

TOWN OF BERTHOUD

2023 BUDGET



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BUDGET GUIDE, TERMS, DEFINITIONS

Mission Statement:	overall purpose of our organization
Touchstones:	criterion to determine the quality of an objective or goal
High-Level Objectives:	areas of focus that deserve strategic attention
Action Plans:	tactical plans required to achieve the strategic goals
Long Term Initiatives:	strategic goals, based on values, and determined to be part of our future planning
Short Term Goals:	strategic goals determined to be a focus for the current year
Financial Policies:	general policies by which the organization bases its operational decisions
Basis of Accounting:	method of recording financial information
Budget Planning Process:	planning and review process, considerations, planning steps, assumptions taken during the budget process, calendar
Budget Message:	introduction and summary of 2023 budget
Funds:	description of each fund, including revenue sources and general expenditures
Capital Expenditures:	itemized list of capital expenditures, their descriptions and budget amounts
Fund Summary 1:	visual comparison of 19 funds including beginning fund balances, 2023 budget revenues, 2023 budget expenditures, 2023 budget ending fund balances
Fund Summary 2:	chart comparison, including amounts of 19 funds including beginning fund balances, 2022 estimates, 2023 budgets, 2023 ending fund balances
Statistical Data:	data regarding the community, the population, and the organization
Personnel:	data regarding the organization's personnel and a description of each Department
Organizational Chart:	chart describing the placement of each personnel position
Revenue and Fees:	description of revenue sources for the general fund and a description of specific fees
Budget Spreadsheet:	itemized budget spreadsheet reflecting prior year, current year, budget year, and 2-year forecast

MISSION STATEMENT

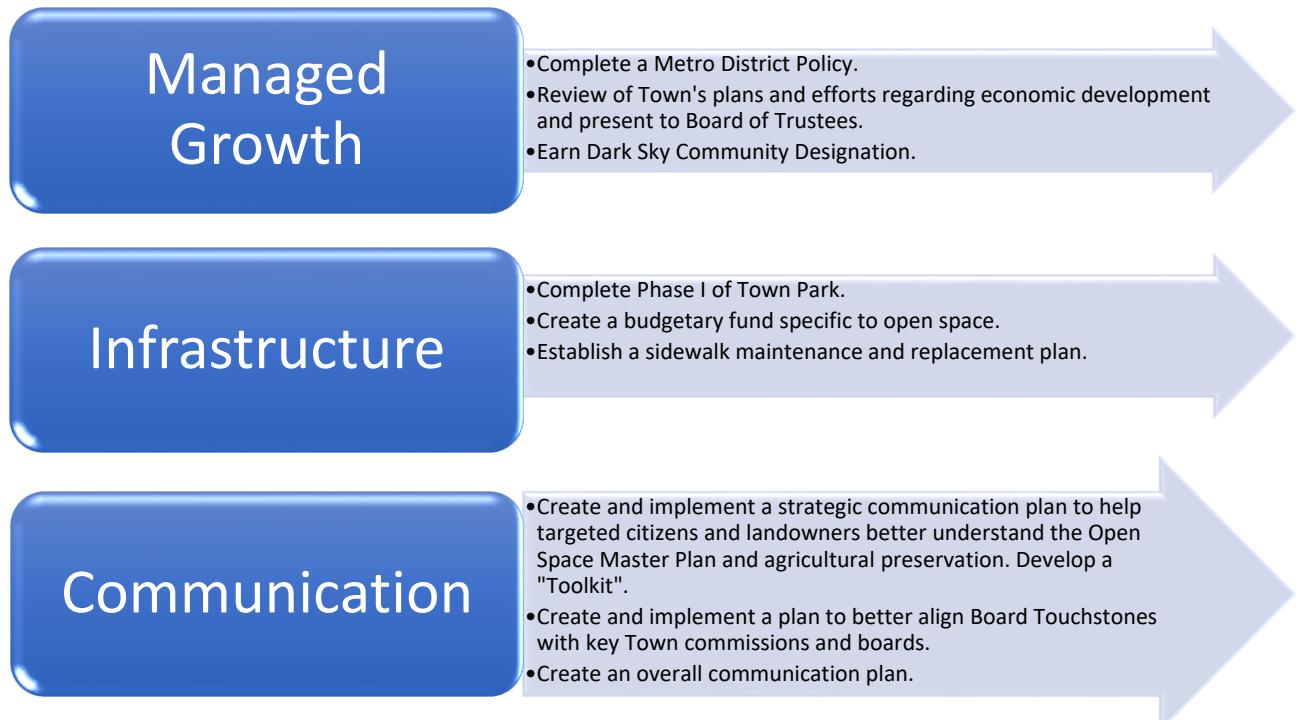
The mission of the Town of Berthoud is to work together to deliver exceptional municipal services that provide opportunity, safety, and enjoyment to current and future Berthoud residents.

TOUCHSTONES

The fundamental parts of the plan and criterion to determine the quality of an objective and goal.



HIGH LEVEL OBJECTIVES (HLO) AND ACTION PLANS FOR 2022-2023



The strategic goals were created through the joint efforts of the Town Board of Trustees, the Town Administrator, the Town Staff, and community input.

- The Town Board of Trustees held their annual retreat on September 19-20, 2022, to discuss the High-Level Objectives for the coming year, and proposed ways to accomplish them.
- The Town Staff also recently held a retreat to discuss the High-Level Objectives agreed on by the Board of Trustees and ways they could facilitate their accomplishment.
- Community input was gathered through on-line surveys, participation in the comprehensive plan process, and other informal communications.
- The Town Administrator summarized comments and decisions from the above sources and compiled the 3 High Level Objectives with Tactical Action Plans for The Town of Berthoud.

LONG-TERM INITIATIVES (VALUES)

- We will promote a strong sense of community by:
 - Supporting community events
 - Utilizing partnerships to increase programs and services in the community
 - Creating and maintaining public spaces that enhance community gathering
- We will create an environment that encourages economic prosperity by:
 - Utilizing federal and state programs designed to assist small businesses
 - Creating local programs designed to assist small businesses
 - Facilitating communication networks to assist in information sharing
 - Investing in infrastructure that increases accessibility and awareness of local businesses
- We will develop a community with strong physical, mental, and emotional health by:
 - Maintaining safe infrastructure
 - Offering a variety of recreational opportunities
 - Utilizing federal and state programs designed to improve walkability, recreational, and open space elements
- We will enhance public safety and community resiliency by:
 - Supporting local law enforcement teams
 - Updating emergency operation plans
 - Utilizing federal and state programs designed to facilitate community resources
- We will maintain public trust and accountability by:
 - Maintaining transparency in our decision-making procedures
 - Developing improved methods of communication between Town Board of Trustees, Town Staff, and the public
 - Evaluating fee structures to provide sustainability and value
- We will be good stewards of the public's funds by:
 - Maintaining balanced budgets and healthy financial reserves
 - Maintaining and communicating accurate financial records
 - Developing long range financial goals and capital improvement plans

SHORT-TERM INITIATIVES

- Fund continuation of services:
 - Maintain current personnel and benefits
 - Conduct rate study of utilities to determine appropriate charges for services
 - Upgrade sanitary sewer infrastructure
 - Manage capital asset maintenance and replacement
- Fund expansion of services:
 - Seek and obtain available grants to assist with larger capital projects
 - Utilize results of master plans to establish long term expansion plans
 - Increase personnel, as needed, to accommodate service needs
 - Utilize economic recovery funds to provide enhanced community resources
 - Provide additional community outreach services
- Fund priorities:
 - Increase continuity of trails
 - Obtain additional water resources
 - Design and construction on park improvements including Richardson Park and Town Park
 - Development of tree nursery
 - Fund High-Level Objectives

FINANCIAL POLICIES

Financial Planning

- The Town of Berthoud prepares an annual budget, which shall be presented in draft form to the Board of Trustees no later than October 15 prior to the budget year. The final budget shall be adopted by the Board of Trustees no later than December 15 prior to the budget year.
- The annual budget shall include an emergency reserve of at least 3% of estimated revenues for all non-enterprise funds.
- The annual budget shall not reflect an ending fund balance less than 15% of the estimated expenditures for the general fund.
- The annual budget shall not reflect a negative balance in any fund and any time.
- The Town of Berthoud shall maintain updated master plans for water, wastewater, street maintenance, and parks and open space. Master plans are typically updated every five years. The Town shall use these master plans as a primary resource when completing the budget.
- The Town of Berthoud shall maintain replacement schedules for vehicles, computers, and equipment. These schedules shall be evaluated each year for accuracy, they shall be updated as necessary, and they shall be used when completing the budget.

Revenue

- The Town of Berthoud shall follow all legal policies, restrictions, and calculations imposed by federal, state, and county entities.
- The Town of Berthoud shall accurately record and track all monies due, and all monies received.
- The Town of Berthoud shall impose taxes, fees, and rates at appropriate levels to fund their intended purposes.
- The Town of Berthoud shall conduct periodic rate studies, approximately every three years, to determine accurate rate and fee levels to cover operations of town services.
- The Town of Berthoud shall deposit funds received on a daily basis.

Expenditure

- The Town of Berthoud shall not exceed revenue estimates including prior year fund balances when determining budget expenditures. Prior year fund balances may be used when determining budget year expenditures.
- The Town of Berthoud shall pay all approved expenses in a timely manner.
- All expenditures will be approved by the appropriate department supervisor or director.
- The Town of Berthoud shall only pay approved expenditures.
- The Town of Berthoud shall follow the check signing authority
 - Checks \$1500 and less may be signed by one of the five authorized signers.
 - Checks over \$1500 and less than \$5,000 may be signed by the Town Administrator, Mayor, or Mayor Pro-Tem, Finance Director, or Deputy Town Administrator.
 - Checks over \$5,000 must be signed by 2 authorized signers including only the Town Administrator, Mayor, or Mayor Pro-Tem.

Purchasing

- A purchase order shall be obtained from the Town Administrator, or any person(s) designated by the Town Administrator to act on behalf of the Administrator, on all purchases \$2,500.00 or greater before making a purchase. Purchases of products, services, and consultant fees of less than \$2,500.00 shall be pre-approved by the applicable department head. A detailed receipt of the purchase shall be signed by the employee and department head and filed with the Finance Department within one business day after the purchase.
- On products, services, or consultant fees over \$5,000.00, but under \$10,000.00 a telephone solicitation shall be done to obtain at least three (3) bids. The bid amounts and bidders shall be listed on a solicitation sheet (see Appendix A) and filed with the purchase order for the item(s) concerned.
- On products, services, or consultant fees \$10,000 and over, but under \$50,000.00 at least three (3) written bids shall be obtained. The written bids, along with the results of the bids shall be filed with the purchase order for the item(s) concerned.
- Contracts signed by the Town Administrator for services, projects, or consultant fees serve in lieu of a purchase order.
- EXCEPTIONS:
 - a. When a bid project or purchase involves the expenditure of State or Federal assistance or contract funds, the Town shall follow any mandatory requirements of applicable State or Federal law and implementing regulations.
 - b. Procurement of professional services is excepted from competitive bid regulations. Requests for competitive proposals may be accepted for such services.
 - c. When supplies or equipment are purchased using the State of Colorado contracts available to local units of government.
 - d. When supplies, equipment or services are so specialized that there are a limited number of known, documented sources, or a single source.
 - e. When supplies or equipment are purchased in large quantities that are required for the basic operation of Town facilities (i.e., chemicals, road sand, and aggregates).
 - f. When advertising for bids constitutes no advantage in quality, price, or service to the Town, or when the “best interest of the Town” is not served by advertising for bids.
 - g. This policy shall not be applicable to the leasing, rental, acquisition, or disposition of real property.
 - h. Any exceptions taken under this section shall be documented with a copy provided to the Town Administrator.

Accounting, Auditing, and Reporting

- The Town of Berthoud shall provide financial statements to the Board of Trustees and Department Directors on a monthly basis.
- The Town of Berthoud shall maintain detailed records of revenue and expenditures and shall make reports available, upon request, to Department Directors.
- The Town of Berthoud shall comply with all Federal, State, and County reporting requirements.
- The Town of Berthoud shall have financial records audited on an annual basis, from an outside certified public accounting firm. The audit shall take place no more than four months after the budget year has ended. Audited financial statements shall be presented to the Board of Trustees, and once accepted, shall be filed with the state entities as required.

BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the current year.

Taxes, intergovernmental revenues, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

BUDGET PLANNING AND REVIEW PROCESS

Step 1: The budget is continually being reviewed and evaluated. During the budget preparation and even after adoption, the budget is being monitored for timeline efficiencies, priority effectiveness, and relevance to changing circumstances.

Step 2: The structured budget process begins in July. Following the acceptance of the previous year's audit and actual numbers realized, the updated fund balances and rollover items are presented to the Board of Trustees. This presentation will also include additional items the staff have determined as supplemental needs for the current budget year. The updated fund balances, rollover items, and supplemental budget requests are presented to the Board of Trustees in late August and may be adopted as the Supplemental Budget or Revised Budget.

Step 3: The budget process continues with trend studies, inflation forecasting, and growth projections. These studies, along with standard needs for increases in services provided to the community and operating supply needs form the foundation for the upcoming budget year. The foundation is then built on with staff input, capital improvement and replacement plan implementation and long-range fund balance projection reviews. This process involves meetings with each department, at which time the department directors present their plans for personnel and equipment needs, along with their projections on operational service and supply needs. Each departments numbers are entered into the budget worksheet to determine how they affect the budget as a whole. A draft budget is produced, which is a preliminary form of the upcoming year budget.

Step 4: The draft budget is presented to the Board of Trustees in early October. Board input and suggestions are then added to the budget, along with ongoing analysis of the accuracy and efficiency of the budget-in-process. Over the next month, the Town Administrator and Director of Finance continue to work with the department directors to make any adjustments in the preliminary budget numbers. During this time, special interest is taken in the long-range plan, usually consisting of a five-year forecast for operational and capital expenditures. The fund balances are continually observed to ensure healthy balances will be upheld for the future. The end result of this step is the proposed budget, which is considered to be in the pre-final stage.

Step 5: The proposed budget is presented to the Board of Trustees in early November. The proposed budget is the result of the studies, analysis, staff and board input, discussions, long range evaluations, and months of thought. The Board has an opportunity to ask questions regarding items on the proposed budget and recommend additional changes. If changes are recommended, the Town Administration may modify the budget as necessary. Typically, at this point, there are few changes to be made. The final budget is ready.

Step 6: The final budget is presented to the Board of Trustees for adoption in early December. This is also the time any fee schedule changes are adopted and the mill levy for the coming year is adopted.

BUDGET CONSIDERATIONS



Salary and Benefits

- A salary survey was completed in late 2021. It was completed by an external professional source. The results were used to determine competitive salaries for 2022 and 2023. The overall increase in salaries, including new positions, was estimated to be an increase of 5% from 2022.
- The insurance benefits are reviewed annually. It was determined the current providers offered the best rates and services, with an estimated 7% rate increase.
- No additional monetary benefits were considered.



Fees

- The fee schedule is reviewed each year.
- Cost recovery is the primary means of determining accurate fees.
- The majority of changes were made for recreation center fees. Fees were increased to capture expenses that were not being covered for these services and assigned to new recreation programs.



Capital Improvements

- A replacement schedule is used to determine capital expenditures for vehicles, computers, and general equipment.
- Master plans are used to determine capital expenditures for infrastructure, water and wastewater facility improvements, and expansion needs.



Assumptions

- The community has more than doubled population in the last 7 years. It is assumed the population will continue to grow at a steady, but slightly slower rate.
- The current infrastructure will sustain the current population and is sufficient to sustain population growth for approximately 5 years. It is assumed the budget will need to reflect healthy fund balances to prepare for infrastructure expansions within the next 5 years.
- Inflation has risen at a steady rate in Northern Colorado with the average of 2.72% over the past 20 years and 7.3% in 2022 alone. It is assumed the inflation will continue to rise at this steady rate. A 5% per year increase is assumed when determining the 5-year budget estimates and fund balances.

BUDGET PLANNING CALENDAR

The budget, although reviewed all year long, is primarily developed beginning in August and ending with adoption in December. The Town of Berthoud operates on a fiscal year equal to the calendar year. We begin by setting the budget planning calendar.

2022 SCHEDULE FOR 2023 BUDGET

AUGUST					
M	T	W	T	F	S
1	2	3	4	5	
8	9	10	11	12	
15	16	SUPPLEMENT DUE FOR PACKET			18 19
22	SUPPLEMENTAL & MIDYEAR REPORT TO BOARD			25	26
29	30	31			

SEPTEMBER					
M	T	W	T	F	S
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

OCTOBER					
M	T	W	T	F	S
3	4	BUDGET PRESENTATION DUE FOR PACKET			6 7
10	CONSENT AGENDA: DRAFT BUDGET (BY OCT 15)			13	14
17	DEPARTMENT BUDGET MEETINGS			20	21
24	25	26	27	28	
31					

NOVEMBER					
M	T	W	T	F	S
	1	BUDGET PRESENTATION DUE FOR PACKET			3 4
7	BUDGET/FEE SCHEDULE PRESENTATION			10	11
14	15	16	17	18	
21	22	23	24	25	
28	29	30			

DECEMBER					
M	T	W	T	F	S
			1	2	
5	6	BUDGET & MILL LEVY DUE FOR PACKET			8 9
12	ADOPT BUDGET, FEE SCHEDULE, MILL LEVY			15	16
19	20	21	22	23	
26	27	28	29	30	

BUDGET MESSAGE

The Town developed the Budget for 2023 after a diligent review process. The revenues and expenses of the current year and the last 3 years were reviewed to determine an expected starting point for 2023. Each department presented their proposed changes and requests. The combination of:

- 1) current and past year revenues, expenses, and trends,
- 2) proposed needs and changes from each department,
- 3) development and population projections, and
- 4) inflation trends, along with

(5) strategic goals set by the Board of Trustees, provided us with the tools necessary to have productive discussions, make accurate calculations and ultimately produce a quality budget.

The Schedule of Fees was changed from 2022. The changes were solely in recreation fees. These fee changes were based on a cost recovery analysis and review, overall inflation expectations, and market rate comparison. There were also fees added for new activities and programs relating to the recreation center.

In 2023, we will be increasing our full-time staff by 2 positions in our Water Department. Our fund allocations are focused on multiple street and road projects, sidewalk improvements, park development, park land acquisition, water plant improvements, and wastewater system improvements.

We believe the budget for 2023 accurately and conservatively reflects our revenue and expense projections. Our goal is to remain financial healthy while providing quality services to citizens and meeting personnel needs. The Town staff appreciates the support from the Town Board and department heads for their participation and cooperation throughout the budget process. If any budget issues arise throughout the year, they will be discussed and addressed.

STATISTICAL DATA

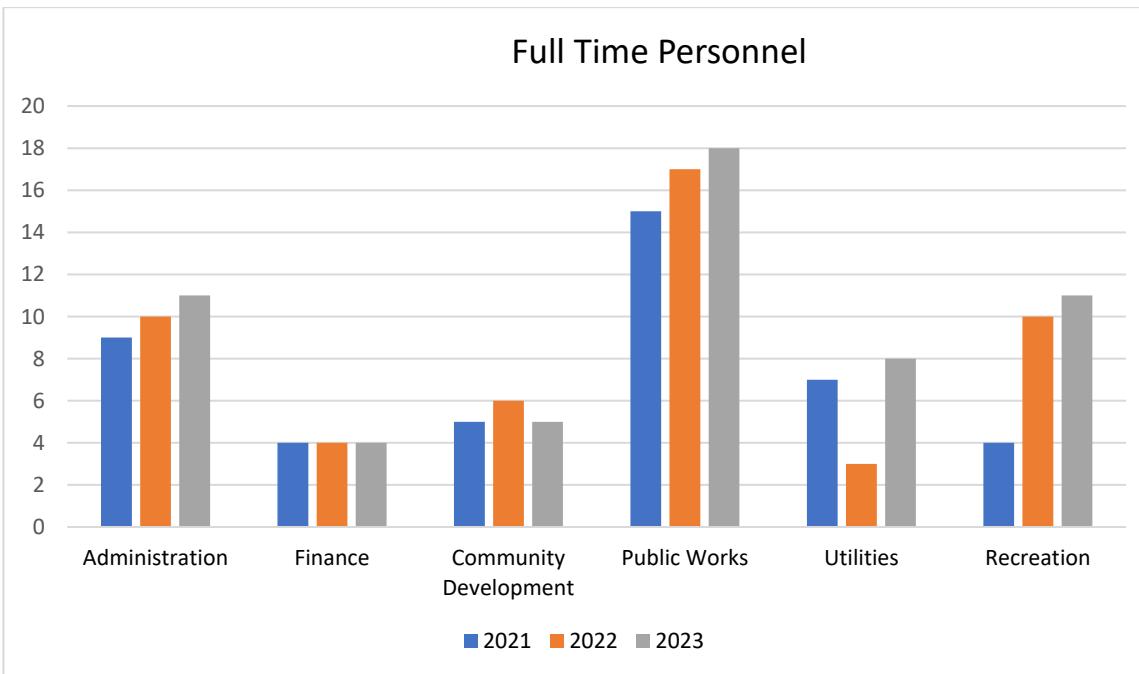
Town of Berthoud

- Established 1888
- 58th largest city in Colorado (out of 452 included in the US Census data)
- Land area is 12.93 square miles in 2022 according to the US Census Bureau
- Berthoud population at 10,332 for 2020 and estimated at 11,717 for 2021
 - Average age is 37.3 years old
 - Average household income is \$95,872
 - Average house value is \$399,000
 - 86.2% home ownership
 - Average household size is 2.54
- SOURCE: <https://www.census.gov/quickfacts/fact/table/berthoudtowncolorado/PST045222>
- Approximately 5,900 utility accounts

Town of Berthoud Organization

- 5 Operation facilities
- 57 Full Time Employees
- 80 Part Time Employees (recreation center)
- Average tenure is 4 years

Town of Berthoud Organization Personnel:



PERSONNEL DEPARTMENTS

Administration

- The Town Administrator is an appointed position. He serves as the CEO of the organization. He is responsible for the day-to-day operations of the Town and manages the department directors. He is the main technical advisor to the Board of Trustees, which are a group of 7 elected officials. He is responsible for preparation, monitoring, and execution of the annual budget.
- The Deputy Town Administrator oversees the public works, parks/forestry, and recreation departments. He can serve in the executive capacity in the absence of the Town Administrator.
- The Town Clerk and his staff serve as custodian of records, election administration, passport administration, licensing administration, cemetery administration, and coordination of boards, board meetings, and commissions. The Town Clerk also supervises the Neighborhood Services Officer and the Information Technology specialists.
- The Director of Economic Development searches for business development opportunities that would fill needs within the Berthoud community while maintaining the architectural and growth management plans developed by the leaders of Berthoud. He is mindful of business opportunities that provide employment opportunities for current residents as well as a workforce addition to our current population.
- There are 11 full time employees in the Administration Department.

Finance

- The Director of Finance and Human Resources and her staff are responsible for all monetary transactions and reporting. This includes check disbursements, payroll, utility billing, and tax receipts. The Finance Department personnel also files all federal, state, and county finance reports; reconciles all account activity; and analyzes revenue and spending trends to provide the most accurate financial position of the Town. The Finance Department assists with the compilation of the annual budget.
- There are 4 full time employees in the Finance Department

Community Development

- The Director of Community Development and his staff administer all aspects of planning and building within the community. They are responsible for building permit processing, certificate of occupancy issuance, review of development plans for residential and commercial building, and updates and compliance to building and town codes.
- There are 5 full time employees in the Community Development Department.

Public Works

- The Public Works Department incorporates our Streets and Parks/Forestry Departments.
- The Streets Department maintains streets, curbs, gutters, sidewalks, and storm drains within Berthoud's responsibility. They also provide snow removal and facility maintenance for the town.
- The Parks/Forestry Department maintains all aspects of Berthoud's parks and park facilities. Duties include turf mowing, pond maintenance, clearing sidewalks, and athletic field preparation. Forestry, in particular, manages the urban forest, treatment and replacement of trees affected by disease, and management of the newly established tree nursery.
- There are 18 full time employees in the Public Works Department

Utilities

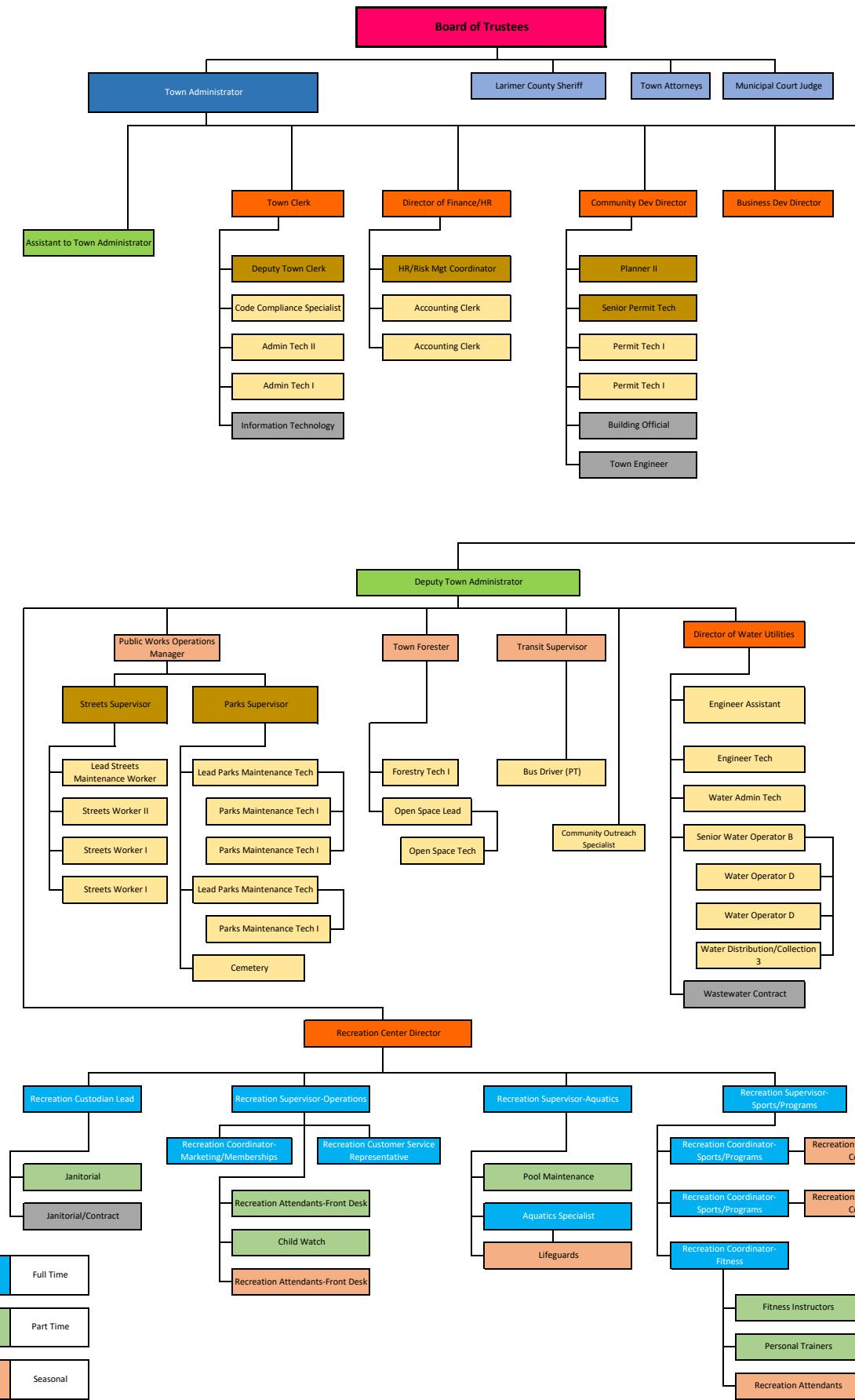
- The Utilities Department incorporates the Water, Wastewater, and Storm Water Departments.
- The Utilities Department is managed by the Director of Water Utilities. He supervises 2 full time administrative positions and coordinates the contracted services covering the operations of the water plant and the 2 wastewater plants. He also coordinates water and wastewater projects and consultants.
- There are 8 full time employees in the Utilities Department.

Recreation

- The Director of Recreation and Cultural Services and their team manage the newly opened Waggener Farm Park Recreation Center, as well as several outdoor sport activities. This includes an indoor aquatics amenity and several fitness classes.
- The Director of Recreation and Cultural Services also works together with Wildfire Arts Center to provide additional programming for art and dance classes.
- There are 11 full time employees and an average of 80 part time employees in the Recreation Department.

Public Safety

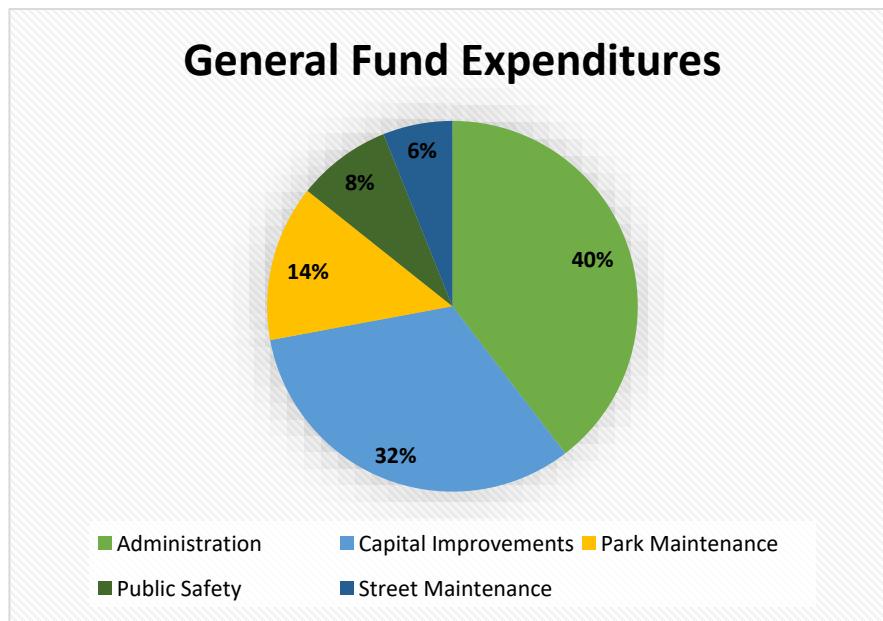
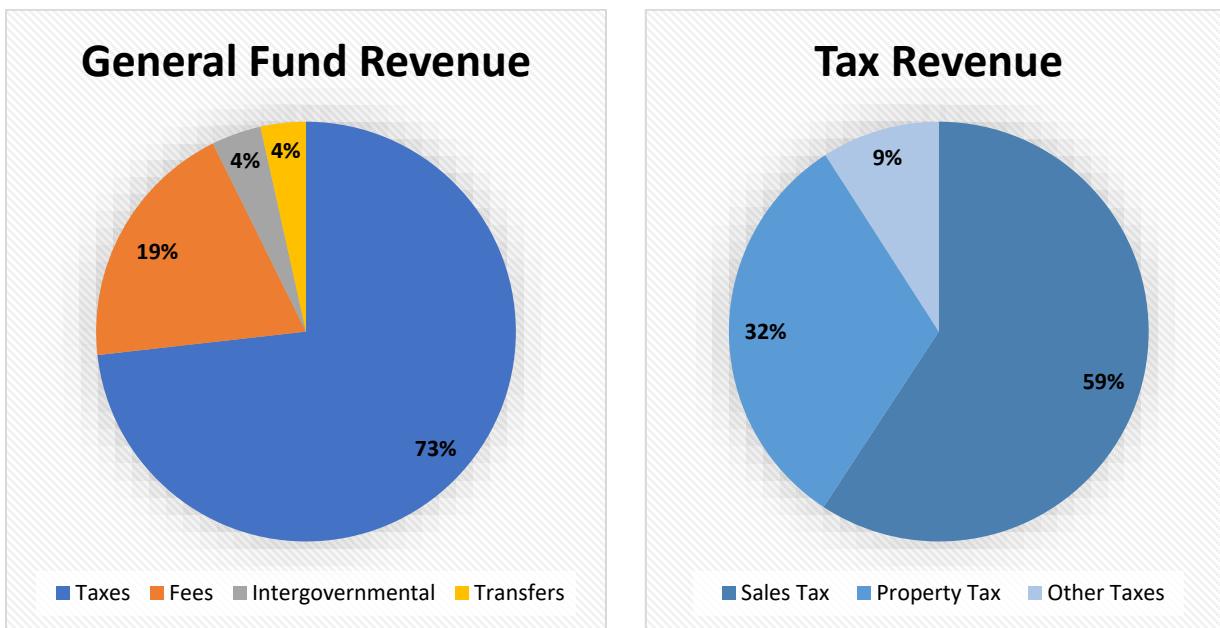
- Public Safety for the Town of Berthoud is provided by Larimer County Sheriff's Office. They provide 24-hour law enforcement services. Their services also extend to investigations as needed.
- Animal Control is provided under contract by the Larimer County Humane Society.
- There are no full-time employees in the Public Safety Department. The Larimer County Sheriff's Office contract provides all required personnel.



FUND DESCRIPTIONS AND SUMMARIES

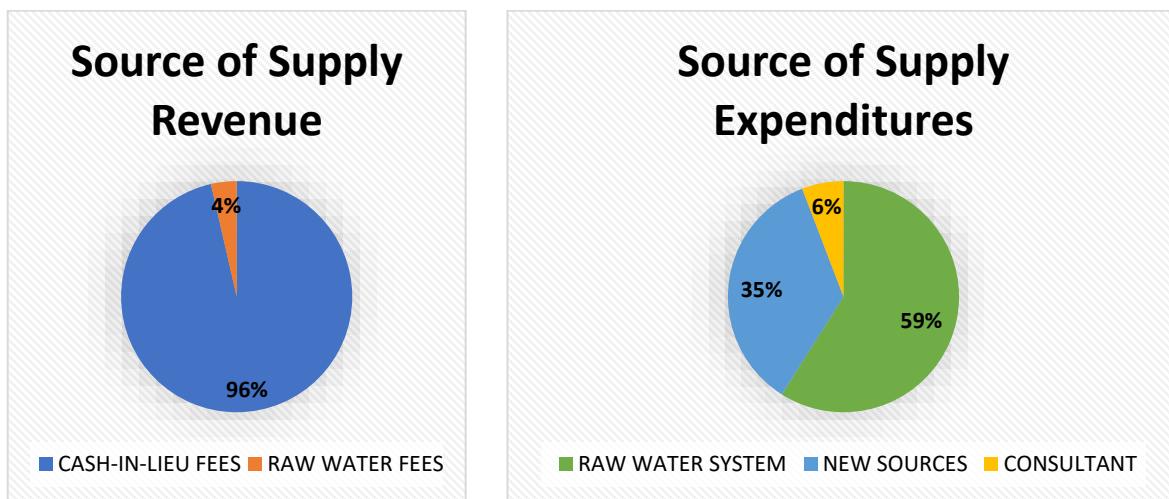
General Fund (FUND 11)

- The General Fund houses the administrative functions of the Town.
- The revenues consist of taxes, fees and charges for services, and intergovernmental proceeds.
- The expenses consist of administration, public safety, and park and street maintenance.

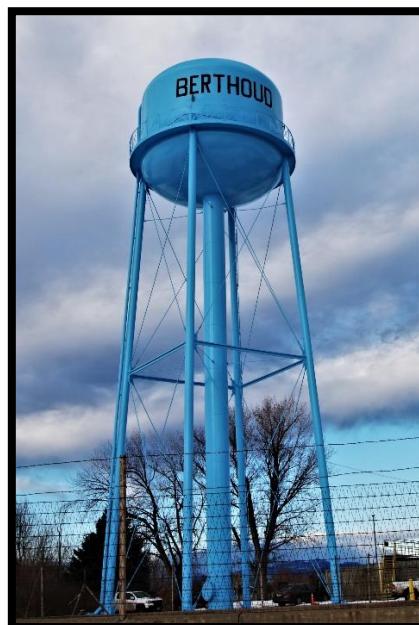
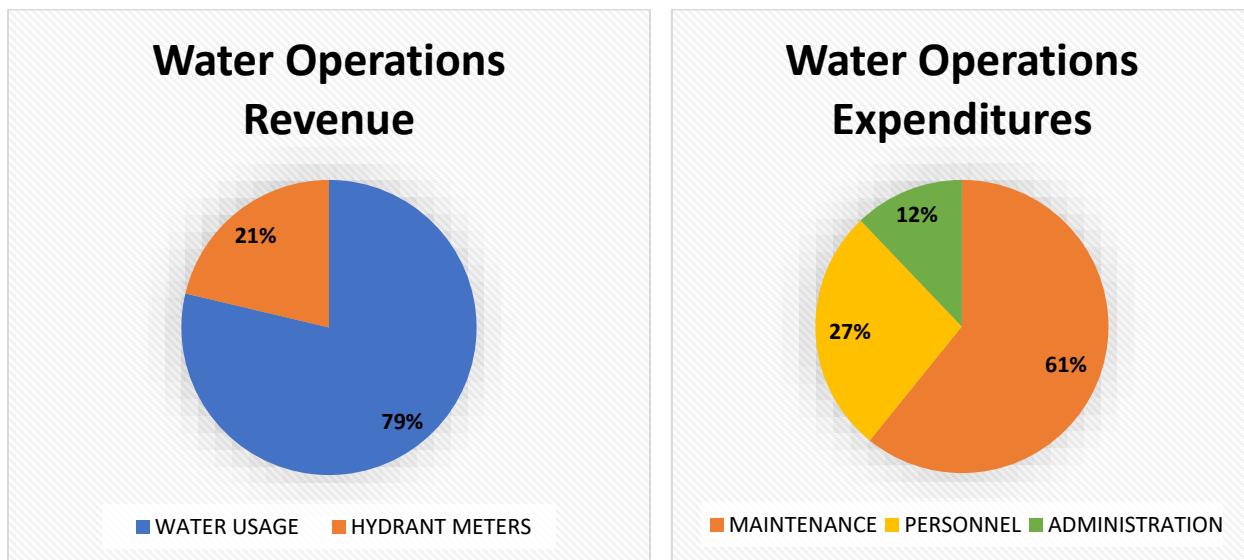


Water Funds

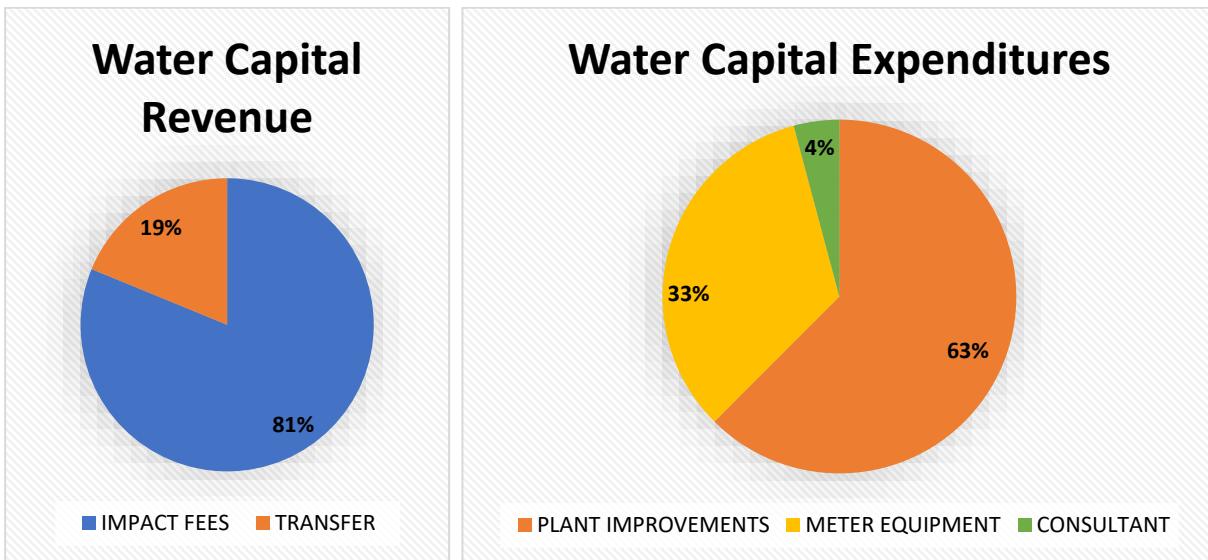
- The Town of Berthoud maintains three Water Funds.
 - Source of Supply (FUND 20)
 - The Source of Supply Fund houses raw water transactions.
 - The revenues consist of cash in lieu water dedication fees and raw water system impact fees.
 - The expenditures consist of raw water system management and improvements, new water source purchases, and consultant design services.



- Water Operations Fund (FUND 21)
 - The Water Operations Fund houses the enterprise fund responsible for water treatment and water usage.
 - The revenues consist of residential and commercial water usage charges and hydrant meter usage charges.
 - The expenditures consist of plant and system maintenance and improvements, personnel and contract labor, and administrative costs.

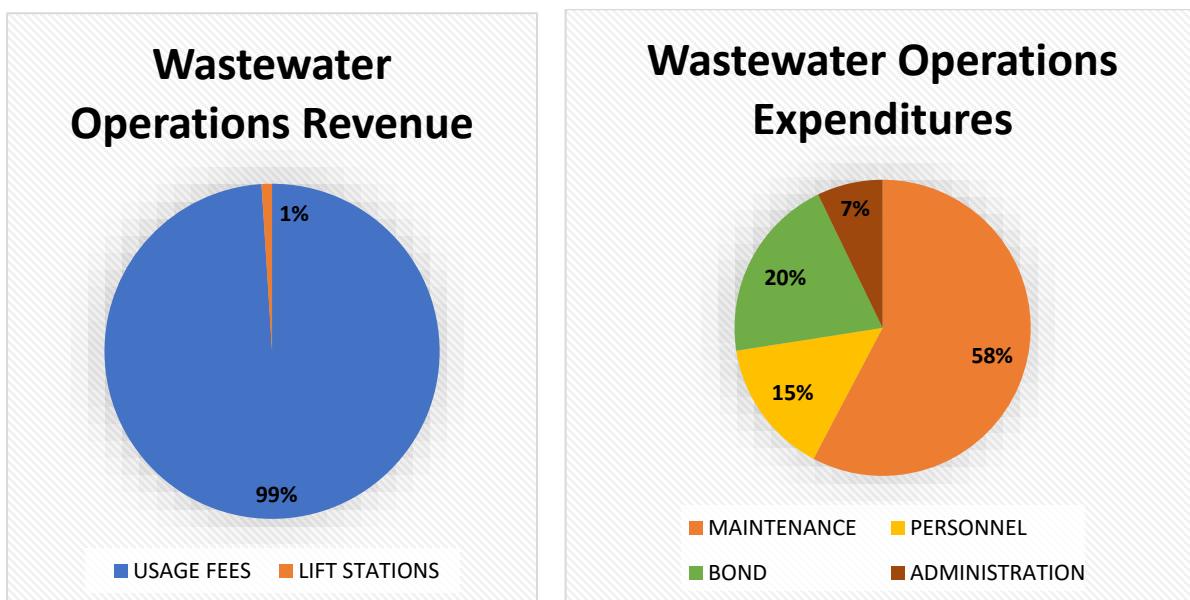


- Water Capital Fund (FUND 22)
 - The Water Capital Fund houses water system expansion projects that are needed to mitigate impacts of community growth.
 - The revenues consist of new development system investment impact fees and water operations fund transfer for debt payoff.
 - The expenditures consist of plant improvements for capacity, improved meter reading equipment, and consultant master plan services.



Wastewater Funds

- The Town of Berthoud maintains two wastewater funds.
 - Wastewater Operations Fund (FUND 23)
 - The Wastewater Operations Fund houses the enterprise fund responsible for wastewater collection and treatment.
 - The revenues consist of residential and commercial usage charges and lift station charges.
 - The expenditures consist of plant and system maintenance and improvements, personnel and contract labor, bond payment, and administrative costs.

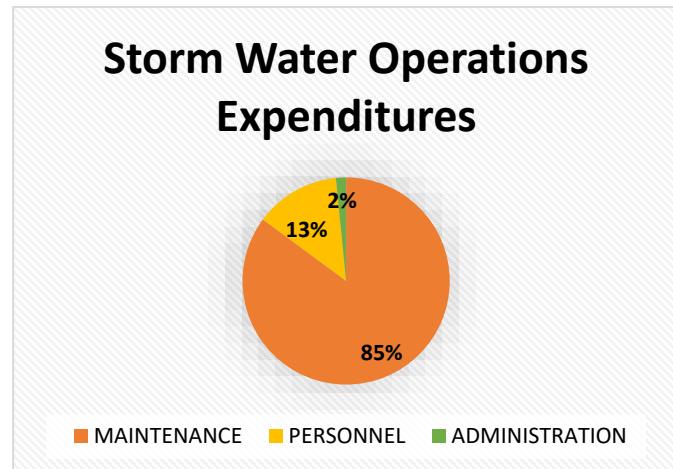
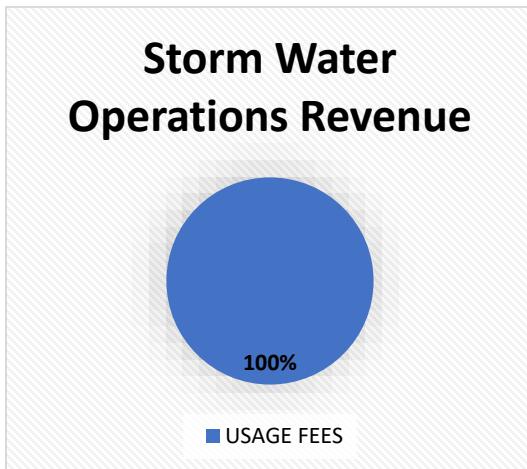


- Wastewater Capital Fund (FUND 24)
 - The Wastewater Capital Fund houses wastewater system expansion projects that are needed to mitigate impacts of community growth.
 - The revenues consist of new development system investment impact fees.
 - The expenditures consist of plant improvements for capacity and infrastructure upgrades.



Storm Water Funds

- The Town of Berthoud maintains two Storm Water funds.
 - Storm Water Operations Fund (FUND 29)
 - The Storm Water Operations Fund houses the enterprise fund responsible for storm water collection and transfer.
 - The revenues consist of residential and commercial usage charges.
 - The expenditures consist of system maintenance, personnel and contract labor, and administrative costs.

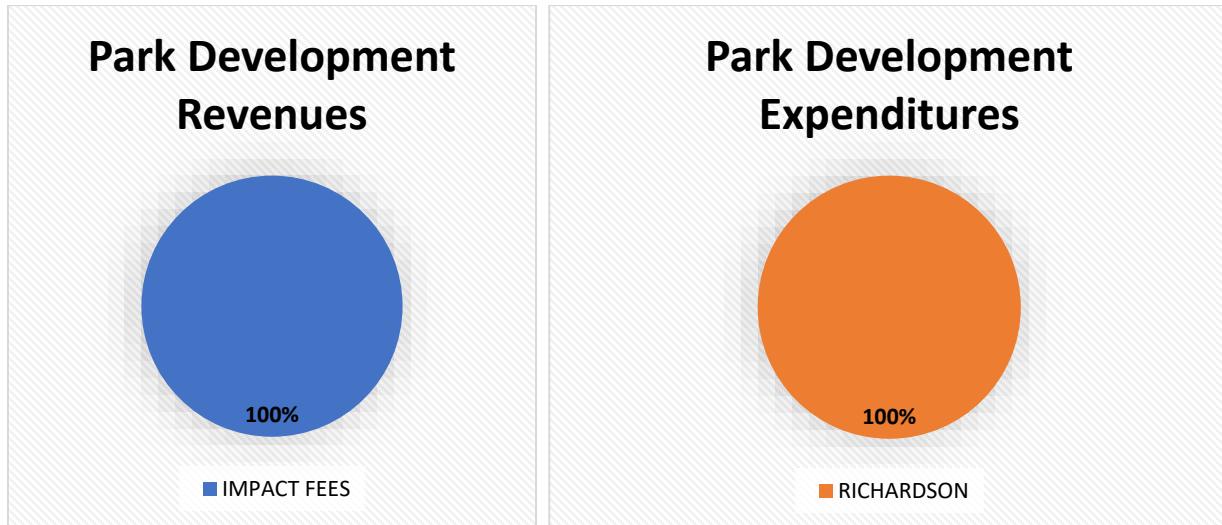


- Storm Water Capital Fund (FUND 28)
 - The Storm Water Capital Fund houses storm water system expansion projects that are needed to mitigate impacts of community growth.
 - The revenues consist of new development system investment impact fees.
 - The expenditures consist of plant improvements for capacity.



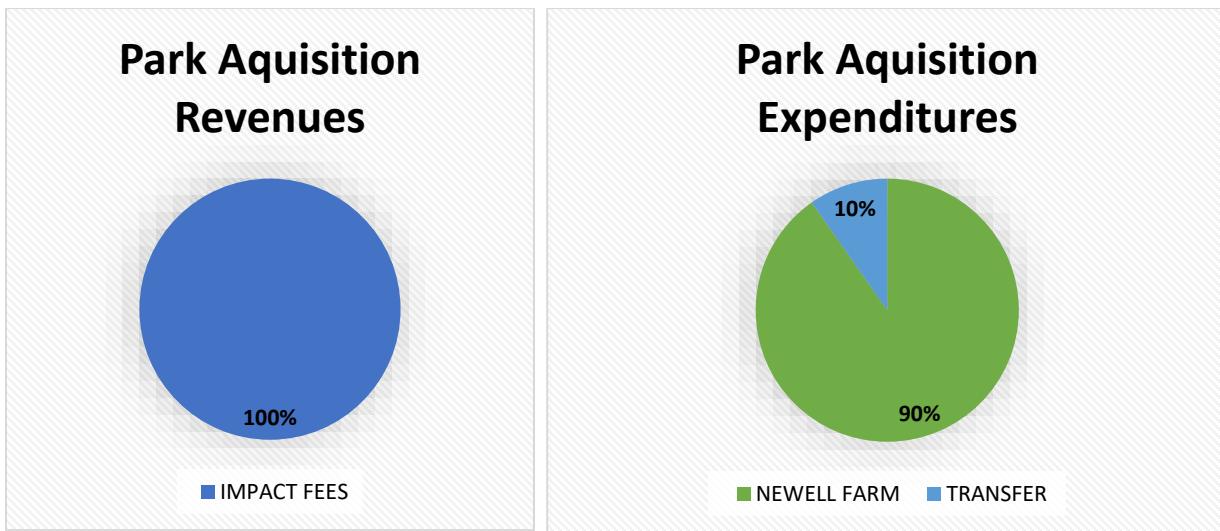
Park Development Fund (FUND 31)

- The Park Development Fund houses the development and improvement of Town owned public parks.
- The revenues consist of new development impact fees.
- The expenditures consist of park design and improvements. Specifically for 2023:
 - Bike Park at Richardson Park



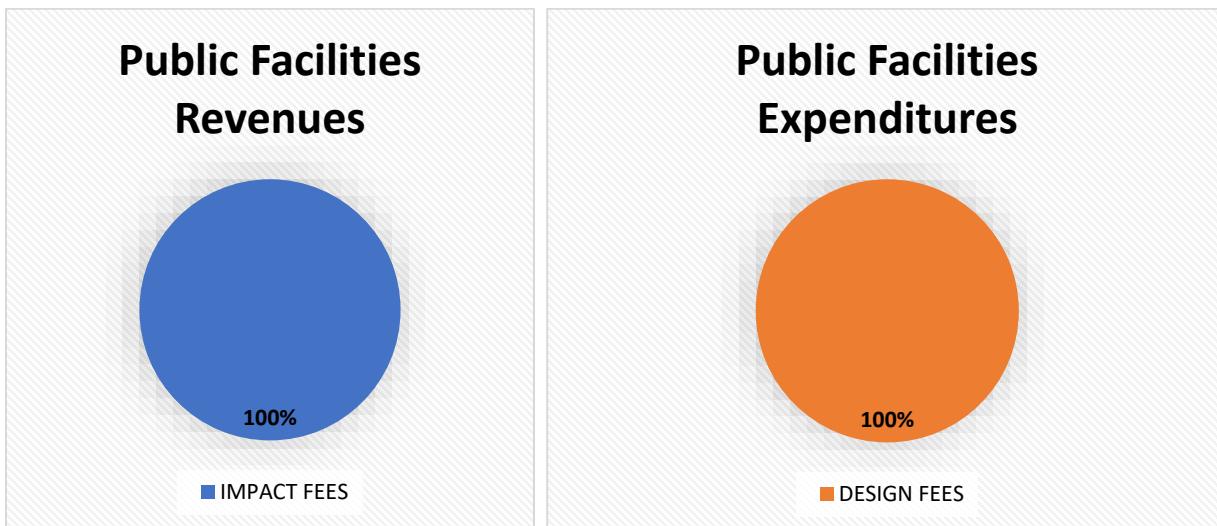
Park Land Acquisition and Dedication Fund (FUND 32)

- The Park Land Acquisition and Dedication Fund houses transactions for acquiring new property for use as Town owned public parks and open spaces.
- The revenues consist of new development impact fees.
- The expenditures consist of property acquisition. Specifically for 2023:
 - Acquisition of Newell Farm
 - Transfer to Larimer County Open Space Fund (36) for acquisition of open space



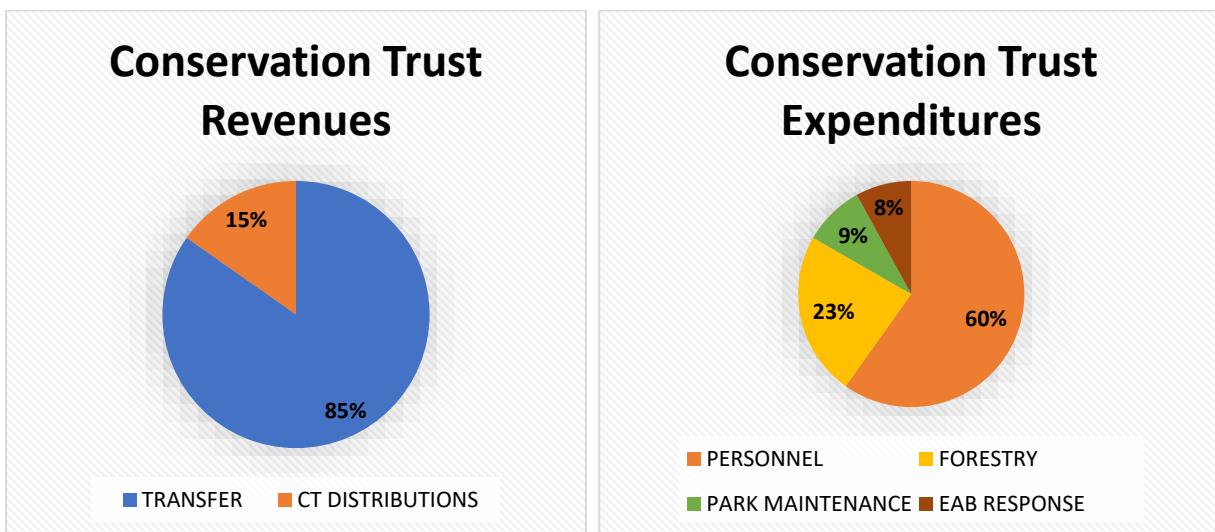
Public Facilities Fund (FUND 33)

- The Public Facilities Fund houses transactions pertaining to expansion of property used for Town operations.
- The revenues consist of new development impact fees.
- The expenditures consist of property acquisition or expansion for the purpose of Town operations. Specifically for 2023:
 - Public Works facility design
 - Town Hall expansion feasibility study



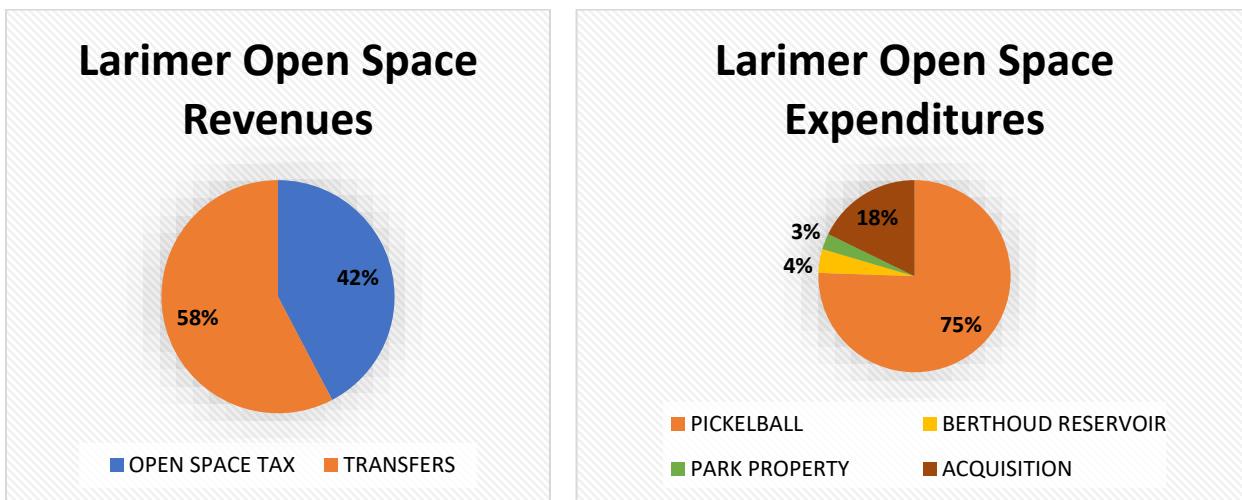
Conservation Trust Fund (FUND 34)

- The Conservation Trust Fund houses transactions associated with forestry and park maintenance.
- The revenues consist of participation from the general fund and Colorado Conservation Trust distributions.
- The expenditures consist of personnel, forestry maintenance and tree replacement, and general park maintenance. Funds are also used for treatments for trees due to Emerald Ash Borer (EAB).



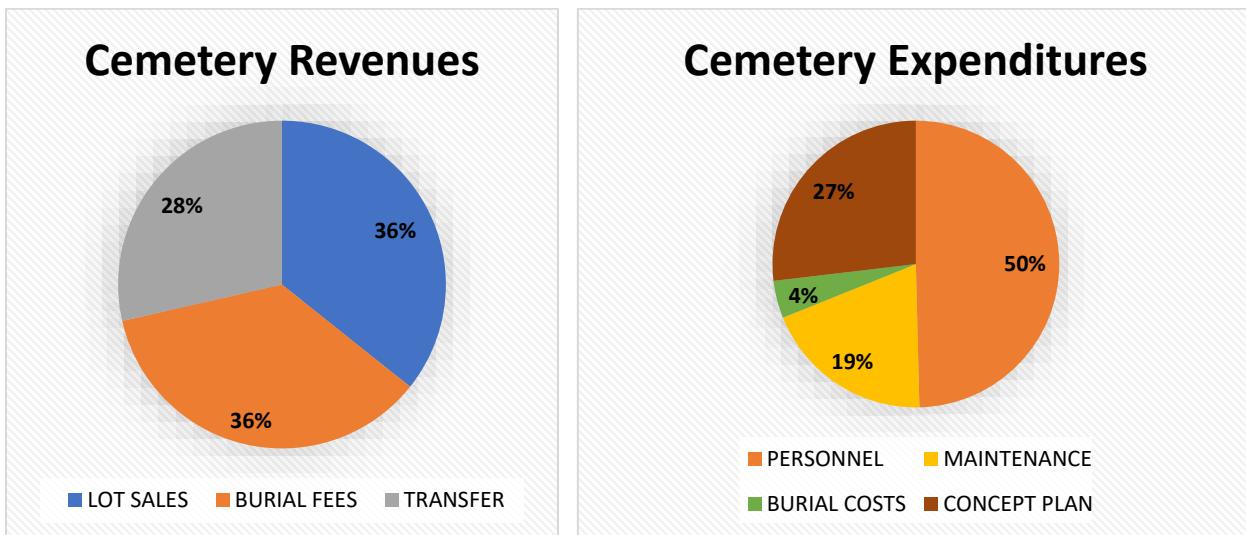
Larimer County Open Space Tax Fund (FUND 36)

- The Larimer County Open Space Tax Fund houses transactions associated with Town owned open space and trails.
- The revenues consist of proceeds from Larimer County collected for the Open Space Tax. The open space tax, which is .25% of Larimer County retail sales, is collected by Larimer County. Berthoud receives its distribution monthly, based on retail sales from Berthoud. The revenues also include a transfer from the Park Dedication Fund (32) and 1998 1% Sales Tax Fund (51) to be used specifically for open space acquisition.
- The expenditures consist of open space and trail acquisition, construction, and maintenance. Specifically in 2023:
 - Pickleball courts at Waggener Farm Park
 - Berthoud Reservoir Park and Trail maintenance
 - Park property maintenance
 - Open Space Acquisition



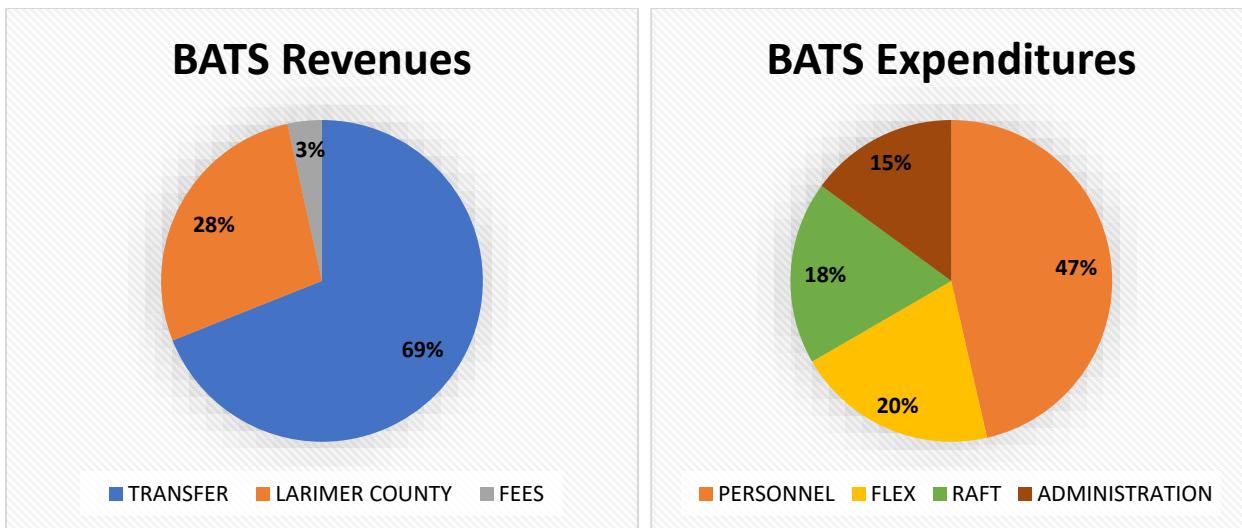
Cemetery Endowment Fund (FUND 37)

- The Cemetery Endowment Fund houses transactions associated with Greenlawn Cemetery maintenance including burial management.
- The revenues consist of fees charged for lot sales, opening, and closing of burial plots, and a small participation from the General Fund.
- The expenditures consist of personnel, general cemetery grounds maintenance, and burial costs. Specifically in 2023, the budget includes the creation of a concept plan for the future development of the cemetery.



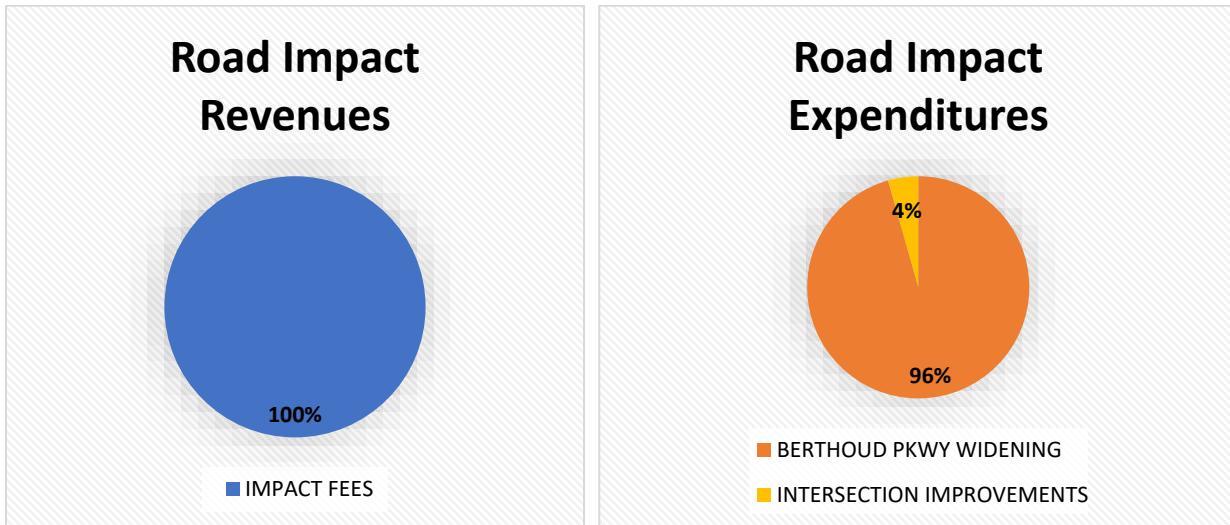
Berthoud Area Transportation Fund (FUND 39)

- The Berthoud Area Transportation Fund (BATS) houses the transactions associated with the transportation services available in Berthoud.
- The revenues consist of participation from the 1998 1% Sales Tax Fund, Larimer County Office on Aging, and rider paid fees.
- The expenditures consist of personnel, participation in FLEX bus service, RAFT transportation service, and administrative costs.



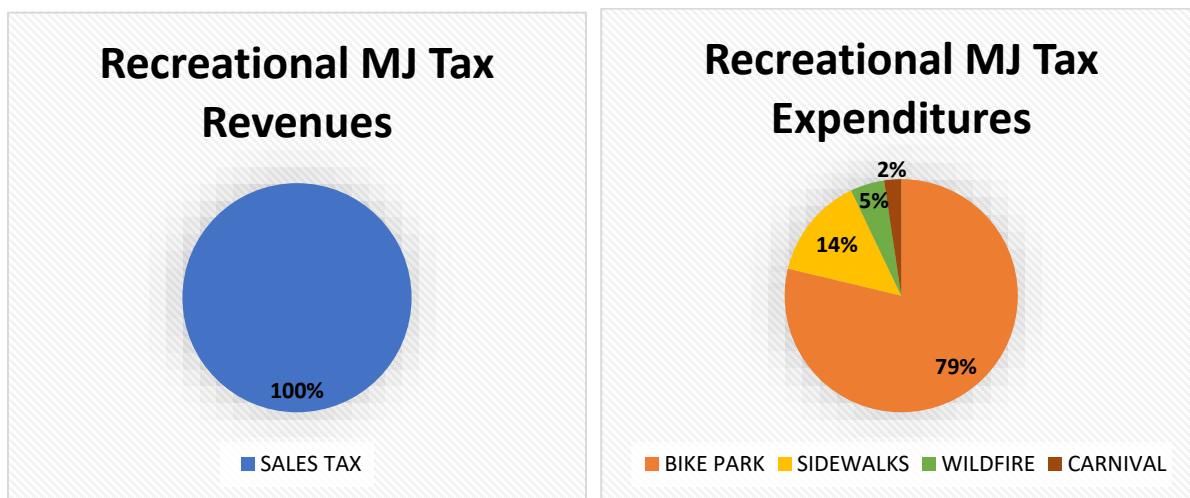
Road Impact Fund (FUND 40)

- The Road Impact Fund houses transactions associated with road construction and improvements based on increased land development.
- The revenues consist of new development impact fees.
- The expenditures consist of adding new roads, widening, or improving existing roads, and administrative fees associated with such. The expenditures for 2023 are:
 - Berthoud Parkway widening
 - Improvements at Highway 14 & Berthoud Parkway (design)



Recreational Marijuana Sales Tax Fund (FUND 41)

- The Recreational Marijuana Sales Tax Fund houses transactions associated with youth services, street and sidewalk improvements, law enforcement, and parks and recreation. Use of these funds is restricted by Ordinance 1242.
- The revenues consist of sales tax proceeds on local recreational marijuana sales. The sales tax is 7% of local recreational marijuana retail sales.
- The expenditures consist of approved projects related to youth activities and services, streets and sidewalk improvements, law enforcement, and parks and recreation. The expenditures for 2023 are:
 - Downtown Sidewalk Replacement and Maintenance Plan
 - Bike Park Scope expansion
 - Wildfire arts provider
 - Youth Carnival

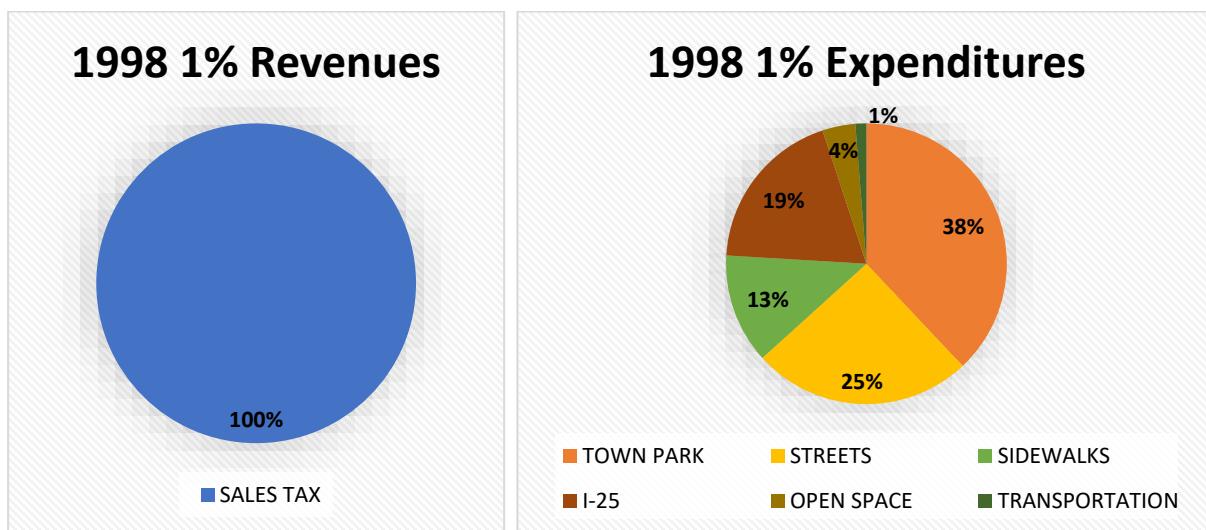


1998 1% Sales Tax Fund (FUND 51)

- The 1998 1% Sales Tax Fund houses transactions associated and approved for use by the 1% local retail sales tax approved in 1997 and effective in 1998 per Ordinance 779 and 1256.

"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."

- The revenues consist of proceeds from the 1% retail sales tax.
- The expenditures consist of approved uses as described above and specifically for 2023:
 - Street improvements
 - Sidewalk improvements
 - I-25 Round-a-bout design and construction
 - Transportation

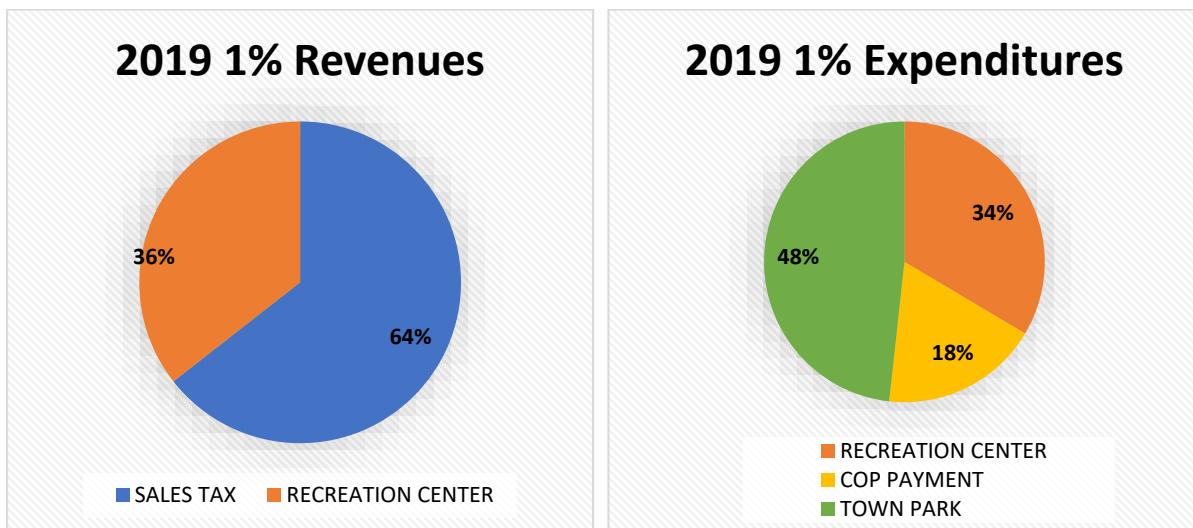


2019 1% Sales Tax Fund (FUND 52)

- The 2019 1% Sales Tax Fund houses transactions associated and approved for use by the 1% local retail sales tax approved in 2018 and effective in 2019 per Ordinance 1256.

“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.”

- The revenues consist of proceeds from the 1% retail sales tax and fees associated with the recreation center.
- The expenditures consist of approved uses as described above and specifically for 2023:
 - Recreation Center operations
 - Certificate of Participation appropriation
 - Town Park redevelopment

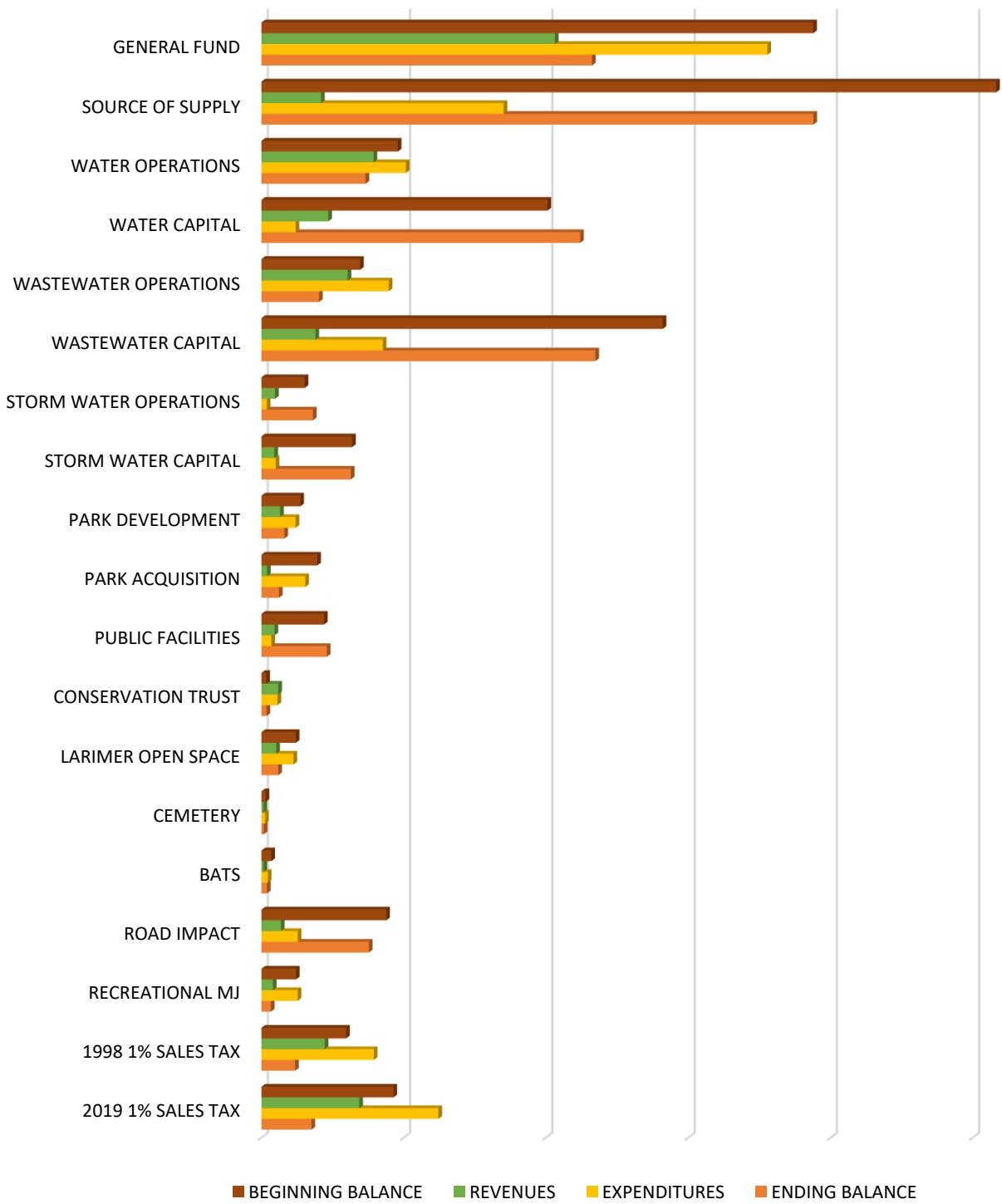


CAPITAL EXPENDITURE SUMMARY

<u>Expenditure</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>	<u>Reoccurring</u>	<u>One-Time</u>
HVAC Units	General	HVAC units at Town Hall	15,000		X
Wayfinding Signs	General	Signs at Town limit entrances	60,000		X
EV Charging	General	Install 2 EV charging stations	55,000		X
Crosswalk Lights	General	Install flashing crosswalk lights	80,000		X
Skid Steer	General	Skid steer mowing attachments	6,000		X
Skid Steer	General	Skid steer grader attachments	17,000		X
Message Boards	General	Roadway message boards	40,000		X
3 rd Massachusetts	General	3 rd & Massachusetts development	2,170,000		X
Richardson Park	General	Richardson Park construction plans	2,250,000		X
Security System	General	Rec center, public works, parks	30,000		X
Irrigation Improv	General	Parks irrigation mapping	55,000	X	
Town Park	General	Town Park redevelopment	1,000,000		X
Water Storage	Water	Design new water storage source	3,750,000		X
Water Rights	Water	Purchase additional water source	3,000,000	X	
Raw Line Design	Water	Raw Line improvements design	1,000,000		X
Plant Improv	Water	Improvements to water plant	850,000	X	
New Vehicle	Water	New vehicle for water operator	50,000		X
Meter Equipment	Water	Upgrade meter reading equipment	400,000		X
Water Main	Water	West Berthoud water main loop	250,000		X
Ditch Pump	Water	Loveland Reservoir ditch pump	100,000		X
Plant Improv Cap	Water	Improvements to increase capacity	400,000	X	
Line Improvement	Wastewater	Improvements to manholes/lines	350,000	X	
Plant Improvement	Wastewater	Improvements to wastewater plant	505,000	X	
Collection System	Wastewater	Improvements to collection system	350,000	X	
Lift Station	Wastewater	Improvements to lift stations	500,000	X	
1 st Street Upgrade	Wastewater	New sewer system at 1 st Street	1,750,000		X
Plant Improv Cap	Wastewater	Improvements to increase capacity	2,275,000	X	
System Improv	Storm Water	Berthoud Reservoir outfall design	500,000		X
Bike Park	Park Dev	Richardson Park Bike Park	1,200,000		X
Land Acquisition	Park Dedication	Acquisition of Newell Farm	1,390,500		X
Pickleball Court	Larimer Open Sp	Pickleball Court at Waggener Farm	850,000		X
Berthoud Parkway	Road Impact	Berthoud Parkway widening	1,200,000		X
Bike Park	Recreation MJ Tx	Bike Park expansion	1,000,000		X
Street Improv	1998 1% Tax	Repave according to master plan	1,000,000	X	
Sidewalk Improv	1998 1% Tax	Sidewalk repairs downtown	500,000	X	
I-25 Project	1998 1% Tax	Artwork at round-a-bouts at I-25	750,000	X	
Town Park	1998 1% Tax	Town Park redevelopment	1,500,000		X
Town Park	2019 1% Tax	Town Park redevelopment	3,000,000		X

FUND SUMMARY 1

COMPARISON OF FUNDS FOR 2023



FUND SUMMARY 2

	2022 Beginning Balance	2022 Revenue	2022 Expenditure	2022 Ending Balance	2023 Budget Revenue	2023 Budget Expenditure	Reserve	2023 Budget Ending Balance
General Fund	18,410,765	12,202,954	11,220,397	19,393,322	10,314,562	17,781,304	309,437	11,617,143
Source of Supply	24,481,494	9,540,000	8,203,510	25,817,984	2,093,500	8,514,450	0	19,397,034
Water Operations	5,086,329	3,738,000	4,030,992	4,793,337	3,942,000	5,075,645	0	3,659,692
Water Capital	10,595,924	2,121,882	2,665,060	10,052,746	2,349,394	1,200,060	0	11,202,080
Wastewater Operations	4,772,837	2,862,500	4,166,400	3,468,937	3,030,500	4,475,025	0	2,024,412
Wastewater Capital	14,692,607	1,645,010	2,235,060	14,102,557	1,900,010	4,265,060	0	11,737,507
Storm Water Operations	1,256,206	515,000	252,310	1,518,896	481,000	188,310	0	1,811,586
Storm Water Capital	3,356,579	475,000	645,060	3,186,519	456,600	500,060	0	3,143,059
Park Development	2,471,918	1,279,000	2,384,060	1,366,858	658,400	1,200,060	19,752	805,446
Park Acquisition	1,873,536	193,000	104,760	1,961,776	200,000	1,540,560	6,000	615,216
Public Facilities	2,353,419	306,500	460,060	2,199,859	462,200	350,060	13,866	2,298,133
Conservation Trust	230,599	600,000	658,760	171,839	590,500	562,268	17,715	182,356
Larimer Open Space	855,107	506,500	152,060	1,209,547	523,000	1,125,060	15,690	591,797
Cemetery	157,044	81,345	91,984	146,405	70,500	130,202	2,115	84,588
BATS	514,853	81,500	250,580	345,773	74,500	222,585	2,235	195,453
Road Impact	4,295,079	962,000	870,060	4,387,019	685,100	1,275,373	20,553	3,776,193
Recreation MJ	1,105,948	498,000	390,060	1,213,888	402,000	1,270,060	12,060	333,768
1998 1% Tax	2,309,405	2,707,000	2,040,060	2,976,345	2,225,750	3,950,060	66,773	1,185,263
2019 1% Tax	6,190,072	3,554,400	5,107,020	4,637,452	3,441,500	6,218,586	103,245	1,757,121
TOTAL	105,009,721	43,869,591	45,928,253	102,951,059	33,901,016	59,844,789	589,440	76,417,846

DEBT CHART

Long-Term Debt

(For purpose of building a new Wastewater Plant)

Wastewater 2012			
Wastewater Fund			
	<u>Principle</u>	<u>Interest</u>	<u>Payment</u>
04/15/23		174,175	174,175
10/15/23	560,000	174,175	734,175
04/15/24		160,175	160,175
10/15/24	585,000	160,175	745,175
04/15/25		145,550	145,550
10/15/25	615,000	145,550	760,550
04/15/26		130,175	130,175
10/15/26	650,000	130,175	780,175
04/15/27		113,925	113,925
10/15/27	685,000	113,925	798,925
04/15/28		96,800	96,800
10/15/28	715,000	96,800	811,800
04/15/29		82,500	82,500
10/15/29	745,000	82,500	827,500
04/15/30		67,600	67,600
10/15/30	775,000	67,600	842,600
04/15/31		52,100	52,100
10/15/31	805,000	52,100	857,100
04/15/32		36,000	36,000
10/15/32	1,800,000	36,000	1,836,000
	7,935,000	2,118,000	10,053,000

Not Long-Term Debt

(Subject to Annual Appropriation)

Certificate of Participation 2020			
2019 1% Sales Tax Fund			
	<u>Principle</u>	<u>Interest</u>	<u>Payment</u>
06/01/23			391,000
12/01/23	350,000	391,000	741,000
06/01/24			384,000
12/01/24	370,000	384,000	754,000
06/01/25			376,600
12/01/25	395,000	376,600	771,600
06/01/26			368,700
12/01/26	415,000	368,700	783,700
06/01/27			360,400
12/01/27	435,000	360,400	795,400
06/01/28			351,700
12/01/28	460,000	351,700	811,700
06/01/29			342,500
12/01/29	485,000	342,500	827,500
06/01/30			332,800
12/01/30	510,000	332,800	842,800
06/01/31			322,600
12/01/31	535,000	322,600	857,600
06/01/32			311,900
12/01/32	565,000	311,900	876,900
06/01/33			300,600
12/01/33	590,000	300,600	890,600
06/01/34			288,800
12/01/34	620,000	288,800	908,800
06/01/35			276,400
12/01/35	650,000	276,400	926,400
06/01/36			263,400
12/01/36	685,000	263,400	948,400
06/01/37			249,700
12/01/37	715,000	249,700	964,700
06/01/38			235,400
12/01/38	750,000	235,400	985,400
06/01/39			220,400
12/01/39	790,000	220,400	1,010,400
06/01/40			204,600
12/01/40	825,000	204,600	1,029,600
06/01/41			188,100
12/01/41	865,000	188,100	1,053,100
06/01/42			170,800
12/01/42	905,000	170,800	1,075,800
06/01/43			152,700
12/01/43	950,000	152,700	1,102,700
06/01/44			133,700
12/01/44	995,000	133,700	1,128,700
06/01/45			113,800
12/01/45	1,040,000	113,800	1,153,800
06/01/46			93,000
12/01/46	1,085,000	93,000	1,178,000
06/01/47			71,300
12/01/47	1,135,000	71,300	1,206,300
06/01/48			48,600
12/01/48	1,190,000	48,600	1,238,600
06/01/49			24,800
12/01/49	1,240,000	24,800	1,264,800
	19,550,000	13,156,600	32,706,600

General Fund Revenue Descriptions

FEES

Building Permit Fees
Sales Tax Licenses
Liquor Permits
Marijuana Transaction Fees
Animal Licenses
Passports
Records Requests
Municipal Fees
Recreation Activity Fees
Park and Banner Fees
Building Permit Fees
Plan Review Fees
Electrical Permit Fees
Temporary Meter Fees
Court Fines and Fees
Lease Income
Interest

TAXES

Property Tax
2% Sales Tax
Cigarette Tax
Franchise Fees
Severance Tax
Ownership Tax
Lodging Tax

TRANSFERS

Water Fund
Wastewater Fund
Road Impact Fund
Storm Water Fund

INTERGOVERNMENTAL

Highway Users Tax
Road and Bridge
CDOT Snow Removal

Description of Taxes and Fees

Information was extracted from the Berthoud Municipal Code, Berthoud Ordinances, Larimer County resources and State of Colorado resources.

TAX	ORDINANCE	DESCRIPTION
Sales Tax	338, 406, 779	<p>Berthoud Sales Tax is 4%</p> <p>2% goes to the General Fund for general operation expenses</p> <p>1% goes to the "1998 1% Sales Tax Fund" described below</p> <p>1% goes to the "2019 1% Sales Tax Fund" described below</p>
Property Tax	7	<p>Calculating property tax: The county assesses home values every 2 years (odd numbered years). The assessed actual value is multiplied by 7.2% (effective for 2018) if it is a residential property, and 29% if it is a commercial property. This total is the "taxable value". The "taxable value" is then divided by 10. This amount is then multiplied by the mill levy percent. That total is the amount of property tax that will be due.</p> <p>The total mill levy for citizens living in Berthoud is 95.87 (not counting special fees)</p> <p>The Town of Berthoud's mill levy is 9.669</p> <p>Example: A residence with a value of \$500,000 x 7.2% = \$36,000 taxable value</p> $36,000 / 10 = \$ 3600$ $3,600 \times 95.87\% = \$3451.32 \text{ total tax}$ <p>Berthoud would receive \$348.08 of this tax</p>
Ownership Tax	NA	The specific ownership tax is a property or ad valorem tax that is levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when the vehicle is registered within a county.
Cigarette Tax	NA	State regulated, \$.84 per pack
Franchise Tax	NA	Based on Franchise agreements (Currently Comcast and Century Link)
Severance Tax	NA	<p>State regulated, allocated to county pools based on statewide share of 1) Colorado Employee Residence Reports 2) Mining and Well permits 3) Mineral Production</p> <p>Sub county pools are based on 1) CERR 2) Population 3) Road Miles</p>
Occupation Tax	431, 499	<p>There is hereby levied and assessed an annual occupation fee, in an amount to be determined by the town board, upon the business of selling 3.2% beer, malt, vinous or spirituous liquors, in the Town of Berthoud.</p> <p>A. There is hereby levied on and again to each telephone utility company operating within the Town of Berthoud, a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town and of supplying local exchange telephone service to the inhabitants of the Town. The amount of the tax levied hereby shall be in an amount set by resolution of the Town Board.</p>
Lodging Tax	1218	Adopting Lodging Tax, a 3% excise tax commencing January 1, 2017 to be paid by lodgers within the Town of Berthoud on The purchase price paid or charged for the furnishing of any hotel room , motel room, lodging room, motor hotel room, guest house, or other similar short term temporary accommodation of less than 30 days.
Highway Users Tax	NA	HIGHWAY USERS TAX FUND (HUTF) The major source of state revenue for CDOT is the Highway Users Tax Fund (HUTF). Almost three-fourths of the HUTF is funded through Colorado's motor fuel tax, which is 22 cents per gallon of gasoline and 20.5 cents per gallon of diesel fuel. Under the HUTF state law, transportation revenue is split between CDOT, counties, and cities.
Road & Bridge Tax	NA	Larimer and Weld County road and bridge tax will be used for regional transportation projects including working with cities and towns to create a pot of money that could be used as a local match for needed improvements on I-25
Municipal Fee	1005, 1111	Municipal Fee (per month per residence w/i town limits):street lighting, snow removal, code enforcement, weed control, school lights, signs, park lights, trash, mosquito control

Water and Wastewater	21, 89, 90, 92	Water usage and line fees based on rate study results.
Water Dedication Fee	350, 684, 1272, 1300	Cash in lieu of water dedication shall be \$25,000 per 1 acre foot.
Raw Water System Investment Fee	1029	At the time a building permit is issued which requires either the payment of a new water system investment fee or the increase of an existing system investment fee, there shall also be due and payable a raw water system investment fee in the amount of \$245.00. This shall primarily be used for the collection, delivery and storage of raw water.
Water and Wastewater Investment Fees	785	
Drainage (Storm Water)	481, 484, 631, 1203	Shall be expended to alleviate the drainage problems which arise as a result of development and the attendant paving and construction thereon. In making these expenditures, the Town shall be guided by the drainage study submitted by the developer, as well as the drainage studies and experience of the Town's Staff.
Park Development	481, 484	Shall be expended specifically for improvement and installation of structures, fencing, parking, equipment and landscaping; and for payment of the costs incurred to create or improve park lands within the Town of Berthoud. These funds are used for capital expenditures as opposed to maintenance expenses, whenever possible.
Park Dedication	481, 484	Land or money to be set aside in this special fund and used only as park land or for the acquisition of park land.
Public Facilities	481, 484	Shall be expended for the improvement and construction of the buildings owned or leased by the Town; or, to acquire equipment necessary for the proper performance of the municipal duties. These funds SHALL NOT be expended for the improvement of the water treatment plant, the wastewater treatment plant, development of parks, or for any municipal purpose for which a specific fee is levied by the Town. Wherever possible, these fees should be used for capital expenditures as opposed to maintenance expenses.
Conservation Trust	NA	See attached for a listing of acceptable expenditures.
Larimer County Open Space tax	NA	Shall Larimer County Taxes be increased annually, commencing in 1996 for open space, natural area, wildlife habitat, park and trail purposes. Such tax to consist of a one quarter percent (1/4%) county-wide sales and use tax (not on food) to be imposed beginning January 1, 1996 and ending on December 31, 2003 of which a minimum of 55% of the revenues are pledged to the municipalities of Loveland, Fort Collins, Estes Park, Berthoud, Timnath, and Wellington; and not more than 45% of the revenues are pledged to Larimer County; all for the acquisition, protection, improvement and long-term maintenance of open space, natural areas, wildlife habitat, parks and trails. In 1999 it was extended to 2018. In 2014, it was extended another 25 years (2043).
Road Impact	926	The Board of Trustees believes it is in the best interests of the Town that road impact fees be imposed for new construction within the Town thereby ensuring that new development pay its fair share of the transportation impact it creates.
Marijuana 7%	1243	A tax is levied and shall be collected upon the lawful sale of marijuana within the Town at the rate of seven percent (7%) of the price paid by the purchaser thereof rounded off to the nearest penny. The tax is in addition to, and in lieu of, the sales tax owed to the Town in connection with the sale of medical marijuana and retail marijuana. 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	779	<p>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.</p>
2019 1% Sales Tax	1256	<p>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.</p>

2023 TOWN OF BERTHOUD BUDGET OVERVIEW

Berthoud - Colorado's Garden Spot

BACKGROUND: The purpose of this brief is to provide a snapshot of the 2023 Budget key elements. The Budget Overview highlights the Town Budget and any important changes for 2023.

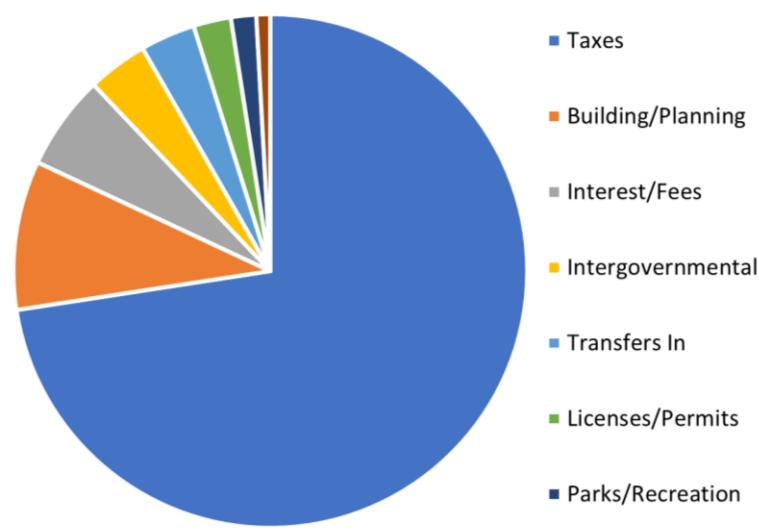
2023 BUDGET PREPARATION:

- Funding Continuation of Services
- Funding Expansion of Services
- Funding Priorities included in the Budget

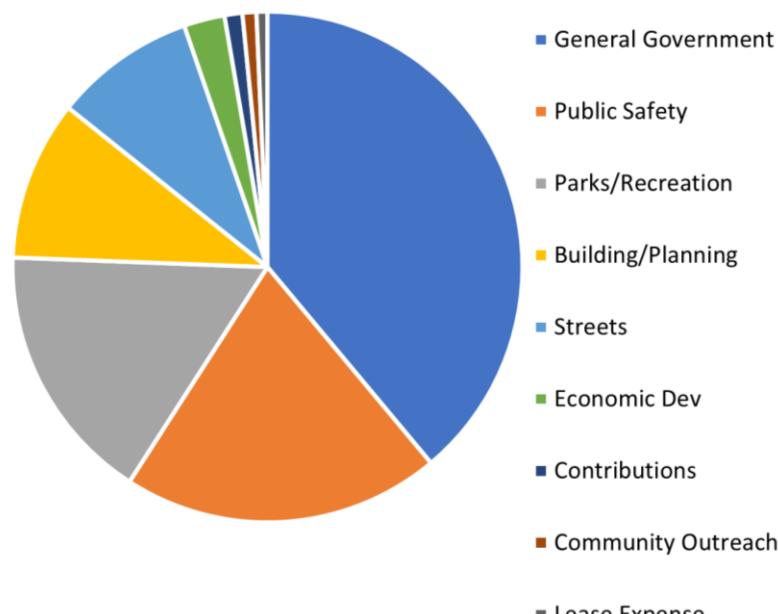


General Fund Beginning Balance:	\$19,393,322
Estimated 2023 General Fund Revenue:	\$10,314,562
Estimated 2023 General Fund Expenditure:	\$12,003,304
Estimated 2023 General Fund Capital Exp:	\$ 5,778,000
Estimated 2023 Emergency Reserves:	\$ 309,437
Estimated Ending Fund Balance:	\$11,617,143

Estimated 2023 General Fund Revenue



Estimated 2023 General Fund Expenditures



2023

Town of Berthoud GENERAL FUND BUDGET HIGHLIGHTS

- Richardson Park Design
- 3rd and Massachusetts Development
- Town Park Phase I
- Town Hall Improvements
- Improved Wayfinding Signs
- Electric Vehicle charging station at Town Hall
- Crosswalk Lights
- Park Irrigation Improvements
- Roadway Message Boards

2023

Town of Berthoud WATER & WASTEWATER BUDGET HIGHLIGHTS

- New water storage reservoir design
- Raw water purchases
- 1st Street Sanitary Sewer Upgrade
- Meter Reading Equipment



2023

Town of Berthoud SPECIAL FUND BUDGET HIGHLIGHTS

- Bike Park at Richardson Park
- Acquisition of Newell Farm
- Skate Park
- Berthoud Parkway Improvements
- Town Park Redevelopment
- Sidewalk cost share program
- Continued Street Improvements
- Cemetery Improvement Plan
- Tree Nursery

Projects for improved Infrastructure, recreation, and managed growth !

SPECIAL FUNDS

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

Park Development

Beginning Balance	\$1.4M
Revenues	\$658K
Expenditures	\$1.2M
Ending Balance	\$858K

Park Dedication

Beginning Balance	\$1.9M
Revenues	\$200K
Expenditures	\$1.5M
Ending Balance	\$600K

Public Facilities

Beginning Balance	\$2.2M
Revenues	\$462K
Expenditures	\$350K
Ending Balance	\$2.3M

Conservation Trust

Beginning Balance	\$171K
Revenues	\$590K
Expenditures	\$562K
Ending Balance	\$199K

Larimer Open Space

Beginning Balance	\$1.2M
Revenues	\$523K
Expenditures	\$1.1M
Ending Balance	\$623K

Cemetery

Beginning Balance	\$146K
Revenues	\$ 70K
Expenditures	\$130K
Ending Balance	\$ 86K

BATS Transportation

Beginning Balance	\$346K
Revenues	\$ 74K
Expenditures	\$222K
Ending Balance	\$198K

Road Impact

Beginning Balance	\$4.4M
Revenues	\$685K
Expenditures	\$1.3M
Ending Balance	\$3.8M

Recreational MJ Tax

Beginning Balance	\$1.2M
Revenues	\$402K
Expenditures	\$1.3M
Ending Balance	\$302K

1998 1% Sales Tax

Beginning Balance	\$3.0M
Revenues	\$2.2M
Expenditures	\$3.9M
Ending Balance	\$1.3M

2019 1% Sales Tax

Beginning Balance	\$4.6M
Revenues	\$3.4M
Expenditures	\$6.2M
Ending Balance	\$1.8M

WATER AND WASTEWATER FUNDS

Wastewater Operations		Wastewater Capital	
Beginning Balance	\$3.5M	Beginning Balance	\$14.1M
Revenues	\$3.0M	Revenues	\$ 1.9M
Expenditures	\$4.5M	Expenditures	\$ 4.3M
Ending Balance	\$2.0M	Ending Balance	\$11.7M

Water Resources	Water Operations	Water Capital
Beginning Balance \$25.8M	Beginning Balance \$4.8M	Beginning Balance \$10.1M
Revenues \$ 2.1M	Revenues \$3.9M	Revenues \$ 2.3M
Expenditures \$ 8.5M	Expenditures \$5.1M	Expenditures \$ 1.2M
Ending Balance \$19.4M	Ending Balance \$3.6M	Ending Balance \$11.2M

Storm Water Operations	Storm Water Capital
Beginning Balance \$1.5M	Beginning Balance \$3.2M
Revenues \$481K	Revenues \$457K
Expenditures \$188K	Expenditures \$500K
Ending Balance \$1.8M	Ending Balance \$3.1M



Chris Kirk
Town Administrator
807 Mountain Avenue
Berthoud, CO 80513

970-532-2643

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,Pls)	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
	EXPENSES	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET
		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	5,778,000
	TOTAL EXPENSES	5,530,313	6,733,456	7,720,847	7,821,370	11,517,446	11,220,397	17,781,304
	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	11,617,143
	MINIMUM EFB					1,613,812	1,521,075	1,800,496

GENERAL FUND REVENUES, CON'T							
11-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2023
Fines							
4500	0	Fines & Forfeitures	15,261	21,166	17,705	7,866	10,000
4501	0	Court Fees	6,805	6,225	3,586	7,230	5,000
4502	0	Surcharges	2,501	3,025	2,615	930	1,000
4500		Total Fines & Forfeits	24,567	30,416	23,906	16,026	20,100
Interest & Fees							
4601	0	Interest	31,252	111,430	68,900	85,789	40,000
4603	0	Municipal Fees	333,560	374,800	411,125	467,576	420,000
4600		Total Interest & Fees	364,812	486,230	480,025	553,365	660,000
Building Department							
4620	0	Building and Planning Fees	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000
4600		Total Building Department	1,189,761	1,073,047	1,575,671	2,203,838	1,400,000
Planning Department							
4651	0	Application Fees	21,100	22,468	11,650	19,578	5,000
4653	0	Electric Charging Vehicle Fees	-	-	-	-	2,700
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
Transfers							
4701	0	Water	140,000	140,000	140,000	214,430	210,000
4702	0	Wastewater	140,000	140,000	140,000	107,215	100,000
4705	0	Road Impact Fees	40,031	28,063	36,610	51,892	23,699
4709	0	BATS	5,000	5,000	5,000	-	35,000
4711	0	Storm Water	10,000	10,000	12,000	10,516	10,000
4700		Total Transfers	335,031	323,063	333,610	384,053	343,699
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	-
		Total Miscellaneous Revenues	483,790	21	20	22	-

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
4450	2	Active Net Credit	-	-	-	(13,682)	-	-
4450	3	British Soccer	240	180	-	390	450	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
4450	9	Track Fees	3,196	3,008	(60)	4,058	3,900	3,400
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	4,800
4450	22	Youth Baseball	18,597	11,307	6,459	20,274	22,000	24,000
4450	23	Youth Softball	-	9,241	9,088	10,199	19,500	15,200
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
4450	35	Field Fees	6,442	4,556	4,593	8,480	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
4450	50	Soccer	25,169	25,631	21,124	36,314	39,000	40,000
4450	51	Sport Camps	2,818	4,840	404	14,102	22,800	15,900
4450	52	Tournaments	6,964	-	149	468	-	-
4450	55	Additional Programs Fees	7,082	8,950	3,176	2,031	9,100	6,300
4450	Total Recreation Revenue		132,522	115,539	64,932	140,567	168,230	141,620
11-045								155,855
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
4469	0	Park Reservations	10,403	6,749	2,286	4,357	4,200	8,400
4470	0	Banners	1,500	1,692	40	230	250	1,000
	Total Parks Revenue		11,903	8,441	2,326	4,927	4,550	9,600
	TOTAL GENERAL FUND OPERATING REVENUES		6,984,491	8,664,656	11,428,289	14,864,280	10,331,113	12,061,254
	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	297,550
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 1	Office Supplies-admin	35,297	34,880	39,648	47,604	45,000	50,000	45,000
5010 3	Office Supplies-court							2,500
5010 4	Office Supplies-board							2,500
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 1	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 1	Attorney-admin	49,373	48,132	118,164	120,591	130,000	130,000	82,000
5040 2	Attorney-elections							6,000
5040 3	Attorney-court							17,000
5040 4	Attorney-board							25,000
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
5046 1	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-Banches	-	-	-	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		ACTUALS		ACTUALS		BUDGET		ESTIMATE		BUDGET			
			2018		2019		2020		2021		2022		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
5009	4	Training-Code Enforcement				-		699		38		706		2,000		2,000
5010	1	Office Supplies-LCSO				215		2,238		1,010		2,186		1,800		800
5010	4	Office Supplies-Code Enforcement				-		-		-		-		-		1,000
5011	4	Telephone/Mobile-Code Enforcement				649		468		656		663		800		800
5013	4	Vehicle Maintenance-Code Enforcement				1,486		962		431		529		1,000		1,000
5014	4	Gasoline-Code Enforcement				1,292		711		637		463		1,800		1,800
5018	1	Public Events (Safety Fair, NNO, LETA)				-		268		-		6,276		6,500		6,500
5034	4	Animal Control				3,439		6,200		16,553		3,483		35,000		46,000
5039	1	Dues & Memberships				-		-		-		200		200		200
5046	4	Uniforms-Code Enforcement				392		902		515		552		1,200		1,200
5095	4	Computer-Code Enforcement				175		554		-		-		1,800		1,800
5218	0	Traffic Control				3,544		4,447		-		-		1,000		1,000
5222	7	School Safety/Education				2,918		4,642		-		-		16,000		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
		Fund 41 Retail MJ participation						(150,000)						(150,000)		-
		Fund 33 Public Facilities participation for LSCO vehicle												(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		ACTUALS		ACTUALS		ACTUALS		BUDGET		ESTIMATE		BUDGET	
			2018		2019		2020		2021		2022		2022		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		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		-		-		-		-
5055	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											
11-04				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	
				2018	2019	2020	2021	2022	2022	2023	
<u>ADMINISTRATION</u>											
5001	2	Salaries		105,361	125,776	148,017	71,363	185,400	185,400	240,541	
5002	2	Employer Contributions		30,728	43,263	43,491	20,734	49,087	49,087	94,461	
5003	2	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	
<u>CONCESSION STAND</u>											
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	
<u>FLAG FOOTBALL</u>											
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		-	-	-	-	-	-	-	
<u>TRACK</u>											
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	
<u>TENNIS</u>											
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 CONT									
11-04		ACTUALS		ACTUALS		ACTUALS		BUDGET	
		2018	2019	2020	2021	2022	ESTIMATE	BUDGET	
<u>ADULT BASKETBALL</u>									
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	-	-	-	
5080	11	Equipment	31	-	-	-	-	-	
<u>YOUTH BASKETBALL</u>									
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	-	-	-	-	
5080	12	Equipment	1,341	2,762	762	1,261	-	-	
5055	12	Clinics	400	400	-	-	-	-	
<u>ADULT SOFTBALL</u>									
5001	21	Salaries	1,310	313	91	165	1,500	1,500	
5002	21	Employer Contributions	221	25	35	43	150	150	
5003	21	Pension	26	-	2	8	-	-	
5020	21	Officials	2,767	350	-	-	2,500	2,500	
5048	21	Dues/Team Fees			-	-	-	-	
5080	21	Equipment	630	220	-	-	350	350	
5055	21	Clinics	-	-	-	-	-	-	
<u>YOUTH BASEBALL</u>									
5001	22	Salaries	5,721	11,140	10,189	8,486	3,500	3,500	
5002	22	Employer Contributions	733	2,978	2,322	1,457	350	350	
5003	22	Pension	133	26	44	254	-	-	
5020	22	Officials	3,691	2,102	1,388	3,045	3,200	3,400	
5046	22	Uniforms/Shirts	2,448	5,362	2,884	6,408	7,000	8,000	
5048	22	Dues/Team Fees			284	350	350	900	
5080	22	Equipment	1,565	1,619	1,411	2,034	2,100	2,100	
5055	22	Clinics	-	-	-	-	-	-	
<u>YOUTH SOFTBALL</u>									
5001	23	Salaries	440	928	2,325	1,950	750	750	
5002	23	Employer Contributions	86	74	329	398	75	75	
5003	23	Pension	22	-	23	76	-	-	
5020	23	Officials	1,940	1,075	1,610	670	1,500	1,500	
5046	23	Uniforms/Shirts	1,403	2,586	1,949	2,205	2,800	2,800	
5048	23	Dues/Team Fees	2,160	2,780	3,195	4,045	5,000	5,000	
5080	23	Equipment	1,826	659	399	1,026	2,100	2,100	
5055	23	Clinics	-	-	-	-	200	200	

RECREATION EXPENSE CONT								
11-04		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
<u>ADULT VOLLEYBALL</u>								
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	-	-
5080	31	Equipment	160	559	291	100	-	-
<u>YOUTH VOLLEYBALL</u>								
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	-	-
5080	32	Equipment	417	372	155	-	-	-
5085	32	Clinics	1,200	-	-	-	-	-
<u>ADULT KICKBALL</u>								
5001	45	Salaries	1,625	893	962	939	1,200	1,200
5002	45	Employer Contributions	234	71	154	117	120	120
5003	45	Pension	28	-	5	10	-	-
5020	45	Officials	1,856	1,000	500	1,225	1,500	2,400
5080	45	Equipment	143	365	39	-	100	100
<u>SOCCER</u>								
5001	50	Salaries	10,107	9,477	9,583	9,762	6,500	6,500
5002	50	Employer Contributions	2,200	1,925	1,933	1,727	650	650
5003	50	Pension	289	291	362	259	-	-
5020	50	Officials	4,092	2,735	1,577	3,262	4,100	4,100
5046	50	Uniforms/Shirts	5,490	6,186	2,841	7,122	7,200	9,000
5048	50	Dues/Team Fees	-	-	-	-	850	850
5080	50	Equipment	5,727	2,065	2,068	3,035	400	400
5085	50	Clinics	-	-	-	250	400	400
<u>SPORTS CAMPS</u>								
5001	51	Salaries	3,895	7,487	-	11,222	2,000	3,100
5002	51	Employer Contributions	608	1,199	-	1,501	200	310
5003	51	Pension	79	155	-	62	-	-
5020	51	Officials	-	-	-	-	-	-
5046	51	Uniforms/Shirts	-	-	-	1,291	1,800	1,800
5080	51	Equipment	718	2,786	-	1,679	2,000	2,000
5085	51	Clinics	63	-	-	-	-	-
<u>TOURNAMENTS</u>								
5001	52	Salaries	-	-	-	-	500	500
5002	52	Employer Contributions	-	-	-	-	50	50
5020	52	Officials	625	-	-	-	-	-
5080	52	Equipment	184	-	-	-	200	200
<u>ADDITIONAL PROGRAMS</u>								
5001	55	Salaries	1,794	5,808	4,303	4,528	2,500	2,500
5002	55	Employer Contributions	359	1,153	989	683	250	250
5003	55	Pension	41	148	196	74	-	-
5046	55	Uniforms/Shirts	-	364	-	-	-	-
5048	55	Dues/Team Fees/Printing	-	-	-	-	-	-
5080	55	Equipment	1,137	682	2,404	2,046	500	500
5085	55	Martial Arts	6,318	3,570	840	1,830	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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	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
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
5046	6	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
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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
5001	1	Salaries	245,504	283,293	326,654	289,669	450,600	450,600
5002	1	Employer Contributions	65,513	79,170	86,431	78,984	160,407	160,407
5003	1	Pension						148,984
5008	1	Physicals, Background	8,811	10,397	11,353	9,546	22,530	22,530
5009	1	Travel, Education		-	49	-	100	100
5010	1	Office Supplies		916	1,690	624	1,500	1,500
5011	1	Telephone		4,649	2,584	2,762	4,983	4,000
5012	4	Utilities-turf/ballfields		15,206	8,802	8,944	9,655	10,000
5012	9	Utilities-facilities/general parks			5,376	6,028	8,537	11,000
5013	9	Vehicle Maintenance-general parks		10,005	593	2,922	1,283	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
5014	9	Gasoline-facilities/general parks			4,429	5,168	3,916	5,000
5020	1	Professional Services		2,012	3,716	-	3,000	3,000
5020	4	Weed/Turf Maintenance-contract		2,427	4,971	9,125	10,901	20,000
5039	1	Dues		-	-	-	100	100
5040	1	Attorney		-	-	-	1,000	1,000
5044	4	Turf Maintenance-turf/ballfields		9,087	2,132	2,448	3,258	6,000
5044	9	Turf Maintenance-general parks			6,353	5,334	3,674	6,000
5046	1	Uniforms		2,964	3,818	6,264	4,455	6,900
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)			-	-	50,000	50,000
5049	4	Irrigation and Sprinkler Repair-turf/ballfields		3,548	5,516	1,521	3,839	5,000
5049	9	Irrigation and Sprinkler Repair-general parks		-	5,489	2,843	6,133	7,000
5053	3	Porta-Johns-parks		3,177	3,272	3,673	5,126	8,000
5054	2	Facility Maintenance		165	470	500	2,034	3,500
5055	3	Restroom Maintenance-parks		6,619	7,373	5,894	7,318	10,500
5057	4	Repair and Maintenance Supplies-turf/ballfield		11,354	5,513	6,539	7,196	12,000
5057	9	Repair and Maintenance Supplies-facilities/general parks		-	8,860	8,292	16,950	15,000
5057	10	Farm Lease Supplies		775	1,092	787	3,628	5,000
5058	6	Equipment Maintenance		3,527	7,058	9,907	8,635	18,000
5059	2	Insect Control		31,162	32,372	29,230	29,961	45,000
5060	8	Seasonal Decorations		1,741	4,190	4,247	4,380	15,000
5064	9	Transfer to Forestry		55,000	55,000	175,000	195,000	500,000
5070	3	Entry gate/fence at main building and Bein ballfield		-	-	7,640	-	8,500
5074	1	Office Furniture		-	-	-	1,975	2,500
5075	9	Bein Park trail improvements				17,205	-	18,000
5076	9	Park signage		-	-	-	5,000	5,000
5078	3	Rental Property Maintenance		999	-	-	-	-
5090	8	Equipment Rental		5,046	4,150	2,298	4,485	5,500
5092	3	Main Street Maintenance		4,912	2,757	2,581	4,777	6,000
5095	1	Computer Equipment Maintenance/Replacement		-	3,937	-	4,175	10,400
5251	6	Tools		1,634	719	286	1,485	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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	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
5046	3	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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	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	-	-	-	-	-	-	-
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
5046	6	Uniforms	-	-	-	-	-	-	490
5056	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 (Architectural 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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
11-13									
5001	1	Salaries	-	-	-	-	-	-	45,749
5002	1	Employer Contributions	-	-	-	-	-	-	15,615
5003	1	Pension	-	-	-	-	-	-	2,287
5009	1	Education/Travel	-	-	-	-	-	-	2,500
5010	1	Office Supplies	-	-	-	-	-	-	500
5011	1	Telephone	-	-	-	-	-	-	1,200
5018	1	Advertising/Promotional	-	-	-	-	-	-	2,500
5020	1	Professional Services	-	-	-	-	-	-	27,000
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	-	-	3,000
5046	1	Uniforms	-	-	-	-	-	-	245
5103	1	Printing	-	-	-	-	-	-	3,000
5247	1	Software	-	-	-	-	-	-	2,400
		TOTAL COMMUNITY OUTREACH	-	-	-	-	-	-	105,996

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE							
11-10		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
		2018	2019	2020	2021	2022	2023
	ADMIN						
5086	0	Vehicle Replacement Admin				25,000	25,000
5102	0	Town Signage Improvements (replace front sign)				10,000	10,000
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					
5123	0	Monument-Wayfinding Signs					60,000
5290	0	Town Hall Copy Machine - Folding Machine		37,246		5,500	5,500
5291	0	Audio/Visual Equipment			26,889		13,000
5292	0	Electric Vehicle Charging Station			54,073	55,000	55,000
	SAFETY						
5150	0	School zone lights (10)					
5151	0	Crosswalk lights					80,000
5153	0	Radar speed trailer					
	CODE ENFORCEMENT						
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				
5283	0	Mini Skid mower attachments					6,000
5301	0	Radio communication system		11,225			
5302	0	Packer/roller for grader			27,000		
5302	0	Skid Steer grader attachment					17,000
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
5306	0	Emergency response trailer				7,200	7,200
5307	0	Roadway Message Boards (2)					40,000
5308	0	John Deere mini excavator					
	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	
5128	0	3rd Street and Massachusetts					2,170,000
5268	0	Richardson Park Construction Drawings					2,250,000
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				
5405	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				
5707	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
5712	0	Slope Ditch Mower	31,184				
5713	0	Sprayer/Fertilizer/Seeder Buggy		11,995			
5714	0	ToolCarts			59,586		
5715	0	Irrigation Improvements Project			49,614	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	Robo mower - commercial grade (2)				80,000	80,000
5724	0	Cedar Median				15,000	15,000
	TOTAL CAPITAL IMPROVEMENT	382,588	1,198,425	680,651	508,832	758,700	1,079,900
							5,778,000

<u>CONTRIBUTION EXPENSE</u>								
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
5151	0	RAFT	5,000	-	-			
5152	0	Farmers Market	4,340	-	-			
5154	0	House of Neighborly Service utility assistance	-	-	-	-	-	30,000
516	0	Historical Society	2,472	1,118	-	15,000	17,500	17,500
5167	0	Contributions-Fee Waivers	400	50	-			25,000
5168	0	Contributions-Other (RAQC)	-	-	400	400	400	2,000
5169	0	Municipal Shareback	16,863	18,833	21,433	-	50,000	50,000
		TOTAL CONTRIBUTIONS	37,840	20,901	21,833	45,400	97,900	79,500
		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	382,598	1,198,425	680,651	508,832	758,700	1,079,900
								5,778,000
		TOTAL GENERAL FUND EXPENSES	5,530,313	6,733,456	7,720,847	7,821,370	11,517,446	11,220,397
								17,781,304

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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	
		2018	2019	2020	2021	2022	2022	
	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	1 Office Supplies-admin	17,155	20,261	15,382	19,928	41,000	41,000	34,400
5010	5 Office Supplies-billing	-	-	-	-	-	-	6,600
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	2 Repair/Maint/Supplies-distribution	80,482	43,065	87,772	74,430	105,000	105,000	25,000
5057	3 Repair/Maint/Supplies-treatment	-	-	-	-	-	-	90,000
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
5094	4 Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300	10,000

WATER FUND-OPERATIONS & MAINTENANCE, CONT			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	1	Computer Maintenance/Computer/Caselle-admin	4,324	9,893	4,353	4,356	23,000	25,000	5,400
5276	5	Computer Maintenance/Computer/Caselle-billing	-	-	-	-	-	-	6,600
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 CONT			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	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2023
		BEGINNING FUND BALANCE	2,985,642	3,960,436	4,191,501	7,163,865	10,595,924
		WATER CAPITAL REVENUES					
4412	1	System Investment Fees	3,439,893	2,886,461	3,129,845	3,097,917	2,215,500
4414	0	Wilson Ranch for I-25		(11)	13	22	-
4414	0	Love's for I-25			-	-	-
4422	1	Sale of Asset		-	-	-	-
4425	1	Grant (Larimer County - ultrasonic bouy)		-	-	-	-
4601	1	Interest-System Investment Fees	24,880	63,229	41,438	46,411	10,000
4601	3	Interest-Rate Stability		2,764	7,025	4,605	5,157
4602	1	Transfer from Water Fund		-	-	382,584	325,982
		TOTAL CAPITAL REVENUE	3,467,526	2,956,728	3,175,910	3,532,069	2,552,492
		WATER CAPITAL EXPENSES					
5014	0	I-25 Water Infrastructure			1,790		
5020	1	Professional Fees					
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)					
5207	0	Loveland Reservoir Ditch pump					100,000
5273	1	Transfer to Water Fund for Bond Payoff		2,510,000			
5276	0	Master Plan Update				185,000	185,000
5277	1	Plant Improvements for capacity	2,392,526	115,549	101,724	200,000	200,000
5300	1	Bank Fees	212	114	32	10	60
5410	0	Treatment Plant Backwash Improvements (1/2)				2,000,000	2,000,000
		CAPITAL EXPENSES	2,492,732	2,725,663	203,546	100,010	2,665,060
		ENDING CAPITAL FUND BALANCE	3,960,436	4,191,501	7,163,865	10,595,924	10,483,356

WASTEWATER FUND-OPERATIONS & MAINTENANCE							
23-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
		2018	2019	2020	2021	2022	2023
	BEGINNING FUND BALANCE	2,334,110	2,892,715	3,263,951	3,973,123	4,772,837	4,772,837
	<u>REVENUES</u>						
4410	0 Wastewater Charges	2,412,671	2,647,350	2,900,454	3,093,222	2,800,000	2,800,000
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
4433	1 Campion Lift Station Maint	14,324	14,403	14,746	15,051	15,000	15,000
4434	0 Riverglen Lift Station Maint	3,539	3,878	3,989	4,026	3,500	3,500
4601	0 Interest	19,915	53,048	29,319	25,191	8,000	35,000
	TOTAL WASTEWATER REVENUES	2,458,207	2,725,255	2,953,010	3,144,890	2,828,500	2,862,500
	<u>EXPENSES</u>						
5001	Salaries	46,775	41,282	54,107	32,866	66,840	80,000
5002	Employer Contributions	12,788	11,913	13,197	8,406	25,128	25,000
5003	Pension	1,366	2,065	2,296	1,145	3,342	3,000
5007	4 License and Examinations	-	-	-	-	500	500
5008	4 Employee Physicals-Background	-	-	-	-	500	500
5009	4 Travel, Trans. & Education	200	298	-	-	1,500	1,500
5010	4 Office Supplies-admin	19,180	20,124	21,753	25,107	20,000	24,000
5010	5 Office Supplies-billing	-	-	-	-	-	6,600
5011	1 Telephone/pager-main plant	4,077	4,457	4,593	5,733	6,000	5,000
5011	2 Telephone/pager-regional plant	-	-	-	-	-	1,250
5012	1 Utilities-main plant	216,015	213,000	212,081	224,304	260,000	260,000
5012	2 Utilities-regional plant	-	-	-	-	-	20,000
5012	3 Utilities-lift stations	-	-	-	-	-	5,000
5013	3 Vehicle Maintenance	748	1,224	212	600	1,500	1,500
5014	3 Gasoline	1,049	2,386	1,672	484	1,000	1,000
5015	4 Insurance	53,142	59,466	73,223	87,776	110,000	112,000
5018	4 Publications	-	-	-	3,683	1,000	1,000
5020	4 Professional Fees	332,364	349,256	352,628	334,648	465,000	465,000
5022	4 GIS Data Mapping	6,019	2,360	247	1,025	10,000	8,000
5039	4 Dues	1,382	1,225	1,225	1,127	2,000	2,000
5040	4 Attorney	317	-	5,955	14,026	20,000	20,000
5041	1 Equipment Rental	-	-	-	-	1,500	1,500
5046	4 Uniforms	-	-	93	-	-	1,130
5048	4 Safety	120	-	-	-	500	500
5054	1 Trash	2,152	1,977	2,137	2,139	2,500	2,500
5057	1 Repair, Maint. & Supplies-main plant	116,199	233,747	126,353	80,012	175,000	175,000
5057	2 Repair, Maint. & Supplies-regional plant	-	-	-	-	-	10,000
5057	3 Repair, Maint. & Supplies-lift stations	-	-	-	-	-	45,000
5060	1 Chemicals-main plant	59,379	50,153	54,696	53,121	80,000	80,000
5060	2 Chemicals-regional plant	-	-	-	-	-	25,000
5081	1 Plant SCADA	6,930	7,025	19,219	3,715	145,000	95,000
5090	4 Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300
5107	4 Transfer to General Fund	140,000	140,000	140,000	107,215	100,000	100,000
5108	1 Lab Tests-main plant	29,486	29,712	37,977	35,728	45,000	45,000
5108	2 Lab Tests-regional plant	-	-	-	-	-	10,000
5109	3 Generator Maintenance	7,113	11,762	8,202	13,687	15,000	15,000
5110	4 Plant Permit	10,968	9,733	9,801	9,896	12,000	12,000
5111	3 Sewer Incidents	769	1,429	10,684	1,500	10,000	10,000
5114	1 Sludge Hauling-main plant	60,083	53,588	56,907	72,758	85,000	75,000
5114	2 Sludge Hauling-regional plant	-	-	-	-	-	20,000
5116	1 Lab Equipment	3,087	1,252	855	1,979	8,500	8,500
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
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
5182	1 Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000

WASTEWATER FUND-OPERATIONS & MAINTENANCE CONT'			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2018	2019	2020	2021	2022	2022	2023
5189	4	Development Review	25,949	-	-	-	-	-	-
5214	4	Computer Maintenance/Computer/Caselle-admin	3,676	4,612	6,793	4,353	17,000	12,000	10,400
5214	5	Computer Maintenance/Computer/Caselle-billing	-	-	-	-	-	-	6,600
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 CONT'			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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	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
5278	4 Plant Improvements	-	-	-	-	-	60,000	500,000
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
	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		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	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 Trailie 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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	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
	<u>REVENUES</u>							
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
	<u>EXPENSES</u>							
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					300,000	280,000	
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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	622,420	900,583	1,134,153	1,503,754	1,873,536	1,873,536	1,961,776
	<u>REVENUES</u>							
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
	<u>EXPENSES</u>							
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
5171	1 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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	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
	<u>REVENUES</u>							
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
	<u>EXPENSES</u>							
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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
		2018	2019	2020	2021	2022	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
4364	0 Transfer from General Fund	55,000	56,000	175,000	195,000	500,000	500,000
4601	0 Interest	1,020	2,326	1,096	1,080	250	2,000
	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
5141	1 Roberts Park (concrete entry and pavillion)(nursery)	4,386	5,266	4,915	6,175	70,000	70,000
5142	0 Picnic tables and benches	-	-	-	-	15,000	15,000
5143	0 Trail Signage	-	-	-	-	-	10,000
5177	1 Fickel Park	280	800	-	-	1,200	1,200
5270	1 Tennis Court Repair		30,091	-	2,500	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
5002	Employer Contributions	11,907	17,404	24,946	32,935	117,827	110,000
5003	Pension	2,581	3,643	4,722	3,652	11,103	11,000
5009	1 Travel, Education	-	-	-	2,595	3,500	3,500
5010	1 Office Supplies	-	-	-	335	750	750
5011	1 Telephone	-	-	-	25	750	750
5013	1 Vehicle Maintenance	-	-	-	706	5,500	5,500
5014	1 Gasoline	-	-	-	4,053	5,500	5,500
5046	1 Uniforms	-	-	-	1,353	3,200	2,950
5058	1 Equipment Maintenance	-	-	-	2,233	5,000	5,000
5072	2 Tree Maintenance	2,426	2,423	4,760	28,256	40,000	40,000
5076	2 Educational Materials	413	149	632	-	2,500	2,500
5077	3 Tree Replacement	2,885	11,362	17,494	18,732	38,000	38,000
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
5080	4 EAB Response-Treatment	1,367	6,480	59,024	10,607	30,000	30,000
5085	4 EAB Cost Share	2,865	578	-	-	-	-
5095	1 Computer Equipment Maintenance/Replacement	-	-	-	-	1,800	1,800
5263	0 New Vehicle and water tank	-	-	-	-	77,000	77,000
5266	0 Arboretum at Waggener Farm Park Master Plan - concept plan	-	-	-	-	-	40,000
5300	1 Bank Fees	212	91	12	-	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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	1,142,720	1,306,996	1,517,801	953,816	855,107	855,107	1,209,547
	<u>REVENUES</u>							
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	-
4310	1 Transfer from Park Dedication Fund	-	-	-	-	-	-	150,000
4310	2 Transfer from 1998 1% Fund	-	-	-	-	-	-	150,000
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
	<u>EXPENSES</u>							
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
5171	0 Open Space Acquisition	-	-	-	0	0	0	200,000
	<u>LAND ACQUISITION EXPENSES</u>							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
5020	0 Professional Fees - concept plan for Cemetery improvements	-	-	-	-	-	-	35,000
5046	2 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
	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	-	-
4901	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
5046	1 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
	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		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
40-00		2018	2019	2020	2021	2022	2022	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
	<u>REVENUES</u>							
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
	<u>EXPENSES</u>							
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	
5117	0 Intersection Improvements at Hwy 14 & Berthoud Pkwy - design							55,000
5220	0 Waggener Farm Construction			250,000				
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
	<u>EMERGENCY RESERVES</u>		-	-	-	-	-	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		BUDGET		ESTIMATE		BUDGET					
		2018		2019		2020		2021		2022		2023					
	BEGINNING FUND BALANCE				7,184		82,744		501,969		1,105,948		1,105,948		1,213,888		
	<u>REVENUES</u>																
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
	<u>EXPENSES</u>																
5200	0 Street Projects				-		-		-		-		-				
5201	0 Bike Lane Striping				-		-		-		-		-				
5210	0 Youth Projects				-		-		-		-		-				
5211	0 Carnival				-		-		-		-		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				-		-		-		-		-		1,000,000		
5261	0 Bike Park Scope expansion				-		-		-		-		-				
5280	0 Recreation Projects				-		-		-		-		-				
5281	0 Wildfire arts provider				-		-		-		-		60,000		60,000		
5300	0 Bank Fees				-		56		12		-		60		60		
	TOTAL EXPENSES				-		150,056		9,397		-		390,060		390,060		1,270,060
	<u>EMERGENCY RESERVES</u>				-		-		-		-		-		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	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
		2018	2019	2020	2021	2022	2023
	BEGINNING FUND BALANCE	3,152,981	3,974,371	4,524,786	1,167,278	2,309,405	2,309,405
	<u>REVENUES</u>						
4601	0 Interest	28,363	75,186	26,958	11,279	3,500	23,000
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
4610	1 Sales Tax-building permits	653,465	524,256	742,698	1,105,405	487,375	550,000
	TOTAL REVENUES	1,477,175	1,835,716	2,389,729	3,316,431	1,990,875	2,707,000
	<u>EXPENSES</u>						
5038	0 Sidewalks/ADA	93,025	185,371	327,040	143,492	350,000	350,000
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
5239	0 Street Improvements	458,550	914,475	750,238	725,010	1,000,000	1,000,000
5240	0 Waggoner 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	750,000
5245	0 Town Park	212	91	12		60	60
5300	0 Bank Fees						60
	TOTAL EXPENSES	655,785	1,285,301	5,747,237	2,174,304	2,040,060	2,040,060
	<u>EMERGENCY RESERVES</u>						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
		2018	2019	2020	2021	2022	2023
	BEGINNING FUND BALANCE				1,760,033	21,894,066	6,190,072
00	REVENUES						
4400 0	Sales Tax	-	1,261,272	1,643,387	2,225,447	1,500,000	1,850,000
4400 1	Sales Tax-building permits	-	506,293	742,698	1,081,572	487,375	550,000
4450 52	COP Advance	-	-	24,457,930	-	-	-
4500 1	Recreation Center Memberships	-	-	-	407,955	468,000	630,000
4500 70	Recreation Center Memberships-Corporate				3,212	30,000	15,000
4500 2	Recreation Center Daily Fees	-	-	-	54,499	155,000	240,000
4500 3	Recreation Center Rentals	-	-	-	7,285	20,000	40,000
4500 60	Recreation Center Sponsorships				-	25,000	25,000
4500 4	Activity Fee-Senior Activities	-	-	-	-	5,600	5,600
4500 5	Activity Fee-Aquatics		-	-	10,513	51,000	51,000
4500 6	Activity Fee-Fitness	-	-	-	3,515	52,000	45,600
4500 7	Activity Fee-Class/Program	-	-	-	840	10,000	10,000
4500 8	Activity Fee-Youth Futsal		-	-	868	2,700	2,700
4500 11	Activity Fee-Adult Basketball	-	-	-	4,016	9,000	9,000
4500 12	Activity Fee-Youth Basketball	-	-	-	10,392	12,600	12,600
4500 15	Activity Fee-Senior Pickleball		-	-	15	1,400	1,400
4500 16	Activity Fee-Youth Multi Sport Class	-	-	-	-	1,800	1,800
4500 31	Activity Fee-Adult Volleyball	-	-	-	5,168	11,700	11,700
4500 32	Activity Fee-Youth Volleyball		-	-	-	1,095	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)	-	-
4500 55	Activity Fee-Youth Additional Sports	-	-	-	850	-	-
4500 75	Special Events Fee		-	-	-	5,400	5,400
4563 0	Vending/Inventory Sales	-	-	-	264	16,000	16,000
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
	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	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	-	-	-	-	440	250	250	750		
5050	14	Equipment/Awards	-	-	-	-	1,668	500	500	500		
		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	-	-	-	-	-	250	250	250		
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		
5001	3	Salaries-Programs-PART TIME/SEASONAL	-	-	-	-	-	-	30,096		
5002	3	Employer Contributions-Programs-PART TIME/SEASONAL	-	-	-	-	-	-	3,009		
5007	1	Employee license/certifications	-	-	-	800	3,100	3,100	2,250		
5007	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	3	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	
5102	3	supplies (non-office)/Equipment (non-dep)-programs	-	-	-	-	-	-	1,400		
5048	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	50		
5020	8 Officials			-	-	-	-	-	-	-		
5046	8 Uniforms			-	-	-	400	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	2,500	2,900		
5048	12 Team Fees/Dues			-	-	-	-	-	-	-		
5050	12 Equipment/Awards			-	-	-	69	2,000	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	700	600		
5002	16 Employer Contributions-PART TIME/SEASONAL			-	-	-	70	70	70	60		
5020	16 Officials			-	-	-	-	-	-	-		
5046	16 Uniforms			-	-	-	400	400	400	450		
5048	16 Team Fees/Dues			-	-	-	-	-	-	-		
5050	16 Equipment/Awards			-	-	-	200	200	200	200		
		Subtotal		-	-	-	-	1,370	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	500	450	
5046	32 Uniforms			-	-	-	900	900	900	900		
5048	32 Team Fees/Dues			-	-	-	-	-	-	-		
5050	32 Equipment/Awards			-	-	-	-	1,000	1,000	1,000		
		Subtotal		-	-	-	-	3,500	3,500	3,500	3,450	
	Additional Youth Sports											
5001	55 Salaries-PART TIME/SEASONAL			-	-	-	49	1,000	1,000	1,000	1,000	
5002	55 Employer Contributions-PART TIME/SEASONAL			-	-	-	4	100	100	100	100	
5020	55 Officials			-	-	-	-	-	-	-	-	
5046	55 Uniforms			-	-	-	-	-	-	-	-	
5048	55 Team Fees/Dues			-	-	-	-	-	-	-	-	
5050	55 Equipment/Awards			-	-	-	400	250	250	250	250	
		Subtotal		-	-	-	453	1,350	1,350	1,350	1,350	
	09 SUBTOTAL			-	-	-	14,092	34,953	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	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										
5245 0	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	59844789
EMERGENCY RESERVES	0	0	0	0	0	0	589440
ENDING BALANCE	50501914	75303662	91245270	105009721	90271206	102951059	76417846
ENDING BALANCE VERIFICATION	50501914	75303662	91245270	105009721	90271206	102951059	76417846
	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