

**TOWN OF BERTHOUD
RESOLUTION NO. 4-17**

**A RESOLUTION MAKING A SUPPLEMENTAL APPROPRIATION OF FUNDS
AND ADOPTING BUDGET AMENDMENTS TO ACCOUNT FOR ROLL OVER
AND SUPPLEMENTAL ITEMS, AND MAKING A SUPPLEMENTAL
APPROPRIATION**

WHEREAS the Town of Berthoud has previously adopted its Budget for 2017, as required by law;
and

WHEREAS a number of items budgeted for calendar year 2016 were not completed, resulting in
such items needing to be rolled over into the 2017 budget and amending such Budget as set forth
on **Attachment A**, attached hereto; and

WHEREAS additional expenses necessary to the productivity of the Town and its staff have been
identified as set forth in Attachment A to this Resolution, which together with roll over items
require a total supplemental appropriation in the amount of \$2,617,464

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE
TOWN OF BERTHOUD, COLORADO AS FOLLOWS:**

1. The 2017 budget for The Town of Berthoud, as amended by the roll over items set forth on **Attachment A** to this Resolution, is hereby approved;
2. A supplemental appropriation in the amount of \$2,617,464, which includes the roll over items, allocated as set forth on **Attachment A** is hereby approved.


PASSED, ADOPTED AND APPROVED THIS 11th day of April, 2017

TOWN OF BERTHOUD

BY: _____

Steve Mulvihill, Mayor

ATTEST:



Alisa Darrow, Town Clerk



ATTACHMENT A

		Approved Budget	Adjust with 2015 Encumbrance Amount	Net Cost	Encumbrances
General Fund	Original Budget Beginning Balance	1,929,904			
	Revenue Budget	5,082,942			
	Expenditure Budget	6,169,847			
	emergency reserve	152,469			
	Original Budget Ending Balance	690,511			
	2016 Actuals Adjustment-Revenues		140,518		
	2016 Actuals Adjustment-Expense		-171,909		
	Adjusted Ending Fund Balance		1,002,938		
	Roll over Revenue				
		GOCO Grant for PORT emergency reserve			40,000 -1,200 38,800
Roll over Expenditures					
	Caselle Court Software Safety Lights (Install) COOP Plan Caselle Permit Software Wireless Scoreboard Installation CR 7 Project			14,000 14,420 30,000 20,000 7,200 38,500 124,120	
Supplement Expenditures					
	Town Administrator Recruitment				26,150
	Retreat Follow-ups				15,000
	CR7 Final Design				49,800
	Bucket Truck				30,000
	Admin Assistant				59,674
	Part-time Admin Assistant to Full-time				10,250
	Larvicide Enhancement				13,270
	Municipal Share back				15,000
					219,144
	NEW ENDING FUND BALANCE				698,474

		Approved Budget	Revised with 2016 Encumbrance Actuals	Roll Over	Encumbrances
Source of Supply	Original Budget Beginning Balance	5,530,080			
	Revenue Budget	1,544,400			
	Expenditure Budget	1,352,790			
	Original Budget Ending Balance	5,721,690			
	2016 Actuals Adjustment-Revenues		858,602		
	2016 Actuals Adjustment-Expense		-473,774		
	Adjusted Ending Fund Balance		7,054,066		
	Supplemental Expenditures				
	Ditchwide Study				130,000
	NEW ENDING FUND BALANCE				6,924,066
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Water Operations	Original Budget Beginning Balance	1,138,131			
	Revenue Budget	1,852,000			
	Expenditure Budget	2,389,584			
	Original Budget Ending Balance	600,547			
	2016 Actuals Adjustment-Revenues		230,236		
	2016 Actuals Adjustment-Expense		-78,857		
	Adjusted Ending Fund Balance		909,640		
	Roll over Expenditures	Rate Study			30,000
NEW ENDING FUND BALANCE				879,640	
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Water Capital Improvements	Original Budget Beginning Balance	892,389			
	Revenue Budget	690,300			
	Expenditure Budget	545,250			
	Original Budget Ending Balance	1,037,439			
	2016 Actuals Adjustment-Revenues		38,284		
	2016 Actuals Adjustment-Expense		28,449		
	Adjusted Ending Fund Balance		1,047,274		
	Roll over Revenue	I-25 Reimbursements			75,726
Roll over Expenditures	Meter Reading Equipment			6,000	
NEW ENDING FUND BALANCE				1,117,000	

		Approved Budget	Adjust with 2016 Following Actuals	Roll Over	Supplemental
Waste Water Operations	Original Budget Beginning Balance	1,785,170			
	Revenue Budget	2,093,900			
	Expenditure Budget	2,579,000			
	Original Budget Ending Balance	1,300,070			
	2016 Actuals Adjustment-Revenues		2,186		
	2016 Actuals Adjustment-Expense		-299,316		
	Adjusted Ending Fund Balance		1,601,572		
	Roll over Expenditures				
	Rate Study			30,000	
	Lift Station Repairs			65,000	
			95,000		
NEW ENDING FUND BALANCE			1,506,572		
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Waste Water Capital Improvements	Original Budget Beginning Balance	2,663,744			
	Revenue Budget	1,302,270			
	Expenditure Budget	50,000			
	Original Budget Ending Balance	3,916,014			
	2016 Actuals Adjustment-Revenues		-89,953		
	2016 Actuals Adjustment-Expense		-287,900		
	Adjusted Ending Fund Balance		4,113,961		
	Roll over Revenue				
	I-25 Reimbursements			202,365	
	Supplemental Revenues				
	Heron Lakes Developer				1,000,000
	Roll over Expenditures				
	CR 17 Sewer Project Plant Improvements			300,000	
				105,000	
				405,000	
ALFA Line Reimbursement-2016				35,200	
Vaquero Estates Reimbursement				66,000	
Heron Lakes Lift Station				1,000,000	
				1,101,200	
NEW ENDING FUND BALANCE				3,610,126	

		Approved Budget	Actual with 2016 Financial Adjustments	Roll Over	Transferred	
Storm Water	Original Budget Beginning Balance	216,222				
	Revenue Budget	217,000				
	Expenditure Budget	278,360				
	Original Budget Ending Balance	154,862				
	2016 Actuals Adjustment-Revenues		6,358			
	2016 Actuals Adjustment-Expense		-62,136			
	Adjusted Ending Fund Balance		223,356			
	Roll over Expenditures					
		Master Drainage Plan Rate Study			20,000	
					32,000	
				52,000		
	NEW ENDING FUND BALANCE			171,356		
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Park Development	Original Budget Beginning Balance	526,619				
	Revenue Budget	262,860				
	Expenditure Budget	138,250				
	emergency reserve	7,886				
	Original Budget Ending Balance	643,343				
	2016 Actuals Adjustment-Revenues		39,003			
	2016 Actuals Adjustment-Expense		-16,108			
	Supplemental Expenditures					
	Parks Planner (contract) 50%				15,000	
	NEW ENDING FUND BALANCE				683,454	
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Park Land Dedication	Original Budget Beginning Balance	316,282				
	Revenue Budget	17,000				
	Expenditure Budget	1,250				
	emergency reserve	510				
	Original Budget Ending Balance	331,522				
	2016 Actuals Adjustment-Revenues		12,176			
	2016 Actuals Adjustment-Expense		-1,007			
	NEW ENDING FUND BALANCE		344,705			

		Approved Budget	Adjust with 2016 Excesses & Short	Revised	Supplemental
Public Facilities	Original Budget Beginning Balance	338,447			
	Revenue Budget	207,620			
	Expenditure Budget	250			
	emergency reserve	6,229			
	Original Budget Ending Balance	539,588			
	2016 Actuals Adjustment-Revenues		37,806		
	2016 Actuals Adjustment-Expense		-7		
NEW ENDING FUND BALANCE		577,401			
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Conservation Trust	Original Budget Beginning Balance	60,966			
	Revenue Budget	115,450			
	Expenditure Budget	146,756			
	emergency reserve	3,484			
	Original Budget Ending Balance	26,196			
	2016 Actuals Adjustment-Revenues		3,698		
	2016 Actuals Adjustment-Expense		-20,542		
NEW ENDING FUND BALANCE		50,436			
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Larimer County Open Space	Original Budget Beginning Balance	937,048			
	Revenue Budget	195,000			
	Expenditure Budget	531,750			
	emergency reserve	5,850			
	Original Budget Ending Balance	594,448			
	2016 Actuals Adjustment-Revenues		25,256		
	2016 Actuals Adjustment-Expense		-6,256		
	Supplemental Expenditures	Parks Planner (contract) 50%			15,000
NEW ENDING FUND BALANCE				610,960	
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Cemetery	Original Budget Beginning Balance	63,531			
	Revenue Budget	53,900			
	Expenditure Budget	76,657			
	emergency reserve	1,617			
	Original Budget Ending Balance	39,157			
	2016 Actuals Adjustment-Revenues		-6,162		
	2016 Actuals Adjustment-Expense		347		
NEW ENDING FUND BALANCE		32,648			

		Approved Budget	Adjust with 2016 Estimate Actuals	Roll Over	Supplemental
Basis	Original Budget Beginning Balance	154,507			
	Revenue Budget	146,300			
	Expenditure Budget	129,183			
	emergency reserve	4,989			
	Original Budget Ending Balance	167,235			
	2016 Actuals Adjustment-Revenues		11,121		
	2016 Actuals Adjustment-Expense		-11,214		
NEW ENDING FUND BALANCE			189,570		
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Road Impact	Original Budget Beginning Balance	993,007			
	Revenue Budget	1,449,380			
	Expenditure Budget	1,603,551			
	emergency reserve	43,481			
	Original Budget Ending Balance	795,955			
	2016 Actuals Adjustment-Revenues		16,864		
	2016 Actuals Adjustment-Expense		-446,815		
	Adjusted Ending Fund Balance			1,259,034	
	Roll over Revenue				40,000
		CDOT Flood Recovery			-1,200
	Roll over Expenditures				25,000
		Master Plan Update			150,000
	LCR 17 Widening			250,000	
	CDOT Fastlane			425,000	
NEW ENDING FUND BALANCE				872,834	
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1% Sales Tax	Original Budget Beginning Balance	2,111,586			
	Revenue Budget	660,800			
	Expenditure Budget	452,350			
	emergency reserve	19,824			
	Original Budget Ending Balance	2,300,212			
	2016 Actuals Adjustment-Revenues		161,234		
	2016 Actuals Adjustment-Expense		-28,523		
NEW ENDING FUND BALANCE			2,489,969		