

2016 Town of Berthoud BUDGET OVERVIEW

BERTHOUD – COLORADO'S GARDEN SPOT

2016 BUDGET PROCESS



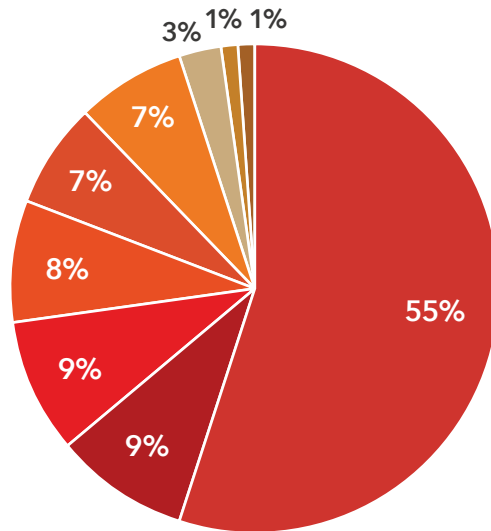
Trustee
Priorities



Budget is based
on projected
2016 revenues



Staff
recommendations
for programs
and services

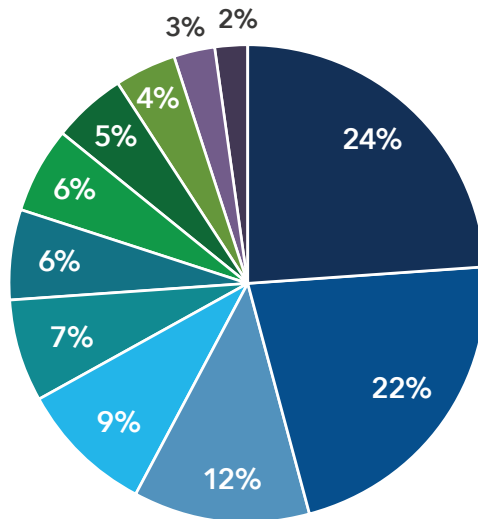


ESTIMATED 2016 REVENUE

TOTAL REVENUE – \$3.68M

- Tax – \$2M
- Building Fees – \$320K
- Transfers In – \$302K
- Intergovernmental Revenue – \$302K
- Licenses & Permits – \$254K
- Interest & Fee Revenue – \$248K
- Parks, Pools, Recreation Fees – \$125K
- Planning Fees – \$54K
- Fines & Forfeits – \$31K
- Misc. Revenue – \$0

*Amounts rounded to the nearest whole number; please see printout of budget spreadsheet for more details.



ESTIMATED 2016 EXPENSES

TOTAL EXPENSES – \$4.11M

- Public Safety – \$990K
- General Government – \$917K
- Streets – \$504K
- Parks – \$376K
- G.F.C.I. – \$281K
- Building Department – \$254K
- Recreation – \$244K
- Planning – \$211K
- Economic Development – \$178K
- Pool – \$150K
- Contributions – \$9K



**Estimated 2016 Emergency
Reserves: \$110,377**

Ending fund balance: **\$1,006,333**;
minimum Ending fund balance: **\$617,187**

ESTIMATED 2016 EXPENSES

GENERAL FUND HIGHLIGHTS OF SERVICE AREAS



Town Administration \$1.9M

Services:
Administration
Town Clerk
Customer Service
Legal counsel
Public information
Public safety



Parks and Recreation \$770K

Field and facility maintenance
Adult sports leagues
Youth programs & sport teams
Town pool
Park & Open Space maintenance
Forestry
Cemetery
Community garden



Streets \$504K

Paving
Pothole repairs
Snow plowing
Sweeping
Ditch maintenance
Public right-of-way maintenance



Planning and Building Departments – \$465K

Contract inspections
Parks, Open Space, Recreation
and Trails Plan
Legal consultation
Development review of new
and ongoing projects
Comprehensive plan implementation




Economic Development \$178K

Dues and subscriptions to
industry organizations
Town marketing material
Site selector databases
Regional meeting attendance
Retention meetings and events
Expansion meetings and events
Attraction meetings and events

SPECIAL FUNDS

The Town of Berthoud accepts payments for and incurs expenses for nine special funds.




Park Development

Beginning fund balance: **\$146K**
 Revenues: **\$54K**
 Expenses: **\$28K**

Ending fund balance: \$170K

- Park Development
- Pioneer Park
- Skate Park Equipment
- Hillsdale




Park Dedication

Beginning fund balance: **\$185K**
 Revenues: **\$16K**
 Expenses: **\$1.4K**

Ending fund balance: \$199K

- Park Dedication
- Professional Fees




Public Facilities Fund

Beginning fund balance: **\$735K**
 Revenues: **\$171K**
 Expenses: **\$250**

Ending fund balance: \$905K

- Public Facilities
- Admin




Conservation Trust Fund

Beginning fund balance: **\$66K**
 Revenues: **\$55K**
 Expenses: **\$65K**

Ending fund balance: \$55K

- Conservation Trust Distribution
- Salaries
- Park Maintenance
- Forestry/Tree Maintenance




Larimer County Open Space Tax Fund

Beginning fund balance: **\$913K**
 Revenues: **\$117K**
 Expenses: **\$415K**

Ending fund balance: \$614K

- Revenues
- Interest
- Trail System & Improvements
- Heron Lakes - Agilent Connection




Cemetery Endowment Fund

Beginning Fund Balance: **\$69K**
 Revenues: **\$51K**
 Expenses: **\$59K**

Ending fund balance: \$61K

- Lot Sales
- Fees and Interest
- Salaries
- Mower
- Utilities
- Repair and Maintenance




Berthoud Area Transportation Fund

Beginning fund balance: **\$70K**
 Revenues: **\$147K**
 Expenses: **\$139K**

Ending fund balance: \$78K

- Client Contributions
- Transfer From 1% Fund
- City of Fort Collins
- Salaries
- Vehicle Maintenance
- Gas & Oil
- FLEX Bus Service




Road Impact Fees

Beginning fund balance: **\$974K**
 Revenues: **\$253K**
 Expenses: **\$186K**

Ending fund balance: \$1M

- Road Impact Fees
- Interest Supplemental Impact Fee Study
- Transfer to General Fund
- LCR 17 Widening



1% Sales Tax Fund

Beginning fund balance: **\$1.8M**
 Revenues: **\$567K**
 Expenses: **\$1.1M**

Ending fund balance: \$1.2M

- Sales Tax
- BATS
- Street Improvements (Americans with Disabilities Act)
- Recreation Center

WATER AND WASTEWATER FUNDS



Water Resources

Beginning fund balance: **\$2.5M**

Revenue: **\$1.3M**

Expenses: **\$2.4M**

Ending fund balance: \$1.4M

- Legal Counsel
- Reservoir Reconstruction
- Water Purchases
- Reservoir Management



Water Operations and Maintenance

Beginning fund balance: **\$1.4M**

Revenue: **\$1.7M**

Expenses: **\$1.8M**

Capital Improvements: **\$620K**

Ending fund balance: \$640K

- Water Sales
- Water Meters
- Repair and Maintenance
- Bond Payments
- Booster Station
- Filter Plant
- Pretreatment Building
- Distribution Upgrades



Water Capital Investments

Beginning fund balance: **\$1.2M**

Revenue: **\$650K**

Expenses: **\$1.2M**

Ending fund balance: \$650K

- System Investment Fees
- Other Fees and Interest
- Master Plan Update
- Plant Improvement for Capacity
- I-25 Infrastructure



Wastewater Operations and Maintenance

Beginning fund balance: **\$1.9M**

Revenues: **\$2M**

Expenses: **\$2M**

Capital Projects: **\$380K**

Ending fund balance: \$1.6M

- Wastewater Charges
- Fees and Interest
- Repairs and Maintenance
- Bond Payments
- Line Rehab
- Lift Station and Collection Projects



Wastewater Capital Investments

Beginning fund balance: **\$4.2M**

Revenue: **\$1.5M**

Expenses: **\$3M**

Ending fund balance: \$2.7M

- System Investment Fees
- Other Fees and Interest
- CR 17 Sewer
- I-25 Wastewater Facility



Storm Water Fund

Beginning fund balance: **\$326K**

Revenues: **\$188K**

Expenses: **\$119K**

Capital Expenses: **\$195K**

Ending fund balance: \$195K

- Drainage Fees
- Street Sweeper
- Culverts

Mike Hart, Town Administrator
328 Massachusetts Ave.
Berthoud, CO 80513

970.532.2643



GENERAL FUND REVENUES CON'T								
11-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019
								2020
		<u>Fines</u>						
4500	0	Fines & Forfeitures	29,375	26,000	26,780	27,583	28,411	30,141
4501	0	Court Costs	1,468	1,100	1,133	1,167	1,202	1,275
4502	0	Surcharges	4,714	3,450	3,554	3,660	3,770	3,999
4500		Total Fines & Forfeits	35,557	30,550	31,467	32,410	33,383	35,416
		<u>Interest & Fees</u>						
4601	0	Interest	7,892	8,800	9,064	9,336	9,616	10,202
4603	0	Municipal Fees	241,802	247,525	239,060	246,232	253,619	269,064
4600		Total Interest & Fees	249,694	256,325	248,124	255,568	263,235	279,266
		<u>Building Department</u>						
4620	0	Building and Planning Fees	185,470	285,750	320,000	329,600	339,488	360,163
4623	0	Elevator Inspections	1,200	2,150	-	-	-	-
4600		Total Building Department	186,670	287,900	320,000	329,600	339,488	360,163
		<u>Planning Department</u>						
4651	0	Application Fees	36,450	18,000	27,750	28,583	29,440	31,233
4654	0	Development Review Fees	-	25,000	25,750	26,523	27,318	28,982
4600		Total Planning Department	36,450	43,000	53,500	55,105	56,758	60,215
		<u>Transfers</u>						
4701	0	Water	100,000	130,000	140,000	150,000	150,000	150,000
4702	0	Wastewater	100,000	130,000	140,000	150,000	150,000	150,000
4703	0	Density Transfer Fees	-	-	-	-	-	-
4705	0	Road Impact Fees	6,297	11,000	7,448	7,672	7,902	8,383
4709	0	BATS	5,000	5,000	5,000	5,000	5,000	5,000
4711	0	Drainage	5,000	10,000	10,000	10,000	10,000	10,000
4700		Total Transfers	216,297	286,000	302,448	322,672	322,902	323,383
		<u>Miscellaneous Revenues</u>						
4607	0	Donations	-	-	-	-	-	-
4658	0	Escrow Transfer	-	-	-	-	-	-
4901	0	Sale of Equipment	-	5,000	-	-	-	-
4902	0	Sale of Fixed Assets	-	2,200	-	-	-	-
		Total Miscellaneous Revenues	-	7,200	-	-	-	-

GENERAL FUND REVENUES (CHARGES FOR SERVICES)									
11-04			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
		RECREATION						2020	
4450	1	Tennis	2,520	1,140	2,000	2,040	2,081	2,122	2,165
4450	3	British Soccer	380	-	-	-	-	-	-
4450	5	Concession Stand Receipts	596	3,300	4,080	4,162	4,245	4,330	4,416
4450	8	Flag Football	4,020	5,800	5,100	5,202	5,306	5,412	5,520
4450	11	Adult Basketball	714	1,800	1,836	1,873	1,910	1,948	1,987
4450	12	Youth Basketball	5,967	5,000	5,100	5,202	5,306	5,412	5,520
4450	21	Adult Softball	3,289	3,200	3,468	3,537	3,608	3,680	3,754
4450	22	Youth Baseball/Softball	10,892	10,850	11,220	11,444	11,673	11,907	12,145
4450	31	Adult Volleyball	2,037	2,400	2,040	2,081	2,122	2,165	2,208
4450	32	Youth Volleyball	2,760	3,200	2,040	2,081	2,122	2,165	2,208
4450	34	Youth Sponsorships	7,750	2,600	5,100	5,202	5,306	5,412	5,520
4450	35	Field Fees	7,528	6,000	7,650	7,803	7,959	8,118	8,281
4450	37	School District Fees	96	-	816	832	849	866	883
4450	45	Adult Kickball	-	110	-	-	-	-	-
4450	50	Soccer	14,577	16,300	14,790	15,086	15,388	15,695	16,009
4450		Total Recreation Revenue	63,125	61,700	65,240	66,545	67,876	69,233	70,618
11-05									
		SWIMMING POOL							
4463	0	Daily Admissions	15,078	14,385	14,215	14,499	14,789	15,085	15,387
4464	0	Season Passes	14,761	8,150	11,430	11,659	11,892	12,130	12,372
4451	0	Lessons	11,410	6,765	9,205	9,389	9,577	9,768	9,964
4465	0	Aqua Classes	486	265	612	624	637	649	662
4466	0	Pool Rental	2,993	3,280	6,120	6,242	6,367	6,495	6,624
4467	0	Swim Team	6,178	6,590	6,630	6,763	6,898	7,036	7,177
4469	0	Concessions	5,850	3,875	5,000	5,100	5,202	5,306	5,412
4460		Total Swimming Pool Revenue	56,756	43,310	53,212	54,276	55,362	56,469	57,598
11-07									
		PARKS							
4469	0	Park Reservations	4,335	5,500	6,000	6,180	6,365	6,556	6,753
4470	0	Banners	283	-	200	206	212	219	225
		Total Parks Revenue	4,618	5,500	6,200	6,386	6,578	6,775	6,978
		TOTAL GENERAL FUND REVENUES	3,149,131	3,533,367	3,679,236	3,762,685	3,883,024	4,047,281	4,219,609

GENERAL GOVERNMENT EXPENSE								
11-01								
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2014	2015	2016	2017	2018	2019	2020
5001	Salaries	302,622	422,048	435,000	417,150	429,665	442,554	455,831
5002	Employer Contributions	51,858	90,000	76,050	85,655	88,225	90,871	93,598
5003	Pension	13,765	21,102	21,750	20,858	21,483	22,128	22,792
5009 5	Travel-Trans-Educ-Finance	-	200	2,000	2,040	2,081	2,122	2,165
5009 12	Travel-Trans-Educ Clerk	73	100	7,000	7,140	7,283	7,428	7,577
5009 14	Travel-Trans-Educ Administrator	1,550	6,000	3,500	3,570	3,641	3,714	3,789
5009 15	Travel-Trans-Educ Support Staff	83	200	200	204	208	212	216
5009 16	Travel-Trans-Educ Deputy Clerk	260	200	2,000	2,040	2,081	2,122	2,165
5009 41	Travel-Trans-Educ Board	3,678	3,500	2,500	2,550	2,601	2,653	2,706
5009 43	Travel-Trans-Educ Mayor	1,070	500	600	612	624	637	649
5010 1	Office Supplies	12,033	20,500	20,000	20,400	20,808	21,224	21,649
5011 1	Telephone	10,768	10,000	10,200	10,404	10,612	10,824	11,041
5012 1	Utilities	8,967	8,000	8,200	8,364	8,531	8,702	8,876
5013 1	Vehicle Maintenance (uplander tires)	1,310	1,700	3,800	2,000	2,040	2,081	2,122
5014 1	Gas & Oil	1,769	1,500	1,800	1,836	1,873	1,910	1,948
5015 1	Insurance	86,499	83,800	87,000	88,740	90,515	92,325	94,172
5017 7	Town Hall Building Maintenance-regular	9,852	6,000	6,300	6,426	6,555	6,686	6,819
5018 4	Publications	458	200	200	204	208	212	216
5019 4	Recording Fees	38	200	200	204	208	212	216
5020	Professional Fees	50,970	5,000	8,000	8,160	8,323	8,490	8,659
5021 3	Municipal Judge	9,300	9,800	9,800	9,996	10,196	10,400	10,608
5022 2	Election Judge	441	-	500	-	700	-	900
5023 2	Election Supplies	8,624	-	18,000	-	20,000	-	22,000
5024 2	Election Publications	97	-	500	-	700	-	900
5026	Entryway Signage	-	-	-	-	-	-	-
5027 1	Codification	1,905	700	100	102	104	106	108
	Electronic archiving	-	-	900	1,000	1,020	1,040	1,061
5036 1	Regional Meetings	2,423	6,000	6,000	6,120	6,242	6,367	6,495
5038 0	Administrative Costs	-	8,000	7,000	7,140	7,283	7,428	7,577
5038 1	Passport Expense	7,628	3,000	3,000	3,060	3,121	3,184	3,247
5039 1	Dues	10,288	8,000	9,000	9,180	9,364	9,551	9,742
5040	Attorney	33,131	40,000	45,000	45,900	46,818	47,754	48,709
5040 3	Municipal Court	9,613	13,000	10,000	10,200	10,404	10,612	10,824
5041 3	Court Expense	-	200	200	204	208	212	216
5089 7	Janitorial Supplies	5,686	5,500	6,500	6,630	6,763	6,898	7,036
5090 5	Auditing	14,800	13,000	14,000	14,280	14,566	14,857	15,154
5091 1	Parking Lot Lease	100	100	100	100	100	100	100
5095 1	Computer Maint/replacement	15,944	20,000	25,400	26,400	20,400	20,400	19,400
5097 1	Webpage (configuration and maintenance)	11,834	25,000	6,600	6,930	7,277	7,640	8,022
5245	Main Street Program	-	-	-	-	-	-	-
5246 4	Audio/visual Equipment	1,476	55,000	2,000	2,040	2,081	2,122	2,165
5247 0	Software (Caselle)	-	-	-	-	-	-	-
5249 0	Public Information Officer (contract)	3,000	29,000	42,000	42,840	43,697	44,571	45,462
5256 7	Clean-Up Day	-	3,000	-	3,000	-	3,000	-
	Town Week	-	1,000	1,000	1,020	1,040	1,061	1,082
5300 1	Bank Fees	3,941	13,000	13,300	13,566	13,837	14,114	14,396
	TOTAL GENERAL GOVERNMENT	697,853	934,050	917,200	898,265	933,484	938,528	982,413

PUBLIC SAFETY (SHERIFF) EXPENSE								
11-02								
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2014	2015	2016	2017	2018	2019	2020
5001	Salaries	130,488	-	-	-	-	-	-
5002	Employer Contributions	42,678	-	-	-	-	-	-
5003	Pension	7,283	-	-	-	-	-	-
5008	5 Employee Physicals-Background	-	-	-	-	-	-	-
5009	Travel-Trans-Educ	-	-	-	-	-	-	-
5010	Office Supplies	1,298	400	500	510	520	531	541
5011	Telephone/Mobile	9,336	5,000	4,000	4,080	4,162	4,245	4,330
5012	5 Maintenance and Utilities	354	-	-	-	-	-	-
5013	5 Vehicle Maintenance	5,871	100	100	102	104	106	108
5014	Gas & Oil	3,558	-	-	-	-	-	-
5015	Insurance	-	-	-	-	-	-	-
5018	5 Publications	-	-	-	-	-	-	-
5021	3 NCRCN Radio Fee	333	-	-	-	-	-	-
5022	6 Investigations	297	-	-	-	-	-	-
5027	5 Uniforms	473	-	-	-	-	-	-
5030	5 Range & Range Supplies	-	-	-	-	-	-	-
5031	6 Blood Alcohol Test	(3,878)	-	-	-	-	-	-
5033	5 Radio Repair	-	-	-	-	-	-	-
5034	4 Animal Control (a)	2,655	3,000	4,000	4,080	4,162	4,245	4,330
5035	5 Psychological Consultation	-	-	-	-	-	-	-
5036	5 Equipment & Repairs	182	-	-	-	-	-	-
5037	6 SANE Examinations	425	-	-	-	-	-	-
5039	5 Dues & Memberships	436	-	-	-	-	-	-
5040	5 Attorney	2,565	-	-	-	-	-	-
5187	1 Policy Maintenance	805	-	-	-	-	-	-
5217	5 Juvenile Assessment	-	-	-	-	-	-	-
5218	0 School Light Maintenance	412	1,000	1,000	1,030	1,061	1,093	1,126
5220	3 Contract Dispatch Services	9,000	-	-	-	-	-	-
5221	0 Code Enforcement	-	-	1,000	1,030	1,061	1,093	1,126
5224	3 IT Services	-	-	-	-	-	-	-
5225	3 T1 Line/Forward Line	1,580	-	-	-	-	-	-
5228	1 LARIMER COUNTY SHERIFF'S DEPT	506,108	759,600	927,600	892,000	923,220	955,533	988,976
	Drug Education Program	-	-	52,000	52,000	52,000	52,000	52,000
	TOTAL PUBLIC SAFETY DEPARTMENT	722,259	769,100	990,200	954,832	986,289	1,018,845	1,052,536

RECREATION EXPENSE									
11-04									
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2014	2015	2016	2017	2018	2019	2020	
		<u>ADMINISTRATION</u>							
5001	2	Salaries	24,219	48,600	64,000	65,920	67,898	69,935	72,033
5002	2	Employer Contributions	6,789	11,810	13,700	14,111	14,534	14,970	15,419
5003	2	Pension	1,371	2,400	2,655	2,735	2,817	2,901	2,988
5010	2	Office Supplies	6,381	6,100	6,200	6,324	6,450	6,579	6,711
5011	2	Telephone	2,096	2,000	2,200	2,244	2,289	2,335	2,381
5012	2	Utilities	2,740	3,100	3,200	3,264	3,329	3,396	3,464
5013	2	Vehicle Maintenance	1,561	2,000	2,000	2,040	2,081	2,122	2,165
5014	2	Gas & Oil	1,659	1,300	1,800	1,836	1,873	1,910	1,948
5016	2	Refunds	-	-	-	-	-	-	-
		Uniforms	-	1,400	2,100	2,142	2,185	2,229	2,273
5048	2	School District Charges	997	1,700	1,700	1,734	1,769	1,804	1,840
5049	1	Ballfield Maintenance and Repair	9,125	17,500	14,500	6,000	6,120	6,242	6,367
5052	1	First Aid Supplies	52	300	300	306	312	318	325
5053	1	Porta john	767	1,900	2,000	2,040	2,081	2,122	2,165
5059	1	Coach Certification	-	45	400	408	416	424	433
5056	1	Brochures\Advertising	8,676	10,500	10,500	10,710	10,924	11,143	11,366
		Rec registration/tracking software	-	-	12,100	6,600	6,732	6,867	7,004
		<u>CONCESSION STAND</u>							
5001	5	Salaries	205	3,000	2,060	2,101	2,143	2,186	2,230
5002	5	Employer Contributions	16	550	300	306	312	318	325
5003	5	Pension	-	-	-	-	-	-	-
5063	5	Supplies	364	3,500	3,000	3,060	3,121	3,184	3,247
		<u>FLAG FOOTBALL</u>							
5001	8	Salaries	4,591	6,000	9,400	9,588	9,780	9,975	10,175
5002	8	Employer Contributions	685	2,100	1,410	1,438	1,467	1,496	1,526
5003	8	Pension	72	200	230	235	239	244	249
5020	8	Officials	-	350	350	357	364	371	379
5050	8	Equipment	630	2,600	1,500	1,530	1,561	1,592	1,624
5055	8	Clinics	-	100	200	204	208	212	216
		<u>TENNIS</u>							
5001	10	Salaries	3,891	4,000	4,850	4,947	5,046	5,147	5,250
5002	10	Employer Contributions	446	700	725	740	754	769	785
5003	10	Pension	33	25	100	102	104	106	108
5020	10	Officials	-	-	-	-	-	-	-
5050	10	Equipment	844	500	750	765	780	796	812
		<u>ADULT BASKETBALL</u>							
5001	11	Salaries	2,139	3,000	3,630	3,703	3,777	3,852	3,929
5002	11	Employer Contributions	513	800	910	928	947	966	985
5003	11	Pension	68	-	130	133	135	138	141
5020	11	Officials	795	1,500	1,500	1,530	1,561	1,592	1,624
5050	11	Equipment	-	150	150	153	156	159	162

SWIMMING POOL EXPENSE									
11-05									
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		2014	2015	2016	2017	2018	2019	2020	
5001		Salaries	45,670	67,650	102,000	105,060	108,212	111,458	114,802
5002		Employer Contributions	5,409	7,500	18,000	18,540	19,096	19,669	20,259
5003		Pension	387	760	2,575	2,652	2,732	2,814	2,898
5010	1	Office Supplies	207	100	150	153	156	159	162
5011	1	Telephone	357	600	600	612	624	637	649
5012	2	Utilities	7,310	3,500	5,500	5,610	5,722	5,837	5,953
5015	1	Insurance	767	1,000	1,000	1,020	1,040	1,061	1,082
5016	1	Refunds	-	100	-	-	-	-	-
5056	2	Pool Bathroom ADA Compliance	-	1,000	1,200	1,224	1,248	1,273	1,299
5057	2	Boiler Room Maintenance	22,695	10,000	5,000	5,100	5,202	5,306	5,412
5058	3	Aquacize	415	500	700	714	728	743	758
5059	3	Swim Team	1,386	1,400	1,200	1,224	1,248	1,273	1,299
5060	2	Chemicals	2,935	3,300	3,000	3,060	3,121	3,184	3,247
5062	3	Red Cross	475	500	500	510	520	531	541
5063	3	Concession Supplies	2,928	3,300	4,000	4,080	4,162	4,245	4,330
		Pool Supplies/Maintenance	-	-	4,500	4,590	4,682	4,775	4,871
		TOTAL SWIMMING POOL	90,940	101,210	149,925	154,149	158,495	162,965	167,564

ECONOMIC DEVELOPMENT									
11-06			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
5001	6	Salaries	16,269	80,000	83,000	85,490	88,055	90,696	93,417
5002	6	Employer Contributions	1,827	28,140	26,450	29,095	32,005	35,205	38,725
5003	6	Pension	-	-	4,150	4,233	4,403	4,535	4,671
5009	6	Education	-	500	2,950	3,009	3,069	3,131	3,193
5011	6	Telephone	767	500	700	714	728	743	758
5039	6	Dues & Subscriptions	85	-	1,085	1,107	1,129	1,151	1,174
5101	6	Memberships	11,158	12,000	11,585	11,817	12,053	12,294	12,540
		Video??		2,000	2,000	-	2,000	-	2,000
5102	6	Office Supplies	305	500	500	510	520	531	541
5103	6	Printing	-	200	2,500	2,550	2,601	2,653	2,706
5106	6	Business Prospecting-Travel	-	1,000	13,235	13,500	13,770	14,045	14,326
5107	6	Table/ Events	405	200	500	510	520	531	541
5108	6	Business Development	3,143	7,000	8,500	8,670	8,843	9,020	9,201
5110	6	Professional Services-Consultants	30,161	20,000	11,000	11,220	11,444	11,673	11,907
5112	6	Marketing/Advertising/Giveaways	3,429	1,000	10,000	10,200	10,404	10,612	10,824
		TOTAL BUSINESS DEVELOPMENT	67,549	153,040	178,155	182,624	191,544	196,820	206,525

BUILDING DEPARTMENT EXPENSE									
11-08									
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		2014	2015	2016	2017	2018	2019	2020	
5001		Salaries	53,974	101,220	75,600	77,868	80,204	82,610	85,088
5002		Employer Contributions	19,200	28,000	26,000	26,780	27,583	28,411	29,263
5003		Pension	2,572	3,500	3,780	3,893	4,010	4,131	4,254
5009	1	Travel-Trans-Educ	-	2,000	500	510	520	531	541
5010	3	Office Supplies	4,130	3,200	3,000	3,060	3,121	3,184	3,247
5011	3	Telephone	1,457	1,500	1,500	1,530	1,561	1,592	1,624
5020	2	Professional Services	-	1,500	1,000	1,020	1,040	1,061	1,082
5079	3	Publications	-	150	100	102	104	106	108
5185	3	Internet Access	156	800	850	867	884	902	920
5215	2	Contract Inspections	104,309	140,000	140,000	142,800	145,656	148,569	151,541
5216	2	Building Abatement	877	200	1,000	1,020	1,040	1,061	1,082
5218	2	Contract Elevator Inspections	1,260	1,400	-	-	-	-	-
5246	3	Equipment	-	1,000	1,000	1,020	1,040	1,061	1,082
5248	1	Caselle Permit Program	-	-	-	20,000	3,000	3,060	3,121
		TOTAL BUILDING DEPARTMENT	187,933	284,470	254,330	280,470	269,765	276,279	282,956

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE								
11-10			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019
								2020
		ADMIN						
5086	0	Vehicle Replacement Admin				30,000		
5110	0	Furnace		11,000			11,000	
5120	0	Carpet/Paint	14,177	14,000				
5250	0	Town Hall Copy Machine	16,943					20,000
5286	0	Town Hall Renovation						
		Strategic Plan implementation			15,000			
		SAFETY						
		School zone lights (10)			22,000			
		Solar crosswalk lights (2 for 2 areas)			13,000			
		STREETS						
5058	0	New Street Sweeper (drainage 60% & Streets 40%)			80,000			
5084	0	Skid Steer (W, WW, Sts..d)						
5099	0	Pickup Truck - Streets			30,000		40,000	80,000
5099	0	1/2 Ton 4wd Truck (streets)/PY Other	28,574					
5198	0	Wing post snow blade		20,000				
5225	0	Automatic chains (2 trucks)		5,080				
		Street Light replacement			20,000			
		Used Asphalt Paver			40,000			
		4WD Mowing Tractor				70,000		
		Streets Service Truck					60,000	
		PARKS & REC						
5081	0	Tool Cat Utility Machine(parks)						
5101	0	Parks Trucks	28,574	29,350	30,000			
5240	0	Copier Recreation						16,000
5265	0	Tractor					45,000	
5282	0	Dump Truck (used)				40,000		
5287	0	Pool Repairs						
5289	0	Bucket Truck-Used		39,900				
		Pool Renovation (\$500,000)						
		Walker Mower			12,750	13,000		14,000
		Ballfield Painter/Striper			9,500			
		Wireless scoreboard (x2)			8,300			
		TOTAL CAPITAL IMPROVEMENT	88,268	119,330	280,550	153,000	156,000	116,000
								14,000

CONTRIBUTION EXPENSE								
11-15			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019
								2020
5166	0	Museum	-	-				
5168	0	Contributions	-	9,000	9,000	10,000	10,000	10,000
		TOTAL CONTRIBUTIONS	-	9,000	9,000	10,000	10,000	10,000
		TOTAL GENERAL FUND EXPENSE	2,867,184	3,603,935	4,114,578	4,000,381	4,070,811	4,128,722
								4,150,216

WATER FUND-SOURCE OF SUPPLY									
20-00									
			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
		BEGINNING FUND BALANCE	1,684,383	2,255,755	2,543,221	1,422,462	2,070,458	2,629,130	3,332,427
		REVENUES							
4450	2	Cash in Lieu-Water Dedication	708,800	590,000	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886
4451	2	Raw Water System Fee	22,785	25,725	24,500	25,235	25,992	26,772	27,575
4452	2	Water Certificate Transfer Fee	700	500	500	515	530	546	563
4601	2	Interest	12,696	14,000	7,000	7,210	7,426	7,649	7,879
		TOTAL REVENUE	744,981	630,225	1,282,000	1,320,460	1,360,074	1,400,876	1,442,902
		EXPENSES							
5040	2	Attorney Fees	38,041	30,000	40,000	40,800	41,616	42,448	43,297
5080	2	Payments Richardson Property (til 2028)	51,374	67,539	67,539	67,539	67,539	67,539	67,539
5101	2	Reservoir Reconstruction	1,667	150,000	1,750,000	-	-	-	-
5102	2	Video Inspect Dam Outlets	-	5,000	-	8,000	-	9,000	-
5103	2	Consultant Fees	43,956	90,000	20,000	20,400	20,808	21,224	21,649
5104	2	Water Resource Master Plan	2,637	-	-	-	75,000	-	-
5123	2	Water Purchases	-	-	500,000	510,000	520,200	530,604	541,216
		Non-Pot Master Plan	-	-	-	-	50,000	-	-
5207	2	Pioneer Park	-	-	-	-	-	-	-
5278	2	Pipeline Bypass	-	-	-	-	-	-	-
5280	2	Depreciation	35,723	-	-	-	-	-	-
		Reservoir Management	-	-	25,000	25,500	26,010	26,530	27,061
5300	2	Bank Fees	212	220	220	224	229	233	238
		TOTAL EXPENSES	173,609	342,759	2,402,759	672,463	801,402	697,579	701,000
		SOURCE OF SUPPLY FUND BALANCE	2,255,755	2,543,221	1,422,462	2,070,458	2,629,130	3,332,427	4,074,329

WATER FUND-OPERATIONS & MAINTENANCE									
21-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
		BEGINNING FUND BALANCE	1,933,558	1,617,973	1,386,004	649,353	553,850	605,905	592,051
		REVENUES							
4410	0	Sale of Water	1,551,088	1,455,600	1,600,000	1,648,000	1,697,440	1,748,363	1,800,814
4411	0	Water Meters	67,798	105,315	100,300	103,309	106,408	109,601	112,889
4412	0	Berth. Lake Ranchettes Pump Fee	4,848	4,900	4,900	5,047	5,198	5,354	5,515
4415	0	Development Review	-	5,000	5,000	5,150	5,305	5,464	5,628
4416	0	Water Leasing	17,258	-	-	-	-	-	-
4420	0	Property Rental	10,412	12,000	12,000	12,000	12,000	12,000	12,000
4430	0	CCTF Grant Fluoride Feed Equipment	-	-	-	-	-	-	-
4601	0	Interest Earned	10,883	11,600	11,600	11,948	12,306	12,676	13,056
		TOTAL REVENUES	1,662,287	1,594,415	1,733,800	1,785,454	1,838,658	1,893,457	1,949,901
		EXPENSES							
5001		Salaries	147,016	199,860	291,000	299,730	308,722	317,984	327,523
5002		Employer Contributions	39,945	69,950	67,000	69,010	71,080	73,213	75,409
5003		Pension	22,431	9,993	14,550	14,987	15,436	15,899	16,376
5008	1	Employee Physicals-Background	243	1,800	1,000	1,020	1,040	1,061	1,082
5009	1	Travel, Trans. & Education	1,390	3,500	3,500	3,570	3,641	3,714	3,789
5010		Office Supplies	18,194	25,000	25,000	25,500	26,010	26,530	27,061
5011	1	Telephone/pager	5,005	6,300	6,500	6,630	6,763	6,898	7,036
5012	3	Utilities	52,335	44,000	52,000	53,040	54,101	55,183	56,286
5013	1	Vehicle Maintenance	647	2,300	3,200	3,264	3,329	3,396	3,464
5014	1	Gas & Oil	6,423	3,800	4,500	4,590	4,682	4,775	4,871
5015	1	Insurance	38,947	41,800	42,000	42,840	43,697	44,571	45,462
5016	1	Refunds	-	-	500	510	520	531	541
5018	1	Publications/Legal Notices	46	2,500	2,500	2,550	2,601	2,653	2,706
5020	4	Professional Fees	2,943	71,000	25,000	25,500	26,010	26,530	27,061
5021	4	Prof Fees: Engineer	25,237	35,000	30,000	30,600	31,212	31,836	32,473
5039	1	Dues	2,159	4,000	4,000	4,080	4,162	4,245	4,330
5040	4	Attorney	37,625	26,000	35,000	35,700	36,414	37,142	37,885
5041	2	Equipment Rental	-	500	1,500	1,530	1,561	1,592	1,624
5044	2	Weed Spray	753	500	1,000	1,020	1,040	1,061	1,082
5046	1	Uniforms	429	2,800	2,500	2,550	2,601	2,653	2,706
5047	1	Rental Property Expenses	623	-	-	-	-	-	-
5048	2	Safety Equipment	777	4,000	3,000	3,060	3,121	3,184	3,247
5057		Repair/Maint/Supplies	47,326	130,000	100,000	102,000	104,040	106,121	108,243
5060	3	Chemicals	92,950	115,000	120,000	122,400	124,848	127,345	129,892
5080	1	Software (Caselle)	-	-	-	-	-	-	-
5084	2	Skid Steer (w.ww.sts,d)	-	-	-	-	-	-	-
5090	4	Audit	7,400	7,500	7,700	7,854	8,011	8,171	8,335
5106		Lab Equipment & Supplies	-	3,500	4,000	4,080	4,162	4,245	4,330
5107	1	Transfer to General Fund	100,000	130,000	140,000	150,000	150,000	150,000	150,000
5108	2	Lab Testing	14,836	21,000	20,000	20,400	20,808	21,224	21,649
5109	2	Meters & Repair	133,288	123,030	125,000	127,500	130,050	132,651	135,304
5110	2	Permits	2,593	2,800	2,800	2,856	2,913	2,971	3,031
5111	2	Water Breaks	62,188	30,000	30,000	30,600	31,212	31,836	32,473
5116	2	Carriage Agreement(BUREC)	(14,684)	75,000	78,000	79,560	81,151	82,774	84,430
5124	1	Water Assessments (CBT)	36,115	60,000	60,000	61,200	62,424	63,672	64,946
5189	4	Development Review	-	5,000	5,000	5,100	5,202	5,306	5,412
5232	1	2006 Bond Refinance (97 & 82)	301,631	299,131	299,381	294,256	58,600	61,600	59,400
5269	4	Water Rate Study	-	-	30,000	-	-	40,000	-
5273	1	Bond Payment (2007)	125,120	123,120	126,120	123,851	121,582	124,383	121,982
5274	1	Bond Payment (2012)	46,200	46,200	46,200	46,200	191,200	196,850	197,200
5276		Computer Maintenance/Computer	6,840	5,000	6,000	6,120	6,242	6,367	6,495
5283	1	Transfer to WCI	-	-	-	-	-	-	-
5284	3	Contract Water Treatment (Little T)	4,369	10,000	25,000	25,500	26,010	26,530	27,061
		SCADA	-	-	3,500	3,570	3,641	3,714	3,789
5300	1	Bank fees	4,216	6,500	6,500	6,630	6,763	6,898	7,036
		TOTAL EXPENSES	\$ 1,373,556	\$ 1,747,384	\$ 1,850,451	\$ 1,850,958	\$ 1,786,603	\$ 1,867,311	\$ 1,853,020
		(OPERATIONS & MAINT FUND BALANCE)	\$ 2,222,289	\$ 1,465,004	\$ 1,269,353	\$ 583,850	\$ 605,905	\$ 632,051	\$ 688,932

WATER FUND-CAPITAL IMPROVEMENTS									
22-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
		BEGINNING FUND BALANCE	1,077,743	766,431	1,235,181	619,241	522,395	1,143,646	1,783,537
		WATER CAPITAL REVENUES							
4412	1	System Investment Fees	242,460	365,750	650,000	600,000	618,000	636,540	655,636
		Wilson Ranch for I-25	-	400,000	-	-	-	-	-
		Love's for I-25	-	268,000	-	-	-	-	-
4415	1	LTWD	9,000	11,250	-	-	-	-	-
4425	1	GRANTS	-	-	-	-	-	-	-
4428	1	Bond Refinance	-	-	-	-	-	-	-
4450	2	Water Dedication	-	-	-	-	-	-	-
4451	1	Raw Water System Fees	-	-	-	-	-	-	-
4601	1	Interest-System Investment Fees	3,226	2,850	2,930	3,018	3,108	3,202	3,298
4601	2	Interest-Dedication	-	-	-	-	-	-	-
4601	3	Interest-Rate Stability	407	320	350	361	371	382	394
		Transfer from Water Fund	-	-	-	-	-	-	-
		TOTAL CAPITAL REVENUE	255,093	1,048,170	653,280	603,378	621,480	640,124	659,328
		WATER CAPITAL EXPENSES							
5105	1	Pump Station NW area	564,977	9,200					
5151	1	Meter Reading Equipment							
5276	0	Master Plan Update			45,000				
5020	1	Professional Fees	1,216						
5277	1	Plant Improvements for capacity			500,000	700,000			
5400	6	Roof for Pretreatment Building Addition							
5410	6	Demo & rebuild backwash pond							
5130	1	Master Meter (CR17)		170,000					
5277	2	Distribution System							
5140	1	16" pipeline		-					
5127	0	Water Quality							
		I-25 Water Infrastructure		400,000	724,000				
		Rebate to Wilson Ranch							
		Rebate to Love's							
5300	1	Bank Fees	212	220	220	224	229	233	238
5280	1	Depreciation							
5123	2	Source of water purchase							
		CAPITAL EXPENSES	566,405	579,420	1,269,220	700,224	229	233	238
		ENDING CAPITAL FUND BALANCE	766,431	1,235,181	619,241	522,395	1,143,646	1,783,537	2,442,626

WASTEWATER FUND									
23-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
		BEGINNING FUND BALANCE	1,674,785	1,857,885	1,944,984	1,671,245	1,727,398	1,927,034	2,451,994
		REVENUES							
4299	4	Flood recovery from Insurance	224,989	-	-	-	-	-	-
4410	0	Wastewater Charges	1,918,367	2,006,900	2,067,107	2,129,120	2,192,994	2,258,784	2,326,547
4410	2	Hillsdale Lift Station Fees	8,321	8,400	-	-	-	-	-
4410	3	Mary's Farm Lift Station Fees	2,977	3,000	3,000	3,090	3,183	3,278	3,377
4415	0	Development Review	-	-	500	515	530	546	563
4428		Bond Refinance - Transfer from WWCI	-	-	-	-	-	-	-
4432	0	Bomar Debt Service	-	-	-	-	-	-	-
4433	1	Bomar Lift Station Maint.	3,590	2,800	2,800	2,884	2,971	3,060	3,151
4433	1	Campion Lift Station Maint	3,286	3,300	3,300	3,399	3,501	3,606	3,714
4434	0	Riverglen Lift Station Maint.	-	3,300	3,300	3,399	3,501	3,606	3,714
4462	0	CDPHE Grant (headworks) (23-00)	-	310,000	-	-	-	-	-
4601	0	Interest	14,938	12,200	12,300	12,669	13,049	13,441	13,844
		TOTAL WASTEWATER REVENUES	2,176,468	2,349,900	2,092,307	2,155,076	2,219,728	2,286,320	2,354,910
		EXPENSES							
5001		Salaries	139,503	138,060	71,000	73,130	75,324	77,584	79,911
5002		Employer Contributions	62,938	48,321	14,000	14,420	14,853	15,298	15,757
5003		Pension	6,682	6,900	3,550	3,657	3,766	3,879	3,996
5008	4	Employee Physicals-Background	274	800	800	816	832	849	866
5009	4	Travel, Trans. & Education	1,047	2,000	3,000	3,060	3,121	3,184	3,247
5010	4	Office Supplies	21,470	23,000	18,000	18,360	18,727	19,102	19,484
5011		Telephone/pager	7,658	6,400	5,800	5,916	6,034	6,155	6,278
5012		Utilities	184,028	160,600	183,000	186,660	190,393	194,201	198,085
5013		Vehicle Maintenance	2,150	2,800	3,200	3,264	3,329	3,396	3,464
5014		Gas & Oil	4,956	4,200	3,000	3,060	3,121	3,184	3,247
5015	4	Insurance	37,617	42,800	67,000	68,340	69,707	71,101	72,523
5018	4	Publications	-	4,500	1,500	1,530	1,561	1,592	1,624
5020	4	Professional Fees	36,962	113,000	245,000	61,200	62,424	63,672	64,946
5039	4	Dues	1,495	2,700	2,500	2,550	2,601	2,653	2,706
5040	4	Attorney	1,622	6,300	6,500	6,630	6,763	6,898	7,036
5041		Equipment Rental	-	1,500	1,500	1,530	1,561	1,592	1,624
5046	4	Uniforms	659	2,700	700	714	728	743	758
5048	4	Safety	161	800	3,000	3,060	3,121	3,184	3,247
5057		Repair, Maint. & Supplies	63,999	130,000	110,000	112,200	114,444	116,733	119,068
5060	2	Chemicals	35,577	45,000	60,000	61,200	62,424	63,672	64,946
5084		Skid Steer (w.ww,sts,d)	-	-	-	-	-	-	-
5090	4	Audit	7,400	7,500	7,500	7,650	7,803	7,959	8,118
5107	4	Transfer to General Fund	100,000	130,000	140,000	150,000	150,000	150,000	150,000
5108	1	Lab Tests	16,450	10,500	13,000	13,260	13,525	13,796	14,072
5109		Generator Maintenance	-	5,700	-	-	-	-	-
5110	4	Plant Permit	17,194	9,500	9,800	9,996	10,196	10,400	10,608
5111	3	Sewer Incidents	8,487	8,500	10,000	10,200	10,404	10,612	10,824
5113		Depreciation	-	-	-	-	-	-	-
5114	1	Sludge Hauling	18,279	25,000	25,000	25,500	26,010	26,530	27,061
5116		Lab Equipment	186	6,000	3,000	3,060	3,121	3,184	3,247
5129	3	Lift Station Maint	22,434	14,000	20,000	20,400	20,808	21,224	21,649
5130	3	Electric Maintenance	-	6,000	6,000	6,120	6,242	6,367	6,495
5138	3	T.V. Lines/Line Cleaning	14,235	12,000	12,000	12,240	12,485	12,734	12,989
5182		Repair & Calibration-Lab Equip.	-	1,200	1,100	1,122	1,144	1,167	1,191
5189		Development Review	-	-	850	867	884	902	920
5214	1	Computer Maint/replacement	253	6,600	6,000	5,000	5,100	5,202	5,306
5269	4	Rate Study	-	-	30,000	-	-	-	30,000

WASTEWATER CAPITAL FUND									
24-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
		BEGINNING FUND BALANCE	2,778,161	2,816,337	4,190,292	2,733,372	3,345,747	4,027,995	3,230,713
		<u>CAPITAL FACILITY REVENUES</u>							
4412	0	System Investment Fees	919,485	656,775	625,500	644,265	663,593	683,501	704,006
4428	0	Bond Refinance - Transfer from WW	-	-	-	-	-	-	-
4427	0	Biosolids study grant	-	-	-	-	-	-	-
4601	0	Interest	12,731	17,400	17,800	18,334	18,884	19,451	20,034
		Wilson Ranch for I-25	-	1,000,000	-	-	-	-	-
		Love's for I-25	-	1,000,000	-	-	-	-	-
4463	0	DOLA Grant	-	400,000	-	-	-	-	-
4463	0	CR 17 Project	-	-	900,000	-	-	-	-
		TOTAL CAPITAL FACILITY REVENUE	932,216	3,074,175	1,543,300	662,599	682,477	702,951	724,040
		<u>CAPITAL FACILITY EXPENSES</u>							
5113	0	Switchgear	482,233						
5138	0	Line replacement (CIPP)							
5148	0	New Centrifuge Scroll							
5138		Line replacement: 4& 5th	2,150						
5273		WW Master Plan Update				50,000			
		WW Impact Fee improve WW System						1,500,000	
5148	0	New Centrifuge							
		I-25 Waste Water Plant		1,000,000	1,500,000				
		I-25 Waste Water Collection System		500,000	600,000				
		Rebate to Wilson Ranch							
		Rebate to Love's							
		CR 17 Sewer project			900,000				
5278	4	Plant Improvements	409,445	200,000					
5300	0	Bank Fees	212	220	220	224	229	233	238
		TOTAL CAP FACILITY EXPENSES	894,040	1,700,220	3,000,220	50,224	229	1,500,233	238
		ENDING CAP FAC FUND BALANCE	2,816,337	4,190,292	2,733,372	3,345,747	4,027,995	3,230,713	3,954,514

STORM WATER FUND									
29-00									
			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
4999		BEGINNING FUND BALANCE	228,426	295,323	326,635	195,370	208,147	219,433	229,340
		REVENUES							
4410	0	Drainage Fees	201,366	180,800	186,225	191,812	197,566	203,493	209,598
4415	0	Development Review	-	1,500	-	-	-	-	-
4424	0	DOLA Grant	-	-	-	-	-	-	-
4601	0	Interest	1,530	1,900	1,950	2,009	2,069	2,131	2,195
		TOTAL REVENUE	202,896	184,200	188,175	193,820	199,635	205,624	211,793
		EXPENSES							
5001		Salaries	33,347	31,260	37,800	38,934	40,102	41,305	42,544
5002		Employer Contributions	6,271	9,690	7,500	7,725	7,957	8,195	8,441
5003		Pension	1,378	1,563	1,870	1,926	1,984	2,043	2,105
5009	4	Travel, Training	-	300	500	510	520	531	541
5016	4	Refunds	-	-	-	-	-	-	-
5020	4	Professional Fees	9,825	2,000	2,000	2,040	2,081	2,122	2,165
5042	1	Snow & Ice Removal	4,292	5,000	5,500	5,610	5,722	5,837	5,953
5057	3	Repair & Maint	17,819	19,500	20,000	20,400	20,808	21,224	21,649
5059	4	Computer Maint/Replacement/Software	-	7,000	6,000	6,120	6,242	6,367	6,495
5060	3	Parts	-	1,000	1,050	1,071	1,092	1,114	1,137
5084	1	Skid Steer (w,ww,sts, d)	-	-	-	-	-	-	-
5089	0	Mountain Ave. Improvements	-	-	-	-	-	-	-
5107	4	Transfer to General Fund	5,000	10,000	10,000	10,000	10,000	10,000	10,000
5110	4	Permit	855	855	855	872	890	907	925
5174	4	NPDES/Larimer County	-	-	-	-	-	-	-
5189	4	Development Review	-	1,500	-	-	-	-	-
5190	0	Master Drainage Plan	-	-	20,000	-	-	-	-
5207	3	Pioneer Park	17,570	-	-	-	-	-	-
5261	2	Sweeper Part	3,430	3,000	5,500	5,610	5,722	5,837	5,953
5300	4	Administrative Costs	212	220	220	224	229	233	238
		TOTAL EXPENSES	99,999	92,888	118,795	101,043	103,349	105,717	108,146
5998		EMERGENCY RESERVES	-	-	5,645				
		STORM WATER CAPITAL EXPENSES							
5058	0	Street Sweeper (40% GF & 60% Drainage)			120,000				
5401	6	Culverts	36,000	60,000	75,000	80,000	85,000	90,000	95,000
		TOTAL CAPITAL EXPENSES	36,000	60,000	195,000	80,000	85,000	90,000	95,000
5999		ENDING STORM WATER FUND BALAN	295,323	326,635	195,370	208,147	219,433	229,340	237,986

PARK DEVELOPMENT									
31-00									
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		2014	2015	2016	2017	2018	2019	2020	
4999		BEGINNING FUND BALANCE	114,670	116,769	146,144	169,904	191,725	233,037	270,885
		REVENUES							
4601	1	Interest	765	800	825	850	875	901	929
4608		Pioneer Park Grant	-	-	-	-	-	-	-
4609		Pioneer Park Boulders	-	-	-	-	-	-	-
4700		Park Development	17,424	52,500	53,000	54,590	56,228	57,915	59,652
		TOTAL REVENUES	18,189	53,300	53,825	55,440	57,103	58,816	60,581
		EXPENSES							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5020	1	Professional Fees	1,213	3,000	3,000	3,060	3,121	3,184	3,247
5207	1	Pioneer Park	11,155	12,000	15,000	10,000	7,000	5,000	5,000
5207	2	Pioneer Park Community Garden	-	3,000	500	510	520	531	541
5209	1	Skate Park Equipment	-	-	-	15,000	-	7,000	-
5246	1	Heron Lakes	-	1,000	5,000	-	-	-	-
5247	1	Hillsdale	3,510	4,500	4,500	4,590	4,682	4,775	4,871
5300	1	Admin Costs	212	425	450	459	468	478	487
		TOTAL EXPENSES	16,090	23,925	28,450	33,619	15,791	20,967	14,147
5998		EMERGENCY RESERVES	-	-	1,615				
5999		ENDING PARK FUND BALANCE	116,769	146,144	169,904	191,725	233,037	270,885	317,319

PARK DEDICATION									
32-00									
		ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		2014	2015	2016	2017	2018	2019	2020	
4999		BEGINNING FUND BALANCE	166,928	170,857	185,345	199,469	214,527	230,050	246,054
		REVENUES							
4601	0	Interest	1,005	1,000	1,025	1,056	1,087	1,120	1,154
4700	0	Park Dedication	4,349	14,700	15,000	15,450	15,914	16,391	16,883
		TOTAL REVENUES	5,354	15,700	16,025	16,506	17,001	17,511	18,036
		EXPENSES							
5020	0	Professional Fees	1,213	1,000	1,200	1,224	1,248	1,273	1,299
5300	0	Admin costs	212	212	220	224	229	233	238
		TOTAL EXPENSES	1,425	1,212	1,420	1,448	1,477	1,507	1,537
5998		EMERGENCY RESERVES	-	-	481				
5999		ENDING DEDICATION FUND BALANCE	170,857	185,345	199,469	214,527	230,050	246,054	262,553

PUBLIC FACILITIES FUND									
33-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
4999		BEGINNING FUND BALANCE	506,663	571,529	734,929	900,830	1,077,004	1,258,465	1,445,373
		REVENUES							
4601	0	Interest	3,197	3,600	3,650	3,760	3,872	3,988	4,108
4700	0	Public Facilities	63,094	160,020	167,640	172,669	177,849	183,185	188,680
		TOTAL REVENUES	66,291	163,620	171,290	176,429	181,722	187,173	192,788
		EXPENSES							
5020	0	Professional Fees	1,213	-	-	-	-	-	-
		Town Hall	-	-	-	-	-	-	-
		Service Center	-	-	-	-	-	-	-
		I-25 Service Center Annex	-	-	-	-	-	-	-
5300	0	Admin Costs	212	220	250	255	260	265	271
		TOTAL EXPENSES	1,425	220	250	255	260	265	271
5998		EMERGENCY RESERVES	-	-	5,139				
5999		ENDING FACILITY FUND BALANCE	571,529	734,929	900,830	1,077,004	1,258,465	1,445,373	1,637,891

CONSERVATION TRUST FUND									
34-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	
			2014	2015	2016	2017	2018	2019	
								2020	
4999		BEGINNING FUND BALANCE	67,097	88,202	65,802	54,947	52,530	50,263	48,155
		REVENUES							
4301	0	Conservation Trust Distribution	50,805	53,300	54,800	56,444	58,137	59,881	61,678
4601	0	Interest	472	520	530	546	562	579	597
		TOTAL REVENUES	51,277	53,820	55,330	56,990	58,700	60,461	62,274
		EXPENSES							
5001		Salaries	7,284	10,400	14,850	15,296	15,754	16,227	16,714
5002		Employer Contributions	579	1,800	4,500	4,635	4,774	4,917	5,065
5003		Pension	-	300	750	773	796	820	844
5056	1	Pool Lift	-	-	-	-	-	-	-
5140	1	Park Building - Grounds - Sprinklers	1,750	2,000	2,200	2,244	2,289	2,335	2,381
5141	1	Roberts Park	2,975	6,400	6,500	4,000	4,080	4,162	4,245
5177	1	Fickel Park	-	500	2,500	2,000	2,040	2,081	2,122
5269	1	Berthoud Park Playground	-	-	-	-	-	-	-
5270	1	Tennis Court Repair	9,095	1,500	1,500	1,000	1,020	1,040	1,061
5269	1	Chipper	-	32,000	-	-	-	-	-
		Collins Park benches	-	-	3,000	-	-	-	-
		FORESTRY							
5001		Salaries	5,098	7,500	14,000	14,420	14,853	15,298	15,757
5002		Employer Contributions	405	500	1,300	1,339	1,379	1,421	1,463
5003		Pension	-	500	700	721	743	765	788
5072	2	Tree Maint.-parks	-	7,500	8,000	8,160	8,323	8,490	8,659
5073	0	Tree Maint. Streets	-	-	-	-	-	-	-
5076	2	Educational Materials	114	500	500	510	520	531	541
5077	3	Tree Replacement	2,591	3,600	3,000	3,060	3,121	3,184	3,247
5079	2	Supplies	69	1,000	1,000	1,020	1,040	1,061	1,082
5300	3	Administrative Costs	212	220	225	230	234	239	244
		TOTAL EXPENSES	30,172	76,220	64,525	59,407	60,966	62,569	64,215
5998		EMERGENCY RESERVES	-	-	1,660				
5999		ENDING CONSERV FUND BALANCE	88,202	65,802	54,947	52,530	50,263	48,155	46,215

LARIMER COUNTY OPEN SPACE TAX FUND									
36-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
4999		BEGINNING FUND BALANCE	685,353	847,331	912,661	614,125	712,377	813,800	918,496
		REVENUES							
4306	0	Revenues	160,931	108,700	112,000	115,360	118,821	122,385	126,057
4308	0	Heron Lakes	-	-	-	-	-	-	-
4601	0	Interest	4,591	5,100	5,200	5,356	5,517	5,682	5,853
		TOTAL REVENUES	165,522	113,800	117,200	120,716	124,337	128,068	131,910
		EXPENSES							
5020	0	Professional Fees	1,213	-	-	-	-	-	-
5257	0	Trail System & Improvements	187	7,500	300,000	10,000	10,200	10,404	10,612
5259	0	Hillsdale	512	8,000	6,000	6,120	6,242	6,367	6,495
5260	0	Pioneer Park	-	5,000	5,000	5,100	5,202	5,306	5,412
5261	0	Heron Lakes-Agilent connection	-	-	100,000	-	-	-	-
5265	0	Richardson/Jaskowski property maintenance	1,420	27,750	1,000	1,020	1,040	1,061	1,082
5300	0	Administrative Costs	212	220	220	224	229	233	238
		TOTAL EXPENSES	3,544	48,470	412,220	22,464	22,914	23,372	23,839
5998		EMERGENCY RESERVES	-	-	3,516				
5999		ENDING LARIMER FUND BALANCE	847,331	912,661	614,125	712,377	813,800	918,496	1,026,566

CEMETERY ENDOWMENT FUND									
37-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
4999		BEGINNING FUND BALANCE	39,863	42,153	69,163	60,949	77,385	94,446	112,155
		REVENUES							
4601	0	Interest	244	330	360	371	382	393	405
4710	0	Lot Sales	14,605	28,300	20,000	20,600	21,218	21,855	22,510
4711	0	Opening & Closing	12,050	17,000	17,000	17,510	18,035	18,576	19,134
4712	0	Perpetual Care Fees	5,550	13,000	12,000	12,360	12,731	13,113	13,506
4713	0	Marker Sales	600	1,500	2,100	2,163	2,228	2,295	2,364
		TOTAL REVENUES	33,049	60,130	51,460	53,004	54,594	56,232	57,919
		EXPENSES							
5001		Salaries	22,100	18,600	20,390	21,002	21,632	22,281	22,949
5002		Employer Contributions	2,684	2,800	1,900	1,957	2,016	2,076	2,138
5003		Pension	422	350	300	309	318	328	338
5012	2	Utilities	375	850	1,000	1,020	1,040	1,061	1,082
5014	2	Gas & Oil	1,176	800	1,000	1,020	1,040	1,061	1,082
5057	2	Repair & Maintenance	3,685	8,500	9,000	9,180	9,364	9,551	9,742
5059	2	Marker Sales	-	1,000	1,800	1,836	1,873	1,910	1,948
5081	0	Mower	-	-	20,000	-	-	-	-
5082	0	Maint Shop & Storage Bldg (heater)	-	-	2,500	-	-	-	-
5300	2	Bank Fees	317	220	240	245	250	255	260
		Columbarium	-	-	-	-	-	-	17,000
		TOTAL EXPENSES	30,759	33,120	58,130	36,569	37,533	38,523	56,540
5998		EMERGENCY RESERVES	-	-	1,544				
5999		ENDING CEMETERY FUND BALANCE	42,153	69,163	60,949	77,385	94,446	112,155	113,533

BERTHOUD AREA TRANSPORTATION FUND									
39-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
4999		BEGINNING FUND BALANCE	45,189	76,897	70,237	78,487	29,033	85,652	34,181
		REVENUES							
4101	0	Donations	235	240	300	309	318	328	338
4103	0	5311 Rural	-	-	-	-	-	-	-
4106	0	OOA	27,085	20,000	20,000	20,600	21,218	21,855	22,510
4107	0	Client Contributions	4,437	5,200	5,300	5,459	5,623	5,791	5,965
4108	0	Transfer from 1% Fund	72,100	72,100	72,100	89,100	101,600	92,000	111,000
		Transfer from 1% Fund for Bus	-	-	-	-	48,000	-	48,000
	0	5307 Urban	-	-	-	-	-	-	-
4109	0	City of Ft. Collins	30,000	25,270	48,750	20,000	20,000	20,000	20,000
4114	0	Transportation Facility - 5309	-	-	-	-	-	-	-
4601	0	Interest	342	550	560	577	594	612	630
		TOTAL REVENUE	134,199	123,360	147,010	136,045	197,353	140,586	208,443
		EXPENSES							
5001		Salaries	55,225	61,020	63,000	64,890	66,837	68,842	70,907
5002		Employer Contributions	12,457	14,800	10,900	11,227	11,564	11,911	12,268
5003		Pension	2,104	2,100	2,300	2,369	2,440	2,513	2,589
5008	2	Employee Physicals-Background	270	480	500	510	520	531	541
5009	1	Travel, Training, Education	-	100	200	204	208	212	216
5010	1	Office Supplies	325	650	650	663	676	690	704
5011	2	Telephone	1,274	1,700	1,900	1,938	1,977	2,016	2,057
5013	2	Vehicle Maintenance	2,829	5,000	6,000	6,120	6,242	6,367	6,495
5015	2	Insurance	5,000	16,500	16,500	16,830	17,167	17,510	17,860
5017	1	Insurance Deductibles	-	5,000	5,000	5,100	5,202	5,306	5,412
5021	1	Admin. Expenses	2,312	500	2,600	2,652	2,705	2,759	2,814
5022	1	Flex Bus Service	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5039	1	CASTA Dues	275	300	350	357	364	371	379
5040	1	Attorney	-	500	500	510	520	531	541
5044	1	Advertising	292	250	250	255	260	265	271
5045	2	Driver Drug Testing	275	500	475	485	494	504	514
5059	1	New Vehicle	-	-	-	48,000	-	48,000	-
5090	1	Audit	-	-	-	-	-	-	-
5091		Transportation Facility	-	-	-	-	-	-	-
5107	1	Transfer to General Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5114	2	Gas & Oil	3,893	4,200	6,800	6,936	7,075	7,216	7,361
5247	1	Software	750	1,200	1,200	1,224	1,248	1,273	1,299
5300	0	Administrative Costs	210	220	225	230	234	239	244
		TOTAL EXPENSES	102,491	130,020	134,350	185,499	140,734	192,057	147,471
5998		EMERGENCY RESERVES	-	-	4,410				
5999		ENDING BATS FUND BALANCE	76,897	70,237	78,487	29,033	85,652	34,181	95,153
		MINIMUM EFB			20,153	27,825	21,110	28,809	22,121

ROAD IMPACT FEES									
40-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
		BEGINNING FUND BALANCE	647,953	577,833	973,948	1,033,829	566,868	677,487	195,912
		REVENUES							
4250	0	Flood Recovery	18,600	238,970	-	-	-	-	-
4401	0	Road Impact Fees	209,901	236,985	248,270	255,718	263,390	271,291	279,430
4402	0	MPO funding	-	-	-	1,000,000	500,000	-	-
4404	0	CDOT Enhancement Grant	-	-	-	-	-	-	-
4405	0	Roundabout escrow funds	-	-	-	-	-	-	-
4601	0	Interest	4,526	5,000	5,100	5,253	5,411	5,573	5,740
	0	Flood borrow 1%/repayment **	-	-	-	-	-	-	-
		TOTAL REVENUES	233,027	480,955	253,370	1,260,971	768,800	276,864	285,170
		EXPENSES							
5020	0	Supplemental Impact Fee Study	-	-	3,200	-	-	-	-
5020	0	Professional Fees	1,213	-	-	-	-	-	-
5088	0	Sand Storage Shed	3,434	20,000	-	-	-	-	-
5101	0	Transfer to General Fund (3%)	6,297	11,000	7,448	7,672	7,902	8,139	8,383
5102	0	Roundabout	-	-	-	-	-	-	-
5103	0	Roundabout Enhancement	-	-	-	-	-	-	-
5104	0	1st Street Improvements	-	-	-	-	-	-	-
5105	0	Transportation Master Plan Update	-	-	-	-	-	-	-
5106	0	Transportation Master Plan Update	32,043	100	25,000	-	-	-	-
5108	0	Off Ramp	-	-	-	-	-	-	-
5299	0	Flood Repairs	259,948	12,020	-	-	-	-	-
5300	0	Admin Costs	212	220	240	260	280	300	320
		Plow Truck	-	41,500	-	-	-	-	-
		LCR 17 Widening	-	-	150,000	1,500,000	650,000	-	-
		Transportation Plan implementation	-	-	-	-	-	750,000	-
		Dump truck/Snowplow Tandem	-	-	-	220,000	-	-	-
		TOTAL EXPENSES	303,147	84,840	185,888	1,727,932	658,182	758,439	8,703
		EMERGENCY RESERVES	-	-	7,601				
		ENDING ROAD IMPACT FUND BALANC	577,833	973,948	1,033,829	566,868	677,487	195,912	472,380

1998 1% SALES TAX FUND*									
51-00			ACTUALS	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2014	2015	2016	2017	2018	2019	2020
		BEGINNING FUND BALANCE	760,069	1,040,667	1,763,327	1,242,710	1,337,282	1,363,867	1,441,090
		REVENUES							
4601	0	Interest	4,655	6,800	6,900	7,107	7,320	7,540	7,766
4611	0	Bats Bus	-	-	-	-	-	-	-
4612	0	Sales of Land (Berthoud Commons)	-	660,000	-	-	-	-	-
		Density Fund	-	8,180	-	-	-	-	-
		Endowment *	-	-	-	500,000	-	-	-
4500	0	Flood Relief	-	-	-	-	-	-	-
4610	0	Sales Tax	583,834	545,000	560,000	576,800	594,104	611,927	630,285
		TOTAL REVENUES	588,489	1,219,980	566,900	1,083,907	601,424	619,467	638,051
		EXPENSES							
5171	0	Land Acquisition (Richardson-2013)	-	-	-	-	-	-	-
5236	0	Sidewalk Improvements	-	-	-	-	-	-	-
5237	0	Transportation (BATS)-Transfer	72,100	72,100	72,100	89,100	101,600	92,000	111,000
5237	0	Transportation (BATS Insurance)	-	-	-	-	-	-	-
		Transportation (BATS Bus)	-	-	-	-	48,000	-	48,000
5239	0	Street Improvements/ADA	-	375,000	380,000	400,000	425,000	450,000	475,000
5240	0	Recreation Center	-	50,000	618,180	500,000	-	-	-
5243	0	Capital Reserves	-	-	-	-	-	-	-
5299	0	Flood Repairs	235,579	-	-	-	-	-	-
5300	0	Admin Costs	212	220	230	235	239	244	249
		TOTAL EXPENSES	307,891	497,320	1,070,510	989,335	574,839	542,244	634,249
		EMERGENCY RESERVES	-	-	17,007				
		ENDING SALES TAX FUND BALANCE	1,040,667	1,763,327	1,242,710	1,337,282	1,363,867	1,441,090	1,444,892
		*12-21-17-MATCHING FUNDS DEADLINE							

**TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2016**

	2015	2016
Valuation	68,479,448	75,680,056
GENERAL FUND	6.636	6.532
POLICE SERVICES	3.000	3.000
REFUND & ABATEMENT	0.092	0.002
TOTAL MILL LEVY	9.728	9.534