TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2023

GENERAL FUND TOTALS								
		ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
	DESCRIPTION	**2018**	**2019**	**2020**	**2021**	**2022**	**2022**	**2023**
	BEGINNING FUND BALANCE	**3,455,825**	**5,393,793**	**7,434,983**	**11,259,871**	**18,410,765**	**18,410,765**	**19,393,322**
	REVENUES							
1	Total Taxes	4,082,301	5,849,889	7,435,888	9,363,123	6,527,750	7,597,200	7,485,600
2	Total Licenses and Permits	256,202	261,482	179,071	178,194	132,000	248,700	244,000
3	Total Intergovernmental Rev.	369,117	468,896	1,177,722	1,868,450	1,553,884	1,574,884	391,084
4	Total Charges for Services(Rec,Pool,Pks)	195,583	167,553	81,170	145,258	172,780	151,220	163,555
5	Total Fines and Forfeits	24,567	30,416	23,906	16,026	16,000	20,100	15,500
6	Total Interest & Fee Revenue	364,812	486,230	480,025	553,365	460,000	660,000	600,000
7	Total Transfers In	335,031	323,063	333,610	384,053	343,699	355,000	356,313
8	Total Building Fees	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000	1,400,000	960,000
9	Total Miscellaneous Revenue	29,256	5,607	101,902	126,403	-	15,450	-
11	Total Planning Fees	30,817	(1,527)	39,324	25,570	5,000	38,700	8,000
12	Total Town Hall Lease Income	107,044	109,969	117,426	107,962	97,100	100,200	90,510
	TOTAL OPERATING REVENUES	**6,984,491**	**8,774,625**	**11,545,715**	**14,972,242**	**10,428,213**	**12,161,454**	**10,314,562**
13	**MISCELLANEOUS REVENUE**	483,790	21	20	22	0	41,500	0
	TOTAL REVENUES	**7,468,281**	**8,774,646**	**11,545,735**	**14,972,264**	**10,428,213**	**12,202,954**	**10,314,562**
		ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**BUDGET**	**BUDGET**
	EXPENSES	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2023**
100	Total General Government	1,118,963	1,222,516	2,105,341	1,830,368	3,630,300	2,524,900	4,671,689
200	Total Public Safety	1,169,687	1,227,307	1,418,375	1,650,208	2,012,373	2,017,830	2,423,116
300	Total Streets	765,221	876,218	773,407	784,704	1,033,532	1,049,900	1,078,266
400	Total Recreation	339,114	381,382	338,378	275,421	430,272	434,582	515,457
500	Total Pool	111,930	103,194	38,784	50,154	300,000	600,000	-
600	Total Economic Development	140,111	143,101	133,749	180,308	320,146	326,846	311,166
700	Total Parks	513,068	578,135	761,932	746,567	1,468,037	1,491,137	1,463,667
800	Total Building Department	702,038	712,573	874,737	1,235,511	826,784	981,700	761,969
1100	Total Planning	181,663	179,306	382,836	436,601	544,102	543,802	453,478
1200	Total Town Hall Lease Expense	68,090	90,398	190,824	77,296	95,300	90,300	83,100
1300	Total Community Outreach	-	-	-	-	-	-	105,996
1500	Contributions	37,840	20,901	21,833	45,400	97,900	79,500	135,400
	TOTAL OPERATING EXPENSES	**5,147,725**	**5,535,031**	**7,040,196**	**7,312,538**	**10,758,746**	**10,140,497**	**12,003,304**
1000	**TOTAL CAPITAL PROJECTS**	**382,588**	**1,198,425**	**680,651**	**508,832**	**758,700**	**1,079,900**	**5,718,000**
	TOTAL EXPENSES	**5,530,313**	**6,733,456**	**7,720,847**	**7,821,370**	**11,517,446**	**11,220,397**	**17,721,304**
	EMERGENCY RESERVES	-	-	-	-	-	-	309,437
	ENDING FUND BALANCE	**5,393,793**	**7,434,983**	**11,259,871**	**18,410,765**	**17,321,532**	**19,393,322**	**11,677,143**
	MINIMUM EFB					1,613,812	1,521,075	1,800,496

GENERAL FUND REVENUES									
11-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		Taxes							
4101	0	General property	587,983	1,270,679	1,338,217	1,447,664	1,415,000	1,415,000	1,600,000
4102	0	Specific Ownership	145,118	244,739	344,269	374,142	300,000	440,000	400,000
4103	0	General Sales Tax	1,590,700	2,476,669	3,240,145	4,399,494	3,000,000	3,700,000	3,600,000
4103	1	Building Permit Use Tax	1,306,926	1,044,397	1,485,396	2,210,809	974,750	1,100,000	835,500
4103	2	Colorado Excise Tax	4,069	45,991	91,585	127,457	75,000	100,000	100,000
4104	0	Cigarette	6,601	7,111	10,782	15,914	8,000	9,000	10,000
4105	0	Franchise Taxes	113,939	92,096	100,443	110,342	90,000	90,000	90,000
4106	0	Severance Tax	26,878	53,577	39,871	14,925	15,000	92,900	70,000
4107	0	General property (police)	287,448	602,512	773,835	651,221	640,000	640,000	770,000
4108	0	Occupation Tax	9,075	8,700	10,622	10,900	10,000	10,000	10,000
4109	0	Lodging Tax	3,564	3,418	723	255	-	300	100
4100		**Total Taxes**	**4,082,301**	**5,849,889**	**7,435,888**	**9,363,123**	**6,527,750**	**7,597,200**	**7,485,600**
		Licenses & Permits							
4201	0	Permits & Liquor Licenses	107,939	104,541	92,447	77,085	70,000	100,000	100,000
4201	1	Drug Education MMJ transaction fee $1	43,118	38,818	31,407	23,848	16,000	17,000	17,000
4202	0	Animal Licenses	1,325	1,460	930	1,240	1,000	3,200	2,000
4203	0	Passports	55,205	57,363	13,207	21,926	20,000	70,000	70,000
4206	0	Farm Leases	45,950	56,224	38,275	36,780	-	33,500	30,000
4207	0	Rental Property	2,000	2,000	2,000	16,000	24,000	24,000	24,000
4208	0	Records Requests	665	1,076	805	1,315	1,000	1,000	1,000
4200		**Total Licenses & Permits**	**256,202**	**261,482**	**179,071**	**178,194**	**132,000**	**248,700**	**244,000**
		Intergovernmental Revenue							
4265	0	CRVF Coronavirus Relief Funds (DOLA)	-	-	320,525	164,812	-	-	-
4265	1	DOLA-Non Entitlement Units	-	-	-	1,142,887	1,142,800	1,142,800	-
4303	0	Highway User Tax Fund	310,529	327,976	266,733	351,181	280,000	280,000	280,000
4304	0	Road & Bridge	50,119	131,671	157,920	77,750	120,000	100,000	100,000
4305	0	Utility Road Cut Permit	2,385	3,165	7,710	10,103	5,000	26,000	5,000
4307	2	DOLA Grant for CR 7 project	-	-	400,000	-	-	-	-
4307	3	State of Colorado-Grant				42,898	-	-	-
4307	5	CDOT Grant for Parklets				43,556	-	-	-
4307	6	Grant-Misc				21,500	-	20,000	-
4311	0	GOCO Grant for Roberts Dock	-	-	18,750	-	-	-	-
4314	0	CDOT Snow Removal	6,084	6,084	6,084	6,084	6,084	6,084	6,084
4316	0	DOLA Grant for Berthoud Market Analysis	-	-	-	7,679	-	-	-
4300		**Total Intergovernmental**	**369,117**	**468,896**	**1,177,722**	**1,868,450**	**1,553,884**	**1,574,884**	**391,084**
		Charges For Services							
4401	0	Recreation (see page 4)	132,522	115,539	64,932	140,567	168,230	141,620	155,855
4402	0	Swimming Pool Fees (see page 4)	51,158	43,573	13,912	(236)	-	-	-
4404	0	Park Fees (see page 4)	11,903	8,441	2,326	4,927	4,550	9,600	7,700
4400		**Total Charges for Services**	**195,583**	**167,553**	**81,170**	**145,258**	**172,780**	**151,220**	**163,555**

GENERAL FUND REVENUES CON'T									
11-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		Fines							
4500	0	Fines & Forfeitures	15,261	21,166	17,705	7,866	10,000	5,500	5,000
4501	0	Court Fees	6,805	6,225	3,586	7,230	5,000	14,000	10,000
4502	0	Surcharges	2,501	3,025	2,615	930	1,000	600	500
4500		**Total Fines & Forfeits**	**24,567**	**30,416**	**23,906**	**16,026**	**16,000**	**20,100**	**15,500**
		Interest & Fees							
4601	0	Interest	31,252	111,430	68,900	85,789	40,000	140,000	80,000
4603	0	Municipal Fees	333,560	374,800	411,125	467,576	420,000	520,000	520,000
4600		**Total Interest & Fees**	**364,812**	**486,230**	**480,025**	**553,365**	**460,000**	**660,000**	**600,000**
		Building Department							
4620	0	Building and Planning Fees	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000	1,400,000	960,000
4600		**Total Building Department**	**1,189,761**	**1,073,047**	**1,575,671**	**2,203,838**	**1,120,000**	**1,400,000**	**960,000**
		Planning Department							
4651	0	Application Fees	21,100	22,468	11,650	19,578	5,000	36,000	5,000
4653	0	Electric Charging Vehicle Fees	-	-	-	-	-	2,700	3,000
4654	0	Development Review Fees	9,717	(23,995)	27,674	5,092	-	-	-
4655	0	Sign Deposit	-	-	-	900	-	-	-
4600		**Total Planning Department**	**30,817**	**(1,527)**	**39,324**	**25,570**	**5,000**	**38,700**	**8,000**
		Transfers							
4701	0	Water	140,000	140,000	140,000	214,430	210,000	210,000	220,500
4702	0	Wastewater	140,000	140,000	140,000	107,215	100,000	100,000	105,000
4705	0	Road Impact Fees	40,031	28,063	36,610	51,892	23,699	35,000	20,313
4709	0	BATS	5,000	5,000	5,000	-	-	-	-
4711	0	Storm Water	10,000	10,000	12,000	10,516	10,000	10,000	10,500
4700		**Total Transfers**	**335,031**	**323,063**	**333,610**	**384,053**	**343,699**	**355,000**	**356,313**
		Miscellaneous Revenues							
4209	0	Restitution	-	-	-	175	-	-	-
4310	0	Loss Control Rebate/Insurance Claims	17,102	5,607	96,840	45,395	-	13,000	-
4607	0	Donations	-	-	-	57,672	-	-	-
4901	0	Sale of Equipment	12,154	-	5,062	23,161	-	2,450	-
		Total Miscellaneous Revenues	**29,256**	**5,607**	**101,902**	**126,403**	**-**	**15,450**	**-**
		Miscellaneous Revenues							
4610	0	Oil and Gas	483,790	21	20	22	-	41,500	-
		Total Miscellaneous Revenues	**483,790**	**21**	**20**	**22**	**-**	**41,500**	**-**

GENERAL FUND REVENUES (CHARGES FOR SERVICES)									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		RECREATION							
4450	1	Tennis	6,818	5,473	777	5,411	7,700	6,420	7,700
4450	2	Active Net Credit	-	-	-	(13,682)	-	-	-
4450	3	British Soccer	240	180	-	390	450	675	675
4450	5	Concession Stand Receipts	3,352	943	-	678	680	-	680
4450	8	Flag Football	9,440	7,571	5,954	12,938	14,900	18,000	17,000
4450	9	Track Fees	3,196	3,008	(60)	4,058	3,900	3,400	3,900
4450	11	Adult Basketball	1,747	1,302	857	(15)	-	-	-
4450	12	Youth Basketball	8,636	9,516	1,660	3,247	-	-	-
4450	21	Adult Softball	4,006	1,087	245	-	4,800	325	4,800
4450	22	Youth Baseball	18,597	11,307	6,459	20,274	22,000	24,000	23,000
4450	23	Youth Softball	-	9,241	9,088	10,199	19,500	15,200	15,000
4450	31	Adult Volleyball	4,165	5,316	807	2,705	-	-	-
4450	32	Youth Volleyball	4,096	2,331	1,355	2,003	-	-	-
4450	34	Youth Sponsorships	15,350	11,717	7,283	27,915	15,400	4,400	12,000
4450	35	Field Fees	6,442	4,556	4,593	8,480	4,000	4,000	4,000
4450	37	School District Fees	478	-	-	-	-	-	-
4450	45	Adult Kickball	3,926	2,570	1,061	3,051	4,000	3,000	4,000
4450	50	Soccer	25,169	25,631	21,124	36,314	39,000	40,000	39,000
4450	51	Sport Camps	2,818	4,840	404	14,102	22,800	15,900	15,000
4450	52	Tournaments	6,964	-	149	468	-	-	-
4450	55	Additional Programs Fees	7,082	8,950	3,176	2,031	9,100	6,300	9,100
4450		**Total Recreation Revenue**	**132,522**	**115,539**	**64,932**	**140,567**	**168,230**	**141,620**	**155,855**
11-05									
		SWIMMING POOL							
4451	0	Lessons	12,884	12,251	12,973	(236)	-	-	-
4463	0	Daily Admissions	21,302	11,988	351	-	-	-	-
4464	0	Season Passes	3,078	9,151	-	-	-	-	-
4466	0	Pool Rental	2,545	2,477	-	-	-	-	-
4467	0	Swim Team	5,588	2,789	588	-	-	-	-
4469	0	Concessions	5,761	4,917	-	-	-	-	-
4460		**Total Swimming Pool Revenue**	**51,158**	**43,573**	**13,912**	**(236)**	**-**	**-**	**-**
11-07									
		PARKS							
4468	0	Shooting Range	-	-	-	340	100	200	200
4469	0	Park Reservations	10,403	6,749	2,286	4,357	4,200	8,400	7,000
4470	0	Banners	1,500	1,692	40	230	250	1,000	500
		Total Parks Revenue	**11,903**	**8,441**	**2,326**	**4,927**	**4,550**	**9,600**	**7,700**
		TOTAL GENERAL FUND OPERATING REVENUES	**6,984,491**	**8,664,656**	**11,428,289**	**14,864,280**	**10,331,113**	**12,061,254**	**10,224,052**
		Total Miscellaneous Revenue	**483,790**	**21**	**20**	**22**	**-**	**41,500**	**-**
		TOTAL GENERAL FUND REVENUES	**7,468,281**	**8,664,677**	**11,428,309**	**14,864,302**	**10,331,113**	**12,102,754**	**10,224,052**

GENERAL GOVERNMENT EXPENSE									
11-01			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001		Salaries	462,892	528,833	655,369	827,176	1,049,780	1,049,000	1,105,056
5002		Employer Contributions	113,752	135,056	154,735	193,854	280,131	280,000	297,350
5003		Pension	11,061	22,122	28,819	37,258	51,489	51,400	55,253
5009	5	Travel-Trans-Educ-Finance	2,756	5,117	4,327	1,738	10,000	3,000	10,000
5009	12	Travel-Clerk/Deputy Clerk	9,773	3,883	2,919	3,998	10,000	5,000	10,000
5009	14	Travel-Trans-Educ-Administration	12,668	5,351	1,289	6,326	10,000	12,000	15,000
5009	41	Travel-Trans-Educ Board	3,967	10,174	6,754	6,055	17,500	15,000	17,500
5010		Office Supplies	35,297	34,880	39,648	47,604	45,000	50,000	50,000
5011	1	Telephone	7,002	7,242	8,543	9,447	10,000	12,000	12,000
5012	1	Utilities	27,847	26,212	27,024	29,855	30,000	30,000	30,000
5013	1	Vehicle Maintenance	50	232	712	174	1,000	1,000	1,000
5014	1	Gasoline	395	343	93	224	600	600	600
5015	1	Insurance	61,220	52,824	88,995	109,246	120,000	122,000	130,000
5017	7	Town Hall Building Maintenance	20,586	23,234	8,252	26,355	40,000	30,000	78,000
5018	4	Publications/Legal Notices	2,901	3,777	1,938	5,480	5,000	5,000	5,000
5019	4	Recording Fees	-	-	156	6	100	100	100
5020		Professional Fees (IT Services)	44,234	28,245	49,674	120,953	90,000	120,000	30,000
5021	3	Municipal Judge	14,653	12,250	9,428	4,245	18,000	18,000	18,000
5022	2	Election Judge	2,007	2,354	2,370	-	2,000	2,200	-
5023	2	Election Supplies	33,233	33,667	55,143	2,213	104,000	104,000	-
5024	2	Election Publications	315	321	-	-	5,000	5,000	-
5027	1	Codification	-	-	-	-	7,000	7,000	7,000
5028	1	Records Management	33,008	18,085	15,913	13,271	32,000	32,000	20,000
5036	1	Regional Meetings	999	1,336	3,638	399	5,000	5,000	5,000
5038	0	Administrative Expense	1,233	7,773	3,607	3,010	6,000	6,500	8,000
5038	1	Passport Expense	1,427	2,030	312	1,069	1,500	2,000	2,000
5039	1	Dues and Subscriptions	8,459	16,878	17,143	22,068	24,000	24,000	24,000
5040		Attorney	49,373	48,132	118,164	120,591	130,000	130,000	130,000
5041	3	Court Expense	860	42	180	-	5,000	2,000	5,000
5045	1	Safety Committee (CPR)	902	1,728	204	3,076	3,000	3,000	3,000
		Uniforms	-	-	-	-	-	-	4,655
5048	1	Wellness Committee	-	1,681	1,198	3,341	30,000	28,000	30,000
5050	1	Employee Recognition	-	-	7,226	(131)	12,000	12,000	12,000
5089	7	Janitorial Service & Supplies	24,107	21,223	23,110	30,436	30,000	28,000	28,000
5090	5	Auditing (1/3)	8,476	8,368	9,166	8,333	10,000	8,400	10,000
5091	1	Parking Lot Lease	100	100	100	100	100	100	100
5095	1	Computer Equipment Maintenance/Replacement	17,263	14,534	17,349	41,721	50,000	72,000	40,000
5096	1	Internet	3,212	2,841	2,691	2,365	3,000	3,000	3,000
5097	1	Webpage (redesign)	7,420	7,640	8,180	8,589	50,000	50,000	9,000
5246	4	Audio/visual Equipment	3,508	4,712	-	85	5,000	8,000	14,000
5247	1	Software (Caselle)	16,037	6,930	20,706	9,158	25,000	15,000	22,000
5247	3	Software (Caselle)-Court	1,260	1,260	1,260	1,260	1,300	1,400	1,300
5249	1	Public Outreach	53,782	64,080	64,216	35,039	50,000	50,000	-
5252	1	Community Events	-	31,105	35,062	44,053	58,000	70,000	90,000
5256	7	Clean-Up Day	-	7,802	-	3,783	5,000	4,200	5,000
5257	7	Spring/Fall Clean Up-Branches	-	-	-	2,250	2,000	2,000	2,000
5265	1	CRVF Coronavirus Relief Funds (DOLA) Related Expenses	-	-	485,440	-	-	-	-
5265	6	COVID 19 Berthoud Recovery Programs	-	-	52,825	-	1,142,800	-	2,285,775
5280	0	Transfer to Cemetery Fund	-	-	50,000	20,000	20,000	20,000	20,000
5300	1	Bank Fees	20,928	18,119	21,463	24,295	23,000	26,000	26,000
		TOTAL GENERAL GOVERNMENT	**1,118,963**	**1,222,516**	**2,105,341**	**1,830,368**	**3,630,300**	**2,524,900**	**4,671,689**

PUBLIC SAFETY EXPENSE

11-02

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	4	Salaries-Code Enforcement	30,450	23,008	40,480	41,796	44,580	44,580	48,211
5002	4	Employer Contributions-Code Enforcement	14,738	8,000	23,426	17,716	14,914	20,000	25,797
5003	4	Pension-Code Enforcement	1,236	-	617	925	2,229	2,000	2,763
5009	4	Training-Code Enforcement	-	699	38	706	2,000	2,000	2,000
5010		Office Supplies	215	2,238	1,010	2,186	1,800	2,400	1,800
5011	4	Telephone/Mobile-Code Enforcement	649	468	656	663	800	800	800
5013	4	Vehicle Maintenance-Code Enforcement	1,486	962	431	529	1,000	1,000	1,000
5014	4	Gasoline-Code Enforcement	1,292	711	637	463	1,800	1,000	1,800
5018	1	Public Events (Safety Fair, NNO, LETA)	-	268	-	6,276	6,500	6,300	6,500
5034	4	Animal Control	3,439	6,200	16,553	3,483	35,000	35,000	46,000
5039	1	Dues & Memberships	-	-	-	-	200	200	200
5046	4	Uniforms-Code Enforcement	392	902	515	552	1,200	1,200	1,445
5095	4	Computer-Code Enforcement	175	554	-	-	1,800	1,800	1,800
5218	0	Traffic Control	3,544	4,447	-	-	1,000	1,000	1,000
5222	7	School Safety/Education	2,918	4,642	-	-	16,000	17,000	17,000
5228	1	LARIMER COUNTY SHERIFF'S DEPT	1,109,153	1,324,208	1,334,012	1,574,913	2,096,550	2,096,550	2,265,000
		Fund 41 Retail MJ participation		(150,000)			(150,000)	(150,000)	-
		Fund 33 Public Facilities participation for LSCO vehicle					(65,000)	(65,000)	0
		TOTAL PUBLIC SAFETY DEPARTMENT	**1,169,687**	**1,227,307**	**1,418,375**	**1,650,208**	**2,012,373**	**2,017,830**	**2,423,116**

STREETS EXPENSE

11-03

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001		Salaries	217,020	250,197	252,669	271,444	321,420	321,000	336,809
5002		Employer Contributions	68,098	93,164	80,702	93,099	122,941	123,000	147,117
5003		Pension	7,061	9,611	8,076	10,176	16,071	16,000	16,840
5008	1	Employee Physicals-Background	194	721	377	524	800	800	800
5009	1	Training	1,623	3,847	1,052	5,243	6,500	6,500	6,500
5010	1	Office Supplies	6,651	6,909	3,803	4,159	6,000	6,000	6,000
5011	1	Telephone	5,640	5,970	6,782	5,187	7,200	6,000	6,200
5012	2	Street Lighting-utilities only	90,665	126,283	114,856	132,437	115,000	130,000	116,000
5012	6	Utilities-Shop	3,136	3,417	5,740	3,147	4,500	4,500	4,500
5012	7	Street Light Repairs	-	-	16,747	11,173	15,000	15,000	15,000
5014	6	Gasoline	22,844	23,660	18,248	23,083	23,000	26,000	25,000
5018	1	Publications	-	460	25	-	500	500	500
5020	1	Professional Fees (Contracting)	-	-	-	-	15,000	15,000	15,000
5021	6	Vehicle and Equipment Maintenance - Light Duty	38,000	46,917	43,367	10,697	40,000	40,000	40,000
5036	2	Vehicle and Equipment Maintenance - Heavy Duty	43,551	13,577	34,096	22,184	50,000	50,000	50,000
5037	2	Material for Maintenance	94,463	108,283	45,391	16,187	75,000	75,000	75,000
5039	1	Dues	196	202	391	50	500	500	500
5040	7	Contracting	32,544	-	-	23,435	50,000	50,000	50,000
5041	2	Equipment Rental	4,840	22,510	12,561	2,941	10,000	10,000	10,000
5042	5	Snow & Ice Removal	48,497	61,463	65,000	55,871	65,000	65,000	65,000
5044	3	Weed Control Chemicals and Supplies	2,742	5,919	3,584	425	3,000	2,000	3,000
5045	6	Shop Operations	13,411	15,167	11,967	13,212	15,000	16,000	18,000
5046	1	Uniforms	6,402	6,730	6,275	2,567	5,100	5,100	4,500
5047	4	Signs & Signage	20,263	33,766	14,324	36,799	35,000	35,000	40,000
5048	2	Safety Equipment	22,862	11,399	2,992	5,359	8,500	8,500	8,500
5049	5	Storm Costs	3,949	16,388	17,486	-	-	-	-
5095	1	Computer Maintenance/Replacement	-	1,495	-	1,044	5,000	5,000	5,000
5247	1	Software	-	-	1,240	4,810	3,000	3,000	3,000
5251	6	Tools	10,569	8,163	5,656	6,166	9,500	9,500	9,500
5255	0	Removal of old streets building	-	-	-	23,285	5,000	5,000	-
		TOTAL STREETS DEPARTMENT	**765,221**	**876,218**	**773,407**	**784,704**	**1,033,532**	**1,049,900**	**1,078,266**

RECREATION EXPENSE

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
11-04			**2018**	**2019**	**2020**	**2021**	**2022**	**2022**	**2023**
		ADMINISTRATION							
5001		Salaries	105,361	125,776	148,017	71,363	185,400	185,400	240,541
5002		Employer Contributions	30,728	43,263	43,491	20,734	49,087	49,087	94,461
5003		Pension	3,148	2,782	5,348	2,722	9,270	9,270	12,027
5009	2	Training/Professional Dev/Membership	3,630	2,319	1,843	1,030	8,000	8,000	5,000
5010	2	Office Supplies	6,603	6,072	4,533	3,032	7,500	7,500	3,000
5011	2	Telephone	4,383	4,286	3,388	3,566	2,000	2,000	2,000
5012	2	Utilities	2,207	2,046	2,170	1,664	-	-	-
5013	2	Vehicle Maintenance	4,547	1,360	2,089	746	2,500	2,500	2,500
5014	2	Gasoline	4,611	4,068	1,555	1,484	2,000	2,000	2,000
5020	1	Officiating Administrative Fee	-	7,500	3,425	4,410	8,000	8,000	8,300
5046	2	Uniforms	2,956	3,055	2,251	2,161	4,000	4,000	980
5048	1	School District Charges	2,928	3,664	1,816	1,392	4,000	4,000	1,200
5049	1	Ballfield Maintenance and Repair	12,563	12,850	19,291	17,618	-	-	-
5052	2	First Aid Supplies-Safety	410	1,067	1,440	1,995	1,800	1,800	1,800
5053	1	Porta john	-	362	171	225	-	-	-
5054	2	Trash	2,120	2,524	1,501	714	-	-	-
5056	1	Brochures\Advertising	11,960	12,758	11,163	15,843	28,000	28,000	23,300
5058	1	Equipment Maintenance	-	727	1,021	1,647	-	-	-
5059	1	Coach Certification-Background checks	1,569	832	723	1,395	2,000	2,000	2,000
5060	1	Rec registration/tracking software	-	3,695	-	2,141	10,600	10,600	10,600
5071	1	Scholarships	-	-	-	-	2,500	2,500	2,500
5095	2	Computer Equipment Maintenance/Replacement	-	1,766	-	-	1,800	1,800	1,800
		CONCESSION STAND							
5001	5	Salaries	3,220	1,132	122	667	3,500	3,500	1,000
5002	5	Employer Contributions	256	90	10	53	350	350	100
5063	5	Supplies	4,576	793	-	452	3,000	3,000	2,000
		FLAG FOOTBALL							
5001	8	Salaries	3,985	3,849	3,860	4,426	1,600	1,600	1,500
5002	8	Employer Contributions	817	1,239	781	732	160	160	150
5003	8	Pension	137	132	35	114	-	-	-
5020	8	Officials	1,845	1,070	680	1,417	2,880	2,880	3,900
5046	8	Uniforms/Shirts	2,482	2,130	998	5,385	5,200	6,500	6,200
5050	8	Equipment	1,192	408	413	292	250	250	800
5055	8	Clinics	-	-	-	-	-	-	-
		TRACK							
5001	9	Salaries	1,486	1,358	-	3,910	3,000	3,000	3,100
5002	9	Employer Contributions	235	150	-	482	300	300	310
5003	9	Pension	24	10	-	47	-	-	-
5046	9	Uniforms/Shirts	-	-	-	449	800	800	500
5048	9	Dues/Team Fees	404	375	-	621	700	700	700
5050	9	Equipment	139	-	-	11	200	200	200
		TENNIS							
5001	10	Salaries	7,854	6,880	250	5,595	5,800	5,800	5,800
5002	10	Employer Contributions	820	783	92	445	580	580	580
5003	10	Pension	66	-	-	-	-	-	-
5046	10	Uniforms/Shirts	515	798	-	478	900	900	800
5048	10	Dues/Team Fees	420	460	-	-	600	600	600
5050	10	Equipment	462	143	-	719	800	800	800

RECREATION EXPENSE CON'T									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		ADULT BASKETBALL							
5001	11	Salaries	1,209	2,685	1,036	35	-	-	-
5002	11	Employer Contributions	261	849	195	8	-	-	-
5003	11	Pension	29	1	2	2	-	-	-
5020	11	Officials	1,870	750	570	-	-	-	-
5050	11	Equipment	31	-	-	-	-	-	-
		YOUTH BASKETBALL							
5001	12	Salaries	10,732	10,689	6,641	724	-	-	-
5002	12	Employer Contributions	2,134	2,173	1,045	170	-	-	-
5003	12	Pension	146	157	134	23	-	-	-
5020	12	Officials	3,200	1,860	1,080	560	-	-	-
5046	12	Uniforms/Shirts	1,441	2,288	1,705	582	-	-	-
5048	12	Dues/Team Fees	30	95	-	-	-	-	-
5050	12	Equipment	1,341	2,762	762	1,261	-	-	-
5055	12	Clinics	400	400	-	-	-	-	-
		ADULT SOFTBALL							
5001	21	Salaries	1,310	313	91	165	1,500	1,500	1,400
5002	21	Employer Contributions	221	25	35	43	150	150	140
5003	21	Pension	26	-	2	8	-	-	-
5020	21	Officials	2,767	350	-	-	2,500	2,500	2,700
5048	21	Dues/Team Fees	-	-	-	-	-	-	-
5050	21	Equipment	630	220	-	-	350	350	900
		YOUTH BASEBALL							
5001	22	Salaries	5,721	11,140	10,189	8,486	3,500	3,500	3,000
5002	22	Employer Contributions	733	2,978	2,322	1,457	350	350	300
5003	22	Pension	133	26	44	254	-	-	-
5020	22	Officials	3,691	2,102	1,388	3,045	3,200	3,200	3,400
5046	22	Uniforms/Shirts	2,448	5,362	2,884	6,408	7,000	7,000	8,000
5048	22	Dues/Team Fees	-	284	350	350	900	900	900
5050	22	Equipment	1,565	1,619	1,411	2,034	2,100	2,100	2,100
5055	22	Clinics	-	-	-	-	-	-	-
		YOUTH SOFTBALL							
5001	23	Salaries	440	928	2,325	1,950	750	750	780
5002	23	Employer Contributions	86	74	329	398	75	75	78
5003	23	Pension	22	-	23	76	-	-	-
5020	23	Officials	1,940	1,075	1,610	670	1,500	1,500	1,400
5046	23	Uniforms/Shirts	1,403	2,586	1,949	2,205	2,800	2,800	2,500
5048	23	Dues/Team Fees	2,160	2,780	3,195	4,045	5,000	5,000	3,600
5050	23	Equipment	1,826	659	399	1,026	2,100	2,100	2,100
5055	23	Clinics	-	-	-	-	200	200	200

RECREATION EXPENSE CON'T									
11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		ADULT VOLLEYBALL							
5001	31	Salaries	3,985	4,055	1,910	1,533	-	-	-
5002	31	Employer Contributions	648	932	347	262	-	-	-
5003	31	Pension	48	34	13	32	-	-	-
5020	31	Officials	875	2,029	640	1,510	-	-	-
5050	31	Equipment	160	559	291	100	-	-	-
		YOUTH VOLLEYBALL							
5001	32	Salaries	1,380	1,658	1,299	611	-	-	-
5002	32	Employer Contributions	341	306	252	133	-	-	-
5003	32	Pension	43	36	61	-	-	-	-
5020	32	Officials	982	450	-	80	-	-	-
5046	32	Uniforms/Shirts	818	789	461	374	-	-	-
5050	32	Equipment	417	372	155	-	-	-	-
5055	32	Clinics	1,200	-	-	-	-	-	-
		ADULT KICKBALL							
5001	45	Salaries	1,625	893	962	939	1,200	1,200	1,200
5002	45	Employer Contributions	234	71	154	117	120	120	120
5003	45	Pension	28	-	5	10	-	-	-
5020	45	Officials	1,856	1,000	500	1,225	1,500	1,500	2,400
5050	45	Equipment	143	365	39	-	100	100	100
		SOCCER							
5001	50	Salaries	10,107	9,477	9,583	9,762	6,500	6,500	6,100
5002	50	Employer Contributions	2,200	1,925	1,933	1,727	650	650	610
5003	50	Pension	289	291	362	259	-	-	-
5020	50	Officials	4,092	2,735	1,577	3,262	4,100	4,100	6,200
5046	50	Uniforms/Shirts	5,490	6,186	2,841	7,122	7,200	9,000	7,000
5048	50	Dues/Team Fees	-	-	-	-	850	850	850
5050	50	Equipment	5,727	2,065	2,068	3,035	400	400	400
5055	50	Clinics	-	-	-	250	400	400	400
		SPORTS CAMPS							
5001	51	Salaries	3,895	7,487	-	11,222	2,000	3,100	1,500
5002	51	Employer Contributions	608	1,199	-	1,501	200	310	150
5003	51	Pension	79	155	-	62	-	-	-
5020	51	Officials		-	-	-	-	-	-
5046	51	Uniforms/Shirts	-	-	-	1,291	1,800	1,800	1,900
5050	51	Equipment	718	2,786	-	1,679	2,000	2,000	2,000
5055	51	Clinics	63	-	-	-	-	-	-
		TOURNAMENTS							
5001	52	Salaries	-	-	-	-	500	500	500
5002	52	Employer Contributions	-	-	-	-	50	50	50
5020	52	Officials	625	-	-	-	-	-	-
5050	52	Equipment	184	-	-	-	200	200	200
		ADDITIONAL PROGRAMS							
5001	55	Salaries	1,794	5,808	4,303	4,528	2,500	2,500	2,300
5002	55	Employer Contributions	359	1,153	989	683	250	250	230
5003	55	Pension	41	148	196	74	-	-	-
5046	55	Uniforms/Shirts	-	364	-	-	-	-	-
5048	55	Dues/Team Fees/Printing	-	-	-	-	-	-	-
5050	55	Equipment	1,137	682	2,404	2,046	500	500	500
5055	55	Martial Arts	6,318	3,570	840	1,830	4,200	4,200	4,200
		TOTAL RECREATION DEPARTMENT	**339,114**	**381,382**	**338,378**	**275,421**	**430,272**	**434,582**	**515,457**

SWIMMING POOL EXPENSE

11-05			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	1	Salaries	73,687	66,691	25,782	-	-	-	-
5002	1	Employer Contributions	11,924	12,874	2,329	-	-	-	-
5003	1	Pension	284	841	32	-	-	-	-
5009	1	Training, certifications	586	109	450	-	-	-	-
5010	1	Office Supplies	112	519	10	-	-	-	-
5011	1	Telephone	2,000	2,022	937	107	-	-	-
5012	2	Utilities	3,653	5,175	3,390	1,159	-	-	-
5046	1	Uniforms	496	466	74	-	-	-	-
5054	2	Trash	559	583	172	233	-	-	-
5057	2	Boiler Room Maintenance	-	2,110	302	-	-	-	-
5057	2	Pool Repairs-concrete pad, guard house, bathroom, filter	4,671	-	-	-	-	-	-
5057	3	Pool Supplies/Maintenance	5,095	515	1,795	181	-	-	-
5059	4	Swim Team	992	2,048	-	-	-	-	-
5060	3	Chemicals	4,484	3,954	2,088	-	-	-	-
5062	4	First Aid-Safety	300	968	1,379	990	-	-	-
5063	4	Concession Supplies	3,087	2,990	44	-	-	-	-
5080	0	Town Park pool removal and redesign	-	-	-	47,484	300,000	600,000	-
5095	1	Computer Equipment Maintenance/Replacement	-	1,329	-	-	-	-	-
		TOTAL SWIMMING POOL	**111,930**	**103,194**	**38,784**	**50,154**	**300,000**	**600,000**	**-**

ECONOMIC DEVELOPMENT

11-06			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	6	Salaries	86,233	90,035	95,148	99,762	113,700	113,700	124,292
5002	6	Employer Contributions	20,965	22,653	17,833	19,494	23,481	23,481	24,159
5003	6	Pension	4,312	4,502	4,757	4,988	5,685	5,685	6,215
5009	6	Education	620	1,447	50	1,254	3,000	3,000	3,000
5011	6	Telephone	1,959	2,126	2,104	1,680	2,400	2,400	2,400
5039	6	Dues & Subscriptions	320	386	1,012	1,260	1,145	1,145	1,145
		Uniforms	-	-	-	-	-	-	245
5095	6	Computer Equipment Maintenance/Replacement	1,099	-	-	-	-	-	-
5101	6	Memberships	3,170	5,590	5,505	6,510	18,535	18,535	18,560
5102	6	Office Supplies	643	470	717	104	1,000	1,000	500
5103	6	Printing	510	786	-	-	2,500	2,500	2,500
5106	6	Business Prospecting-Travel	3,167	3,169	774	8,685	26,300	20,000	16,300
5107	6	Table/ Events	-	5,000	-	-	-	-	-
5108	6	Business Development	4,235	451	1,771	18,135	61,150	61,150	32,100
5110	6	Professional Services-Consultants	9,827	2,563	3,728	2,855	7,000	20,000	26,000
5112	6	Marketing/Advertising/Giveaways	3,051	3,923	350	-	4,250	4,250	3,750
5120	6	Grants for Business Facade Improvements	-	-	-	15,581	50,000	50,000	50,000
		TOTAL BUSINESS DEVELOPMENT	**140,111**	**143,101**	**133,749**	**180,308**	**320,146**	**326,846**	**311,166**

PARKS EXPENSES

11-07

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	1	Salaries	245,504	283,293	326,654	289,669	450,600	450,600	453,460
5002	1	Employer Contributions	65,513	79,170	86,431	78,984	160,407	160,407	148,984
5003	1	Pension	8,811	10,397	11,353	9,546	22,530	22,530	22,673
5008	1	Physicals, Background	-	-	49	-	100	100	100
5009	1	Travel, Education	1,653	2,993	3,676	3,499	6,500	6,500	6,500
5010	1	Office Supplies	916	1,690	624	863	1,500	1,500	1,500
5011	1	Telephone	4,649	2,584	2,762	4,983	6,000	4,000	4,000
5012	4	Utilities-turf/ballfields	15,206	8,802	8,944	9,655	10,000	10,000	10,000
5012	9	Utilities-facilities/general parks	-	5,376	6,028	8,537	11,000	11,000	11,000
5013	9	Vehicle Maintenance-general parks	10,005	593	2,922	1,283	7,500	7,500	7,500
5013	8	Vehicle Maintenance-bucket truck	3,981	3,375	543	-	-	-	-
5014	4	Gasoline-turf/ballfields	10,681	6,675	5,164	6,247	7,000	9,500	9,000
5014	9	Gasoline-facilities/general parks	-	4,429	5,168	3,916	5,000	7,000	7,000
5020	1	Professional Services	2,012	3,716	-	-	3,000	3,000	3,000
5020	4	Weed/Turf Maintenance-contract	2,427	4,971	9,125	10,901	20,000	20,000	20,000
5039	1	Dues	-	-	-	-	100	100	100
5040	1	Attorney	-	-	-	-	1,000	1,000	1,000
5044	4	Turf Maintenance-turf/ballfields	9,087	2,132	2,448	3,258	6,000	6,000	6,000
5044	9	Turf Maintenance-general parks	-	6,353	5,334	3,674	6,000	6,000	6,000
5046	1	Uniforms	2,964	3,818	6,264	4,455	6,900	6,900	4,950
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)	-	-	-	-	50,000	50,000	20,000
5049	4	Irrigation and Sprinkler Repair-turf/ballfields	3,548	5,516	1,521	3,839	5,000	5,500	10,000
5049	9	Irrigation and Sprinkler Repair-general parks	-	5,489	2,843	6,133	7,000	13,000	10,000
5053	3	Porta-Johns-parks	3,177	3,272	3,673	5,126	8,000	7,000	8,000
5054	2	Facility Maintenance	165	470	500	2,034	3,500	3,500	3,500
5055	3	Restroom Maintenance-parks	6,619	7,373	5,894	7,318	10,500	16,000	15,000
5057	4	Repair and Maintenance Supplies-turf/ballfield	11,354	5,513	6,539	7,196	12,000	12,000	12,000
5057	9	Repair and Maintenance Supplies-facilities/general parks	-	8,860	8,292	16,950	15,000	15,000	35,000
5057	10	Farm Lease Supplies	775	1,092	787	3,628	5,000	3,000	5,000
5058	6	Equipment Maintenance	3,527	7,058	9,907	8,635	18,000	18,000	18,000
5059	2	Insect Control	31,162	32,372	29,230	29,961	45,000	45,000	45,000
5060	8	Seasonal Decorations	1,741	4,190	4,247	4,380	15,000	16,000	15,000
5064	9	Transfer to Forestry	55,000	55,000	175,000	195,000	500,000	500,000	500,000
5070	3	Entry gate/fence at main building and Bein ballfield	-	-	7,640	-	8,500	8,500	8,500
5074	1	Office Furniture	-	-	-	1,975	2,500	2,500	2,500
5075	9	Bein Park trail improvements	-	-	17,205	-	-	18,000	-
5076	9	Park signage	-	-	-	-	5,000	5,000	5,000
5078	3	Rental Property Maintenance	999	-	-	-	-	-	-
5090	8	Equipment Rental	5,046	4,150	2,298	4,485	5,500	5,500	7,000
5092	3	Main Street Maintenance	4,912	2,757	2,581	4,777	6,000	6,000	6,000
5095	1	Computer Equipment Maintenance/Replacement	-	3,937	-	4,175	10,400	3,000	10,400
5251	6	Tools	1,634	719	286	1,485	5,000	5,000	5,000
		TOTAL PARKS DEPARTMENT	**513,068**	**578,135**	**761,932**	**746,567**	**1,468,037**	**1,491,137**	**1,463,667**

BUILDING DEPARTMENT EXPENSE

11-08

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	1	Salaries	93,293	135,050	91,636	129,973	148,800	148,800	163,577
5002	1	Employer Contributions	14,391	19,087	20,304	31,668	41,544	41,500	49,478
5003	1	Pension	4,393	6,062	416	6,317	7,440	7,400	8,179
5009	3	Travel-Trans-Educ	200	-	-	135	800	800	800
5010	3	Office Supplies	3,151	2,521	5,527	2,496	6,000	2,000	5,000
5011	3	Telephone	1,427	1,624	1,724	1,600	1,800	1,800	1,800
		Uniforms	-	-	-	-	-	-	735
5095	3	Computer Equipment Maintenance/Replacement	1,836	1,876	610	-	3,600	3,600	3,600
5185	3	Internet Access	574	609	581	441	800	800	800
5215	2	Contract Inspections	582,773	545,744	753,939	1,062,881	616,000	775,000	528,000
5248	1	Permit Program	-	-	-	-	-	-	-
		TOTAL BUILDING DEPARTMENT	**702,038**	**712,573**	**874,737**	**1,235,511**	**826,784**	**981,700**	**761,969**

PLANNING DEPARTMENT EXPENSE

11-11

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	1	Salaries	109,556	89,952	145,211	152,197	182,760	182,760	199,346
5002	1	Employer Contributions	23,932	24,178	39,699	42,585	52,604	52,604	58,575
5003	1	Pension	4,982	3,921	4,604	7,554	9,138	9,138	9,967
5009	6	Travel-Trans-Educ	723	911	1,020	50	3,000	3,000	3,000
5010	6	Office Supplies	6,460	7,476	4,127	3,104	6,000	6,000	6,000
5011	6	Telephone	2,068	1,897	1,724	1,599	2,300	2,300	2,300
5018	3	Legal Notices/Recording Fees	598	1,152	74	320	1,500	-	1,500
5022	1	Planning Commission Support	386	448	-	322	1,000	1,000	1,500
5023	1	Historical Preservation Support	2,339	1,513	2,443	3,275	3,000	3,000	5,000
5024	1	Youth Advisory	2,000	682	456	1,227	2,000	2,000	2,000
5025	1	PORT Committee	76	49	-	-	-	-	1,500
5026	1	Tree Committee							1,500
5036	3	Mapping Updates	-	715	2,126	-	1,000	1,000	1,000
5038	3	Supplies-Tools-Maps	-	3,285	-	-	500	500	500
5039	6	Dues & Subscriptions	514	-	533	632	1,000	1,000	1,000
5040	3	Attorney	19,679	23,043	47,142	50,044	60,000	60,000	60,000
		Uniforms	-	-	-	-	-	-	490
5058	6	Equipment-Software-Hardware-Plotter	-	-	-	-	1,000	1,000	1,000
5095	6	Computer Equipment Maintenance/Replacement	4,335	4,608	-	1,329	1,800	3,000	1,800
5184	6	Regional Fees and Support	3,442	2,968	3,147	3,487	4,500	4,500	4,500
5185	6	Internet Access	573	609	581	441	1,000	1,000	1,000
5186	3	Development Code Update (Architechtural Guidelines)(Landscape)	-	-	-	50,070	25,000	25,000	5,000
5187	3	Bike/Pedestrian Plan	-	-	-	-	-	-	-
5188	3	Comp Plan (2022 1st Street Overlay)	-	-	101,270	98,831	125,000	125,000	25,000
5189	2	Development Review	-	11,899	28,679	19,534	60,000	60,000	60,000
		TOTAL PLANNING DEPARTMENT	**181,663**	**179,306**	**382,836**	**436,601**	**544,102**	**543,802**	**453,478**

LEASE

11-12

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		REVENUES							
4401	0	Lease-Guaranty Bank	57,845	59,580	61,368	63,209	64,800	64,800	66,420
4402	0	Lease-Edward Jones	17,861	18,307	18,764	19,234	19,700	19,700	20,190
4501	0	Lease-Triton	8,888	4,472	3,000	3,000	3,000	3,000	750
4502	0	Lease-Ashley Fisher	500	-	-	-	-	-	-
4503	0	Lease-Tax Credit Connection	15,175	15,810	16,294	9,769	-	-	-
4504	0	Lease-United Waste	4,275	5,350	5,400	5,400	5,400	5,400	1,350
4505	0	Lease-Archinger	2,500	4,000	4,200	3,150	-	700	-
4506	0	Lease-A Little Help	-	2,450	3,600	4,200	4,200	4,200	1,050
4507	0	Lease-Berthoud Feed	-	-	4,800	-	-	-	-
4508	0	Lease-ProClean	-	-	-	-	-	2,400	750
		TOTAL REVENUES	**107,044**	**109,969**	**117,426**	**107,962**	**97,100**	**100,200**	**90,510**
		EXPENDITURES							
5012	1	Utilities (XCEL)	1,594	5,201	3,823	4,353	5,000	5,000	1,250
5013	1	Trash	792	937	949	965	1,200	1,200	300
5015	1	Insurance	-	-	-	-	3,000	-	3,000
5017	1	Building Maintenance-Janitor	2,984	3,254	3,363	2,609	3,600	3,600	750
5017	2	Building Maintenance-Maintenance	885	977	551	486	1,000	1,000	300
5017	3	Building Maintenance-Repairs	447	8,982	147	-	3,000	2,000	-
5019	1	Elevator Maintenance	2,578	2,865	2,805	2,923	4,500	4,500	4,500
5020	1	Property Tax	23,619	22,387	23,234	24,079	25,000	25,000	25,000
5021	1	Purchase Expense (Berthoud Feed Supply)	-	5,684	114,869	-	-	-	-
5039	1	HOA Fees	32,842	39,890	40,833	41,881	48,000	48,000	48,000
5112	1	Lease Expense	2,349	221	250	-	1,000	-	-
		TOTAL EXPENDITURES	**68,090**	**90,398**	**190,824**	**77,296**	**95,300**	**90,300**	**83,100**
		TOTAL NEW TOWN HALL DEPARTMENT	**38,954**	**19,571**	**(73,398)**	**30,666**	**1,800**	**9,900**	**7,410**

COMMUNITY OUTREACH

11-13

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
5001	6	Salaries	-	-	-	-	-	-	45,749
5002	6	Employer Contributions	-	-	-	-	-	-	15,615
5003	6	Pension	-	-	-	-	-	-	2,287
5009	6	Education/Travel	-	-	-	-	-	-	2,500
5011	6	Telephone	-	-	-	-	-	-	1,200
		Office Supplies	-	-	-	-	-	-	500
		Printing	-	-	-	-	-	-	3,000
		Memberships	-	-	-	-	-	-	500
		Professional Services	-	-	-	-	-	-	27,000
		Advertising/Promotional	-	-	-	-	-	-	2,500
		Dues/Subscriptions	-	-	-	-	-	-	2,500
		Software	-	-	-	-	-	-	2,400
		Uniforms	-	-	-	-	-	-	245
			-	-	-	-	-	-	
			-	-	-	-	-	-	
		TOTAL COMMUNITY OUTREACH	**-**	**-**	**-**	**-**	**-**	**-**	**105,996**

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE

11-10

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		ADMIN							
5086	0	Vehicle Replacement Admin					25,000	25,000	
5102	0	Town Signage Improvements (replace front sign)					10,000	10,000	
		Monument-Wayfinding Signs							60,000
5103	0	Mountain Ave Overlay Plan	28,733	113,452					
5104	0	I-25 Interchange Aesthetics Project							
5105	0	HVAC Roof Units at Town Hall and Server Room (2023)			108,590				15,000
5106	0	Parking Lot overlay (45%)			196,257				
5120	0	Carpet 2nd floor Town Hall		18,539	208,196		80,000	80,000	
5121	0	Key Card Access System							
5250	0	Town Hall Copy Machine - Folding Machine			37,246		5,500	5,500	
5251	0	Audio/Visual Equipment				26,889		13,000	
5252	0	Electric Vehicle Charging Station				54,073	55,000	55,000	55,000
		SAFETY							
5150	0	School zone lights (10)							
5151	0	Crosswalk lights							20,000
5153	0	Radar speed trailer							
		CODE ENFORCMENT							
5800	0	New Vehicle			34,495				
		STREETS							
5058	0	New Street Sweeper (drainage 60% & Streets 40%) $250000				100,000			
5099	0	New Vehicle	98,066			55,706			
5111	0	CR 7		593,612					
5111	0	CR 7		345,238					
5125	0	4WD Roadside Mower (50% storm)	45,000						
5127	0	Street Light replacement / retrofit for dark sky				2,290			
5152	0	Excavator (50% streets, 50% storm water)							
5267	0	Dump Truck-single axle	54,427						
5301	0	Radio communication system		11,225					
5302	0	Packer/roller for grader				27,000			
5303	0	Dingo with attachments				41,223			
5304	0	Tilt Trailer					9,000	9,700	
5305	0	Warning light system for sign truck					5,000	6,500	
		Roadway Message Boards (2)							40,000
		Skid Steer grader attachment							17,000
		Mini Skid mower attachments							6,000
		John Deere mini excavator							
5306	0	Emergency response trailer					7,200	7,200	
		PARKS & REC							
5083	0	Walker Mower			29,916				
5084	0	ATV Plow					23,000	23,000	
5101	0	New Vehicle (Parks)	43,500				95,000	95,000	
		3rd Street and Massachusetts							2,170,000
5281	0	Wireless scoreboard (x2)	3,366	3,197					
5400	0	Ballfield Warning Tracks	16,575						
5401	0	New Vehicle (Recreation) (2 in 2020)	35,989		56,000				
5402	0	Field Groomer	16,972						
5403	0	Batting Cages at Bein (60% in park dev)				11,381			
5404	0	Equipment Shed		4,725					
5406	0	Soccer Goals - Waggener Farm Park					13,000	13,000	
5407	0	Pitching mounds, batter boxes, batting cages					10,000	10,000	
5701	0	Trailer				8,092			
5703	0	Roberts Lake Dock renovation		51,433					
5704	0	Playground Equipment (Bein, Town Park) 70%		1,068					
5705	0	Mule ATV	21,971						
5706	0	Air Compressor	2,050						
5708	0	Town Park Phase I	2,075						1,000,000
5709	0	Skate Park Equipment	13,864						
5710	0	Security System-Bein, Town Park, Pioneer Park, BUILDINGS		12,757			20,000	20,000	30,000
5712	0	Slope Ditch Mower		31,184					
5713	0	Sprayer/Fertilizer/Seeder Buggy		11,995					
5714	0	ToolCat				59,586			
5715	0	Irrigation Improvements Project				49,614	55,000	55,000	55,000
5716	0	Berthoud Reservoir Trail & N Berthoud Pkwy trail (Oil & Gas $)					170,000	170,000	
5717	0	Ballfield infield skims and replacement			9,951				
5718	0	Toro Field Mower				72,978			
5719	0	Bein Park Fitness Equipment Replacement						136,000	
5720	0	Fickel Park Bathroom					30,000	200,000	
5721	0	Pressure washer for trailer					6,000	6,000	
5722	0	Robot field liner					45,000	45,000	
5723	0	Robot mower - commercial grade (2)					80,000	80,000	
5724	0	Cedar Median					15,000	15,000	
		Harper Hawk Turf and Trail Vac							
		Richardson Park Construction Drawings							2,250,000
		TOTAL CAPITAL IMPROVEMENT	**382,588**	**1,198,425**	**680,651**	**508,832**	**758,700**	**1,079,900**	**5,718,000**

CONTRIBUTION EXPENSE									
11-15									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5150	0	Chamber of Commerce	8,765	900	-	30,000	30,000	10,000	30,000
5151	0	RAFT	5,000	-	-				
5152	0	Farmers Market	4,340	-	-				
		House of Neighborly Service utility assistance	-	-	-	-	-	-	30,000
5166	0	Historical Society	2,472	1,118	-	15,000	17,500	17,500	25,000
5167	0	Contributions-Fee Waivers	400	50	-				
5168	0	Contributions-Other (RAQC)	-	-	400	400	400	2,000	400
5169	0	Municipal Shareback	16,863	18,833	21,433	-	50,000	50,000	50,000
		TOTAL CONTRIBUTIONS	**37,840**	**20,901**	**21,833**	**45,400**	**97,900**	**79,500**	**135,400**
		TOTAL GENERAL FUND OPERATING EXPENSES	**5,147,725**	**5,535,031**	**7,040,196**	**7,312,538**	**10,758,746**	**10,140,497**	**12,003,304**
		Total Capital Projects Expense	**382,588**	**1,198,425**	**680,651**	**508,832**	**758,700**	**1,079,900**	**5,718,000**
		TOTAL GENERAL FUND EXPENSES	**5,530,313**	**6,733,456**	**7,720,847**	**7,821,370**	**11,517,446**	**11,220,397**	**17,721,304**

WATER FUND-SOURCE OF SUPPLY

20-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		BEGINNING FUND BALANCE	**12,490,916**	**12,916,098**	**28,827,774**	**16,912,218**	**24,481,494**	**24,481,494**	**25,817,984**
		REVENUES							
4450	2	Cash in Lieu-Water Dedication	7,265,056	16,033,448	1,626,150	8,386,055	2,310,000	9,300,000	1,980,000
4451	2	Raw Water System Fee	136,955	105,985	123,725	125,195	85,750	50,000	73,500
4452	1	Transfer from Water Fund	100,000	100,000	100,000	100,000	-	-	-
4300	2	Donated Revenue	-	32,721	-	-	-	-	-
4601	2	Interest	95,967	382,270	224,704	126,220	40,000	190,000	40,000
		TOTAL REVENUE	**7,597,978**	**16,654,424**	**2,074,579**	**8,737,470**	**2,435,750**	**9,540,000**	**2,093,500**
		EXPENSES							
5015	2	Insurance	-	-	-	-	10,000	-	10,000
5040	2	Attorney Fees	56,052	61,959	74,802	88,906	100,000	150,000	190,000
5080	2	Payments Richardson Property (til 2028)	67,456	67,456	67,640	67,456	67,640	67,450	67,640
5101	2	Reservoir Design and Construction	-	-	-	-	250,000	250,000	50,000
5101	3	Reservoir Management/Maintenance	31,701	54,207	114,347	6,398	80,000	80,000	84,000
5101	4	Reservoir Aeration Maintenance	-	-	-	-	8,000	5,000	8,400
5102	2	Video Inspect Dam Outlets	-	8,607	-	-	-	-	-
5103	2	Consultant Fees	22,117	49,464	76,554	165,904	100,000	100,000	105,000
5104	2	Water Resource Management Plan	45,809	29,736	58,629	98,735	20,000	20,000	21,000
5104	2	Non-Pot Master Plan	-	-	-	-	40,000	40,000	150,000
5106	2	Ditchwide Study	14,123	13,949	15,519	39,322	115,000	115,000	50,000
5107	0	New Water Storage Reservoir (design)	-	-	-	5,566	250,000	250,000	3,750,000
5108	0	Water Conservation Program	-	-	-	-	25,000	25,000	26,250
5123	2	Water Purchases	6,906,524	432,000	13,585,000	691,000	7,000,000	6,800,000	3,000,000
5208	2	Raw Line Maintenance and Improvements (design)	28,173	775	5,542	6,152	300,000	300,000	1,000,000
5209	2	Boat/Tractor Maintenance	164	33	-	-	2,000	2,000	2,100
5278	2	Southern Water Supply Pipeline (SWSP2)	-	24,562	(7,910)	(1,320)	-	(1,000)	-
5300	2	Bank Fees	677	-	12	75	60	60	60
		TOTAL EXPENSES	**7,172,796**	**742,748**	**13,990,135**	**1,168,194**	**8,367,700**	**8,203,510**	**8,514,450**
		SOURCE OF SUPPLY FUND BALANCE	**12,916,098**	**28,827,774**	**16,912,218**	**24,481,494**	**18,549,544**	**25,817,984**	**19,397,034**

WATER FUND-OPERATIONS & MAINTENANCE

21-00

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**1,452,184**	**1,716,798**	**2,660,137**	**4,223,070**	**5,086,329**	**5,086,329**	**4,793,337**
		REVENUES							
4410	0	Sale of Water	2,627,752	2,872,740	3,458,196	3,295,123	3,100,000	3,500,000	3,600,000
4411	0	Water Meters	592,663	389,745	561,660	566,100	385,000	140,000	330,000
4412	0	Berth. Lake Ranchettes Pump Fee	26,568	44,385	55,865	63,180	-	58,000	-
4413	0	Heron Lakes Pump Fee	-	-	-	-	-	-	-
4416	0	Water Share Rental	12,453	8,330	13,724	-	8,000	-	-
4420	0	Property Rental	12,000	12,000	655	-	-	-	-
4601	0	Interest	10,991	21,523	24,208	25,097	10,000	40,000	12,000
4602	0	Transfer loan from Water Capital	-	2,510,000	-	-	-	-	-
		TOTAL REVENUES	**3,282,427**	**5,858,723**	**4,114,308**	**3,949,500**	**3,503,000**	**3,738,000**	**3,942,000**
		EXPENSES							
5001		Salaries	267,472	342,291	362,562	277,992	238,560	238,560	519,712
5002		Employer Contributions	72,176	103,151	108,138	85,405	87,033	87,000	206,463
5003		Pension	10,636	11,334	13,713	12,357	11,928	10,000	25,986
5007	1	License and Examinations	1,287	540	920	168	200	300	600
5008	1	Employee Physicals-Background	33	16	74	-	100	150	100
5009	1	Travel, Trans. & Education	2,606	2,952	866	632	4,500	5,000	5,000
5010		Office Supplies	17,155	20,261	15,382	19,928	41,000	41,000	41,000
5011	1	Telephone/pager	9,276	8,079	6,607	7,471	8,500	8,500	8,500
5012	3	Utilities	89,509	95,849	112,641	119,213	125,000	180,000	150,000
5013	1	Vehicle Maintenance	4,470	7,193	1,133	929	4,000	4,000	4,500
5014	1	Gasoline	7,234	4,700	3,499	4,899	5,000	5,000	5,000
5015	1	Insurance	54,348	59,466	77,140	89,397	110,000	112,000	120,000
5018	1	Publications/Legal Notices	1,929	1,457	1,414	2,950	9,000	9,000	9,000
5020	4	Professional Fees	21,570	30,218	118,298	128,984	567,000	567,000	520,000
5021	4	Prof Fees: Engineer	17,392	18,861	-	2,293	20,000	10,000	20,000
5022	4	GIS Data Mapping	3,902	2,000	-	1,025	5,000	5,000	5,000
5039	1	Dues	557	724	419	-	1,000	3,400	5,000
5040	4	Attorney	44,376	14,532	12,709	102,694	35,000	20,000	35,000
5041	2	Equipment Rental	199	-	342	-	1,000	1,000	1,000
5044	2	Weed Spray	-	-	442	65	-	-	-
5046	1	Uniforms	3,149	2,871	2,188	1,651	800	800	2,800
5047	1	Rental Property Expenses	21	-	-	-	-	-	-
5048	2	Safety Equipment	933	632	4,932	1,722	2,000	2,000	2,000
5054	1	Trash	5,008	7,390	2,605	1,265	4,500	3,500	1,500
5056	1	Facility Maintenance	7,393	12,263	13,041	6,059	15,000	5,000	6,000
5057		Repair/Maint/Supplies	80,482	43,065	87,772	74,430	105,000	105,000	115,000
5060	3	Chemicals	87,037	135,078	175,844	217,874	295,000	350,000	320,000
5081	3	SCADA/Software	7,832	9,611	9,718	8,810	15,000	15,000	30,000
5082	2	Lab Software	-	8,736	20,149	2,050	30,000	30,000	15,000
5090	4	Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300	10,000

WATER FUND-OPERATIONS & MAINTENANCE, CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2018	2019	2020	2021	2022	2022	2023
5106	3	Lab Equipment & Supplies	6,447	8,196	8,337	3,473	11,000	8,000	3,000
5107	1	Transfer to General Fund	140,000	140,000	140,000	214,430	210,000	210,000	220,500
5108	2	Lab Testing	17,020	16,426	26,408	25,312	30,000	30,000	32,000
5109	2	Meters repairs, replacement, moves	416,748	52,499	275,817	215,531	225,000	225,000	225,000
5109	5	Meters - New	439,634	818,972	170,852	332,718	330,000	200,000	450,000
5110	2	Permits	940	940	963	940	2,500	2,500	2,600
5111	2	Water Breaks	81,343	15,256	13,498	44,551	50,000	50,000	54,000
5116	2	Carriage Agreement(BUREC)	37,338	37,828	45,551	78,203	80,000	80,000	80,000
5124	1	Water Assessments (CBT)	142,616	119,531	142,431	201,549	200,000	200,000	205,000
5189	4	Development Review	-	-	138	-	-	-	-
5232	1	2006 Bond Refinance (97 & 82)	58,600	165,822	-	-	-	-	-
5269	4	Water Rate Study	-	-	-	-	25,000	25,000	5,000
5273	1	Bond Payment (2007)	121,582	-	-	-	-	-	-
5273	1	2007 Bond Payoff	-	1,543,026	-	-	-	-	-
5274	1	Bond Payment (2012)	191,200	-	-	-	-	-	-
5274	1	2012 Bond Payoff	-	1,000,204	-	-	-	-	-
5274	7	Transfer loan to Water Capital	-	-	-	382,584	325,982	325,982	439,384
5276		Computer Maintenance/Computer/Caselle	4,324	9,893	4,353	4,356	23,000	25,000	12,000
5284	3	Contract Water Treatment (Little T)	144,856	10,454	39,132	26,782	60,000	60,000	200,000
5300	1	Bank fees	11,551	9,322	10,738	13,850	18,000	18,000	18,000
5416	2	Water Leasing	8,000	5,720	32,073	27,360	45,000	45,000	45,000
		TOTAL EXPENSES	**2,648,531**	**4,905,675**	**2,072,006**	**2,750,235**	**3,386,603**	**3,330,992**	**4,175,645**
		WATER OPERATING BALANCE	$ 2,086,080	$ 2,669,846	$ 4,702,439	$ 5,422,335	$ 5,202,726	$ 5,493,337	$ 4,559,692

WATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2018	2019	2020	2021	2022	2022	2023
		OPERATIONS CAPITAL EXPENSES							
5277	3	Booster Station (power supply to booster station)							
5277	2	Distribution System Improvements (upgrade pipe)	14,996	3,188			550,000	550,000	550,000
5277	3	Plant Improvements	82,262				100,000	100,000	100,000
5277	4	Filter Plant (Media,valves)	237,546						200,000
5278	0	New Vehicle	34,478						50,000
5280	0	Loveland Reservoir Ditch pump							
5285	0	New Equipment (Vac Trailer 1/3)		6,521					
5401	6	Pretreatment Building (addition to building)							
5402	6	Bunyan Avenue Water Main Replacement			479,369				
5410	6	Treatment Plant Backwash Improvements (1/2)			-	336,006		50,000	
		TOTAL OPERATIONS CAPITAL EXPENSES	**369,282**	**9,709**	**479,369**	**336,006**	**650,000**	**700,000**	**900,000**
		TOTAL WATER FUND EXPENSES	**3,017,813**	**4,915,384**	**2,551,375**	**3,086,241**	**4,036,603**	**4,030,992**	**5,075,645**
		ENDING OPERATIONS FUND BALANCE	**1,716,798**	**2,660,137**	**4,223,070**	**5,086,329**	**4,552,726**	**4,793,337**	**3,659,692**

WATER FUND-CAPITAL IMPROVEMENTS

22-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**2,985,642**	**3,960,436**	**4,191,501**	**7,163,865**	**10,595,924**	**10,595,924**	**10,052,746**
		WATER CAPITAL REVENUES							
4412	1	System Investment Fees	3,439,893	2,886,461	3,129,845	3,097,917	2,215,500	1,650,000	1,899,000
4414	0	Wilson Ranch for I-25	(11)	13	22	-	10	10	10
4414	0	Love's for I-25	-	-	-	-	-	-	-
4422	1	Sale of Assets	-	-	-	-	-	33,890	-
4425	1	Grant (Larimer County - ultrasonic bouy)	-	-	-	-	-	35,000	-
4601	1	Interest-System Investment Fees	24,880	63,229	41,438	46,411	10,000	70,000	10,000
4601	3	Interest-Rate Stability	2,764	7,025	4,605	5,157	1,000	7,000	1,000
4602	1	Transfer from Water Fund	-	-	-	382,584	325,982	325,982	439,384
		TOTAL CAPITAL REVENUE	**3,467,526**	**2,956,728**	**3,175,910**	**3,532,069**	**2,552,492**	**2,121,882**	**2,349,394**
		WATER CAPITAL EXPENSES							
5014	0	I-25 Water Infrastructure							
5020	1	Professional Fees			1,790				
5105	1	Pump Station NW area					150,000	150,000	
5130	1	Master Meter (CR17)							
5140	1	16" Pipeline							
5151	1	Meter Reading Equipment							400,000
5152	1	Town Hall Building	100,000	100,000	100,000				
5201	0	Pressure Sustaining Valve Vault at Berthoud Ranchettes							
5202	0	PRV Stations					30,000	30,000	
5203	0	West Berthoud Water Main Loop							250,000
5204	0	Treatment Plant Transmission Line/Storage Tank Pipeline				100,000	100,000	100,000	
5205	0	North Berthoud Booster Station (Phase 2)							
5206	0	Potable Water Storage (1 MG)							
5273	1	Transfer to Water Fund for Bond Payoff		2,510,000					
5276	0	Master Plan Update					185,000	185,000	50,000
5277	1	Plant Improvements for capacity	2,392,520	115,549	101,724		200,000	200,000	250,000
5410	0	Treatment Plant Backwash Improvements (1/2)					2,000,000	2,000,000	150,000
		Loveland Reservoir Ditch pump							100,000
5300	1	Bank Fees	212	114	32	10	60	60	60
		CAPITAL EXPENSES	**2,492,732**	**2,725,663**	**203,546**	**100,010**	**2,665,060**	**2,665,060**	**1,200,060**
		ENDING CAPITAL FUND BALANCE	**3,960,436**	**4,191,501**	**7,163,865**	**10,595,924**	**10,483,356**	**10,052,746**	**11,202,080**

WASTEWATER FUND-OPERATIONS & MAINTENANCE

23-00

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**2,334,110**	**2,892,715**	**3,263,951**	**3,973,123**	**4,772,837**	**4,772,837**	**3,468,937**
		REVENUES							
4410	0	Wastewater Charges	2,412,671	2,647,350	2,900,454	3,093,222	2,800,000	2,800,000	3,000,000
4410	2	Hillsdale Lift Station Fees	(13)	(1)	(3)	1	-	-	-
4410	3	Mary's Farm Lift Station Fees	5,678	4,456	2,394	5,274	-	7,000	-
4433	0	Bomar Lift Station Maint.	2,093	2,121	2,111	2,125	2,000	2,000	2,000
4433	1	Campion Lift Station Maint	14,324	14,403	14,746	15,051	15,000	15,000	15,000
4434	0	Riverglen Lift Station Maint.	3,539	3,878	3,989	4,026	3,500	3,500	3,500
4601	0	Interest	19,915	53,048	29,319	25,191	8,000	35,000	10,000
		TOTAL WASTEWATER REVENUES	**2,458,207**	**2,725,255**	**2,953,010**	**3,144,890**	**2,828,500**	**2,862,500**	**3,030,500**
		EXPENSES							
5001		Salaries	46,775	41,282	54,107	32,866	66,840	80,000	120,463
5002		Employer Contributions	12,788	11,913	13,197	8,406	25,128	25,000	45,459
5003		Pension	1,366	2,065	2,296	1,145	3,342	3,000	6,023
5007	4	License and Examinations	-	-	-	-	500	500	500
5008	4	Employee Physicals-Background	-	-	-	-	500	500	500
5009	4	Travel, Trans. & Education	200	298	-	-	1,500	1,500	1,600
5010		Office Supplies	19,180	20,124	21,753	25,107	20,000	24,000	20,000
5011		Telephone/pager	4,077	4,457	4,593	5,733	6,000	5,000	2,500
5012		Utilities	216,015	213,000	212,081	224,304	260,000	260,000	260,000
5013	3	Vehicle Maintenance	748	1,224	212	600	1,500	1,500	1,500
5014	3	Gasoline	1,049	2,386	1,672	484	1,000	1,000	1,000
5015	4	Insurance	53,142	59,466	73,223	87,776	110,000	112,000	120,000
5018	4	Publications	-	-	-	3,683	1,000	1,000	1,000
5020	4	Professional Fees	332,364	349,256	352,628	334,648	465,000	465,000	490,000
5022	4	GIS Data Mapping	6,019	2,360	247	1,025	10,000	8,000	15,000
5039	4	Dues	1,382	1,225	1,225	1,127	2,000	2,000	2,000
5040	4	Attorney	317	-	5,955	14,026	20,000	20,000	21,000
5041	1	Equipment Rental	-	-	-	-	1,500	1,500	1,500
5046	4	Uniforms	-	-	93	-	-	-	1,130
5048	4	Safety	120	-	-	-	500	500	500
5054	1	Trash	2,152	1,977	2,137	2,139	2,500	2,500	2,500
5057		Repair, Maint. & Supplies	116,199	233,747	126,353	80,012	175,000	175,000	175,000
5060		Chemicals	59,379	50,153	54,696	53,121	80,000	80,000	80,000
5081	1	Plant SCADA	6,930	7,025	19,219	3,715	145,000	95,000	30,000
5090	4	Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300	10,000
5107	4	Transfer to General Fund	140,000	140,000	140,000	107,215	100,000	100,000	105,000
5108		Lab Tests	29,486	29,712	37,977	35,728	45,000	45,000	40,000
5109	3	Generator Maintenance	7,113	11,762	8,202	13,687	15,000	15,000	15,000
5110	4	Plant Permit	10,968	9,733	9,801	9,896	12,000	12,000	12,000
5111	3	Sewer Incidents	769	1,429	10,684	1,500	10,000	10,000	10,000
5114		Sludge Hauling	60,083	53,588	56,907	72,758	85,000	75,000	85,000
5116	1	Lab Equipment	3,087	1,252	855	1,979	8,500	8,500	4,500
5119	5	Meter Replacements	8,279	2,200	-	49,846	50,000	50,000	-
5129	3	Lift Station Maint	8,325	17,351	15,602	12,529	30,000	80,000	40,000
5130	3	Electric Maintenance	-	-	-	-	25,000	25,000	-
5138	3	T.V. Lines/Line Cleaning	6,303	15,816	80,638	71,073	80,000	50,000	85,000
5182	1	Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000	1,000

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2018	2019	2020	2021	2022	2022	2023
5189	4	Development Review	25,949	-	-	-	-	-	-
5214		Computer Maintenance/Computer/Caselle	3,676	4,612	6,793	4,353	17,000	12,000	17,000
5231	4	Software	-	1,112	8,738	7,014	5,000	5,000	5,000
5266	0	Serenity Ridge decommissioning	23,431	-	-	-	-	-	-
5267	0	Mary's Farm decommissioning	-	-	5,592	-	-	-	-
5268	0	Removal of facility at 1st street	-	-	-	824	100,000	100,000	-
5269	4	Rate Study	-	-	-	-	25,000	25,000	15,000
5274	4	2012 Bonds	527,650	528,450	529,100	523,100	742,100	742,100	908,350
5300	4	Bank Fees	10,751	9,234	10,988	14,100	18,000	18,000	18,000
		TOTAL EXPENSES	**1,754,422**	**1,836,525**	**1,876,731**	**1,813,852**	**2,777,410**	**2,746,400**	**2,770,025**
		WASTEWATER OPERATING BALANCE	3,037,895	3,781,445	4,340,230	5,304,161	4,823,927	4,888,937	3,729,412

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2018	2019	2020	2021	2022	2022	2023
		CAPITAL PROJECTS							
5264	0	New Vehicle	35,698						
5285	0	New Equipment (Vac Trailer 1/3)		18,750					
5420	6	Line Rehab and Manhole		46,771			350,000	350,000	350,000
5430	6	Lift Station Projects	2,984	6,216			50,000	50,000	500,000
5431	6	Collection Replacement Projects			19,646		300,000	300,000	350,000
5450	6	Solids Handling Facility Improvements							85,000
5451	6	Plant Equipment Replacement	106,498	445,757	347,461	531,324	750,000	700,000	400,000
5452	6	Plant Improvements-Regional					20,000	20,000	20,000
		4th and 5th Street Line Replacement							
		5th and 6th Street Line Replacement							
		Bruce and Capital Line Replacement							
		Cedar,Elm,Bunyan Line Rehab							
		TOTAL CAPITAL PROJECTS	**145,180**	**517,494**	**367,107**	**531,324**	**1,470,000**	**1,420,000**	**1,705,000**
		TOTAL WASTEWATER EXPENSE	**1,899,602**	**2,354,019**	**2,243,838**	**2,345,176**	**4,247,410**	**4,166,400**	**4,475,025**
		TOTAL WASTEWATER FUND BALANCE	**2,892,715**	**3,263,951**	**3,973,123**	**4,772,837**	**3,353,927**	**3,468,937**	**2,024,412**

WASTEWATER CAPITAL FUND

24-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**5,111,676**	**8,081,687**	**9,600,676**	**11,829,857**	**14,692,607**	**14,692,607**	**14,102,557**
		CAPITAL FACILITY REVENUES							
4412	0	System Investment Fees	3,105,244	2,524,069	2,819,300	2,804,056	1,925,000	1,320,000	1,650,000
4414	0	Wilson Ranch for I-25	(10)	21	27	-	10	10	10
4414	0	Love's for I-25	-	-	-	-	-	-	-
4415	0	Heron Lakes Developer contribution	-	-	-	-	-	-	-
4419	0	ALFA Line	164,131	119,113	140,250	171,050	220,000	220,000	220,000
4463	0	DOLA Grant	-	-	-	-	-	-	-
4463	1	CR 17 Project	-	-	-	-	-	-	-
4601	0	Interest	52,407	149,086	88,622	78,565	25,000	105,000	30,000
		TOTAL CAPITAL FACILITY REVENUE	**3,321,772**	**2,792,289**	**3,048,199**	**3,053,671**	**2,170,010**	**1,645,010**	**1,900,010**
		CAPITAL FACILITY EXPENSES							
5014	0	I-25 Waste Water Plant					175,000	175,000	175,000
5014	0	I-25 Waste Water Collection System							
5015	0	Heron Lakes Lift Station	135,748	3,973	50,709				
5019	0	ALFA Line Reimbursement	164,131	119,113	140,250	171,050	220,000	220,000	140,000
5134	0	UV System	47,795	289,886	516,856				
5148	0	CR 17 Sewer project	3,875	844,211	1,104				
5172	0	Town Hall Building							
5271	0	1st Street Sanitary Sewer Upgrade			110,067	16,251	1,200,000	1,200,000	1,750,000
5273	0	WW Master Plan Update					185,000	185,000	100,000
5278	4	WW System Improvements for Capacity		15,997		3,610	395,000	395,000	500,000
5278	4	Plant Improvements					60,000	60,000	1,600,000
5300	0	Bank Fees	212	120	32	10	60	60	60
		Regional Plant Expansion to .25 MGD and Headworks							
		Chemical Feed System							
		Biological N Removal							
		Clarifier-Addition of 3rd							
		TOTAL CAP FACILITY EXPENSES	**351,761**	**1,273,300**	**819,018**	**190,921**	**2,235,060**	**2,235,060**	**4,265,060**
		ENDING CAP FAC FUND BALANCE	**8,081,687**	**9,600,676**	**11,829,857**	**14,692,607**	**14,627,557**	**14,102,557**	**11,737,507**

STORM WATER CAPITAL FUND									
28-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
4999		**BEGINNING FUND BALANCE**	**-**	**888,439**	**1,690,007**	**2,318,301**	**3,356,579**	**3,356,579**	**3,186,519**
		REVENUES							
4410	0	Storm Water Impact Fees	911,670	683,936	906,287	1,075,687	529,200	450,000	453,600
4420	0	Developers-CR 17	-	200,000	200,000	-	-	-	-
4601	0	Interest	4,315	22,564	17,436	17,040	3,000	25,000	3,000
		TOTAL REVENUE	**915,985**	**906,500**	**1,123,723**	**1,092,727**	**532,200**	**475,000**	**456,600**
		STORM WATER CAPITAL EXPENSES							
5020	0	Professional Fees		9,485			45,000	45,000	
5101	0	CR 17 Trunk Main	27,334	95,356	406,241	54,449	100,000	100,000	
5102	0	Service Center (10%)			89,177				
5103	0	Bacon Lake Outfall							
5104	0	Berthoud Reservoir Stormwater Outfall Improvements (design)					500,000	500,000	500,000
5300	0	Bank Fees	212	91	11		60	60	60
		1st Street Storm Culvert							
		1st and Welch							
		3rd and Welch							
		Clayton Plaza Regional Water Quality Pond							
		TOTAL CAPITAL EXPENSES	**27,546**	**104,932**	**495,429**	**54,449**	**645,060**	**645,060**	**500,060**
5999		**ENDING STORM WATER FUND BALANCE**	**888,439**	**1,690,007**	**2,318,301**	**3,356,579**	**3,243,719**	**3,186,519**	**3,143,059**

STORM WATER OPERATIONS FUND									
29-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
4999		**BEGINNING FUND BALANCE**	**307,431**	**382,224**	**645,527**	**938,434**	**1,256,206**	**1,256,206**	**1,518,896**
		REVENUES							
4410	0	Storm Water Fees	387,945	448,874	501,689	557,928	450,000	505,000	480,000
4601	0	Interest	2,691	8,367	5,992	5,914	1,000	10,000	1,000
		TOTAL REVENUE	**390,636**	**457,241**	**507,681**	**563,842**	**451,000**	**515,000**	**481,000**
		EXPENSES							
5001		Salaries	37,474	44,860	39,895	8,810	15,720	10,000	-
5002		Employer Contributions	8,961	17,169	13,020	2,650	7,531	5,000	-
5003		Pension	788	1,818	1,560	312	786	500	-
5009	5	Travel, Training	5	-	-	-	750	750	750
5020	4	Professional Fees	13,270	24,736	5,224	16,405	25,000	25,000	25,000
5022	4	GIS Data Mapping	2,722	2,000	247	197	5,000	5,000	5,000
5042	1	Snow & Ice Removal	6,771	10,062	9,438	17,535	25,000	25,000	25,000
5057	3	Repair & Maint: culverts, drain pans, gutters	9,325	35,139	35,626	19,355	40,000	40,000	40,000
5059	5	Computer Maint/Replacement/Caselle	-	802	1,800	-	2,000	2,000	2,000
5060	3	Drainage Parts	1,571	1,374	-	391	2,000	2,000	2,000
5107	5	Transfer to General Fund	10,000	10,000	12,000	10,516	10,000	10,000	10,500
5110	4	Permit	462	962	462	-	10,000	10,000	10,000
5190	0	Master Drainage Plan	16,047	12,532	15,414	-	-	-	50,000
5261	2	Sweeper Parts	7,581	13,643	13,287	19,899	17,000	17,000	18,000
5269	0	Rate Study	-	-	-	-	25,000	25,000	-
5300	5	Bank Fees	212	91	12	-	60	60	60
		TOTAL EXPENSES	**115,189**	**175,188**	**147,985**	**96,070**	**185,847**	**177,310**	**188,310**
		STORM WATER CAPITAL EXPENSES							
5058	0	Street Sweeper (40% GF & 60% Drainage)				150,000			
5084	0	Skid Steer			66,789				
5125	0	Crackfilling machine-roadside mower (50% streets)	45,000						
5172	0	Excavator (50% streets, 50% storm water)							
5201	0	Harben Trailer and inspection camera	68,283						
5202	0	Serenity Ridge Drainage Project							
5285	0	New Equipment (Vac Trailer 1/3)		18,750					
5401	6	Culverts-drain pans-gutters	87,371				75,000	75,000	
		TOTAL CAPITAL EXPENSES	**200,654**	**18,750**	**66,789**	**150,000**	**75,000**	**75,000**	**-**
		TOTAL STORM WATER OPERATION EXPENSES	**315,843**	**193,938**	**214,774**	**246,070**	**260,847**	**252,310**	**188,310**
5999		**ENDING STORM WATER FUND BALANCE**	**382,224**	**645,527**	**938,434**	**1,256,206**	**1,446,359**	**1,518,896**	**1,811,586**

PARK DEVELOPMENT

31-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
4999		**BEGINNING FUND BALANCE**	**1,459,685**	**2,787,926**	**2,585,670**	**1,469,514**	**2,471,918**	**2,471,918**	**1,366,858**
		REVENUES							
4601	0	Interest	17,183	48,115	17,931	14,390	300	19,000	5,000
4607	0	Grant Revenue	-	-	-	40,000	-	-	-
4607	0	CDOT Funding for Berthoud Parkway Trail	0	0	-	-	500,000	500,000	-
4700	0	Park Development	1,447,123	1,116,365	1,588,571	1,837,216	762,300	760,000	653,400
		TOTAL REVENUES	**1,464,306**	**1,164,480**	**1,606,502**	**1,891,606**	**1,262,600**	**1,279,000**	**658,400**
		EXPENSES							
5020	1	Professional Fees (Waggener Farm Park Design)		1,085,386	40,000				
5021	0	Impact Fee Study	7,856	7,871					
5022	0	Park Development Master Plan	95,728	3,305					
5022	1	Skate Park at Waggener Plan			9,000	720,789	12,000	20,000	
5022	2	Bike Park at Richardson			30,375	108,839	1,500,000	500,000	1,200,000
5203	0	Batting Cages at Bein (40% in GF)				30,522			
5204	0	Town Park		98,962	2,900				
5205	0	Parks Building Garage Bay and Restroom							
5207	1	Pioneer Park		876	13,225		330,000	330,000	
5207	2	Pioneer Park Community Garden				889	1,000	1,000	
5209	1	Skate Park Equipment							
5210	0	Dog Park		3,250	109,858		3,000	3,000	
5220	0	Waggener Farm Park Construction			1,500,000		55,000	55,000	
5246	1	Heron Lakes (shelter, parking lot, bathrooms)					300,000	280,000	
5247	1	Hillsdale	6,439	77	1,600				
5248	1	Berthoud Reservoir (trails)	25,830	166,919	1,015,688	10,523			
5249	0	Roberts Lake east field development (design)					15,000	15,000	
5250	0	North Berthoud Parkway trail				17,640	650,000	650,000	
5251	0	Richardson Park (design)					530,000	530,000	
5300	1	Bank Fees	212	90	12		60	60	60
		TOTAL EXPENSES	**136,065**	**1,366,736**	**2,722,658**	**889,202**	**3,396,060**	**2,384,060**	**1,200,060**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	19,752
5999		**ENDING PARK FUND BALANCE**	**2,787,926**	**2,585,670**	**1,469,514**	**2,471,918**	**338,458**	**1,366,858**	**805,446**

PARK LAND ACQUISITION AND DEDICATION

32-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
4999		**BEGINNING FUND BALANCE**	**622,420**	**900,583**	**1,134,153**	**1,503,754**	**1,873,536**	**1,873,536**	**1,961,776**
		REVENUES							
4601	0	Interest	6,031	17,088	10,673	10,067	700	13,000	5,000
4700	0	Park Dedication	280,200	226,144	358,940	416,613	227,500	180,000	195,000
		TOTAL REVENUES	**286,231**	**243,232**	**369,613**	**426,680**	**228,200**	**193,000**	**200,000**
		EXPENSES							
5020	0	Professional Fees		1,700				1,700	
5021	0	Impact Fee Study	7,856	7,871					
5022	0	Open Space Master Plan				56,898	5,000	5,000	
5041	0	Welch Trail Easement					50,000	48,000	
5171	0	Park Expansion Property Purchase (Newell Farm)					1,350,000	50,000	1,390,500
		Park Expansion-transfer to open space acquisition							150,000
5300	0	Bank Fees	212	91	12		60	60	60
		TOTAL EXPENSES	**8,068**	**9,662**	**12**	**56,898**	**1,405,060**	**104,760**	**1,540,560**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	6,000
5999		**ENDING DEDICATION FUND BALANCE**	**900,583**	**1,134,153**	**1,503,754**	**1,873,536**	**696,676**	**1,961,776**	**615,216**

PUBLIC FACILITIES FUND

33-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
4999		**BEGINNING FUND BALANCE**	**1,091,018**	**1,914,193**	**2,363,051**	**1,620,006**	**2,353,419**	**2,353,419**	**2,199,859**
		REVENUES							
4601	0	Interest	12,224	37,455	17,182	11,412	2,500	16,500	5,000
4700	0	Public Facilities	845,376	648,187	657,317	733,220	533,400	290,000	457,200
		TOTAL REVENUES	**857,600**	**685,642**	**674,499**	**744,632**	**535,900**	**306,500**	**462,200**
		EXPENSES							
5020	0	Professional Fees							350,000
5021	0	Impact Fee Study	7,856	7,871					
5153	0	Service Center (90%/ 10% from storm water)	26,357	228,823	1,417,532	9,719	30,000	30,000	
5155	0	Parks/Forestry Storage Building at Service Center				1,500	325,000	325,000	
5156	0	Parks/Forestry Storage Building at Waggener Farm					40,000	40,000	
5176	0	LCSO Vehicle (transfer to general fund)					65,000	65,000	
5300	0	Bank Fees	212	90	12		60	60	60
		TOTAL EXPENSES	**34,425**	**236,784**	**1,417,544**	**11,219**	**460,060**	**460,060**	**350,060**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	13,866
5999		**ENDING FACILITY FUND BALANCE**	**1,914,193**	**2,363,051**	**1,620,006**	**2,353,419**	**2,429,259**	**2,199,859**	**2,298,133**

CONSERVATION TRUST FUND

34-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
4999		**BEGINNING FUND BALANCE**	**123,438**	**149,896**	**116,515**	**158,927**	**230,599**	**230,599**	**171,839**
		REVENUES							
4301	0	Conservation Trust Distribution	63,172	78,194	81,011	108,532	60,000	98,000	90,000
4364	0	Transfer from General Fund	55,000	56,000	175,000	195,000	500,000	500,000	500,000
4601	0	Interest	1,020	2,326	1,096	1,080	250	2,000	500
		TOTAL REVENUES	**119,192**	**136,520**	**257,107**	**304,612**	**560,250**	**600,000**	**590,500**
		GENERAL PARK							
5001		Salaries	6,930	7,634	-	-	-	-	-
5002		Employer Contributions	623	1,414	-	-	-	-	-
5003		Pension	-	382	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	35	833	-	-	-	-	-
5096	1	GIS Software	408	-	-	-	-	-	-
5140	1	Park Building - Grounds - Sprinklers	891	951	1,000	1,628	3,000	3,000	3,000
5141	1	Roberts Park (concrete entry and pavillion)(nursery)	4,386	5,266	4,915	6,175	70,000	70,000	30,000
5142	0	Picnic tables and benches	-	-	-	-	15,000	15,000	-
5177	1	Fickel Park	280	800	-	-	1,200	1,200	-
		Trail Signage	-	-	-	-	-	-	10,000
5270	1	Tennis Court Repair	-	30,091	-	2,500	6,000	6,000	6,000
		GENERAL EXPENSE SUBTOTAL	**13,553**	**47,371**	**5,915**	**10,303**	**95,200**	**95,200**	**49,000**
		FORESTRY and OPEN SPACE							
5001		Salaries	46,465	71,791	94,513	114,075	222,060	222,000	228,809
5002		Employer Contributions	11,907	17,404	24,946	32,935	117,827	110,000	92,709
5003		Pension	2,581	3,643	4,722	3,652	11,103	11,000	11,440
5009	1	Travel, Education	-	-	-	2,595	3,500	3,500	3,500
5010	1	Office Supplies	-	-	-	335	750	750	750
5011	1	Telephone	-	-	-	25	750	750	750
5013	1	Vehicle Maintenance	-	-	-	706	5,500	5,500	5,500
5014	1	Gasoline	-	-	-	4,053	5,500	5,500	5,500
		Arboretum at Waggener Farm Park Master Plan - concept plan	-	-	-	-	-	-	40,000
5046	1	Uniforms	-	-	-	1,353	3,200	3,200	2,950
5058	1	Equipment Maintenance	-	-	-	2,233	5,000	5,000	5,000
5072	2	Tree Maintenance	2,426	2,423	4,760	28,256	40,000	40,000	40,000
5076	2	Educational Materials	413	149	632	-	2,500	2,500	2,500
5077	3	Tree Replacement	2,885	11,362	17,494	18,732	38,000	38,000	20,000
5077	4	EAB Tree Replacement (combined in 2020)	7,586	7,711	-	-	-	-	-
5079	2	Supplies	474	898	2,677	3,080	7,000	7,000	7,000
5080	4	EAB Response-Treatment	1,367	6,480	59,024	10,607	30,000	30,000	45,000
5085	4	EAB Cost Share	2,865	578	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	-	-	-	-	1,800	1,800	1,800
5263	0	New Vehicle and water tank	-	-	-	-	77,000	77,000	-
5300	1	Bank Fees	212	91	12	-	60	60	60
		FORESTRY EXPENSE SUBTOTAL	**79,181**	**122,530**	**208,780**	**222,637**	**571,550**	**563,560**	**513,268**
		TOTAL EXPENSES	**92,734**	**169,901**	**214,695**	**232,940**	**666,750**	**658,760**	**562,268**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	17,715
5999		**ENDING CONSERV FUND BALANCE**	**149,896**	**116,515**	**158,927**	**230,599**	**124,099**	**171,839**	**182,356**

LARIMER COUNTY OPEN SPACE TAX FUND

36-00

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
4999		**BEGINNING FUND BALANCE**	**1,142,720**	**1,306,996**	**1,517,801**	**953,816**	**855,107**	**855,107**	**1,209,547**
		REVENUES							
4306	0	Revenues	197,139	215,696	239,006	322,925	220,000	300,000	220,000
4307	0	CDOT Funding for Berthoud Parkway Trail	0	0	-	-	200,000	200,000	-
		Transfer from Park Dedication Fund	-	-	-	-	-	-	150,000
		Transfer from 1998 1% Fund	-	-	-	-	-	-	150,000
		Transfer from	-	-	-	-	-	-	
4601	0	Interest	9,334	23,737	11,339	6,173	1,500	6,500	3,000
		TOTAL REVENUES	**206,473**	**239,433**	**250,345**	**329,098**	**421,500**	**506,500**	**523,000**
		EXPENSES							
5020	0	Professional Fees	20,654						
5220	0	Waggener Farm Construction			450,000				850,000
5257	0	Trail System & Improvements- HERON LAKES			269,251				
5257	0	Trail System & Improvements- Master Plan	1,570	6,606		27,548			
5257	1	Trail System & Improvements- South Berthoud Parkway Trail				363,997	75,000	75,000	
5259	0	Hillsdale-regular maintenance	156	10,884	65,201		10,000	9,000	10,000
5260	0	Pioneer Park-lake bank seed, trail around lake,pavillion	2,006	2,493		5,702			
5265	0	Jaskowski property maintenance	16,349	6,653	24,263	6,316	7,000	7,000	10,000
5265	1	Jaskowski trail connection						1,000	
5266	0	Richardson property maintenance	1,250	1,900	1,355	4,120	10,000	10,000	10,000
5267	0	Heron Lakes maintenance					20,000	20,000	
5268	0	Berthoud Reservoir Park/Trail maintenance			4,248	20,124	30,000	30,000	45,000
5300	0	Bank Fees	212	92	12		60	60	60
		EXPENSES	**42,197**	**28,628**	**814,330**	**427,807**	**152,060**	**152,060**	**925,060**
		Open Space Acquisition	-	-	-	0	0	0	200,000
		LAND ACQUISITION EXPENSES	**-**	**-**	**-**	**-**	**-**	**-**	**200,000**
		TOTAL EXPENSES	**42,197**	**28,628**	**814,330**	**427,807**	**152,060**	**152,060**	**1,125,060**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	15,690
5999		**ENDING LARIMER FUND BALANCE**	**1,306,996**	**1,517,801**	**953,816**	**855,107**	**1,124,547**	**1,209,547**	**591,797**

CEMETERY ENDOWMENT FUND									
37-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
4999		**BEGINNING FUND BALANCE**	**29,117**	**46,165**	**39,569**	**122,260**	**157,044**	**157,044**	**146,405**
		REVENUES							
4280	0	Transfer from General Fund	-	-	50,000	20,000	20,000	20,000	20,000
4601	0	Interest	318	765	623	827	150	1,200	500
4710	0	Lot Sales	25,540	22,989	38,470	33,250	25,000	40,000	25,000
4711	0	Opening & Closing	33,840	14,585	27,925	37,740	25,000	20,000	25,000
4712	0	Perpetual Care Fees	-	-	-	-	-	-	-
4713	0	Marker Sales	3,556	2,400	1,525	165	-	145	-
		TOTAL REVENUES	**63,254**	**40,739**	**118,543**	**91,982**	**70,150**	**81,345**	**70,500**
		EXPENSES							
5001		Salaries	29,220	24,274	20,101	35,382	53,820	53,820	55,987
5002		Employer Contributions	3,636	3,328	2,876	8,769	13,804	13,804	5,806
5003		Pension	227	112	200	1,631	2,691	1,500	2,799
5012	2	Utilities	3,356	2,857	2,199	568	3,000	3,000	3,000
5014	2	Gasoline	1,578	934	229	2,102	2,200	2,200	2,200
5020	1	Professional Fees (funerals)	-	-	-	-	-	1,200	3,000
		Professional Fees - concept plan for Cemetery improvements	-	-	-	-	-	-	35,000
		Uniforms	-	-	-	-	-	-	850
5057	2	Repair & Maintenance	5,057	7,973	6,827	6,946	10,000	13,000	15,000
5059	2	Marker Sales	1,216	1,219	1,670	-	2,500	500	2,500
5081	0	Mower-UTV	-	-	-	-	-	-	-
5082	0	Maint Shop & Storage Building (gutters, roof)	-	-	-	-	4,000	2,900	4,000
5083	0	Columbarium	-	-	-	-	-	-	-
5083	1	Cremains Vaults	1,704	-	1,740	1,800	-	-	-
5084	0	Traveling sprinkler	-	6,600	-	-	-	-	-
5300	2	Bank Fees	212	38	10	-	60	60	60
		TOTAL EXPENSES	**46,206**	**47,335**	**35,852**	**57,198**	**92,075**	**91,984**	**130,202**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,115
5999		**ENDING CEMETERY FUND BALANCE**	**46,165**	**39,569**	**122,260**	**157,044**	**135,119**	**146,405**	**84,588**

BERTHOUD AREA TRANSPORTATION FUND

39-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
4999		**BEGINNING FUND BALANCE**	**217,882**	**331,601**	**352,837**	**546,666**	**514,853**	**514,853**	**345,773**
		REVENUES							
4101	0	Donations	-	10	-	-	-	-	-
4106	0	OOA	31,907	26,065	20,112	24,285	20,000	25,500	20,000
4107	0	Client Contributions	5,506	5,457	2,263	4,257	2,500	3,000	2,500
4108	0	Transfer from 1% Fund	72,100	72,100	90,000	90,000	50,000	50,000	50,000
4109	0	City of Ft. Collins	113,202	70,134	238,298	9,727	40,000	-	-
4601	0	Interest	2,232	5,354	3,243	3,002	700	3,000	2,000
		TOTAL REVENUE	**224,947**	**179,120**	**353,916**	**131,271**	**113,200**	**81,500**	**74,500**
		EXPENSES							
5001		Salaries	65,935	68,945	69,713	63,010	69,600	69,600	78,948
5002		Employer Contributions	12,761	14,324	14,229	14,363	16,890	16,890	18,935
5003		Pension	2,332	2,590	2,733	2,598	3,480	3,480	3,947
5008	2	Employee Physicals-Background	117	190	-	-	500	500	500
5009	1	Travel, Training, Education	-	-	-	-	1,000	1,000	1,000
5010	1	Office Supplies	525	287	244	115	800	800	800
5011	2	Telephone	1,405	1,422	696	1,172	1,200	1,200	1,200
5013	2	Vehicle Maintenance	4,471	10,185	4,304	5,235	4,000	12,000	15,000
5017	2	Insurance Deductibles	1,079	-	-	-	5,000	5,000	5,000
5020	0	Consultant - Transit Study	-	-	-	19,675	70,000	70,000	-
5021	1	Admin. Expenses	-	-	-	-	100	100	100
5022	1	Flex Bus Service	10,300	43,216	36,338	27,137	45,000	33,500	45,000
5023	1	RAFT Contribution		5,000	22,000	22,000	22,000	22,000	41,000
5039	1	CASTA Dues	275	203	281	315	350	350	350
5040	1	Attorney	-	-	-	-	500	500	500
5044	1	Advertising	-	186	62	672	500	500	500
5045	2	Driver Drug Testing	695	565	358	130	600	600	1,000
		Uniforms	-	-	-	-	-	-	245
5059	0	New Vehicle	-	-	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	35	-	-	-	3,000	3,000	-
5107	1	Transfer to General Fund	5,000	5,000	5,000	-	-	-	-
5114	2	Gasoline	5,086	4,679	3,117	5,662	5,000	8,500	7,000
5247	1	Software	1,000	1,000	1,000	1,000	1,500	1,000	1,500
5300	1	Bank Fees	212	92	12	-	60	60	60
		TOTAL EXPENSES	**111,228**	**157,884**	**160,087**	**163,084**	**251,080**	**250,580**	**222,585**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,235
5999		**ENDING BATS FUND BALANCE**	**331,601**	**352,837**	**546,666**	**514,853**	**376,973**	**345,773**	**195,453**

ROAD IMPACT FEES

40-00

			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**1,933,803**	**2,850,809**	**2,511,947**	**2,688,275**	**4,295,079**	**4,295,079**	**4,387,019**
		REVENUES							
4250	0	Flood Recovery	-	153,121	-	-	-	-	-
4401	0	Road Impact Fees	1,284,211	935,445	1,220,318	1,729,723	789,950	930,000	677,100
4402	0	MPO funding	-	-	-	-	-	-	-
4404	0	CDOT/FHWA Flood Recovery	1,213,228	-	-	-	-	-	-
4601	0	Interest	15,640	56,249	23,575	21,118	8,000	32,000	8,000
		TOTAL REVENUES	**2,513,079**	**1,144,815**	**1,243,893**	**1,750,841**	**797,950**	**962,000**	**685,100**
		EXPENSES							
5020	0	Professional Fees	37,016	204,801	52,462	18,783			
5021	0	Impact Fee Study	7,856	8,724					
5087	0	Plow Truck/Steel V box	20,056						
5087	0	Dump truck/Snowplow Tandem		71,141					
5101	0	Transfer to General Fund (3%)	40,031	28,063	36,610	51,892	23,699	35,000	20,313
5106	0	Transportation Master Plan Update							
5107	0	Flood Repairs-CR 44 permanent repair	1,238,591						
5108	0	Van Metre Purchase and Demo		912,321	38	1,175	53,000	53,000	
5110	0	Berthoud Parkway widening		8,535	600,176				1,200,000
5111	0	CR 7 Project (30% for widening)	2,311	250,000		8,843			
5112	0	CDOT-FASTLANE	250,000						
5113	0	LCR 10E Bridge Widening							
5114	0	Spartan Design and Crossing			128,267	63,344	800,000	780,000	
5116	0	Highway 287 & 10E Ramps	-	-	-	-	-	2,000	
5220	0	Waggener Farm Construction			250,000				
		Intersection Improvements at Hwy 14 & Berthoud Pkwy - design							55,000
5300	0	Bank Fees	212	92	12		60	60	60
		TOTAL EXPENSES	**1,596,073**	**1,483,677**	**1,067,565**	**144,037**	**876,759**	**870,060**	**1,275,373**
		EMERGENCY RESERVES	-	-	-	-	-	-	20,553
		ENDING ROAD IMPACT FUND BALANCE	**2,850,809**	**2,511,947**	**2,688,275**	**4,295,079**	**4,216,271**	**4,387,019**	**3,776,193**

RECREATIONAL MJ TAX 7%									
41-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		BEGINNING FUND BALANCE	**-**	**7,184**	**82,744**	**501,969**	**1,105,948**	**1,105,948**	**1,213,888**
		REVENUES							
4601	0	Interest	9	1,731	1,917	4,548	300	8,000	2,000
4604	0	Sales Tax	7,175	223,885	426,705	594,431	380,000	490,000	400,000
4606	0	Quick Win Grant (MPO)	-	-	-	5,000	-	-	-
		TOTAL REVENUES	**7,184**	**225,616**	**428,622**	**603,979**	**380,300**	**498,000**	**402,000**
		EXPENSES							
5200	0	Street Projects	-	-	-	-	-	-	
5201	0	Bike Lane Striping	-	-	-	-	-	-	
5210	0	Youth Projects	-	-	-	-	-	-	
5211	0	Carnival	-	-	-	-	30,000	30,000	30,000
5220	0	Sidewalk Projects	-	-	-	-	-	-	
5221	0	Downtown Sidewalk Replacement	-	-	-	-	150,000	150,000	150,000
5222	0	Quick Win Pedestrian Crosswalk at Welch/3rd	-	-	6,835	-	-	-	
5223	0	Sidewalk Maintenance Plan	-	-	-	-	-	-	30,000
5240	0	Law Enforcement Projects	-	150,000	2,550	-	150,000	150,000	-
5260	0	Park Projects	-	-	-	-	-	-	
		Bike Park Scope expansion							1,000,000
5280	0	Recreation Projects	-	-	-	-	-	-	
5281	0	Wildfire arts provider	-	-	-	-	60,000	60,000	60,000
5300	0	Bank Fees	-	56	12	-	60	60	60
		TOTAL EXPENSES	**-**	**150,056**	**9,397**	**-**	**390,060**	**390,060**	**1,270,060**
		EMERGENCY RESERVES	-	-	-	-	-	-	12,060
		ENDING SALES TAX FUND BALANCE	**7,184**	**82,744**	**501,969**	**1,105,948**	**1,096,188**	**1,213,888**	**333,768**

Use of collected Tax Revenues: The designated revenues shall be segregated to a fund which is to be used solely for youth activities and services, streets and sidewalk improvements, law enforcement, and parks and recreation.

1998 1% SALES TAX FUND*

51-00			ACTUALS 2018	ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	BUDGET 2022	ESTIMATE 2022	BUDGET 2023
		BEGINNING FUND BALANCE	**3,152,981**	**3,974,371**	**4,524,786**	**1,167,278**	**2,309,405**	**2,309,405**	**2,976,345**
		REVENUES							
4601	0	Interest	28,363	75,186	26,958	11,279	3,500	23,000	8,000
4235	0	Safe Routes to School Grant	-	-	-	-	-	284,000	-
4610	0	Sales Tax	795,347	1,236,274	1,620,073	2,199,747	1,500,000	1,850,000	1,800,000
4610	1	Sales Tax-building permits	653,465	524,256	742,698	1,105,405	487,375	550,000	417,750
		TOTAL REVENUES	**1,477,175**	**1,835,716**	**2,389,729**	**3,316,431**	**1,990,875**	**2,707,000**	**2,225,750**
		EXPENSES							
5038	0	Sidewalks/ADA	93,025	185,371	327,040	143,492	350,000	350,000	500,000
5233	0	Pavement Maintenance Plan				10,215		10,000	
5235	0	Safe Routes to School			49,262	438,052	20,000	20,000	
5237	0	Transportation (BATS)-Transfer	72,100	72,100	90,000	90,000	50,000	50,000	50,000
5239	0	Street Improvements	458,550	914,475	750,238	725,010	1,000,000	1,000,000	1,000,000
5240	0	Waggener Farm Park Construction (transfer)	31,898	99,869	4,500,000	570,000			
5241	0	Round-a-bout Reconstruction			25,005	191,686	120,000	130,000	
5242	0	Open Space/Trail Acquisition							150,000
5244	0	I-25 Design, Art and Landscaping		13,395	5,680	5,849	500,000	480,000	750,000
		Town Park							1,500,000
5300	0	Bank Fees	212	91	12		60	60	60
		TOTAL EXPENSES	**655,785**	**1,285,301**	**5,747,237**	**2,174,304**	**2,040,060**	**2,040,060**	**3,950,060**
		EMERGENCY RESERVES	-	-	-	-	-	-	66,773
		ENDING SALES TAX FUND BALANCE	**3,974,371**	**4,524,786**	**1,167,278**	**2,309,405**	**2,260,220**	**2,976,345**	**1,185,263**

There is established a special fund of the Town to be known as the Town of Berthoud Sales and Use Tax Special Fund ("fund"). The 1% increase in each of the sales and use taxes shall be used exclusively for: Maintenance, improvements, paving, overlaying and repairing of streets; for the purchase of land and construction of a building for a municipal recreation center; for the purchase of land to be used as open space and as buffer areas; operation, maintenance, repairs and improvements to the Berthoud Public Library; and for the operation, maintenance, repair and improvements of the Berthoud Area Transportation System.

Effective 1/1/2019: Revenues from the tax increase approved on November 4, 1997, by the qualified electors of the Town of Berthoud may be utilized exclusively for uses presently allowed and for the construction, operation, and maintenance of capital improvements to parks, open spaces, recreation facilities, and trails.

2019 1% SALES TAX FUND									
52-			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		BEGINNING FUND BALANCE	-	-	1,760,033	21,894,066	6,190,072	6,190,072	4,637,452
00		REVENUES							
4400	0	Sales Tax	-	1,261,272	1,643,387	2,225,447	1,500,000	1,850,000	1,800,000
4400	1	Sales Tax-building permits	-	506,293	742,698	1,081,572	487,375	550,000	417,750
4450	52	COP Advance	-	-	24,457,930	-	-	-	-
4500	1	Recreation Center Memberships	-	-	-	407,955	468,000	630,000	675,000
4500	70	Recreation Center Memberships-Corporate	-	-	-	3,212	30,000	-	15,000
4500	2	Recreation Center Daily Fees	-	-	-	54,499	155,000	240,000	240,500
4500	3	Recreation Center Rentals	-	-	-	7,285	20,000	40,000	45,000
4500	60	Recreation Center Sponsorships	-	-	-	-	25,000	25,000	25,000
4500	4	Activity Fee-Senior Activites	-	-	-	-	5,600	5,600	3,000
4500	5	Activity Fee-Aquatics	-	-	-	10,513	51,000	51,000	58,500
4500	6	Activity Fee-Fitness	-	-	-	3,515	52,000	52,000	45,600
4500	7	Activity Fee-Class/Program	-	-	-	840	10,000	10,000	27,000
4500	8	Activity Fee-Youth Futsal	-	-	-	868	2,700	2,700	2,700
4500	11	Activity Fee-Adult Basketball	-	-	-	4,016	9,000	9,000	9,000
4500	12	Activity Fee-Youth Basketball	-	-	-	10,392	12,600	12,600	12,600
4500	15	Activity Fee-Senior Pickleball	-	-	-	15	1,400	1,400	1,400
4500	16	Activity Fee-Youth Multi Sport Class	-	-	-	-	1,800	1,800	1,800
4500	31	Activity Fee-Adult Volleyball	-	-	-	5,168	11,700	11,700	11,700
4500	32	Activity Fee-Youth Volleyball	-	-	-	1,095	5,200	5,200	5,200
4500	40	Activity Fee-Senior Volleyball/Basketball	-	-	-	-	-	-	1,500
4500	45	Activity Fee-Senior Travel	-	-	-	-	-	-	2,000
4500	54	Activity Fee-Adult Additional Sports	-	-	-	(90)	-	-	1,500
4500	55	Activity Fee-Youth Additional Sports	-	-	-	850	-	-	-
4500	75	Special Events Fee	-	-	-	-	5,400	5,400	7,000
4563	0	Vending/Inventory Sales	-	-	-	264	16,000	16,000	5,000
4564	0	Contract Arts Activities	-	-	-	-	-	-	25,750
4550	31	Transfer from Park Development	-	-	1,540,000	-	-	-	-
4550	36	Transfer from Larimer Open Space	-	-	450,000	-	-	-	-
4550	40	Transfer from Road Impact	-	-	250,000	-	-	-	-
4550	51	Transfer from 1998 1%	-	-	4,500,000	570,000	-	-	-
4601	0	Interest	-	11,649	106,242	56,612	2,000	35,000	2,000
		TOTAL REVENUES	-	1,779,214	33,690,257	4,444,028	2,871,775	3,554,400	3,441,500

		RECREATION CENTER OPERATING EXPENSES							
01		**Recreation Center Administration/Operations**							
5001	1	Salaries	-	-	-	262,081	183,840	183,840	199,535
5002	1	Employer Contributions	-	-	-	74,797	69,288	69,288	74,324
5003	1	Pension	-	-	-	3,164	9,192	9,192	9,977
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	21,669	181,500	145,000	170,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	1,717	18,150	14,500	17,000
5007	1	Employee license/certifications	-	-	-	-	500	500	1,500
5008	1	Background/Physicals	-	-	-	673	500	500	500
5009	1	Training/Education/Travel	-	-	-	160	3,500	3,500	3,500
5010	1	Office Supplies	-	-	-	8,929	5,000	5,000	4,000
5011	1	Telephone/Internet	-	-	-	3,257	5,000	5,000	5,500
5012	1	Utilities	-	-	-	34,804	174,000	174,000	170,000
5013	1	Vehicle Maintenance	-	-	-	-	-	-	-
5014	1	Gasoline	-	-	-	-	-	-	-
5015	1	Insurance	-	-	-	8,051	38,000	38,000	40,000
5018	1	Publications/Subscriptions/Job Postings	-	-	-	1,461	2,000	2,000	2,000
5020	4	Recreation Center Management Expense	-	-	25,000	129	-	-	-
5020	4	Purchased Services	-	-	-	3,125	11,500	11,500	9,500
5039	1	Dues/memberships	-	-	-	-	1,000	1,000	1,000
5040	1	Attorney	-	-	-	3,346	5,000	5,000	3,500
5046	1	Uniforms	-	-	-	6,289	6,500	6,500	4,225
5048	1	Safety/First Aid	-	-	-	-	3,000	3,000	2,500
5053	1	Postage	-	-	-	206	3,400	3,400	2,500
5054	4	Trash Service	-	-	-	462	2,000	2,000	2,700
5056	1	Brochures/Advertising/Printing	-	-	-	7,104	16,000	16,000	16,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	1,000	1,000	1,000
5063	5	Pro Shop Inventory	-	-	-	327	8,000	8,000	4,000
5095	1	Computer/Maintenance/Replacement	-	-	-	32,364	3,600	3,600	3,600
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	18,350	25,000	25,000	15,000
5110	1	Permits/building license	-	-	-	-	2,000	2,000	1,000
5247	1	Computer Software	-	-	-	8,816	14,100	14,100	29,640
5300	1	Bank Fees	-	56	22	10,456	52,000	52,000	54,000
		01 SUBTOTAL	**-**	**56**	**25,022**	**511,737**	**844,570**	**804,420**	**848,001**
02		**Events**							
5001	1	Salaries	-	-	-	322	-	-	-
5002	1	Employer Contributions	-	-	-	144	-	-	-
5003	1	Pension	-	-	-	12	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	-	3,500	3,500	3,500
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	350	350	350
5020	4	Purchased Services	-	-	-	-	7,600	7,600	7,600
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	12,541	5,500	5,500	5,500
		02 SUBTOTAL	**-**	**-**	**-**	**13,019**	**16,950**	**16,950**	**16,950**
03		**Recreation Center Maintenance**							
5001	1	Salaries	-	-	-	11,510	53,640	53,640	57,996
5002	1	Employer Contributions	-	-	-	925	4,977	4,977	5,986
5003	1	Pension	-	-	-	-	2,682	2,682	2,900
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	1,675	18,635	18,635	21,840
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	133	1,863	1,863	2,184
5014	1	Fuel	-	-	-	36	250	250	250
5017	1	Building Maintenance/Repair	-	-	-	-	20,000	20,000	15,000
5020	4	Purchased Services	-	-	-	-	2,500	2,500	9,500
5041	1	Equipment Rental	-	-	-	-	5,000	5,000	5,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	5,000	5,000	18,000
5089	4	Janitorial Service	-	-	-	7,500	60,000	60,000	60,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	22,616	22,000	22,000	22,000
5251	1	Tools	-	-	-	2,935	1,200	1,200	1,200
		03 SUBTOTAL	**-**	**-**	**-**	**47,330**	**197,747**	**197,747**	**221,856**

04		**Recreation Center Senior Activities**							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	1,400
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	140
5020	4	Purchased Services	-	-	-	-	-	-	-
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	52	250	250	250
		Subtotal	**-**	**-**	**-**	**52**	**1,680**	**1,680**	**1,790**
		Senior Frisbee Golf							
5001	14	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	1,000
5002	14	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	100
5020	14	Officials	-	-	-	-	-	-	-
5046	14	Uniforms	-	-	-	-	-	-	-
5048	14	Team Fees/Dues	-	-	-	-	-	-	-
5050	14	Equipment/Awards	-	-	-	440	250	250	750
		Subtotal	**-**	**-**	**-**	**440**	**800**	**800**	**1,850**
		Senior Pickleball							
5001	15	Salaries-PART TIME/SEASONAL	-	-	-	-	300	300	1,100
5002	15	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	30	30	110
5020	15	Officials	-	-	-	-	-	-	-
5046	15	Uniforms	-	-	-	-	-	-	-
5048	15	Team Fees/Dues	-	-	-	-	-	-	-
5050	15	Equipment/Awards	-	-	-	1,668	500	500	500
		Subtotal	**-**	**-**	**-**	**1,668**	**830**	**830**	**1,710**
		Senior Volleyball/Basketball							
5001	40	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	1,100
5002	40	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	110
5020	40	Officials	-	-	-	-	-	-	-
5046	40	Uniforms	-	-	-	-	-	-	-
5048	40	Team Fees/Dues	-	-	-	-	-	-	-
5050	40	Equipment/Awards	-	-	-	-	250	250	250
		Subtotal	**-**	**-**	**-**	**-**	**1,680**	**1,680**	**1,460**
		Senior Travel							
5001	45	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	1,300
5002	45	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	130
5020	45	Officials	-	-	-	-	-	-	-
5046	45	Uniforms	-	-	-	-	-	-	-
5048	45	Team Fees/Dues	-	-	-	-	-	-	-
5050	45	Equipment/Awards/Fuel	-	-	-	-	250	250	750
		Subtotal	**-**	**-**	**-**	**-**	**800**	**800**	**2,180**
		04 SUBTOTAL	**-**	**-**	**-**	**2,160**	**5,790**	**5,790**	**8,990**

05		**Recreation Center Aquatics**							
5001	1	Salaries	-	-	-	12,484	67,680	67,680	116,705
5002	1	Employer Contributions	-	-	-	3,161	16,717	16,717	48,930
5003	1	Pension	-	-	-	-	3,200	3,200	5,835
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	38,230	341,400	341,400	298,140
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	3,026	34,140	34,140	29,814
	3	Salaries-Programs-PART TIME/SEASONAL							30,096
	3	Employer Contributions-Programs-PART TIME/SEASONAL							3,009
5007	1	Employee license/certifications	-	-	-	800	3,100	3,100	2,250
	3	Employee license/certifications-programs							3,650
5008	1	Background/Physicals	-	-	-	33	800	800	800
5009	1	Training/Education/Travel	-	-	-	245	2,000	2,000	2,000
5010	1	Office Supplies	-	-	-	145	500	500	500
5018	1	Publications/Subscriptions/Job Postings	-	-	-	25	2,000	2,000	1,000
5020	4	Purchased Services	-	-	-	-	7,000	7,000	10,000
5039	1	Dues/memberships	-	-	-	-	1,200	1,200	500
5046	1	Uniforms	-	-	-	-	1,500	1,500	2,990
5048	1	Safety/First Aid	-	-	-	1,528	1,000	1,000	1,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	12,000	12,000	12,000
5057	5	Boiler Equipment Maintenance/Repair	-	-	-	256	3,500	3,500	3,500
5060	1	Chemicals	-	-	-	3,162	30,000	30,000	30,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	87,136	3,500	3,500	3,500
	3	supplies (non-office)/Equipment (non-dep)-programs							1,400
	3	Team Fees/Dues							700
5110	1	Permits/building license	-	-	-	645	2,000	2,000	2,000
		05 SUBTOTAL	**-**	**-**	**-**	**150,876**	**533,237**	**533,237**	**610,319**
06		**Recreation Center Fitness**							
5001	1	Salaries	-	-	-	9,132	47,040	47,040	52,229
5002	1	Employer Contributions	-	-	-	4,806	22,779	22,779	26,061
5003	1	Pension	-	-	-	-	2,352	2,352	2,611
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	8,292	72,600	72,600	73,935
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	657	7,260	7,260	7,393
5020	4	Purchased Services	-	-	-	-	3,000	3,000	3,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	3,000	3,000	3,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	3,206	5,000	5,000	5,000
		06 SUBTOTAL	**-**	**-**	**-**	**26,093**	**163,031**	**163,031**	**173,229**
07		**Recreation Center Classes/Programs**							
5001	1	Salaries	-	-	-	144	17,880	17,880	-
5002	1	Employer Contributions	-	-	-	52	5,825	5,825	-
5003	1	Pension	-	-	-	-	894	894	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	25	1,700	1,700	5,350
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	2	170	170	535
5020	4	Purchased Services	-	-	-	-	7,000	7,000	10,000
5021	4	Contract Arts Activities	-	-	-	-	-	-	25,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	42	2,000	2,000	6,200
		07 SUBTOTAL	**-**	**-**	**-**	**265**	**35,469**	**35,469**	**47,085**

08		**Recreation Center Adult Sports**							
		General Administration							
5001	1	Salaries	-	-	-	816	11,520	11,520	10,174
5002	1	Employer Contributions	-	-	-	104	2,567	2,567	4,945
5003	1	Pension	-	-	-	11	576	576	509
5008	1	Background/Physicals	-	-	-	-	100	100	100
5009	1	Training/Education/Travel	-	-	-	-	-	-	-
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	-	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics/Tournaments	-	-	-	-	750	750	750
		Subtotal	**-**	**-**	**-**	**931**	**16,113**	**16,113**	**17,078**
		Adult Basketball							
5001	11	Salaries-PART TIME/SEASONAL	-	-	-	-	1,800	1,800	1,800
5002	11	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	180	180	180
5020	11	Officials	-	-	-	-	7,600	7,600	7,600
5046	11	Uniforms	-	-	-	-	-	-	-
5048	11	Team Fees/Dues	-	-	-	-	-	-	-
5050	11	Equipment/Awards	-	-	-	-	400	400	400
		Subtotal	**-**	**-**	**-**	**-**	**9,980**	**9,980**	**9,980**
		Adult Volleyball							
5001	31	Salaries-PART TIME/SEASONAL	-	-	-	314	3,300	3,300	3,300
5002	31	Employer Contributions-PART TIME/SEASONAL	-	-	-	25	330	330	330
5020	31	Officials	-	-	-	-	3,780	3,780	7,500
5046	31	Uniforms	-	-	-	-	-	-	-
5048	31	Team Fees/Dues	-	-	-	-	-	-	-
5050	31	Equipment/Awards	-	-	-	584	1,000	1,000	1,000
		Subtotal	**-**	**-**	**-**	**923**	**8,410**	**8,410**	**12,130**
		Additional Adult Sports							
5001	54	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	500
5002	54	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	50
5020	54	Officials	-	-	-	-	1,000	1,000	1,000
5046	54	Uniforms	-	-	-	-	-	-	-
5048	54	Team Fees/Dues	-	-	-	-	-	-	-
5050	54	Equipment/Awards	-	-	-	-	200	200	200
		Subtotal	**-**	**-**	**-**	**-**	**1,750**	**1,750**	**1,750**
		08 SUBTOTAL	**-**	**-**	**-**	**1,854**	**36,253**	**36,253**	**40,938**

09		**Recreation Center Youth Sports**							
		General Administration							
5001	1	Salaries	-	-	-	4,351	11,520	11,520	10,174
5002	1	Employer Contributions	-	-	-	592	2,567	2,567	4,945
5003	1	Pension	-	-	-	14	576	576	509
5008	1	Background/Physicals	-	-	-	-	750	750	750
5009	1	Training/Education/Travel	-	-	-	-	-	-	700
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	-	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics	-	-	-	-	600	600	600
		Subtotal	**-**	**-**	**-**	**4,957**	**16,613**	**16,613**	**18,278**
		Youth Futsal							
5001	8	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	500
5002	8	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	50
5020	8	Officials	-	-	-	-	-	-	-
5046	8	Uniforms	-	-	-	-	400	400	500
5048	8	Team Fees/Dues	-	-	-	-	-	-	-
5050	8	Equipment/Awards	-	-	-	7,579	200	200	300
		Subtotal	**-**	**-**	**-**	**7,579**	**1,150**	**1,150**	**1,350**
		Youth Basketball							
5001	12	Salaries-PART TIME/SEASONAL	-	-	-	958	2,700	2,700	2,800
5002	12	Employer Contributions-PART TIME/SEASONAL	-	-	-	76	270	270	280
5020	12	Officials	-	-	-	-	3,500	3,500	3,900
5046	12	Uniforms	-	-	-	-	2,500	2,500	2,900
5048	12	Team Fees/Dues	-	-	-	-	-	-	-
5050	12	Equipment/Awards	-	-	-	69	2,000	2,000	1,600
		Subtotal	**-**	**-**	**-**	**1,103**	**10,970**	**10,970**	**11,480**
		Youth Multi Sport Class							
5001	16	Salaries-PART TIME/SEASONAL	-	-	-	-	700	700	600
5002	16	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	70	70	60
5020	16	Officials	-	-	-	-	-	-	-
5046	16	Uniforms	-	-	-	-	400	400	450
5048	16	Team Fees/Dues	-	-	-	-	-	-	-
5050	16	Equipment/Awards	-	-	-	-	200	200	200
		Subtotal	**-**	**-**	**-**	**-**	**1,370**	**1,370**	**1,310**
		Youth Volleyball							
5001	32	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,000
5002	32	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100
5020	32	Officials	-	-	-	-	500	500	450
5046	32	Uniforms	-	-	-	-	900	900	900
5048	32	Team Fees/Dues	-	-	-	-	-	-	-
5050	32	Equipment/Awards	-	-	-	-	1,000	1,000	1,000
		Subtotal	**-**	**-**	**-**	**-**	**3,500**	**3,500**	**3,450**
		Additional Youth Sports							
5001	55	Salaries-PART TIME/SEASONAL	-	-	-	49	1,000	1,000	1,000
5002	55	Employer Contributions-PART TIME/SEASONAL	-	-	-	4	100	100	100
5020	55	Officials	-	-	-	-	-	-	-
5046	55	Uniforms	-	-	-	-	-	-	-
5048	55	Team Fees/Dues	-	-	-	-	-	-	-
5050	55	Equipment/Awards	-	-	-	400	250	250	250
		Subtotal	**-**	**-**	**-**	**453**	**1,350**	**1,350**	**1,350**
		09 SUBTOTAL	**-**	**-**	**-**	**14,092**	**34,953**	**34,953**	**37,218**

30		**Recreation Center Capital Expenditures/Improvements**							
5101	0	Office Furniture	-	-	-	110,490	-	-	-
5102	0	Copier	-	-	-	10,500	-	-	-
5301	0	Security System	-	-	-	-	-	-	-
5302	0	Maintenance Equipment	-	-	-	-	13,770	13,770	-
5501	0	Robotic Pool Cleaner	-	-	-	5,034	-	-	-
5601	0	Fitness Equipment	-	-	-	16,484	33,000	33,000	40,000
5602	0	Equipment Replacement	-	-	-	-	20,000	-	40,000
5801	0	Bleachers	-	-	-	9,483	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		30 SUBTOTAL	**-**	**-**	**-**	**151,991**	**66,770**	**46,770**	**80,000**
		RECREATION CENTER OPERATIONS TOTAL EXPENDITURES	**-**	**56**	**25,022**	**919,417**	**1,934,770**	**1,874,620**	**2,084,586**
35		**CERTIFICATES OF PARTICIPATION**							
5201	0	Waggener Farm Park Construction	-	19,125	12,220,941	18,102,849	2,100,000	2,100,000	
5254	0	COP Payment	-	-	1,106,994	1,123,000	1,130,400	1,130,400	1,132,000
5255	0	COP Fee	-	-	203,267	2,756	2,000	2,000	2,000
		COP TOTAL EXPENDITURES	**-**	**19,125**	**13,531,202**	**19,228,605**	**3,232,400**	**3,232,400**	**1,134,000**
		OTHER EXPENSES							
40		**Park Improvements**							
		Town Park							3,000,000
50		**Trail Improvements**							
60		**Athletic Fields**							
5101	0	Athletic Complex Study	-	-	-	-			
70		**Aquatics Other**							
		TOTAL OTHER EXPENSES	**0**	**0**	**0**	**-**	**-**	**-**	**3,000,000**
		TOTAL RECREATION CENTER OPERATING AND OTHER EXPENSES	**-**	**19,181**	**13,556,224**	**20,148,022**	**5,167,170**	**5,107,020**	**6,218,586**
		EMERGENCY RESERVES	-	-	-	-	-	-	103,245
		ENDING SALES TAX FUND BALANCE	**-**	**1,760,033**	**21,894,066**	**6,190,072**	**3,894,677**	**4,637,452**	**1,757,121**

1/1/2019: Authorization of new 1% sales tax to finance recreation improvements; for the purpose of funding parks and recreation needs within the town; such tax to consist of a rate increase in the town sales and use tax of 1%; restricted as to use solely for parks and recreation purposes including, but not limited to, expanding and improving the existing town trail system, renovating or replacing existing aquatic facilities, developing constructing and equipping a recreation center and related facilities, and developing constructing and equipping athletic fields; and to the extent that funds are available for the purpose of constructing acquiring equipping and operating park and recreation improvements.

	2018	2019	2020	2021	2022	2022	2023
BEGINNING BALANCE	37910848	50501914	75303662	91245270	105009721	105009721	102951059
REVENUE	36122253	48800333	69926171	53081593	34133865	43869591	33901016
EXPENSE	23531187	23998585	53984563	39317142	48872380	45928253	59784789
EMERGENCY RESERVES	0	0	0	0	0	0	589440
ENDING BALANCE	50501914	75303662	91245270	105009721	90271206	102951059	76477846
ENDING BALANCE VERIFICATION	50501914	75303662	91245270	105009721	90271206	102951059	76477846

	2018	2019	2020	2021	2022	2023
Valuation	97,985,337	204,767,931	275,956,520	211,195,697	214,167,051	237,792,724
GENERAL FUND	6.106	6.291	5.188	6.636	6.636	6.629
POLICE SERVICES	3.000	3.000	3.000	3.000	3.000	3.000
REFUND & ABATEMENT	0.030	0.036	0.000	0.033	0.020	0.019
TOTAL MILL LEVY	9.136	9.327	8.188	9.669	9.656	9.648
ACTUALS SF BUILDING PERMITS	525	341	499	511	350	300