**Note 5:** Effective in BY 2015, water billing statement fees will increase from \$10 to \$15 per billing period.

**Note 6:** Effective in BYs 2015, 2016, and 2017, PIFs will increase by 10%. Effective in BYs 2018, PIFs will increase by 20%. Effective BY 2019 and forward, PIFs will resume 10% increase unless determined otherwise.



## 2023 Breckenridge Golf Club Rates

Daily Green Fees	Low Season	Shoulder Season	High Season
	Opening-June 10 & Sept. 25-Closing	June 11-18 & Sept. 18-24	June 19-Sept. 17
18 Holes	\$80.00	\$140.00	\$160.00
9 Holes	\$55.00	\$65.00	\$90.00
Twilight (after 2:30pm)	\$60.00	\$100.00	\$110.00
9 Hole "Happy Hour" (after 4:30pm)	\$48.00	\$48.00	\$48.00
27 Holes with cart	\$140.00	\$220.00	\$236.00
36 Holes with cart	\$180.00	\$270.00	\$300.00
9 Hole Replay Rate*	\$55.00	\$75.00	\$100.00
18 Hole Replay Rate*	\$90.00	\$130.00	\$150.00
Internet "Prepay" Rate - Discount of \$5 Low Season, \$10 Shoulder Season, \$10 High Season (on 18 holes+) <small>includes GF, cart and range balls</small>	*Fee \$95.00	\$150.00	\$170.00

\*Valid for full rack rate customers, includes cart fee

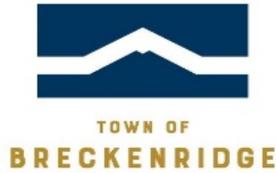
Cart Fees	Low Season	Shoulder Season	High Season
9 Holes / player	\$12.00	\$12.00	\$12.00
18 Holes / player	\$20.00	\$20.00	\$20.00
9 Holes / single rider	\$16.00	\$16.00	\$16.00
18 Holes / single rider	\$30.00	\$30.00	\$30.00
9 Holes / player + spectator*	\$24.00	\$24.00	\$24.00
18 Holes / player + spectator*	\$40.00	\$40.00	\$40.00

\*No spectators before 12:00pm on Saturdays & Sundays

Local Rates	Low Season	Shoulder Season	High Season
Resident ( <b>Valid</b> Breckenridge residents)	\$48.00	\$48.00	\$48.00
Summit/Park County ( <b>Resident</b> of the two counties and Upper Blue second homeowners)	\$60.00	\$60.00	\$60.00
Junior-Breck/ Summit County (18 and under as of 6/1/23)	\$35.00	\$35.00	\$35.00
Bring A Friend 9 Holes	\$45.00	\$45.00	\$70.00
Bring A Friend 18 Holes	\$70.00	\$70.00	\$100.00

Group Outing Rates	Rate Determined by time of day, # of players, and Month	
Low	\$95.00	Includes green fee, cart fee and range balls
Shoulder	\$150.00	Includes green fee, cart fee and range balls
High	\$170.00	Includes green fee, cart fee and range balls
Non-Profit	\$80.00	Includes green fee, cart fee and range balls

Other Services		
Club Rental - 9 holes	\$35.00	Right and left handed clubs available
Club Rental - 18 holes	\$70.00	Ladies flex, regular flex & stiff flex available
Practice Balls - Small	\$5.00	Approx. 30 balls
Practice Balls - Large	\$8.00	Approx. 60 balls



## Valley Brook Cemetery Fees

Cemetery Fee	2021	2022	2023
Breckenridge Resident per space	\$ 500.00	\$ 500.00	\$ 500.00
In-County Resident per space	\$ 750.00	\$ 750.00	\$ 750.00
Out-of-County Resident per space	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Casket (open/close)	\$ 1,225.00	\$ 1,286.25	\$ 1,286.25
Cremins (open/close)	\$ 700.00	\$ 735.00	\$ 735.00
Inspection Fee (self digging)*	\$ 200.00	\$ 200.00	\$ 200.00
Perpetual Care Fee Resident	\$ 800.00	\$ 840.00	\$ 840.00
Perpetual Care Fee Non-Resident	\$ 1,000.00	\$ 1,050.00	\$ 1,050.00
Emergency/After Hours Fee (outside of M-F, 8am-5pm)	\$ 200.00	\$ 210.00	\$ 210.00
Infant Burial (ages 2 years or younger)	\$ -	\$ -	\$ -

\*Contractors must be licensed by the Town of Breckenridge

Municipal Service Fees	2021	2022	2022
Tobacco License Renewal Fee	\$ 100.00	\$ 100.00	\$ 100.00

### Finance Fees

Number of Late-Filed RETT Exemption Applications	2021	2022	2022
First	\$ 100.00	\$ 100.00	\$ 100.00
Second	200.00	\$ 200.00	\$ 200.00
Third	300.00	\$ 300.00	\$ 300.00
Fourth (and each subsequent)	600.00	\$ 600.00	\$ 600.00

Paper Filing Fees	2021	2022	2022
Per Tax Return	\$ 5.00	\$ 5.00	\$ 5.00
Per Bag Fee	5.00	5.00	5.00

Accommodation Unit Administrative Fee	2021	2022*	2023*
Studio Unit	\$ 25.00	\$ 400.00	\$ 756.00
One-Bedroom Unit	30.00	400.00	756.00
Two-Bedroom Unit	35.00	800.00	1,512.00
Three-Bedroom Unit	100.00	1200.00	2,268.00
Four Bedroom Unit	150.00	1600.00	3,024.00
Five Bedroom Unit	150.00	2000.00	3,780.00
Six Bedroom Unit	150.00	2400.00	4,536.00
Seven Bedroom Unit	150.00	2800.00	5,292.00

\* - The accommodation unit administrative fee was changed by ordinance in 2021 to an accommodation unit regulatory fee, \$400 per studio bedroom for 2022 and \$756 per studio/bedroom for 2023. The regulatory fee is charged per bedroom without a cap over a certain amount of bedrooms.

**Monday - Thursday**

Hours	200 - 300 N. Main (10AM - 8PM)	100 N. Main - 400 S. Main (10AM-8PM)	Ridge St, Ridge St Alley, Lincoln, Ski Hill, Washington, Adams, Courthouse, Exchange, Barney Ford (10AM-8PM)	Flot 7AM-5PM Nov-Apr 10AM-3PM Jun-Oct	Wellington 7AM-3PM Winter 10AM-3PM Summer Tiger Dredge 7AM-3PM Winter 10AM-3PM Summer	Ice House, Tonopah (10AM-8PM)	S. Gondola Garage (6AM - 3PM)
Fifteen Minutes	Free	Free	Free	Not Available	Not Available	FREE	Not Available
First Hour	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Second Hour	\$1.00	\$1.50	\$0.50	\$1.00	\$0.50	\$0.50	\$1.50
Third Hour	\$1.00	\$2.00	\$0.50	\$1.00	\$0.50	\$1.00	All Day Rate
Fourth Hour	\$3.00	\$5.50	\$1.00	\$1.25	\$1.00	\$2.50	All Day Rate
Fifth Hour	\$3.00	\$8.00	\$1.00	\$1.25	\$1.00	\$3.00	All Day Rate
Sixth Hour	\$3.00	\$8.00	\$1.00	\$1.25	\$1.00	\$3.00	All Day Rate
Seventh Hour	\$3.00	\$8.50	\$1.00	\$1.25	\$1.00	\$3.50	All Day Rate
Eighth Hour	\$3.00	\$8.50	\$1.00	\$1.25	\$1.00	\$3.50	All Day Rate
Ninth Hour	\$3.00	\$8.50	\$1.00	\$1.25		\$4.00	All Day Rate
Tenth Hour	\$3.00	\$8.50	\$1.00	\$1.25		\$4.00	All Day Rate
4 Hours Parking Total	\$5.50	\$9.50	\$2.50	\$3.75	\$2.50	\$4.50	\$15
5 Hours Parking Total	\$8.50	\$17.50	\$3.50	\$5.00	\$3.50	\$7.50	\$15
6 Hours Parking Total	\$11.50	\$25.50	\$4.50	\$6.25	\$4.50	\$10.50	\$15
All Day	\$23.50	\$59.50	\$8.50	\$11.25	\$6.50	\$25.50	\$15

**Friday - Sunday**

Hours	200 - 300 N. Main (10AM - 8PM)	100 N. Main - 400 S. Main (10AM-8PM)	Ridge St, Ridge St Alley, Lincoln, Ski Hill, Washington, Adams, Courthouse, Exchange, Barney Ford (10AM-8PM)	Flot 7AM-5PM Nov-Apr 10AM-3PM Jun-Oct	Wellington 7AM-3PM Winter 10AM-3PM Summer Tiger Dredge 7AM-3PM Winter 10AM-3PM Summer	Ice House, Tonopah (10AM-8PM)	S. Gondola Garage (6AM - 3PM)
Fifteen Minutes	Free	Free	Free	Not Available	Not Available	FREE	Not Available
First Hour	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
Second Hour	\$1.50	\$2.00	\$1.00	\$1.50	\$1.50	\$1.50	\$1.50
Third Hour	\$2.00	\$4.00	\$1.50	\$3.00	\$2.00	\$2.00	All Day Rate
Fourth Hour	\$5.00	\$7.00	\$2.00	\$5.00	\$4.00	\$3.00	All Day Rate
Fifth Hour	\$5.00	\$9.50	\$2.00	\$5.00	\$4.00	\$3.50	All Day Rate
Sixth Hour	\$5.00	\$9.50	\$2.00	NA	\$4.00	\$4.00	All Day Rate
Seventh Hour	\$5.00	\$10.50	\$2.00	NA	\$4.00	\$4.50	All Day Rate
Eighth Hour	\$5.00	\$10.50	\$2.00	NA	\$4.00	\$5.00	All Day Rate
Ninth Hour	\$5.00	\$11.50	\$2.00	NA		\$5.50	All Day Rate
Tenth Hour	\$5.00	\$11.50	\$2.00	NA		\$6.00	All Day Rate
4 Hours Parking Total	\$9.00	\$13.50	\$5.00	\$10.00	\$8.00	\$7.00	
5 Hours Parking Total	\$14.00	\$23.00	\$7.00			\$10.50	
6 Hours Parking Total	\$19.00	\$32.50	\$9.00			\$14.50	
All Day Summer	\$39	\$76.50	\$17.00	\$15.00	\$12.00	\$35.50	\$15
All Day Winter	\$39	\$76.50	\$17.00	\$15.00	\$12.00	\$35.50	\$25
Carpool - Winter Only							50% off

**Overnight Parking**

Hours	Ice Rink Mon-Thu	Ice Rink Fri-Sun	Satellite Mon-Thu	Satellite Fri-Sun
1 day (24 hours)	\$20.00	\$35.00	\$5.00	\$10.00
Max - 14 days	\$370.00	\$490.00	\$100.00	

Ice Rink - free day use parking - just need permit for 2am to 6am but can pay 24/7 - parking payment is valid for 24 hours from payment 24/7/365

Satellite Lot - permit required at all times / parking payment is valid for 24 hours 24/7/365; 14 days max

Streets (Main Street, Ridge Street, Lincoln, Ski Hill, Ridge St Alley, Adams, Washington) - no parking and no payment accepted 2am-6am, free parking 6am-10am, pay parking 10am-8pm (pre-purchase okay; free 15 minutes included with purchase), free parking 8pm-2am. 365 days a year

Tonopah, Courthouse, Exchange, Ice House, Barney Ford) - no parking 2am-6am (November - April), free parking 6am-10am, pay parking 10am-8pm (pre-purchase okay), free parking 8pm-2am. Daily except May (Free) and October 15 - November 15 FREE

Wellington, Tiger Dredge - no parking 2am-6am year round except Wellington overnight okay May to Oct; WINTER Nov thru Apr - free parking 6am-7am, pay parking 7am-3pm (pre-purchase okay), free parking 3pm-2am. SUMMER Jun thru October - free parking 6am-10am, Wellington - pay parking 10am-3pm (pre-purchase okay), free parking 3pm-2am. Tiger Dredge - pay parking 10am-8pm (pre-purchase okay), free parking 8pm-2am. May - FREE. October 15- November 15 FREE

FLOT - no parking 2am-6am year round; WINTER Nov thru Apr - free parking 6am-7am, pay parking 7am-5pm (pre-purchase okay), free parking 5pm-2am. SUMMER Jun thru October - free parking 6am-10am, pay parking 10am-3pm (pre-purchase okay), free parking 3pm-2am. May - FREE. October 15- November 15 FREE

S. Gondola Lot - 1& 2 hr parking rates; then all day. Paid parking 6am-3pm, Free after 3pm. WINTER - rates may change.

NOTE: for all zones - there is no prorated rate for the last hour.

Carpool must be 4 or more



## Special Event & Misc. Permit Fees

Permit Type	2021	2022	2023
Event Permit	250.00	250.00	250.00
Non-Profit Event Permit	100.00	100.00	100.00
Film & Photo Shoot Permit	50.00/day	50.00/day	50.00/day
Late Event Permit	500.00	500.00	500.00
Late Non-Profit Permit	200.00	200.00	200.00
Late Film & Photo Shoot Permit	100.00/day	100.00/day	100.00/day
Road Closure Fee	500.00	500.00	500.00
Rental of Town Property	2021 Fee Per Day	2022 Fee Per Day	2023 Fee Per Day
One Lot or Area - Non-Profit	\$ 265.00	\$ 265.00	\$ 265.00
One Lot or Area	610.00	610.00	610.00
Wellington & E. Sawmill Lots - Non-Profit	380.00	380.00	380.00
Wellington & E. Sawmill Lots	875.00	875.00	875.00
Special Event Camping	2021 Fee Per Day	2022 Fee Per Day	2023 Fee Per Day
Non-Profit Camping	\$ 50.00	\$ 50.00	\$ 50.00
Late Non-Profit Camping	100.00	100.00	100.00
Camping	50.00	50.00	50.00
Camping	100.00	100.00	100.00
Drone Permits	2021	2022	2023
One time	\$ 25.00	\$ 25.00	\$ 25.00
Annual	150.00	150.00	150.00



## Breckenridge Tourism Office 2023 Business Plan

In 2022, the rapid growth and rebound Breckenridge experienced post pandemic is leveling out as we expected. We are forecasting flat to slightly less booked room nights for summer 2022. Much of our Western region competitive set is already below prior year levels of occupancy. For now, our ADRs are holding at relatively high levels. Feedback from restaurant and retail is mixed with some businesses reporting very busy levels and others are down to last year. Industry research suggests business levels are stabilizing as travelers spread back out to other types of trips (Europe, cities, etc) and other travelers are altering plans due to higher costs of transit, lodging and food. As of July 2022, we are forecasting Breckenridge will achieve 2022 summer/fall sales tax revenue goals.

Our responsible tourism campaign, B Like Breckenridge (BLB), is definitely creating impact. Per recent SMARI research, 81% of our potential guests are open to this type of messaging and 41% of our intercept survey participants are aware of the program. We have received industry recognition in the early stages of this campaign. Our leadership position in the Care for Colorado (CfC)/Leave No Trace program is also having impact. Recognition for Colorado as a place that cares about its environment is behind only Alaska and Hawaii. Emphasis on this work will be heightened in our 2023 plan.

### **BTO overall goals for 2023**

- Deliver revenue goals consistent with Town of Breckenridge (est. 3-4% growth).
- Emphasize BLB and CfC principles with guests and residents.
- Protect and enhance authentic Breckenridge brand.
- Improve diversity, sense of inclusivity with local events and visitor and resident mix.

### **Destination Management Plan**

**Community Engagement.** BTO will continue community outreach with the next Resident Survey in fall of 2023. We will continue building strong local engagement with businesses and residents with periodic surveys and BTO Summer/Winter Previews, Annual Meeting and other hybrid update events (our attendance is more than double what Colorado Tourism Office sees for their hybrid sessions).

**Guest Service Training.** BTO will continue guest service training and service recognition as long as participation is reasonable. We are experimenting with specific training geared to some of our minority employee groups and will develop event programming with greater inclusivity and diversity in mind.

**Responsible Tourism.** Our B Like Breckenridge campaign will continue a strong local component, involving local community leaders. This is geared to visitors and residents alike. Our lodging tool kit, which offers this messaging to lodges for their pre-arrival communications will continue. BLB is imbedded in our brand and over time will likely become a driver.



**Dispersion.** We will continue to experiment with and implement operational changes to events to disperse visitors. Reservations for our International SnowSculpture Championships was successful and may expand to other events as appropriate. We are deliberate in recommendations for trail use, restaurants, car-free experiences, etc to help guests and residents disperse and find enjoyable off-the-beaten path experiences.

BTO is committed to the leading edge of destination stewardship, with participation in groups like the international DMOCracy, learning and sharing best practices, and measuring effectiveness of our programs. We will continue to work closely with Sustainable Breck Planning and Mountain Ideal certification.

### **Destination Marketing.**

**Target.** Our primary focus is out-of-state, destination guests in summer and fall seasons with 90% of our paid media directed at this segment. We support the Resort, who leads winter marketing. Most of our event expense is for iconic winter events – ISSC, ULLR, Lighting. Our award-winning web site is directed to year-round information, as is social media, public relations and group services.

With nuances in community sentiment regarding tourism and swings in demand for travel, we now more than ever need to remain flexible and adaptable to our constantly changing economic and social landscape. A recent example: given our declining booking pace, we pivoted our planned in-market messaging for fall 2022 from 50% aspirational/50% responsible to 100% inspirational with responsible messaging for retargeting guests.

For 2023 we are prepared to adjust the in-marketing messaging balance between aspirational (drive visits) and responsible (BLB) messaging. We are also monitoring national trends in guests' receptivity to these types of messages. Safety and trust threads will be common to all of the options below.

*Option 1.* Assume fairly normal demand and business levels. Typical aspirational messaging with hints of stewardship in headlines. Strong call to action. Visuals are aspirational, diversity focused.

*Option 2.* If demand and business levels appear to be growing, we will shift to a hybrid model with 50% Responsible messaging in market. Visuals are aspirational, diversity focused.

*Option 3.* If demand is overly strong, dominant focus will be on responsible messaging in market. This path is least likely as travel trends are shifting and this type of messaging split is more appropriate for Colorado.

*Common to all 3 options:* 100% local marketing is BLB. To make the best data-based decisions we allocate a significant amount to research, including mobility data, messaging effectiveness, spending lift, demographic and service related data. We test our messaging for effectiveness constantly. We also stay at the forefront of changing digital regulations and privacy law updates.



Summing up our overall BTO business strategy: we deliver the summer/fall economic goals as defined by ToB by building brand and travel demand while simultaneously building our local destination management and stewardship programs consistent with community sentiment.

Our 2023 budget strategy is to keep programs fairly constant and expenses as flat as possible. This budget assumes a normal Oktoberfest which should yield appx \$170k in revenue. Given same store cost increases, our funding need from the Town is \$4,719,120 which is 2.6% more than our ToB funding in 2019.

All of us at the BTO – Board of Directors and management team – appreciate the confidence that the Town and community have shown in our work and results. We take our role very seriously and strive to be the best and most responsible stewards with Town resources and the Breckenridge brand. Thank you.

Ginny Vietti  
Board Chair  
Breckenridge Tourism Office

Lucy Kay  
CEO  
Breckenridge Tourism Office.

# BRECKENRIDGE

## TOURISM OFFICE

8/15/2022 11:05

### 2023 Budget Town Council Rollup

<u>Income:</u>	2022 Budget		2022 Forecast as of 5/31/22		2023 Budget		Variance 2023 Budget and 2022 Budget	
Town of Breckenridge	\$4,368,000		\$4,368,000		\$4,719,120		\$351,120	
Breckenridge Ski Area	\$150,000		\$0		\$0		-\$150,000	
BTO Misc. Income	\$0		\$1,517		\$0		\$0	
Events Revenue	\$481,500		\$474,000		\$507,721		\$26,221	
Events Sponsorship	\$61,000	\$542,500	\$58,000	\$532,000	\$70,000	\$577,721	\$9,000	\$35,221
SEPA	\$9,000		\$11,000		\$10,500		\$1,500	
Summer Solstice Registration Fee	\$0		\$0		\$0		\$0	
Welcome Center Retail Sales	\$18,525		\$18,505		\$11,675		-\$6,850	
Welcome Center Activities/Lodging	\$31,150	\$49,675	\$18,500	\$37,005	\$6,950	\$18,625	-\$24,200	-\$31,050
One Breck	\$1,000		\$1,000		\$1,000		\$0	
Membership	\$6,800		\$3,750		\$3,750		-\$3,050	
Interest	\$4,000		\$4,000		\$1,000		-\$3,000	
<b>TOTAL INCOME</b>	<b>\$5,130,975</b>		<b>\$4,958,272</b>		<b>\$5,331,716</b>		<b>\$200,741</b>	
<u>EXPENSES</u>	2022 Budget		2022 Forecast as of 5/31/22		2023 Budget		Variance 2023 Budget and 2022 Budget	
<b>Admin</b>	\$585,839		\$609,723		\$644,113		\$58,274	
<b>Marketing/Research/Internet/PR/Sales</b>	\$3,038,827		\$2,914,410		\$3,047,570		\$8,744	
<b>Special Events</b>	\$1,055,746		\$1,018,116		\$1,146,507		\$90,760	
<b>Welcome Center/Guest Services/Community Services</b>	\$450,563		\$437,073		\$493,526		\$42,962	
<b>TOTAL EXPENSES</b>	<b>\$5,130,975</b>		<b>\$4,979,323</b>		<b>\$5,331,716</b>		<b>\$200,741</b>	
<b>NET INCOME</b>	<b>\$0</b>		<b>-\$21,051</b>		<b>\$0</b>		<b>\$0</b>	
<b>Capital Expense</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>NET INCOME After Capital</b>	<b>\$0</b>		<b>-\$21,051</b>		<b>\$0</b>		<b>\$0</b>	



Breckenridge  
Creative Arts  
**breckcreate.org**

September 28, 2022

TO: Mayor Mamula; Town Council; Rick Holman, Town Manager  
FROM: Tamara Nuzzaci Park, President/CEO  
RE: FY23 Funding Request

In the spirit of mutual partnership, Breck Create respectfully requests an investment of \$2.1m to implement the base case organizational priorities outlined below.

Facilities Operations: Operating the Town's 12 cultural facilities and servicing in-kind facility usage agreements with non-profit resident companies and community partners. Regular maintenance of the Town's Public Art collection.

Base Case Programming: Arts District Campus (Year-Round Classes + Workshops, Exhibitions, Artists-in-Residence, July 4); Live@Riverwalk; Festival (BIFA); Community Block Parties, In-School programs, Día de los Muertos celebration

The current year budget request was adjusted upward in consideration of significant inflation in compensation related to filling four critical facility positions to restore and maintain past levels of basic operations and guest experience. The increase does not support new programming or inflationary costs related to continuing to implement existing programs at the same level. Breck Create will identify operating efficiencies and ramp up contributed revenue to offset increased program expenses to the tune of \$78k in 2023.

The final funding compromise of \$2.1m is lower than originally requested by Breck Create. The Board has agreed to designate \$189k of one-time pandemic relief funds to enable the organization to maintain its current base case programming. Moving forward, use of reserves must decline to balance revenues and expenses, and to eliminate use of one-time funds for recurring losses.

The ratio of Town support to total organizational costs is going down, from 83% in FY18 to 61% in FY23 (see Attachment B). Donors are a new player at Breck Create. As a result, the organization's relationship with Town will evolve.

Breck Create is committed to long-term financial planning. We will continue to collect, refine and share data on the direct and indirect costs to serve each facility user – including Breck Create – as well as the impact of each program to inform our future direction. Staffing the

facility operations team to deliver on Breck Create's foundational charge is a key first step in the organization's continued stabilization and future development.

Breck Create appreciates the Town's recognition of the major change in compensation in the timeframe it has occurred. Thank you for supporting this financially prudent plan to preserve reasonable cash reserves, recruit a highly specialized team, buildout a comprehensive fundraising function, and provide the best service possible to the non-profit partners who utilize and animate our facilities.

ATTACHMENT A  
 FY23 BCA PROPOSED BASE CASE BUDGET (In Thousands)

	<b><u>FY22</u></b> <b>AUG</b> <b>PROJECTION</b>	<b><u>FY23</u></b> <b>PROPOSED</b> <b>BUDGET</b>
<b>BASE CASE SCENARIO</b>		
<b><u>Facilities</u></b>		
<b><u>Physical Assets</u></b>		
Facility + Public Art Maintenance	210	210
Utilities	145	145
Janitorial	130	130
Commercial GL Insurance + Rent + Other	66	67
	<hr/>	<hr/>
<b>Subtotal Physical Assets</b>	<b>551</b>	<b>552</b>
<b><u>Services</u></b>		
Ticket Office	86	95
Tech-FoH-Prod Contractors + Supplies	25	20
	<hr/>	<hr/>
<b>Subtotal Services</b>	<b>111</b>	<b>115</b>
<b>Payroll</b>	<b>434</b>	<b>536</b>
	<hr/>	<hr/>
<b>Total Facilities Cost</b>	<b>1,096</b>	<b>1,203</b>
<b>Cost Recovery</b>		
Ticket Surcharge + CC Fees	(86)	(86)
Facility Rentals + Concession Commission	(45)	(45)
Facility User Service Reimbursements	(70)	(70)
	<hr/>	<hr/>
<b>Subtotal Cost Recovery</b>	<b>(201)</b>	<b>(201)</b>
<b>Total NET FACILITIES</b>	<b>895</b>	<b>1,002</b>
<b><u>Programming</u></b>		
<b><u>Artist Fees, Travel, Lodging, Production</u></b>		
<b>(AA)</b> Arts District Campus: Classes, Exhibitions, AIR	204	204
<b>(BB)</b> Year-Round Live@Riverwalk	257	257
<b>(CC)</b> Festival (BIFA)	357	357
<b>(DD)</b> Community: Block Parties, In-School, DDLM	42	50
Public Art	10	10
	<hr/>	<hr/>
<b>Subtotal Programming</b>	<b>870</b>	<b>878</b>
<b>Payroll</b>	<b>640</b>	<b>700</b>
	<hr/>	<hr/>
<b>Total Programming</b>	<b>1,510</b>	<b>1,578</b>
<b>Cost Recovery</b>		
<b>(AA)</b> ADC Earned	(60)	(60)
<b>(BB)</b> Year-Round Live@Riverwalk	(207)	(207)
<b>(CC)</b> BIFA Earned Revenue	(18)	(30)
<b>(CC)</b> Contributed Revenue Offset (65%)	(293)	(343)
<b>(DD)</b> Grants	(75)	(75)
Gala Net	(70)	(85)
	<hr/>	<hr/>
<b>Subtotal Cost Recovery</b>	<b>(663)</b>	<b>(800)</b>
<b>Total NET PROGRAMMING</b>	<b>848</b>	<b>778</b>

ATTACHMENT A  
 FY23 BCA PROPOSED BASE CASE BUDGET (In Thousands)

	<b><u>FY22</u></b>	<b><u>FY23</u></b>
	<b>AUG</b>	<b>PROPOSED</b>
<b>BASE CASE SCENARIO</b>	<b>PROJECTION</b>	<b>BUDGET</b>
<b><u>Administration</u></b>		
Office Ops + Other	131	131
Marketing	123	123
Development Expenses	76	76
<b>Subtotal Administration</b>	<b>330</b>	<b>330</b>
<b>Payroll</b>	<b>220</b>	<b>337</b>
<b>Total Administration</b>	<b>550</b>	<b>667</b>
Cost Recovery		
Contributed Revenue Offset (35%)	(158)	(158)
<b>Subtotal Cost Recovery</b>	<b>(158)</b>	<b>(158)</b>
<b>Total NET ADMINISTRATION</b>	<b>393</b>	<b>510</b>
TOTAL EXPENSES	3,156	3,448
TOTAL COST RECOVERY	(1,021)	(1,159)
<b>BASE CASE NET</b>	<b>2,135</b>	<b>2,289</b>
<b>FY23 Town Funding Request</b>		<b>2,100</b>
Use of BCA Reserve Funds		189
<b>SUBTOTAL</b>		<b>2,289</b>
<b>NET OPERATING PROFIT/LOSS</b>		<b>0</b>

ATTACHMENT B

BCA BUDGET PERSPECTIVES (Thousands and Percents)

Sep-22

	<b>FY18</b>	FY22 Final	FY22 August	FY23 Budget at	FY23 Budget	Budget Projection
<u>Budget Projection</u>	<b>Actual</b>	<u>Budget</u>	<u>Projection</u>	<b>August-22</b>	<u>Budget</u>	<u>FY24</u>
Total costs (3% FY24)	<b>2799</b>	3050	3156	3135	3448	3550
Cost recovery	<b>-475</b>	<u>-1000</u>	<u>-1081</u>	<u>-1100</u>	<u>-1159</u>	<u>-1250</u>
Total costs, net	<b>2324</b>	2050	2075	2035	2289	2300
Loss and Use of reserves	0	<u>0</u>	<u>-25</u>	<u>-85</u>	<u>-189</u>	<u>-200</u>
Town support	<b><u>2324</u></b>	<u>2050</u>	<u>2050</u>	<u>1950</u>	<u>2100</u>	<u>2100</u>
Town support compared to total costs	<b><u>83%</u></b>	<u>67%</u>	<u>65%</u>	<u>62%</u>	<u>61%</u>	<u>59%</u>

Comments

Use of reserves must decline to balance revenues and expenses, and to eliminate use of *one time funds for recurring losses*

FY23 Grant request at 2150 is a 443K reduction from the 2018 grant, adjusted upward for inflation of 2% (FY18-FY22) and 10% for FY23



September 9, 2022

To: Breckenridge Town Council

From: Larissa O'Neil

Re: Breckenridge History 2023 Budget

### **2022 Budget Recap**

Capital budget: The Town earmarked up to \$1.35 million for Phase 1 restoration of the Milne and Eberlein houses, which is currently underway. The scope of work includes stabilization of the structures, all site work, accessibility updates, foundations (basement under Milne house), stubbing in mechanical systems and exterior restorations. Other approved capital projects include improvements at the Washington Mine and Edwin Carter Museum.

Operating budget: The Town approved \$600,000 for Breck History operations, 2.5% more than the 2020 Town contribution (before pandemic-related cuts were made).

### **2023 Proposed Budget**

Capital: \$275,000 of the proposed \$375,000 Breck History capital budget is earmarked for the Jessie Mill, which was initially stabilized in 2012. During phase 2, Cortright Enterprises will construct a historically representative roof over the remaining features to protect the structure from further deterioration. This is the best, easy-to-access example of a stamp mill in the Breckenridge area. The selected contractor, Ty Cortright, recently completed the Sallie Barber Mine stabilization project.

Smaller capital projects, which total \$100,000, include improvements at the Lomax Mine, replacement and new interpretive signs, evaluation of the Reliance Dredge remains off Wellington Road, an outdoor artifact display on the Carter Museum property and archives capital funds for needed equipment.

Operating: Breck History's proposed 2023 operating budget is \$817,000, of which \$700,000 is requested from the Town - 17% more than the 2022 Town contribution. The 2023 request accounts for increasing site maintenance expenses, cost of living increases for front-line and administrative staff, and contract support in the archives to expand online accessibility. We anticipate maintaining our current level of operations in 2023 with 25 to 50 sites and tours per week, depending on the season. This increase will also support the addition of one administrative position, bringing Breck History to 4.75 FTEs and approximately 20 part-time, hourly employees.

Breckenridge History  
2023 Proposed Operating Budget

	2019 actuals (not including in kind)	2021 actuals (not including in kind)	2022 Budget	2023 Budget	% increase 2022 vs 2023
<b>Income</b>					
<b>Grants</b>	11,000	7,000	10,000	8,000	-20%
Town of Breckenridge	545,000	436,558	600,000	700,000	17%
PPP/Federal COVID Reilief	0	89,942	0	0	
Other Donations	6,837	24,876	5,000	7,000	40%
Misc. & Interest Income	753	413	500	500	0%
Site Income - Year-Round	57,852	43,531	60,000	60,000	0%
Site Income - Seasonal (Summer Only)	33,878	24,173	35,000	35,000	0%
Merchandise Sales	5,802	2,597	4,000	4,000	0%
Special Event & Program Income	13,705	42	5,000	2,000	-60%
Membership	402	100	500	500	0%
<b>Total</b>	<b>675,229</b>	<b>629,232</b>	<b>720,000</b>	<b>817,000</b>	<b>13%</b>
<b>Expenses</b>					
Business & Office Expenses - Legal Fees, Insurance, Professional Development, Meetings, Gaymon Office Upkeep, Computers, Phone, Internet, Memberships	58,569	31,623	53,500	46,500	-13%
Merchandise Expenses - New publications, Inventory	6,746	4,803	5,500	2,000	-64%
Site Costs - Rent, Utilities, Sewer, Routine Repairs, Cleaning, Alarm, Landscaping, Snow Removal, Supplies, Exhibit Updates, Contractors	51,753	63,646	60,900	70,500	16%
Archives Expenses - Rent, Internet, Contractor, License Fees, Online Hosting, Materials	16,332	15,162	18,000	38,000	111%
Programs & Events	14,099	2,749	8,100	9,000	11%
<b>Payroll, Benefits &amp; Fees</b>					
Administration	332,680	312,688	404,000	453,000	12%
Special Projects	0	5,270	0	0	
Part-Time Staff - Museums, Tours, Maintenance	129,042	97,345	114,500	133,000	16%
Payroll Taxes & Fees	33,218	36,474	40,500	45,000	11%
<b>TOTAL - Payroll Costs</b>	<b>494,940</b>	<b>451,777</b>	<b>559,000</b>	<b>631,000</b>	<b>13%</b>
Marketing	41,439	7,537	15,000	20,000	33%
<b>Total Expenses</b>	<b>683,878</b>	<b>577,297</b>	<b>720,000</b>	<b>817,000</b>	<b>13%</b>
<b>Total Surplus</b>	<b>-8,649</b>	<b>51,935</b>	<b>0</b>	<b>0</b>	

**Breckenridge History  
Five Year CIP Plan, 2023-2027**

Project	Description	2022	2023	2024	2025	2026	Other projects: 2027-2030
<b>Milne &amp; Eberlein Houses Restoration/Adaptive Re-use</b>	Town committed up to \$1.35 million for Phase 1 Core & Shell (foundations, exterior restoration, site work, parking, rough-in mechanical). Phase 2 for finishes is estimated at: \$1.1 million. Breck History to seek external contributions for second phase. Later (2027-2030) placeholder is for Briggie House restoration and additional Milne Park interpretation/exhibits.	1,350,000		1,100,000			750,000
<b>Washington Mine Site Improvements</b>	Reinforce deteriorating structures (shaft house limited foundation and potential adit rebuild), seal up buildings from pests, repair portions of shaft house metal roof, replace rotting stairwells, improve ADA access and add new interpretive signs. The Washington Mine interpretive site was completed in the mid 1980s. Buildings moved to the site and volunteer-built stairs/access are showing significant wear. Safety concerns need to be addressed to keep the site open.	100,000					
<b>Edwin Carter Museum updates</b>	Revamp and expand kids' exhibit room for hands-on experiences. Swap theater room with children's room for better use of museum space and improved flow. Update back/west side deck for safety and access. Re-point stone foundation and fill in gaps. Replace some deteriorated wood shingles on the roof.	50,000					
<b>Jessie Mill Stabilization</b>	To date, the Town has contributed \$78,000 toward stabilizing the Jessie Mill (additional \$7,500 from the County) for a total of \$85,500 spent between 2013 and 2017. 2022 planning/structural engineering; 2023 funds refer to the construction of a roof structure to prevent ongoing deterioration caused by year-round moisture and snow loads. Potential financial support from BOSAC and OSAC/Summit County Government. \$375,000 is the total project budget. The requested amount from the Town takes into account anticipated matching funds. This is the best example we have of a local stamp mill that's also located near Gold Run Road.	10,000	275,000				
<b>Lomax Mine Site Improvements</b>	Evaluate three historic buildings (all moved to Lomax from other places) for structural improvements and roof repairs. Accessibility updates needed. New exterior/interior exhibits and lighting.		40,000				
<b>Reliance Dredge</b>	Improve public access to the remnants of the Reiling Dredge along Wellington Road, install interpretive signs and complete further excavation of limited above-ground portions of the dredge, based on assessment in late 2022 or 2023. Stabilization completed in 2012.		5,000	15,000			
<b>Outdoor Artifact Displays</b>	Install large artifacts (i.e. mining equipment) for display at selected outdoor locations in town. Sheave display installed at Prospector Park in 2015. Interpretive plaques will accompany displays. 2023 concept: Ore car and side dump car display, potentially on Carter Museum property.		15,000			15,000	15,000
<b>Archives Capital Funds</b>	Funds dedicated to off-site digitization projects and/or archives capital needs.		15,000		15,000		30,000
<b>Museum Acquisitions/Displays</b>	Funds to go toward artifact/archival acquisitions and new exhibits.	15,000	10,000	10,000	10,000	10,000	50,000
<b>Interpretive Signs</b>	Three phases completed in 2010, 2014 and 2016 with interpretive signs installed in French Gulch, on other town/county trails as well as in-town locations. Annual \$5k to go toward sign replacement and new interpretive signs. \$15,000 in 2023 for Kingdom sign and getting a jump start on the 31 potential new interpretive sign sites identified in historic resources mgmt plan.	5,000	15,000	5,000	5,000	5,000	25,000
<b>Augmented/Virtual Reality Self-Guided Experiences</b>	First augmented reality program complete. Future virtual reality experiences and digital content may reduce the need to update static museum displays as often and can be tailored for school groups and adult online learning.			50,000			
<b>Reiling Dredge Interpretation/Additional Stabilization</b>	Stabilized in 2018 for approximately \$360,000. Reiling Dredge put on Endangered Places list in 2015, now on the "Saved" list. 2024 placeholder refers to additional on-site interpretation and stabilization of the punt.			25,000			

**Breckenridge History  
Five Year CIP Plan, 2023-2027**

Project	Description	2022	2023	2024	2025	2026	Other projects: 2027-2030
<b>Welcome Center Museum upgrades</b>	New temporary or permanent exhibit in the Welcome Center upstairs display space (Modern Breckenridge, Ute People, or other in 2024). Update main level cabin display in 2025, which has not been updated since the museum opened in 2006. Museum sees more than 100,000 people per year.			50,000	150,000		
<b>Interactive Historic Map of the Greater Breckenridge area</b>	Using research material from paid contractors as well as volunteers, develop user-friendly, web-based map of approximately 200 mine sites, mills, ghost towns and other historic sites in the greater Breckenridge area. The Town and Breck History have collected a vast amount of material. This online platform would compliment ongoing efforts in the archives.				20,000		
<b>Wellington Ore Bin</b>	Reinforce historic retaining wall and shed roof over gap between retaining wall and north wall of ore bin. New roof and stabilization work completed in 2016.				25,000		
<b>Lincoln City stabilization</b>	In partnership with the US Forest Service, preserve historically-relevant buildings in Lincoln City. Historic Structure Assessment (HSA) completed in 2015 and Archaeological Assessment in 2017 with funding from History Colorado. 2025 funds refer to additional preservation and interpretation recommended in the HSA report. Future funding from History Colorado is a strong possibility. They will cover up to 75% of project costs.				300,000		
<b>Keystone Drill</b>	Move drill to new location from Country Boy and construct shelter. Install interpretive signs.					40,000	
<b>Breckenridge Sawmill Museum</b>	To date, \$210,000 in Town funding has been dedicated to the Sawmill Museum. Long-range plans may include online exhibits and/or additional exhibit/interior museum space on site to house a larger exhibit (i.e. specialized woodworking, blacksmithing).					150,000	25,000
<b>National Forest Sites</b>	Sites listed in the Historic Resources Mgmt Plan that need some level of stabilization and/or interpretation including: Day Placer, Dyersville, Wapiti, Swandyke, Rexford, Hoosier Pass Stagecoach stop. Potential Historicorp projects.					100,000	150,000
<b>Railroad Park Upgrades</b>	Long range plan for Luethe Cabin to potentially transform former exhibit space into restrooms (closest bathroom is at the Ice Rink). Additional animation/exhibits. High Line Railroad Park will remain self-guided.						500,000
<b>Klack Cabin</b>	One of the oldest dwellings in Breckenridge, located on the Klack Placer. Stabilized in 2010. Long-term goal of considerable restoration, possible re-use. May need to be moved from its current site, which is difficult to access.						400,000
<b>Red White &amp; Blue Fire Museum</b>	Update and develop new exhibits. Museum is owned by the RW&B Fire Dept. Possible funding partnership and/or grant opportunities. No MOU in place currently for museum management.						200,000
<b>Mine Sites Inventory</b>	Additional mapping/documentation of area mine sites as needed/those that have not yet be recorded.						20,000
<b>Breckenridge Historic District</b>	Additional building plaques, street sign topper replacement, and other ideas for historic district marketing.						10,000
<b>Valley Brook Cemetery</b>	Placeholder for future monument conservation work and/or re-alignment of historic markers. Does not include erosion/sinkhole issues developing in the Robinson/Kokomo section or routine cemetery maintenance.					25,000	
		<b>\$1,530,000</b>	<b>\$375,000</b>	<b>\$1,255,000</b>	<b>\$525,000</b>	<b>\$345,000</b>	<b>\$2,175,000</b>

Total: All projects

6,205,000

## GLOSSARY

**Accrual Basis** - The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

**Accommodation Tax** – a 3.4% tax collected on short-term (less than 30 days) rental of a hotel, motel, or any residential property. This tax is in addition to the Town’s 2.5% sales tax.

**Administrative Fees** – An umbrella term for all fees and charges assessed by Town operations for services provided. Fees and charges are reviewed each year by the departments. Revisions may be recommended based on Town Council guidance, cost of services and other factors.

**Adopted Budget** - Budget amounts as originally approved by the Town Council at the beginning of the year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

**Amended Budget** - Budget which includes changes to the Adopted Budget that are approved by the Town Council and transfers within the authority of management.

**Appropriation** – an authorization made by the Town Council which permits the Town to incur obligations and to make expenditures of resources.

**Appropriation Resolution** – A resolution passed by the Town Council that authorizes an appropriation of funds.

**Assessment Rate** - The rate established by the State Legislature, based on a State Constitutional Provision, which, when applied

to the actual value of real and personal property, determines the assessed value of property. Residential assessment rates change every re-appraisal (odd) year to keep the residential property taxes generated statewide to 45% of all property taxes. The current residential assessment rate is set at 7.96%. All other properties (vacant land, commercial, agriculture, etc.) have a fixed 29% assessment rate.

**Assessed Valuation** - The total taxable value of all real and personal property in the Town which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Assets** – Resources owned or held by a government which have monetary value.

**Audit** - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence.

**Authorized Position** - A position (job) authorized by the Town Council as part of the annual adopted budget.

**Balanced Budget** – A balanced budget according to State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. A structurally balanced budget is one in which current ongoing expenditures do not exceed current ongoing revenues.

**Basis of Accounting** – A term used when revenues, expenditures, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing and characterization of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Bond** - A financial instrument issued by a government promising to return a previously determined interest rate at a specified date or dates in the future, and the amount of money (principal) borrowed.

**Breckenridge Grand Vacations Community Center (BGVCC)** – A historic building owned and renovated by the Town, with a January 2015 grand opening. The building houses the Summit County South Branch Library, the Speakeasy Movie Theatre, several non-profit offices, an archive room for the Breckenridge Heritage Alliance, as well as community rooms available for public use.

**Budget** - The financial plan for the operation of a program or organization for the year or for the completion of a project. The process of developing a budget can be defined as the allocation of scarce resources amongst competing needs.

**Budget Transfer** – A transfer of funds from one fund to another. Funds cannot be transferred between funds without the Town Council's approval.

**Capital Budget** - The budget for capital outlay in the Capital Fund.

**Capital Expenditure** – An expenditure greater than \$5,000 for acquiring or constructing land, buildings, machinery, equipment, and improvements to these items with a useful life of greater than one (1) year, including all related costs to bring the item to a state of usefulness. In the case of improvements, the expenditure must extend the useful life of the item or significantly increase its value.

**Capital Improvements Plan (CIP)** - The annual capital budgeting process that develops a multi-year capital budget.

**Capital Outlay** – Use of funds for the purchase of capital assets.

**Capital Projects** - Major, non-recurring projects that have a purpose of acquiring, building or maintaining assets such as buildings, facilities, infrastructure and roadways.

**Cash Accounting** - a basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**Cash Reserve** – An amount for use in natural catastrophes major economic events.

**Certificates of Participation (COP)** – an obligation that is backed by a proportionate share in the lease payments being made by the government. A COP transaction is a form of lease obligation in which a government enters into an agreement to pay a fixed amount annually to a third party, the lessor, in exchange for occupancy or use of a facility.

**Debt Service** – the Town's obligation to pay the principal and interest of debt instruments according to a pre-determined payment schedule.

**Department** – a major administrative division of the Town which has overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation** – the process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced.

**Enterprise** – Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as "a government owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenues in grants from all Colorado state and local governments combined." An Enterprise is exempt from certain requirements of the TABOR Amendment.

**Enterprise Fund** - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self supporting by user charges.

**Expenditure** – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered, whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**Expenses** - Charges incurred, whether paid or unpaid, for operation, maintenance, interest and other charges which benefit the current fiscal period.

**Fees** - A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include liquor licenses, user charges, and building permits.

**Fiscal Policy** - The Town's policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year Spending** - Defined by the Taxpayer's Bill of Rights (TABOR Amendment) as all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year of those from gifts, federal funds, collections for another government, pension contributions by employees, and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

**Fixed Asset** – Equipment, Computer Equipment, Computer Software, Vehicles and Furniture with

a unit cost of \$5,000 or more. Does not include capital projects. Fixed assets are depreciated.

**Fringe Benefits** - These include social security, retirement, group health, dental, life and disability insurance.

**Full-Time Equivalent Value (FTE)** – The FTE value is based on the number of hours per week an employee works. Generally an employee who works 40 hours per week is considered as one (1) FTE.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**Fund Balance** - Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**Funds Available For Appropriation** – Funds that are available for appropriation and expenditure by designated departments.

**GAAFR (Governmental Accounting, Auditing, and Financial Reporting)** - The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

**GAAP (Generally Accepted Accounting Principles)** – Standards for financial accounting and reporting as primarily defined by the Government Accounting Standards Board.

**GASB (Governmental Accounting Standards Board)** - The authoritative accounting and financial reporting standard-setting body for governmental entities.

**General Fund** - A fund used to account for all transactions of a governmental unit, which are not required to be accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

**General Obligation Bond** – Bonds that finance a variety of public projects such as streets, building, and improvements; the repayment of these bonds is usually made from the General Fund. These bonds are issued upon direction of the Town Council and require approval in a Town election and so are backed by the full faith and credit of the issuing government.

**Geographical Information System (GIS)** – A computerized database of all land attributes within the Town. The “base map” contains the least amount of common data which is supplemented by attribute overlays.

**GFOA (Government Finance Officer Association)** - The GFOA, founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance. GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

**Goal** - A long-range desirable development attained by time-phased objectives designed to implement a strategy.

**Governmental Funds** – Funds used to account for sources and uses of spendable revenues and resources that are converted to cash or expended within one year. Government funds include the General Fund, special revenue funds, and capital project funds.

**Grant** - A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but can be for general purposes.

**Great Outdoors Colorado (GOCO)** – Through a constitutional amendment (Article XXVII of the Colorado Constitution), GOCO invests a portion of Colorado Lottery proceeds into a trust fund to help preserve and enhance the state's parks, trails, wildlife, rivers and open spaces. The Amendment also created the State Board of the Great Outdoors Colorado Trust Fund to distribute those funds.

**Health Reimbursement Account (HRA)** – An employer-funded group health plan from which employees are reimbursed tax-free for qualified medical expenses up to a fixed dollar amount per year. Unused amounts may be rolled over to be used in subsequent years. The employer funds and owns the account. Health Reimbursement Accounts are sometimes called Health Reimbursement Arrangements.

**Health Savings Account (HSA)** - A personal savings account available to taxpayers in the United States who are enrolled in a high-deductible health plan (HDHP). The employee owns the account and unspent funds are available in subsequent years, into retirement. The funds contributed to an account are not subject to federal income tax at the time of deposit.

**Highway User Tax Fund (HUTF)** - Revenue that is derived from the state gasoline tax, and restricted for Road and Bridge activities. The

State of Colorado allocates HUTF revenue to various local governments based on a formula established by law.

**Intergovernmental Revenues** - Revenue from other governments primarily Federal and State grants, but also payments from other local governments such as the County.

**Internal Service Funds** – Funds that account for goods or services provided to other Town departments or agencies with the intention of recovering the full cost of the service.

**Lease Purchase Agreements** – Contractual agreements which are termed “leases” but which in substance amount to purchase contracts for equipment, land or buildings.

**Level of Service** - Used to define the existing or current services, programs and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased or remain the same, depending upon needs, alternatives and available resources. To continue a given level of service into future years assumes that objectives, type and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same level of service.

**Line Item Budget** - A traditional approach to budgeting which categorizes expenditures and revenues in detail itemized by object for items such as salaries, supplies and services.

**Long Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Mill Levy (Tax Rate)** - Rate applied to assessed valuation to determine property taxes. A mill is 1/10th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.

**Modified Accrual Basis** - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

**Net Budget** - The net budget eliminates double-counting in the budget, such as fund transfers, and thus represents the true level of programmed spending in the budget.

**Objective** - An objective is a clearly described target for achievement within a specified time and represents an interim step or measured progress toward a goal. There are three types of goals: regular or routine, problem solving and innovative or improvement objectives.

**Operating Budget** - A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub-activities comprising the Town's operation; b) the resultant expenditure requirements; and c) the resources available for their support.

**Operating Expense** - Those costs other than expenses for salaries, wages and fixed assets which are necessary to support the primary services of the organization. For example, telephone charges, printing, and office supplies are operating expenses.

**Program Budget** – The goals, objectives, significant changes, and expenditures of a program. They are presented in the document by department, with a department summary preceding all programs.

**Program** – The organizational level at which funds are budgeted. In many departments, the program is the lowest organizational level.

**Property Tax** - Taxes levied on all real and personal property according to the property's assessed valuation and tax rate, in compliance with state and local statutes.

**Proposed Budget** - The recommended Town budget submitted by the Finance Department to the Town Council by October 15th of each fiscal year.

**Proprietary Fund** – A fund to account for business type activities. The two types of proprietary funds are internal service funds and enterprise funds.

**Real Estate Transfer Tax (RETT)** - is a tax imposed on all transfers of property located within the Town, unless specifically exempted by the Town Code. The amount of tax that must be remitted to the Town is 1% of the Gross Consideration.

**Reservation/Reserved Fund Balance** – Portions of fund balance that are set aside because of an outside or external requirement, and are therefore not available for appropriation. These include TABOR requirements and debt service reserves.

**Resolution** - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue** - Income received by the Town in support of the government's program of services to the community. It includes such items as Sales Tax, Accommodation Tax, Property Taxes, fees, user charges, grants and fines.

**Special Revenue Funds** – funds established to account for revenues received by the Town that are required by law, contract, or Town policy to be spent for a particular purpose.

**Supplemental Appropriation** -An appropriation by the Town Council when there is a need to transfer budgeted and appropriated monies

from one or more spending agencies in a fund to one or more spending agencies in another fund, or to transfer budgeted and appropriated monies between spending agencies within a fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

**TABOR (Taxpayer's Bill of Rights)** – An amendment to the Colorado Constitution approved by the voters in November 1992. The Taxpayer's Bill of Rights has been incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provision for annual elections, and requires voter approval for tax increases.

**TABOR Reserve** - Term applied to a reserve which is required by the TABOR Amendment. Starting in 1995 this reserve is 3% of "Fiscal Year Spending" excluding bonded debt service. This reserve is for use in declared emergencies only.

**Town Council** – Governing body of the Town of Breckenridge which includes seven elected members including the Mayor.

**Transfers** - The transfer of dollars from one fund to another. Treated for budget purposes as revenue in the receiving fund and as an expenditure from the originating fund. A transfer from a department to another department in the same fund or a program to another program in the same fund simply moves the appropriation, and does not require a revenue or expenditure to be recorded.

**Unappropriated Reserves** - Fund balances available at the close of the preceding year which are not appropriated in the annual budget.

**User Charges** - The amount the government receives for the provision of services and

commodities, or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

RESOLUTION NO. 21

SERIES 2022

A RESOLUTION ADOPTING THE 2023 BUDGET  
AND MAKING APPROPRIATIONS THEREFOR; AND APPROVING THE 2023-2027  
CAPITAL IMPROVEMENT PLAN

WHEREAS, the Charter of the Town of Breckenridge requires that the Town Council adopt an operating budget for each fiscal year; and

WHEREAS, the Charter of the Town of Breckenridge requires that the Town Council adopt a five-year Capital Improvement Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. The proposed operating budget for 2023 based on certain fee changes, as revised by Town Council and maintained on file by the Town Clerk, is adopted and appropriations are made to the various programs as shown therein.

Section 2. The 2023-2027 Capital Improvement Plan, as proposed by the Town Manager and as amended by the Town Council, is approved.

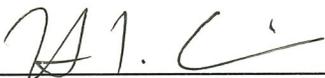
Section 3. All fees and charges contained in the 2023 operating budget are approved and adopted. Such fees shall become effective January 1, 2023. Further, the Town Manager may implement any of the other fees and charges contained in the 2023 operating budget prior to January 1, 2023 if the Town Manager determines, in his judgment, that such early implementation is necessary or appropriate.

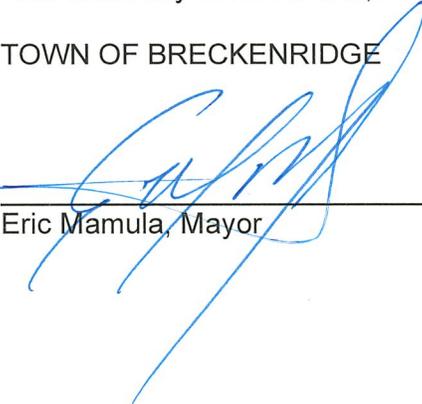
Section 4. This Resolution is effective upon adoption.

RESOLUTION ADOPTED AND APPROVED this 22nd day of November, 2022.

ATTEST:

TOWN OF BRECKENRIDGE

  
\_\_\_\_\_  
Helen Cospolich, Town Clerk

  
\_\_\_\_\_  
Eric Mamula, Mayor

APPROVED IN FORM

 11.28.22  
\_\_\_\_\_  
Town Attorney Date

ORDINANCE NO. 34

Series 2022

AN ORDINANCE SETTING THE MILL LEVY WITHIN THE TOWN OF BRECKENRIDGE FOR 2023

WHEREAS, the Town Council of the Town of Breckenridge has determined that a mill levy of 5.07 mills upon each dollar of the assessed valuation of all taxable property within the Town of Breckenridge is needed to balance the 2023 Town budget.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. For the purposes of defraying the expense of the General Fund of Breckenridge, Colorado for the fiscal year 2023, there is hereby levied a tax of 5.07 mills upon each dollar of assessed valuation for all taxable property within the Town of Breckenridge.

Section 2. The Town Clerk is authorized and directed, after adoption of the budget by the Town Council, to certify to the Board of County Commissioners of Summit County, Colorado, the tax levies for the Town of Breckenridge, Colorado as herein set forth.

Section 3. This ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED PUBLISHED IN FULL this 8th day of November, 2022.

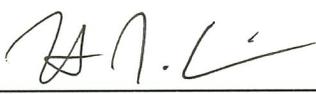
This ordinance was published in full on the Town of Breckenridge website on November 11, November 12, November 13, November 14 and November 15, 2022.

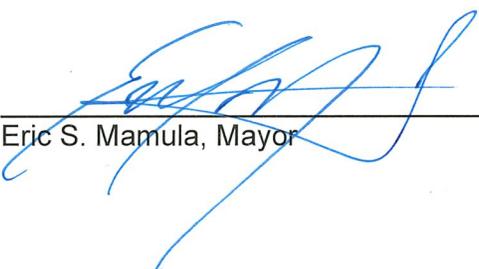
A public hearing on this ordinance was held on November 22, 2022.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 22nd day of November, 2022. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE

  
\_\_\_\_\_  
Helen Cospolich, CMC, Town Clerk

  
\_\_\_\_\_  
Eric S. Mamula, Mayor

APPROVED IN FORM

  
\_\_\_\_\_  
Town Attorney

11.28.22  
\_\_\_\_\_  
Date

This Ordinance was published on the Town of Breckenridge website on November 23, November 24, November 25, November 26 and November 27, 2022. This ordinance shall become effective on December 27, 2022.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Breckenridge  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director