

Town of Berthoud
328 Massachusetts Ave.
P.O. Box 1229
Berthoud, CO 80513-1229



BUDGET MESSAGE 2015

BUDGET OVERVIEW

The Town utilizes long term financial planning, which estimates revenue and expenses through 2020. The multi-year forecasting process assures that new programs and capital acquisitions remain financially sustainable in future years. Historical costs as-well-as future service expectations aided staff in preparing the long-range plan.

The Town's Schedule of Fees and Charges was also evaluated and only minor changes are being recommended in the budget for 2015. Utility rates for consumption remain unchanged again for 2015, as does our Municipal Fee.

The Town's contribution from the 1% fund to the BATS program remains at \$70,000 again for 2015; however, beginning in 2016 and beyond a vehicle replacement plan will need to be implemented in the outlying years that may increase the contribution significantly.

Major construction projects at both the Water and Wastewater treatment plants are coming to closure, with some work remaining to be done at the W/W plant as a result of recently obtaining grants for this purpose. A major project at Berthoud Reservoir will begin in 2015, in hopes of refilling the reservoir in 2016.

In summary we believe the proposed budget for 2015 provides the means for high quality services and projects to be completed thoroughly and accurately. Staff thanks the Town Board for their support throughout the budgeting process. A special thanks to department heads and staff for researching and developing the financial information for the 2015 budget. If any budget issues arise throughout the year they will be discussed and addressed.

TOWN OF BERTHOUD										
BUDGET YEAR ENDING DECEMBER 31, 2015										
GENERAL FUND										
		AUDITED								
		ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	DESCRIPTION	2013	2014	2014	2015	2016	2017	2018	2019	2020
	BEGINNING FUND BALANCE	902,607	1,340,673	1,340,673	1,259,791	820,086	566,823	270,590	(110,572)	(447,629)
	REVENUES									
1	Total Taxes	1,789,731	1,676,338	1,753,280	1,775,459	1,852,795	1,884,080	1,920,485	1,985,893	2,016,304
2	Total Licenses and Permits	87,442	35,000	97,764	71,800	71,800	71,800	72,800	72,850	72,850
3	Total Intergovernmental Rev.	233,902	235,497	214,916	216,051	220,500	224,844	229,265	233,775	238,374
4	Total Charges for Services(Rec,Pool,Pks)	154,034	157,400	187,214	167,600	165,695	169,390	152,750	153,800	146,900
5	Total Fines and Forfeits	78,405	68,500	36,300	35,800	38,400	40,500	42,600	44,750	45,800
6	Total Interest & Fee Revenue	238,312	242,488	244,846	252,220	261,751	266,567	271,383	280,914	290,445
7	Total Transfers In	216,703	227,195	215,890	280,800	281,000	281,000	281,000	281,000	281,000
8	Total Building Fees	182,628	291,470	181,200	157,598	160,725	163,916	167,170	170,490	173,875
9	Total Miscellaneous Revenue	4,500	1,600	2,250	66,600	57,470	57,515	40,600	40,700	33,700
11	Total Planning Fees	40,475	23,000	65,500	31,000	27,000	27,000	30,000	21,000	22,000
	TOTAL REVENUES	3,026,132	2,958,488	2,999,160	3,054,928	3,137,137	3,186,612	3,208,054	3,285,171	3,321,249
		AUDITED								
		ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	EXPENSES	2013	2014	2014	2015	2016	2017	2018	2019	2020
100	Total General Government	662,484	705,842	810,769	867,793	908,505	825,008	864,156	867,906	908,525
200	Total Public Safety	703,789	804,301	707,383	767,862	767,862	767,862	767,862	767,862	767,862
300	Total Public Works	322,980	400,769	414,787	479,478	478,365	491,841	504,672	516,892	527,173
400	Total Recreation	124,218	143,356	136,653	214,040	224,939	219,263	225,399	229,919	235,447
500	Total Pool	72,866	79,176	91,116	76,101	78,453	77,712	79,496	81,982	83,566
600	Total Business Development	65,459	90,700	85,193	114,070	98,260	87,045	87,320	87,570	87,970
700	Total Parks	261,855	282,802	318,800	329,665	404,569	421,105	435,680	453,294	468,901
800	Total Building Department	138,502	128,521	168,608	207,666	191,052	196,993	199,474	204,547	207,815
1000	Total G.F.C.I.	55,113	151,820	94,148	126,000	0	156,136	176,136	76,136	100,136
1100	Total Planning	161,717	148,419	252,585	211,309	229,395	230,881	240,021	327,119	258,581
1500	Contributions	19,082	15,000	0	9,000	9,000	9,000	9,000	9,000	9,000
	TOTAL EXPENSES	2,588,067	2,950,706	3,080,042	3,402,984	3,390,400	3,482,845	3,589,216	3,622,228	3,654,977
	EMERGENCY RESERVES		88,755		91,648					
	ENDING FUND BALANCE	1,340,672	1,259,700	1,259,791	820,086	566,823	270,590	(110,572)	(447,629)	(781,357)
	MINIMUM FUND				510,448	508,560	522,427	538,382	543,334	548,247

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
11-00		AUDITED									
	REVENUES	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2013	2014	2014	2015	2016	2017	2018	2019	2020	
	Taxes										
4101	General property	401,243	401,000	402,000	430,000	491,117	511,000	531,000	551,000	571,000	
4107	General property(police)	177,649	197,000	180,000	205,379	210,000	220,000	225,000	270,000	280,000	
4102	Specific Ownership	65,872	60,000	69,817	61,800	63,000	64,000	65,000	65,000	65,000	
4103	General Sales and Use	1,080,862	965,138	1,010,000	1,010,000	1,020,000	1,020,000	1,030,000	1,030,000	1,030,000	
4104	Cigarette	5,347	4,200	7,000	5,300	5,300	5,300	5,300	5,300	5,300	
4105	Franchise Taxes	42,434	39,000	44,000	39,780	40,178	40,580	40,985	41,393	41,804	
4106	Severance Tax	16,325	10,000	36,578	20,000	20,000	20,000	20,000	20,000	20,000	
4108	Occupation Tax	0	0	3,885	3,200	3,200	3,200	3,200	3,200	3,200	
4100	TOTAL TAXES	1,789,731	1,676,338	1,753,280	1,775,459	1,852,795	1,884,080	1,920,485	1,985,893	2,016,304	
	Licenses & Permits										
4201	Permits & Liq. Licenses & Fees	56,453	15,000	54,000	45,000	45,000	45,000	46,000	46,000	46,000	
4202	Animal Licenses	1,744	2,000	1,600	1,600	1,600	1,600	1,600	1,650	1,650	
4203	Passports	27,745	18,000	39,000	25,000	25,000	25,000	25,000	25,000	25,000	
4208	Records Requests	1,500	-	1,379	200	200	200	200	200	200	
4209	Restitution	-	-	1,785	0	0	0	0	0	0	
4200	TOTAL LICENSES AND PERMITS	87,442	35,000	97,764	71,800	71,800	71,800	72,800	72,850	72,850	
	Intergovernmental Revenue										
4303	Highway User Tax Fund	191,829	188,514	189,131	192,106	195,948	199,867	203,864	207,942	212,101	
4304	Road & Bridge	19,178	12,000	21,098	20,355	20,762	21,177	21,601	22,033	22,474	
4315	School Resource Officer	17,410	31,338	0	0	0	0	0	0	0	
4306	Security Reimbursement	3,839	2,000	922	0	0	0	0	0	0	
4308	Public Safety Grants	0	0	0	0	0	0	0	0	0	
4314	CDOT Snow Removal	1,645	1,645	3,290	3,290	3,290	3,300	3,300	3,300	3,300	
4320	Right of Way Grants (pool/)			475	300	500	500	500	500	500	
4300	TOTAL INTERGOV. REVENUE	233,902	235,497	214,916	216,051	220,500	224,844	229,265	233,775	238,374	
	Charges For Services										
4401	Recreation	51,504	50,900	59,219	50,700	50,250	52,950	52,550	52,900	52,900	
4402	Swimming Pool Fees	56,460	61,320	55,947	56,300	57,975	58,925	59,600	60,200	60,300	
4404	Park Fees	46,070	45,180	72,048	60,600	57,470	57,515	40,600	40,700	33,700	
4400	TOTAL CHARGES FOR SERVICES	154,034	157,400	187,214	167,600	165,695	169,390	152,750	153,800	146,900	
	Fines										
4500	Court	71,705	62,000	30,000	30,000	32,000	34,000	36,000	38,000	39,000	
4501	Court Costs	1,995	1,500	1,800	1,300	1,300	1,400	1,400	1,500	1,500	
4502	Surcharge	4,705	5,000	4,500	4,500	5,100	5,100	5,200	5,250	5,300	
4500	TOTAL FINES & FORFEITS	78,405	68,500	36,300	35,800	38,400	40,500	42,600	44,750	45,800	
	Interest & Fees										
4601	Earnings on Dep. + Int.	5,883	6,700	7,000	7,000	7,100	7,200	7,300	7,400	7,500	
4603	Municipal Fee (a)	232,429	235,788	237,846	245,220	254,651	259,367	264,083	273,514	282,945	
4600	TOTAL INTEREST & FEE REVENUE	238,312	242,488	244,846	252,220	261,751	266,567	271,383	280,914	290,445	

(a) municipal fee

TOWN OF BERTHOUD BUDGET YEAR ENDING DECEMBER 31, 2015										
		AUDITED ACTUALS 2013	BUDGET 2014	ESTIMATE 2014	BUDGET 2015	BUDGET 2016	BUDGET 2017	BUDGET 2018	BUDGET 2019	BUDGET 2020
	Transfers									
4701	Water	100,000	100,000	100,000	130,000	130,000	130,000	130,000	130,000	130,000
4702	Wastewater	100,000	100,000	100,000	130,000	130,000	130,000	130,000	130,000	130,000
4703	Density Transfer Fees									
4705	Road Impact Fees	6,703	17,195	5,890	5,800	6,000	6,000	6,000	6,000	6,000
4709	BATS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
4711	Drainage	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
4700	TOTAL TRANSFERS	216,703	227,195	215,890	280,800	281,000	281,000	281,000	281,000	281,000
	Building Department Revenues									
4620	Building + Plan Check Fees (75 new SF)	181,228	290,170	180,000	156,398	159,525	162,716	165,970	169,290	172,675
4623	Elevator Inspections	1,400	1,300	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4600	TOTAL BUILDING DEPT. REV.	182,628	291,470	181,200	157,598	160,725	163,916	167,170	170,490	173,875
	Planning Department Revenues									
4651	Application Fees	10,450	5,000	5,500	7,000	7,000	5,000	6,000	3,000	3,000
4654	Development Review Fees	30,025	18,000	60,000	24,000	20,000	22,000	24,000	18,000	19,000
4650	TOTAL PLANNING DEPT. REV.	40,475	23,000	65,500	31,000	27,000	27,000	30,000	21,000	22,000
	Miscellaneous Revenues									
4207	Rental Property	4,500	1,600	2,250	0	0	0	0	0	0
4607	Donations	0	0	0	0	0	0	0	0	0
4901	Sale of Equipment	0	0	0	0	0	0	0	0	0
4902	Sale of Fixed Assets	0	0	0	0	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	4,500	1,600	2,250	0	0	0	0	0	0
11-04										
	RECREATION									
4450 1	Tennis	2,630	2,750	2,520	3,000	3,000	3,200	3,300	3,100	3,100
4450 3	British Soccer	170	650	380	700	700	900	900	900	900
4450 5	Concession Stand Receipts	559	350	516	350	350	350	350	350	350
4450 8	Flag Football	2,570	3,000	4,020	3,200	3,200	3,400	3,400	3,500	3,500
4450 11	Adult Basketball	1,480	1,500	714	1,100	1,100	1,200	1,200	1,300	1,300
4450 12	Youth Basketball	6,038	7,500	6,500	7,100	7,100	7,300	7,300	7,300	7,300
4450 21	Adult Softball	1,315	1,500	2,700	2,250	2,250	2,250	2,250	2,250	2,250
4450 22	Youth Baseball/Softball	9,084	9,500	9,792	8,800	8,500	8,500	8,000	8,000	8,000
4450 31	Adult Volleyball	3,320	3,400	2,500	3,100	3,000	3,400	3,400	3,300	3,300
4450 32	Youth Volleyball	2,605	2,500	2,760	2,500	2,500	2,650	2,650	2,700	2,700
4450 34	Youth Sponsorships	4,500	1,500	5,560	3,000	3,000	3,000	3,000	3,200	3,200
4450 35	Field Fees	3,885	3,500	6,130	3,750	3,750	4,000	4,000	4,000	4,000
4450 37	School District Fees	960	750	600	850	800	800	800	1,000	1,000
4450 50	Soccer	12,388	12,500	14,527	11,000	11,000	12,000	12,000	12,000	12,000
4450	TOTAL RECREATION REVENUES	51,504	50,900	59,219	50,700	50,250	52,950	52,550	52,900	52,900
11-05										
	SWIMMING POOL									
4463	Daily Admissions	13,641	13,500	14,268	14,300	14,300	14,500	14,800	14,900	14,900
4464	Season Passes	15,500	19,620	14,761	15,000	15,000	15,500	15,500	16,000	16,000
4451	Lessons	10,807	11,500	11,410	11,500	11,500	11,500	11,500	11,500	11,500
4465	Swimnastics	485	800	487	500	800	800	800	800	800
4466	Pool Rental	3,175	2,700	2,993	3,000	3,000	3,250	3,500	3,500	3,600
4467	Swim Team	6,380	6,000	6,178	6,000	6,000	6,000	6,000	6,000	6,000
4469	Concessions	6,473	7,200	5,850	6,000	7,375	7,375	7,500	7,500	7,500
	TOTAL SWIMMING POOL REVENUE	56,460	61,320	55,947	56,300	57,975	58,925	59,600	60,200	60,300

TOWN OF BERTHOUD										
BUDGET YEAR ENDING DECEMBER 31, 2015										
11-07	PARKS REVENUE									
4469	Park Reservations	3,290	5,080	4,335	4,400	5,270	5,315	3,300	3,500	3,500
4470	Banners	50	100	283	200	200	200	300	200	200
	Rental Property			12,000	12,000	12,000	12,000	12,000	12,000	12,000
4206	Crop Leases	42,730	40,000	55,430	50,000	40,000	40,000	25,000	25,000	18,000
	TOTAL PARK RESERVATIONS	46,070	45,180	72,048	66,600	57,470	57,515	40,600	40,700	33,700
	TOTAL GENERAL FUND REVENUES	3,026,132	2,958,488	2,999,160	2,994,328	3,079,667	3,129,097	3,167,454	3,244,471	3,287,549

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
		EXPENSES	AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-01		GENERAL GOVERNMENT(ADM)	2013	2014	2014	2015	2016	2017	2018	2019	2020
5001		Salaries	326,354	336,380	341,642	411,853	459,209	413,631	426,040	438,821	451,986
5002		Employer Contributions	61,494	70,794	66,000	110,124	121,136	124,770	128,514	132,369	136,340
5003		Pension	15,995	16,868	44,000	15,666	22,960	20,682	21,302	21,941	22,599
5009	12	Travel, Trans. & Ed./Clerk	0	100	73	100	400	300	100	100	200
5009	43	Travel, Trans. & Ed./Mayor	92	500	1,209	500	600	500	500	500	600
5009	14	Travel, Trans. & Ed./Administrator	1,222	3,000	2,000	2,500	2,500	2,000	2,000	2,000	2,000
5009	15	Travel, Trans. & Ed./Support Staff	342	300	83	250	400	400	400	400	500
5009	16	Travel, Trans. & Ed./Dep. Clerk	162	2,000	300	1,000	300	300	300	300	300
5009	41	Travel, Trans. & Ed./Board	2,175	2,000	3,800	3,000	2,000	2,000	2,000	2,000	2,000
5010		Office Supplies	11,524	17,000	13,000	17,000	18,000	18,500	18,750	19,500	20,500
5011		Telephone	6,969	4,000	11,500	8,000	8,000	8,000	8,000	8,000	8,000
5012		Utilities	8,217	8,500	8,000	5,500	8,500	8,500	8,500	9,000	9,000
5013		Vehicle Maintenance	371	1,500	1,500	1,000	1,200	1,500	1,600	1,700	1,700
5014		Gas & Oil	1,262	3,000	1,600	2,000	2,200	2,300	2,400	2,700	2,700
5015		Insurance	113,762	75,000	90,000	82,000	82,000	82,000	83,000	83,000	83,000
5017	7	Town Hall Bldg. Maint.	3,366	8,000	25,000	12,000	5,000	5,000	6,000	6,000	6,000
5018		Publications	140	200	150	200	200	225	250	275	300
5019		Recording Fees	0	200	38	200	200	200	200	200	200
5020		Professional Fees	6,626	5,000	42,371	5,000	10,000	10,000	10,000	10,000	10,000
5021		Judge	9,300	9,800	9,300	9,800	9,800	9,800	9,800	9,800	9,800
5022		Election Judges	0	400	445	0	500	0	500	0	500
5023		Election Supplies	38	18,000	8,324	0	18,000	0	19,000	0	20,000
5024		Election Publications	0	500	100	0	500	0	500	0	500
5026		Entryway Signage	0	0	0	0	0	0	0	0	0
5027		Codification	4,760	500	2,000	500	500	500	500	500	500
5036		Regional Meetings	0	6,000	4,000	6,000	6,000	6,000	6,000	7,000	7,000
5038		Administrative Expenses	7,315	10,000	8,000	9,000	9,000	9,000	9,000	10,000	10,500
5039		Dues	4,041	5,000	10,328	10,000	10,200	10,200	10,300	10,500	10,500
5040		Attorney	26,828	26,000	36,400	40,000	30,000	30,000	30,000	30,000	30,000
5040	3	Municipal Court	6,407	8,000	8,000	10,000	8,000	8,000	8,000	9,000	9,000
5089		Janitorial	6,478	6,000	6,500	6,500	6,500	7,500	7,500	8,000	8,000
5090		Auditing	12,000	15,000	17,000	15,000	15,000	15,000	15,000	15,000	15,000
5091		Parking Lot Lease(a)	100	100	100	100	100	100	100	100	100
5095		Computer Maint/replacement	17,242	15,000	15,000	16,000	12,500	14,000	14,000	14,000	14,000
5097		WEBPAGE	0	20,000	21,000	15,000	5,000	5,000	5,000	5,000	5,000
5245		Main Street Program	0	0	0	0					
5246		Audio/Video Equip & Repair (a)	7,025	10,000	15	18,000	4,000	5,000	5,000	6,000	6,000
5247		Software (Caselle)	0	0	0	0	0	0	0	0	0
5256		Clean-Up Day	0	0	0	3,000	0	0	0	0	0
		Public Information Officer (contract)	0	0	8,000	24,000	24,000	0	0	0	0
5300		Administrative Costs	875	1,200	4,000	4,000	4,100	4,100	4,100	4,200	4,200
		TOTAL GENERAL GOVERNMENT	662,484	705,842	810,769	867,793	908,505	825,008	864,156	867,906	908,525
(a) Municipal Fee											

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
11-02			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		PUBLIC SAFETY(POLICE)	2013	2014	2014	2015	2016	2017	2018	2019	2020
5001		Salaries	438,132	457,425	124,007						
5002		Employer Contributions	149,704	192,139	35,225						
5003		Pension	16,536	20,474	7,283						
5008		Employee Physicals	110	150	0						
5009	5	Travel, Trans., Education	(2,513)	200	0						
5009	33	Travel, Trans., Education-Dispatcher	0	200	0						
5009	7	Travel, Trans., Education-Officers	1,240	600	0						
5010		Office Supplies	1,654	4,515	1,350	500	500	500	500	500	500
5011		Telephone/Mobile	7,886	5,460	9,351	4,900	4,900	4,900	4,900	4,900	4,900
5012		Maint. & Utilities-Shop	756	3,440	354						
5013		Vehicle Maintenance	3,013	5,095	5,182						
5014		Gas & Oil	17,982	18,500	3,558						
5015		Insurance	2,159	0	18						
5018		Publications	317	100							
5021		NCRCN Radio Fee	1,100	1,050	333						
5022		Investigations	1,765	2,263	297						
5027		Uniform/Equipment Allowance	4,307	4,050	473						
5030		Range & Range Supplies	1,348	1,700							
5031		Blood Alcohol Test	(1,803)	0	(3,382)						
5033		Radio Repair	2,315	2,400							
5034		Animal Control (a)	1,996	0	1,820	2,300	2,300	2,300	2,300	2,300	2,300
5035		Psychological Consultation	110	300							
5036		Equipment & Repairs	3,580	12,780	182						
5037		SANE Examinations	0	500	425						
5038	7	Admin Expenses	4,055	0							
5039		Dues & Memberships	1,089	1,390	436						
5040		Attorney	9,690	5,000	2,565						
5187		Policy Maintenance	0	4,550	805						
5217		Juvenile Assessment	1,346	1,800							
5218		School Light Maintenance (a)	0	500	413	1,000	1,000	1,000	1,000	1,000	1,000
5220		Contract Dispatch Services	27,000	51,000	9,000						
5221		Code Enforcement Charges	0	0							
5222		RMS IT Support (LCSO)	0	0							
5224		IT Services	93	850							
5225		T1 Line/Forward Line	8,822	5,500	1,579						
5227		Coplink/LETA	0	370							
5228	1	LARIMER COUNTY SHERIFF'S DEPT			506,108	759,162	759,162	759,162	759,162	759,162	759,162
		TOTAL PUBLIC SAFETY	703,789	804,301	707,383	767,862	767,862	767,862	767,862	767,862	767,862
(a) Municipal fee											

TOWN OF BERTHOUD												
BUDGET YEAR ENDING DECEMBER 31, 2015												
			AUDITED									
11-03			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
			2013	2014	2014	2015	2016	2017	2018	2019	2020	
			PUBLIC WORKS (STREETS)									
5001			Salaries	100,052	109,224	111,048	140,682	125,208	128,964	132,833	136,818	140,923
5002			Employer Contributions	26,521	32,722	24,333	40,632	52,749	54,331	55,961	57,640	59,369
5003			Pension	4,447	5,138	5,386	4,762	6,260	6,448	6,642	6,841	7,046
5008			Employee Physicals		0	170	400	200	200	200	200	200
5009			Training	160	600	150	650	700	750	800	900	1,000
5010			Office Supplies	1,250	1,575	1,500	1,653	1,736	1,823	1,914	2,100	2,300
5011			Telephone	2,047	2,420	3,300	2,662	2,828	3,221	3,543	3,900	4,300
5012	6		Utilities-Shop	678	315	2,100	330	347	365	383	500	600
5012	2		Street Lighting (a)	83,610	86,100	82,000	85,000	86,000	87,000	88,000	89,000	90,000
5013			Vehicle Maintenance	7	1,050	1,500	1,160	1,218	1,218	1,280	1,500	2,000
5014			Gas & Oil	14,225	17,250	17,000	19,837	22,813	26,235	30,170	31,679	33,263
5018			Publications	76	0	0	0	0	0	0	0	0
5020			Professional Fees	10,684	20,000	8,000	10,000	5,000	5,000	5,000	5,000	5,000
5021			Veh. Maint	2,411	5,000	8,000	25,000	25,000	25,000	25,000	25,250	25,250
5022			Veh. Maint.	0	5,000	1,000						
5036			Repair & Maint. Equipment	7,716	28,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
5037			Repair & Maint. Streets	29,278	31,000	31,000	45,000	45,000	45,000	45,000	45,000	45,000
5039			Dues	288	150	0	150	150	150	150	165	165
5041			Rent-Equipment	0	5,000	3,500	5,250	5,513	5,789	6,078	6,382	6,701
5042			Snow & Ice Removal (a)	15,112	20,000	55,000	30,000	30,000	30,000	30,000	30,000	30,000
5043	5		Sand	0	0	0	0	0	0	0	0	0
5044	3		Chemicals (a)	5,020	6,500	0	7,150	7,865	8,652	9,517	9,993	10,493
5044	5		Parts/Equip. Repair 10%		3,000	3,000	5,000	5,000	5,000	5,000	5,000	5,000
5049			Storm Costs	4,143	7,500	15,000	11,000	11,000	12,100	12,100	13,310	13,310
5045			Shop Operations	860	600	1,000	1,100	1,155	1,213	1,274	1,274	1,338
5046			Uniforms	363	1,200	2,000	1,260	1,323	1,389	1,458	1,458	1,530
5047			Signs & Signage (a)	1,382	2,000	4,000	2,200	2,420	2,662	2,795	2,935	3,082
5048			Safety Equip.	2,232	1,100	2,500	2,500	2,500	2,625	2,625	2,756	2,756
5060			Shop operations	1,061	1,100	1,500	4,600	4,805	4,880	5,045	5,124	4,297
5061			Shop OP	1,624	2,100	2,100	0	0	0	0	0	0
5062			Shop OP	602	525	500	0	0	0	0	0	0
5063			Weed Control	1,060	600	200	1,500	1,575	1,575	1,654	1,654	1,737
5251			Tools & Supplies	4,118	4,000	3,000	5,000	5,000	5,250	5,250	5,513	5,513
5256			Clean-up Day	1,952	0	0	0	0	0	0	0	0
			TOTAL PUBLIC WORKS	322,980	400,769	414,787	479,478	478,365	491,841	504,672	516,892	527,173
(a) Municipal Fee												

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
11-04		RECREATION	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2013	2014	2014	2015	2016	2017	2018	2019	2020
5001		Salaries	26,248	33,000	33,000	79,793	82,187	84,652	87,192	89,808	92,502
5002		Employer Contributions	6,446	8,721	8,721	30,484	33,532	34,538	35,575	36,642	37,741
5003		Pension	1,225	1,427	1,427	533	1,928	1,978	2,030	2,083	2,138
5010		Office Supplies	4,737	5,000	6,000	7,500	6,500	5,200	6,000	6,000	6,000
5011		Telephone	2,093	2,000	2,100	2,000	2,200	2,200	2,250	2,250	2,250
5012		Utilities	2,313	2,600	3,300	2,550	3,000	3,000	3,200	3,200	3,200
5013		Vehicle Maintenance	979	2,000	2,000	2,000	1,750	1,900	1,900	1,500	1,500
5014		Gas & Oil	1,817	2,400	2,100	2,400	2,100	2,200	2,300	2,300	2,300
5016		Refunds	0	200	0	0	0	0	0	0	0
5048		School District Charges	1,708	2,500	1,300	2,500	1,800	2,250	2,300	2,300	2,300
5049		Maint & Repair-Ball Fields	5,118	14,000	4,000	14,000	16,000	6,500	7,000	7,000	7,000
5052		First Aid Supplies	87	250	250	300	150	150	250	250	250
5053		Portajohn (a)	568	2,000	1,200	2,200	2,000	2,000	2,200	2,200	2,200
5056		Brochures/Advertising	9,403	9,800	11,000	9,900	10,000	10,100	10,100	10,200	10,200
		Coach Certification/Backgrounds			300	300	300	300	300	300	300
		Concession Stand			400	1,500	1,500	1,500	1,500	1,500	1,500
		FLAG FOOTBALL									
5001	8	Salaries	3,930	2,700	3,500	2,760	3,000	3,040	3,100	3,100	3,100
5002	8	Employer Contributions	667	570	650	598	645	677	713	713	713
5003	8	Pension	111	84	84	91	95	95	100	100	100
5050	8	Equipment	390	700	700	800	900	1,000	1,000	1,000	1,000
5055	8	Clinics	100	100	100	100	200	200	200	200	200
		TENNIS									
5001	10	Salaries	3,456	2,900	4,200	3,000	3,200	3,200	3,400	3,400	3,400
5002	10	Employer Contributions	393	323	475	338	360	367	391	391	391
5003	10	Pension	38	22	40	24	25	25	26	26	26
5050	10	Equipment	885	800	900	1,000	1,000	1,000	1,000	1,200	1,500
		ADULT BASKETBALL									
5001	11	Salaries	2,340	1,300	1,900	1,350	1,500	1,500	1,500	1,500	1,500
5002	11	Employer Contributions	364	178	400	182	190	190	190	190	190
5003	11	Pension	78	57	75	60	70	70	70	70	70
5020	11	Officials	0	800	1,000	800	1,000	1,000	1,000	1,100	1,200
5050	11	Awards	133	150	50	150	175	175	175	175	175
		YOUTH BASKETBALL									
5001	12	Salaries	8,462	10,500	4,400	5,500	6,000	6,000	6,200	6,200	6,400
5002	12	Employer Contributions	1,469	1,986	600	1,666	1,800	1,800	1,860	1,860	1,920
5003	12	Pension	242	268	131	291	300	300	300	300	300
5055	12	Clinics	500	500	500	500	500	500	500	500	500
5020	12	Officials			150	200	200	200	200	200	200
5050	12	Equipment	2,916	2,200	2,300	2,500	2,300	2,700	2,200	2,200	2,200
		ADULT SOFTBALL									
5001	21	Salaries	842	400	1,300	430	375	375	375	400	400
5002	21	Employer Contributions	163	67	300	74	75	80	85	90	90
5003	21	Pension	26	20	50	21	22	25	30	35	35
5020	21	Officials	360	800	1,200	800	1,200	1,200	1,300	1,500	1,500
5050	21	Equipment/Awards	90	200	200	200	250	250	250	250	300
		YOUTH BASEBALL/SOFTBALL									
5001	22	Salaries	9,603	8,300	10,000	8,435	8,500	8,576	8,619	8,700	8,850
5002	22	Employer Contributions	1,349	1,164	1,750	1,210	1,252	1,300	1,348	1,355	1,367
5003	22	Pension	152	119	275	129	135	138	142	142	142
5020	22	Officials	610	900	1,500	900	1,000	1,000	1,100	1,100	1,200
5055	22	Clinics	0	200	200	200	200	200	200	200	200
5050	22	Equipment	3,566	2,700	2,700	3,000	4,000	4,000	3,800	3,800	3,800

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
			2013	2014	2014	2015	2016	2017	2018	2019	2020
		ADULT VOLLEYBALL									
5001	31	Salaries	3,525	3,450	3,500	3,500	3,500	3,600	3,750	3,750	3,800
5002	31	Employer Contributions	547	508	508	528	546	573	606	606	610
5003	31	Pension	77	55	55	60	63	64	66	66	66
5050	31	Equipment				0					
		YOUTH VOLLEYBALL									
5001	32	Salaries	3,351	2,300	3,000	2,412	3,000	3,100	3,100	3,200	3,200
5002	32	Employer Contributions	418	339	339	359	418	437	451	459	459
5003	32	Pension	43	37	37	40	42	43	44	44	44
5050	32	Equipment	619	900	900	1,000	1,000	1,200	1,200	1,300	1,300
5055	32	Clinics	150	150	150	150	175	200	200	200	200
		CONCESSIONS									
5001	5	Salaries			300						
5002	5	Employer Contributions			25						
5003	5	Pension			0						
5063	5	Supplies			400	1,500	1,500	1,500	1,500	1,500	1,500
		SOCCER									
5001	50	Salaries	5,942	4,550	4,550	4,600	4,650	4,700	4,750	4,800	4,850
5002	50	Employer Contributions	1,027	1,008	1,008	1,056	1,109	1,165	1,227	1,231	1,235
5003	50	Pension	154	153	153	166	172	177	183	183	183
5055	50	Clinics	0	200	200	200	150	150	150	150	150
5050	50	Equipment	2,389	2,800	2,800	3,200	3,200	2,700	2,700	2,900	3,500
		TOTAL RECREATION	124,218	143,356	136,653	214,040	224,939	219,263	225,399	229,919	235,447
(a) Municipal fee											

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
		AUDITED									
		ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-05	SWIMMING POOL	2013	2014	2014	2015	2016	2017	2018	2019	2020	
5001	Salaries	43,714	44,586	46,000	45,346	46,706	48,108	49,551	51,037	52,568	
5002	Employer Contributions	4,738	5,601	5,200	3,605	3,596	3,704	3,815	3,930	4,048	
5003	Pension	449	639	400	0	0	0	0	0	0	
5010	Office Supplies	64	150	250	100	100	125	125	150	150	
5011	Telephone	248	400	325	400	400	400	405	415	425	
5012	Utilities	4,749	6,000	7,000	6,100	6,100	6,250	6,250	6,400	6,400	
5015	Insurance	823	900	900	900	1,000	1,000	1,000	1,100	1,100	
5016	Refunds	0	200	0	150	0	0	0	0	0	
5056	Pool Bathroom ADA Compliance	5,424	1,500	0	1,500	500	500	750	350	350	
5057	Repair, Maint. & Supplies	4,635	10,000	22,266	10,000	11,000	8,500	8,500	9,000	9,000	
5058	Aquacize	494	800	415	500	700	700	800	800	800	
5059	Swim Team	813	1,000	1,385	1,400	1,000	1,000	1,000	1,100	1,100	
5060	Chemicals	2,259	2,300	3,000	2,300	2,400	2,400	2,400	2,600	2,600	
5062	Red Cross	427	600	475	500	450	525	400	500	425	
5063	Concession Supplies	4,027	4,500	3,000	3,300	4,500	4,500	4,500	4,600	4,600	
	Boiler Room Maintenance			500							
	TOTAL SWIMMING POOL	72,866	79,176	91,116	76,101	78,453	77,712	79,496	81,982	83,566	

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-06		BUSINESS DEVELOPMENT	2013	2014	2014	2015	2016	2017	2018	2019	2020
5001	6	Salaries	0	0	13,289	60,000	60,000	60,000	60,000	60,000	60,000
5002	6	Employer Contributions	0	0	1,024	4,770	4,770	4,770	4,770	4,770	4,770
5003	6	Pension	0	0	0	0	0	0	0	0	0
5009	6	Travel, Trans. & Ed.	0		1,000	2,500	2,500	2,500	2,500	2,500	2,500
5011	6	Telephone	962	0	800	1,300	1,300	1,300	1,300	1,300	1,300
5025	6	Economic Development	(179)								
5039	6	Dues & Subscriptions	9,122								
5101	6	Memberships	186	11,000	11,100	25,000	11,100	11,500	11,500	11,700	12,000
5102	6	Office Supplies	416	4,650	200	2,500	2,590	2,825	2,950	3,000	3,100
5103	6	Printing	184	0	500	0	0	0	0	0	0
5104	6	Flash Dr	135	0	0	0	0	0	0	0	0
5106	6	Chamber Pro	299	0	75	0	0	0	0	0	0
5107	6	Table/ Events	1,388	0	375	0	0	0	0	0	0
5108	6	Business Relations	807	3,850	4,000	6,000	4,600	4,150	4,300	4,300	4,300
5109	6	Professional Dev.	310								
5110	6	Professional Services-PR Contract	51,830	56,200	46,830	12,000	12,000				
5112	6	Marketing	0	15,000	6,000						
		TOTAL BUSINESS DEVELOPMENT	65,459	90,700	85,193	114,070	98,260	87,045	87,320	87,570	87,970

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-07			2013	2014	2014	2015	2016	2017	2018	2019	2020
		PARKS									
5001		Salaries	132,749	122,349	144,895	140,793	183,813	189,838	195,526	202,137	208,174
5002		Employer Contributions	38,837	38,444	43,228	43,481	47,829	49,264	50,742	52,264	53,832
5003		Pension	5,614	6,093	6,962	7,040	9,191	9,492	9,776	10,107	10,409
5001	11	Seasonal Salaries	11,987	26,254	25,406	18,000	18,000	18,000	18,000	18,000	18,000
5002	11	Seasonal Contributions	4,200	1,912	2,130	2,226	1,386	1,386	1,386	1,386	1,386
5008		Employee Physicals	85	100	100	100	100	100	100	100	100
5009		Travel, Education	480	250	200	250	250	250	250	300	300
5010		Office Supplies	615	1,200	650	1,200	1,200	1,200	1,200	1,500	1,500
5011		Telephone	1,787	1,300	2,700	1,325	1,650	1,650	1,650	1,700	1,700
5012		Utilities (a)	13,645	13,450	16,800	17,000	14,500	14,500	15,000	15,000	15,500
5013		Vehicle Maintenance	725	5,000	2,100	6,000	7,000	7,000	6,500	6,500	6,500
5014		Gas & Oil	6,392	7,750	7,840	9,000	8,700	8,700	8,800	9,000	9,000
5016		Refunds	0	100	0	0	0	0	0	0	0
5020		Professional Services	7	200	0	200	200	200	200	200	200
5039		Dues	15	100	0	100	75	75	100	100	100
5040		Attorney	1,637	1,000	500	1,200	1,200	1,200	1,200	1,400	1,400
5044		Fertilizer & Chemicals (a)	5,564	10,400	8,500	10,400	10,300	10,600	11,000	11,000	13,000
5049		Sprinkler Repair (a)	3,913	5,800	3,000	6,200	6,500	7,500	7,500	8,200	8,200
5053		Porta-Johns (a)	1,120	2,300	1,500	2,300	2,375	2,450	2,450	2,500	2,500
5054		Trash (a)	4,601	4,600	4,600	4,600	5,000	5,000	5,200	5,200	5,400
5061		Tree Maintenance	712	5,000	0	5,000	7,500	7,500	7,500	7,500	7,500
5057		Repair, Maint. & Supplies (a)	9,973	8,200	18,000	13,500	15,000	15,000	15,500	15,500	15,500
5058		Equipment Maintenance (a)	6,034	7,000	5,000	7,250	8,400	8,500	8,900	9,300	9,300
5059		Insect Control (a)	3,950	5,000	4,289	13,500	5,000	5,300	5,300	5,500	5,500
5060		Seasonal Decorations (a)	7,215	6,600	8,000	6,600	8,000	10,000	10,000	12,000	12,000
5090		Equipment Rental	0	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
		Main Street Maintenance				5,000	5,000	5,000	5,000	5,000	5,000
		EAB Prevention	0				30,000	35,000	40,000	45,000	50,000
5078		Rental Property Maintenance			10,000	5,000	4,000	4,000	4,500	4,500	4,500
		TOTAL PARKS	261,855	282,802	318,800	329,665	404,569	421,105	435,680	453,294	468,901
(a) municipal fee											

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
11-08											
		BUILDING DEPARTMENT	AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		EXPENDITURES	2013	2014	2014	2015	2016	2017	2018	2019	2020
5001		Saairies	35,750	92,276	51,594	64,029	65,950	67,928	69,966	72,065	74,227
5002		Employer Contributions	7,695	28,788	18,463	27,686	30,455	31,368	32,309	33,279	34,277
5003		Pension	1,597	1,257	2,651	3,201	3,297	3,396	3,498	3,603	3,711
5009		Travel, Trans. & Education	625	500	500	2,000	2,000	2,000	2,000	2,000	2,000
5010		Office Supplies	1,936	2,000	4,000	2,500	2,500	2,000	2,000	2,500	2,500
5011		Telephone	580	700	1,500	850	850	900	900	950	950
5018		Publications/Books	0	150	100	150	150	1,000	500	250	250
5020		Professional Services	30	0		3,000	1,000	1,000	1,000	800	800
5078		Supplies/Maps	0			200	200	300	200	200	200
5079		Publications	122								
5185		Internet Access	378	750	400	850	850	900	900	1,000	1,000
5215		Contract Inspections	88,528	0	87,500	80,000	80,000	82,000	82,000	83,000	83,000
5216		Building Abatement	0	200		200	300	300	300	400	400
5218		Contract Elevator Inspections	1,260	1,700	1,700	2,000	2,000	2,400	2,400	2,500	2,500
5246	3	Equipment	0	200	200	1,000	500	500	500	1,000	1,000
		Caselle Permit Program	0			20,000	1,000	1,000	1,000	1,000	1,000
		TOTAL BUILDING DEPARTMENT	138,502	128,521	168,608	207,666	191,052	196,993	199,474	204,547	207,815
11-11			AUDITED								
		PLANNING DEPT.	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2013	2014	2014	2015	2016	2017	2018	2019	2020
		EXPENDITURES									
5001		Salaries	56,818	87,531	100,035	142,123	146,387	150,778	155,302	159,961	164,760
5002		Employer Contributions	5,924	11,135	15,000	15,899	17,489	18,014	18,554	19,111	19,684
5003		Pension	734	3,003	1,800	1,637	7,319	7,539	7,765	7,998	8,238
5009		Travel, Trans. & Ed	391	1,000	0	1,000	2,000	1,500	1,500	1,500	1,500
5010		Office Supplies	1,941	2,000	1,700	2,200	2,400	2,400	2,400	2,500	2,500
5011		Telephone	682	1,400	1,400	1,800	2,200	2,200	2,400	2,400	2,600
5018		Legal Notices	78	350	500	350	450	500	550	600	650
5019		Recording Fees	320	200	0	200	250	250	250	250	250
5020		Planner Professional Services	3,589	0	40,000	0	0	0	0	0	0
5021		Consultant Services	28,316	10,000	18,000	12,000	10,000	7,000	7,500	8,000	8,500
5022		Planning Comm. Support	95	1,500	1,500	1,000	1,500	1,500	1,500	2,000	2,000
5023		Historic Pres. Support	485	4,000	4,000	2,500	2,000	2,000	2,500	2,000	2,000
5024		Comp Plan Consultant	30,912	0	0					60,000	
5036		Supplies, Tools & Maps	81	2,500	2,500	2,500	2,500	2,000	2,000	20,000	2,000
5038		Response & Promo Materials	0	1,000	750	1,000	1,200	1,200	1,200	1,200	1,200
5039		Dues & Subscriptions	0	300	0	400	500	500	600	600	700
5040		Attorney	824	4,000	8,000	6,000	7,000	8,000	8,000	8,000	9,000
5058		Equipment/software/hardware	1,830	1,500	4,000	3,000	5,000	2,000	2,000	2,500	2,500
5184		Regional Fees	2,754	1,000	25,000	1,500	2,000	2,000	2,500	2,500	2,500
5185		Internet Access/ Website	603	1,000	400	1,200	1,200	1,500	1,500	2,000	2,000
5189		Development Review	25,340	15,000	28,000	15,000	18,000	20,000	22,000	24,000	26,000
		TOTAL PLANNING	161,717	148,419	252,585	211,309	229,395	230,881	240,021	327,119	258,581

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-10			2013	2014	2014	2015	2016	2017	2018	2019	2020
		GENERAL FUND - CAPITAL IMPROVEMENT									
		POLICE									
5082		Patrol Cars (PD) with equipment		35,820	0						
		STREETS									
5084		Skid Steer (W, WW, Sts.,d)	2,622								
5099		3/4 ton pickup truck (sts)(2013)	8,618								
		1/2 Ton 4wd Truck (streets)/PY Other		25,000	28,574						
		Snow Plow/Dump truck						65,136	65,136	65,136	65,136
		New Tractor (Streets)									
		New Street Sweeper (part drainage 60% part Streets 40%)						60,000			
		Mini Excavator (sts/w/ww/pks)				20,000					
		Wing post snow blade				5,000					
		Automatic chains (2 trucks)									
		PARKS & REC									
5081		Tool Cat Utility Machine(Pks)(2013)	7,873								
5287		Pool Repairs (2014 Cover)		0							
5286		Town Hall Renovation		0							
		Parks Trucks		26,000	28,574	30,000			30,000		
		Copier Recreation		7,000	0				16,000		
		Walker Mower									
		Bucket Truck-Used				40,000					
		Utility park mower						20,000			35,000
		Tractor							45,000		
		Trailer Equipment									
		Field Painter									
		Mini Excavator (sts/w/ww/pks)									
		Water/weed Tank									
		Reclass from Depts									
		ADMIN									
5086		Vehicle Replacement Admin	36,000	0		11,000		11,000		11,000	
		Furnace		10,000	0						
		Town Hall Copy Machine		28,000	17,000				20,000		
		Carpet/Paint		20,000	20,000	20,000					
		TOTAL CAPITAL IMPROVEMENTS	55,113	151,820	94,148	126,000	0	156,136	176,136	76,136	100,136
11-15			AUDITED								
		CONTRIBUTIONS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2013	2014	2014	2015	2016	2017	2018	2019	2020
5166		Museum		0							
5168		Contributions	19,082	15,000	0	9,000	9,000	9,000	9,000	9,000	9,000
		TOTAL CONTRIBUTIONS	19,082	15,000	0	9,000	9,000	9,000	9,000	9,000	9,000
		TOTAL GENERAL FUND EXPENSES	2,588,067	2,950,706	3,080,042	3,402,984	3,390,400	3,482,845	3,589,216	3,622,228	3,654,977

TOWN OF BERTHOUD												
BUDGET YEAR ENDING DECEMBER 31, 2015												
TOWN OF BERTHOUD												
BUDGET YEAR ENDING DECEMBER 31, 2015												
			AUDITED									
WATER FUND			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
			2013	2014	2014	2015	2016	2017	2018	2019	2020	
20-00		SOURCE OF SUPPLY REVENUE										
		BEGINNING FUND BALANCE		623,804	1,620,500	1,620,500	2,257,708	1,666,324	1,997,690	2,629,281	3,197,072	3,733,863
		REVENUES										
4450	2	Cash in Lieu	1,309,189	1,200,000	826,967	800,000	800,000	700,000	700,000	600,000	600,000	
4451	2	Raw Water System Fee	24,500	28,420	34,300	18,375	30,625	31,850	36,750	36,750	36,750	
		Water Certificate Transfer Fee			700	1,000	1,000	1,000	1,000	1,000	1,000	
4601	2	Interest Earned	6,206	5,760	12,000	12,000	12,500	12,500	12,800	12,800	12,800	
		TOTAL REVENUE	1,339,895	1,234,180	873,967	831,375	844,125	745,350	750,550	650,550	650,550	
		SOURCE OF SUPPLY EXPENSES										
		EXPENSES										
5040	2	Attorney Fees	18,627	12,000	50,000	30,000	30,000	30,000	30,000	30,000	30,000	
5080	2	Payments Richardson Property		67,000	67,539	67,539	67,539	67,539	67,539	67,539	67,539	
5101	2	Reservoir Reconstruction	6,308	400,000	50,000	1,300,000	400,000					
5102	2	Video Inspect Dam Outlets	0	5,000	0	5,000	0	6,000	0	6,000	0	
5103	2	Consultant Fees	8,057	40,000	39,000	20,000	15,000	10,000	10,000	10,000	10,000	
5104	2	Water Resource Master Plan	55,464	0	30,000			75,000				
5123	2	Water Purchases	245,149	1,000,000	0	0	0	0	0	0	0	
5124	2	Water Assessments										
5207	2	Pioneer Park		0	0	0						
5273		Transfer to Operations (1/2 '06 bonds)										
5278	2	Pipeline Bypass	150	0		0						
5300	2	Bank Fees	9,444		220	220	220	220	220	220	220	
		TOTAL EXPENSES	343,198	1,524,000	236,759	1,422,759	512,759	113,759	182,759	113,759	107,759	
5999	2	SOURCE OF SUPPLY FUND BALANCE	1,620,500	1,330,680	2,257,708	1,666,324	1,997,690	2,629,281	3,197,072	3,733,863	4,276,654	

TOWN OF BERTHOUD BUDGET YEAR ENDING DECEMBER 31, 2015										
		AUDITED								
	OPERATIONS & MAINTENANCE	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
		2013	2014	2014	2015	2016	2017	2018	2019	2020
	BEGINNING FUND BALANCE	2,049,936	1,512,473	1,512,473	1,391,899	809,031	(27,164)	(14,872)	103,073	12,517
21-00	REVENUES									
4410	Sale of Water	1,564,763	1,488,145	1,400,000	1,574,875	1,610,115	1,645,535	1,680,775	1,716,015	1,751,225
4411	Water Meters	39,907	60,000	60,000	75,243	40,153	40,153	40,153	40,153	40,153
4412	Berth, Lake Ranchettes Pump Fee	4,898	4,700	4,700	9,400	9,400	9,400	9,400	9,400	9,400
4415	Development Review	1,813	5,000	4,000	5,500	5,500	6,000	6,000	6,000	6,000
4416	Water Leasing	15,643	18,000	18,000	16,000	15,000	15,000	12,000	12,000	12,000
4420	Property Rental	11,000	12,000	0						
4430	CCTF Grant Fluoride Feed Equipment	11,895								
4601	Interest Earned	12,574	12,523	11,500	12,250	12,750	12,750	12,750	13,000	13,000
	TOTAL REVENUE	1,662,492	1,600,368	1,498,200	1,693,268	1,692,918	1,728,838	1,761,078	1,796,568	1,831,778
	EXPENSES									
5001	Salaries	126,936	158,445	158,445	205,482	211,646	217,996	224,536	231,272	238,210
5002	Employer Contributions	33,057	59,674	41,000	39,712	98,683	101,644	104,693	107,834	111,069
5003	Pension	10,522	7,922	24,674	8,141	10,582	10,900	8,872	9,260	9,475
5008	Employee Physicals	7	150	250	300	300	300	300	300	300
5009	Travel, Trans. & Education	422	1,500	1,500	4,000	4,000	4,500	4,500	5,000	5,000
5010	Office Supplies	11,806	15,400	17,000	16,200	16,200	16,700	16,800	17,100	17,175
5011	Telephone/pager	5,631	8,200	6,500	7,200	7,350	7,750	7,900	8,200	8,350
5012	Utilities	40,531	65,000	45,000	70,000	73,000	79,000	84,000	87,500	91,000
5013	Vehicle Maintenance	3,853	2,000	1,600	2,300	2,200	2,400	2,600	2,800	3,000
5014	Gas & Oil	5,501	7,500	6,700	7,000	7,200	8,200	8,350	8,425	8,600
5015	Insurance	38,524	40,000	53,000	41,000	42,000	43,000	44,000	45,000	46,000
5016	Refunds	0	500	0	450	500	550	600	650	700
5018	Publications/Legal Notices	701	500	0	600	600	600	650	650	700
5020	Professional Fees	8,545	5,000	4,000	5,000	6,000	6,000	7,000	7,000	7,000
5021	Prof Fees: Engineer	69,057	35,000	52,000	35,000	40,000	45,000	45,000	45,000	45,000
5038	Miscellaneous Expense	0		0						0
5039	Dues	2,091	6,000	2,500	4,000	4,000	5,000	5,000	5,000	6,000
5040	Attorney	30,489	30,000	48,000	30,000	40,000	45,000	45,000	45,000	45,000
5041	Equipment Rental	0	1,000	0	1,000	1,000	1,500	1,500	2,000	2,000
5044	Weed Spray	627	900	800	1,000	1,000	1,100	1,200	1,200	1,300
5046	Uniforms	658	600	450	600	650	700	750	800	800
5047	Rental Property Expenses	3,345		700						
5048	Safety Equipment	224	800	800	1,200	1,200	1,500	1,500	1,700	1,800
5057	Repair/Maint/Supplies	43,761	100,000	56,000	135,000	110,000	110,000	100,000	100,000	100,000
5060	Chemicals	17,220	70,000	80,000	100,000	110,000	115,000	120,000	125,000	130,000
5084	Skid Steer (w,ww,sts,d)	2,622	0	0	0	0		0		0
5090	Audit	6,000	7,500	10,000	7,500	7,700	7,700	7,800	7,800	7,900
5107	Transfer to General Fund	100,000	100,000	100,000	130,000	130,000	130,000	130,000	130,000	130,000
5108	Lab Testing	5,204	15,000	16,000	16,000	17,000	18,000	19,000	20,000	21,000
5109	Meters & Repair	75,134	51,500	160,000	87,000	87,000	89,000	90,000	92,000	94,000
5110	Permits	4,062	1,900	2,800	2,800	2,800	2,900	2,900	3,000	3,000
5111	Water Breaks	10,580	5,000	55,000	30,000	30,000	30,000	32,000	32,000	35,000
5116	Carriage Agreement(BUREC)	64,222	80,000	(14,684)	75,000	78,000	78,000	80,000	82,000	85,000
5124	Water Assessments	44,602	50,000	40,000	45,000	45,000	50,000	53,000	53,000	53,000
5189	Development Review	2,225	5,000	4,000	5,000	5,000	5,500	5,500	6,000	6,000
5232	2006 Bond Refinance (97 & 82)	296,769	301,631	301,631	299,131	299,381	294,256	58,600	61,600	59,400
5269	Water Rate Study	2,780	0	0	40,000	0	0	0	30,000	0
5273	Bond Payment (2007)	122,070	125,120	125,120	123,120	126,120	123,851	121,582	124,383	121,982
5274	Bond Payment (2012)	46,200	46,200	46,200	46,200	46,200	46,200	191,200	196,850	197,200
5276	Computer Maintenance/Computer	9,662	2,600	5,000	5,000	4,500	4,500	4,500	4,500	4,500
5283	Transfer to WCI			0						
5284	Contract Water Treatment	225,991	10,000	2,788	10,000	10,000	10,000	10,000	15,000	15,000
	Video/Surveillance Equipment									
5080	Software (Caselle)									
	Bank fees	1,443	1,200	50,000	2,200	2,300	2,300	2,300	2,300	2,300
	TOTAL EXPENSES	1,473,074	1,418,742	1,504,774	1,689,136	1,679,113	1,716,546	1,643,133	1,717,124	1,713,761
	NET O&M + PB	2,239,354	1,694,099	1,505,899	1,396,031	822,836	(14,872)	103,073	182,517	130,535

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TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2015

		AUDITED									
		ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		2013	2014	2014	2015	2016	2017	2018	2019	2020	
5284		Transfer to WWCI									
		2006 Bond Refinance (97)		176,583	181,270	181,208	180,958	170,158	169,558	168,758	
		2007 Bonds		22,540	22,100	21,660	21,220	20,780	20,340	19,900	
		2012 Bonds		511,150	507,850	499,550	516,400	527,650	528,450	529,100	
		Caterpillar Loader									
		State Revolving Loan (2002 & 2004)									
		motor grader (w,ww,d gf)(2010)									
		Misc Expense - cash vs accrual diff	69,623								
		Administrative Costs	1,407	1,500	2,400	2,600	2,000	2,000	2,000	2,000	
		TOTAL O&M EXPENDITURES	1,680,418	1,885,316	1,938,577	1,626,382	1,592,290	1,644,602	1,652,610	1,676,921	1,714,984
		CAPTIAL PROJECTS									
		Vac Truck Dumping Station		0	45,000						
5420	6	Line Rehab and Manhole		65,000	0	75,000	70,000	70,000	65,000	65,000	65,000
5430	6	Bruce & Capitol Drive Line replacement		200,000	0	200,000					
		New Headworks Building-CDPHE Grant			75,000	265,000					
5278	4	Plant Improvements	0	798,039	798,039						
		Hillsdale Lift station decommissioning					175,000				
		10th Street & Franklin replacement				180,000					
		New Centrifuge Scroll						80,000			
		Cedar, Elm Buyan replacement & rehab					250,000				
					27000						
		TOTAL CAPITAL PROJECTS	0	1,063,039	918,039	747,000	495,000	70,000	145,000	65,000	65,000
		FUND BALANCE	2,845,221	2,085,481	2,143,676	2,080,076	1,988,928	2,268,348	2,481,280	2,768,103	3,019,062

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2013	2014	2014	2015	2016	2017	2018	2019	2020
BEGINNING CAPITAL FACILITY FUND BAL			2,794,679	1,843,241	1,843,241	2,535,121	1,817,896	1,804,046	1,695,696	2,132,846	1,854,996
24-00		CAPITAL FACILITY REVENUES									
4412		System Investment Fees	631,755	688,050	1,181,095	469,125	422,500	422,500	422,500	357,500	357,500
		Bond Revenue 2012			0						
4428		Bond Refinance - Transfer to WW	(1,385,589)	0	0						
4427		Biosolids study grant		14,000	0						
4601		Interest	19,258	13,000	11,285	14,000	14,000	14,500	15,000	15,000	15,000
		DOLA Grant									
		TOTAL CAPITAL FACILITY REVENUE	(734,576)	715,050	1,192,380	483,125	436,500	437,000	437,500	372,500	372,500
		CAPITAL FACILITY EXPENSES									
5133		Line replacement (CHPP)	0	0	0						
5138		Line replacement: 4& 5th	186,531	0	0						
5273		WW Master Plan Update			0			45,000			
		WW Impact Fee improve WW System			0		450,000			650,000	
		New Centrifuge			0						
		Campion Line upgrad/Xfer to Operations			0			500,000			
		Misc Expense - cash vs accrual basis	30,119		0						
5278	4	Plant improvements	0	602,693	500,000	1,200,000					
5300		Bank Fees	212	350	500	350	350	350	350	350	400
		TOTAL CAP FAC EXPENSES	216,862	603,043	500,500	1,200,350	450,350	545,350	350	650,350	400
		ENDING CAPITAL FACILITY FUND BAL	1,843,241	1,955,248	2,535,121	1,817,896	1,804,046	1,695,696	2,132,846	1,854,996	2,227,096

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TOWN OF BERTHOUD					
BUDGET YEAR ENDING DECEMBER 31, 2015					
			AUDITED		
			ACTUALS	BUDGET	ESTIMATE
34-00			2013	2014	2014
CONSERVATION TRUST FUND					
4999		BEGINNING FUND BALANCE	46,742	67,098	67,098
		REVENUES:			
4301		Conservation Trust Distribution	56,263	51,740	50,840
4601		Interest	300	207	460
		TOTAL REVENUES	56,563	51,947	51,300
		EXPENSES:			
5001	I	Salaries(Seasonal)	7,628	10,000	8,618
5002		Employer Contributions	607	795	667
5003		Pension	0		0
5056		Pool Lift	7,556	0	0
5140		Park Building & Grounds Impr./sprinklers	702	2,000	2,000
5141		Roberts Park	8,370	3,500	3,500
5177		Fickel Park	0	0	0
5269		Berthoud Park Playground	60	0	0
5270		Tennis Court Repair	0	7,850	9,300
5272		Paint Pool			0
		FORESTRY:			0
5001		Salaries:	6,301	8,313	5,000
5002		Employer Contributions	589	911	414
5003		Pension	6	70	0
5011		Telephone		0	0
5072		Tree Maint.-parks	1,875	18,000	0
5073		Tree Maint. Streets	0	0	0
5076		Educational Materials	0	100	200
5077		Tree Replacement	1,557	3,000	3,000
5079		Supplies	743	300	200
5300		Administrative Costs	212	250	220
		TOTAL EXPENSES	36,207	55,089	33,119
		EMERGENCY RESERVES		1,558	
		ENDING FUND BALANCE	67,098	62,397	85,279

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TOWN OF BERTHOUD					
BUDGET YEAR ENDING DECEMBER 31, 2015					
		AUDITED			
LARIMER COUNTY OPEN SPACE TAX			ACTUALS	BUDGET	ESTIMATE
36-00			2013	2014	2014
		BEGINNING FUND BALANCE	685,930	685,354	685,354
		REVENUES:			
4306		Revenues	134,455	105,000	145,000
4308		Heron Lakes			0
4601		Interest	4,268	4,156	3,600
		TOTAL REVENUES	138,723	109,156	148,600
		EXPENSES:			
5038		Miscellaneous Expense			
5257		Trail System & Improvements	977	10,000	2,000
5259		Hillsdale	3,510	10,000	2,000
5260		Pioneer Park	128,685	0	5,000
5261		Heron Lakes		300,000	0
5020		Professional Fees	806		1,213
5262		Water Rights			0
5265		Jaskowski property maint	5,110	0	1,800
5300		Administrative Costs	212	350	220
		TOTAL EXPENSES	139,299	320,350	12,233
		EMERGENCY RESERVES		3,275	
		ENDING FUND BALANCE	685,354	470,885	821,721

TOWN OF BERTHOUD											
BUDGET YEAR ENDING DECEMBER 31, 2015											
CEMETERY ENDOWMENT FUND											
37-00			AUDITED								
			ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2013	2014	2014	2015	2016	2017	2018	2019	2020
4999		BEGINNING FUND BALANCE	68,749	39,863	39,863	33,008	33,337	33,902	35,719	38,757	43,121
		ESTIMATED REVENUES									
4601		Interest	348	320	240	240	250	250	260	270	280
4710		Lot Sales	9,185	19,890	10,800	13,000	13,000	13,000	13,000	13,000	13,000
4711		Opening & Closing	9,850	13,700	10,000	10,000	10,000	11,000	12,000	13,000	13,000
4712		Perpetual Care Fees	4,050	13,200	3,000	5,000	6,000	7,000	8,000	9,000	10,000
4713		Marker Sales	2,615	3,000	500	3,000	3,000	3,000	3,000	3,000	3,000
		TOTAL REVENUES	26,048	50,110	24,540	31,240	32,250	34,250	36,260	38,270	39,280
		ESTIMATED EXPENDITURES									
5001		Salaries	29,546	28,244	22,000	14,240	14,667	15,107	15,560	16,027	16,508
5002		Employer Contributions	5,213	4,118	2,700	1,096	1,129	1,163	1,198	1,234	1,271
5003		Pension	588	394	400	0	0	0	0	0	0
5012		Utilities	590	525	475	660	693	728	765	803	843
5014		Gas & Oil	1,640	1,980	1,500	2,178	2,395	2,635	2,898	3,042	3,194
5057		Repair & Maintenance	15,727	9,000	4,000	9,000	10,000	10,000	10,000	10,000	11,000
5059		Marker Sales	1,416	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
		1/2 pickup									
		Mower									
		Maint Shop & Storage Bldg									
5300		Admin Costs	214	300	320	300	300	300	300	300	300
		TOTAL EXPENDITURES	54,934	47,061	31,395	29,974	31,685	32,433	33,222	33,906	35,616
5998		EMERGENCY RESERVES	0	1,503		937					
5999		ENDING FUND BALANCE	39,863	41,409	33,008	33,337	33,902	35,719	38,757	43,121	46,785

TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2015

[illegible]

