TOWN OF BERTHOUD
RESOLUTION NO. 2024-11

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

WHEREAS the Town of Berthoud has previously adopted its Budget for 2024, as required by law; and

WHEREAS a number of items budgeted for calendar year 2023 were not completed, resulting in such items needing to be rolled over into the 2024 budget and amending such Budget as set forth on **Attachment A**, attached hereto; and

WHEREAS additional expenses necessary to the productivity of the Town and its staff have been identified as set forth in Attachment A to this Resolution, which together with roll over items require a total supplemental appropriation in the amount of $21,483,900.

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

1. The 2024 budget for The Town of Berthoud, as amended by the roll over items set forth on **Attachment A** to this Resolution, is hereby approved;

2. A supplemental appropriation in the amount of $21,483,900 which includes the roll over items, allocated as set forth on **Attachment A** is hereby approved.

PASSED, ADOPTED AND APPROVED THIS 27th day of August 2024.

TOWN OF BERTHOUD

BY: ______________________
William Karspeck, Mayor

ATTEST:

____
Christian Samora, Town Clerk

TOWN OF BERTHOUD LARIMER & WELD COUNTIES
INCORPORATED OCT. 3, A.D. 1888
SEAL
COLORADO

ATTACHMENT A

		Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
General Fund	2024 Original Budget Beginning Balance (based on estimate)	15,529,472			
	2024 Revenue Budget	12,160,982			
	2024 Expenditure Budget	-11,503,462			
	emergency reserve	-364,829			
	2024 Original Budget Ending Balance	**15,822,163**			
	2023 Actuals vs Estimate Adj-Revenues		1,998,841		
	2023 Actuals vs Estimate Adj-Expense		6,953,170		
	Adjusted Ending Fund Balance for 2024		**24,774,174**		
Supplement Revenue	11-00-4620-00 Building/Planning Fees				650,000
	11-00-4706-00 Transfer from 1% Funds				4,500,000
					5,150,000
				additional emergency reserve	-154,500
					4,995,500
Rollover Expenditures	11-01-5247-01 Caselle HR Module			-10,000	
	11-02-5018-01 Public Events (LETA)			-8,000	
	11-02-5222-07 Public Safety Education			-12,000	
	11-11-5186-03 Code Updates/Housing Study			-50,000	
	11-13-5020-01 Prof Services-Branding Project			-20,000	
	11-15-5154-00 HNS Utility Assistance			-18,300	
	11-10-5104-00 I-25 Interchange			-630,000	
	11-10-5123-00 Monument/Wayfinding Signs			-59,000	
	11-10-5151-00 Crosswalk Lights			-80,000	
	11-10-5101-00 New Vehicle (Parks)			-41,000	
	11-10-5128-00 3rd and Massachusetts			-4,373,500	
	11-10-5129-00 Richardson Park			-297,000	
	11-10-5708-00 Town Park Reconstruction			-160,000	
	11-10-5710-00 Security Systems			-16,000	
	11-10-5715-00 Irrigation Improvements			-8,000	
	11-10-5723-00 Electric Mowers			-50,000	
				-5,832,800	
Supplement Expenditures	11-01-5246-04 ADA features in Board Room				-25,000
	11-08-5215-02 Contract Inspections				-460,000
	11-15-5155-00 VFW lease assistance				-12,000
	11-15-5165-00 American Legion				-32,000
	11-10-5102-00 Town Hall Signage				-32,000
	11-10-5153-00 Radar Speed Trailer				-13,300
	11-00-5129-00 Richardson Park				-1,000,000
	11-10-5708-00 Town Park (transferred from 1% Funds)				-4,500,000
	11-10-5725-00 Parking Lot (Parks)				-27,000
					-6,101,300
	NEW ENDING FUND BALANCE				**17,835,574**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Water Source of Supply	2024 Original Budget Beginning Balance (based on estimate)		23,092,433			
	2024 Revenue Budget		3,061,250			
	2024 Expenditure Budget		-6,054,790			
	2024 Original Budget Ending Balance		**20,098,893**			
	2023 Actuals vs Estimate Adj-Revenues			1,362,364		
	2023 Actuals vs Estimate Adj-Expense			692,028		
	Adjusted Ending Fund Balance for 2024			**22,153,285**		
	Supplement Expenditures	20-00-5123-02 Water purchases				-5,000,000
						-5,000,000
	NEW ENDING FUND BALANCE					**17,153,285**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Water Operations	2024 Original Budget Beginning Balance (based on estimate)		5,441,266			
	2024 Revenue Budget		4,088,000			
	2024 Expenditure Budget		-4,843,183			
	2024 Original Budget Ending Balance		**4,686,083**			
	2023 Actuals vs Estimate Adj-Revenues			786,865		
	2023 Actuals vs Estimate Adj-Expense			1,147,193		
	Adjusted Ending Fund Balance for 2024			**6,620,141**		
	Rollover Expenditures	11-00-5057-03 Maint/Repair-Treatment			-18,000	
					-18,000	
	Supplement Expenditures	21-00-5047-01 Rental of Office Space				-34,000
		21-00-5057-02 Repair/Maintenance underestimate				-30,000
		21-00-5057-03 Repair/Maintenance underestimate				-12,000
		21-00-5060-03 Chemicals underestimate				-30,000
						-106,000
	NEW ENDING FUND BALANCE					**6,496,141**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Water Capital Improvements	2024 Original Budget Beginning Balance (based on estimate)		12,865,091			
	2024 Revenue Budget		2,356,904			
	2024 Expenditure Budget		-740,000			
	2024 Original Budget Ending Balance		**14,481,995**			
	2023 Actuals vs Estimate Adj-Revenues			589,353		
	2023 Actuals vs Estimate Adj-Expense			124,723		
	Adjusted Ending Fund Balance for 2024			**15,196,071**		
	Rollover Expenditures	22-00-5140-00 ALFA Water Line			-125,000	
		22-00-5410-00 Backwash Improvements			-19,000	
					-144,000	
	Supplement Expenditures	22-00-5021-00 Impact Fee Study (1/7)				-6,000
						-6,000
	NEW ENDING FUND BALANCE					**15,046,071**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Wastewater Operations	2024 Original Budget Beginning Balance (based on estimate)		5,450,822			
	2024 Revenue Budget		3,220,500			
	2024 Expenditure Budget		-6,013,016			
	2024 Original Budget Ending Balance		**2,658,306**			
	2023 Actuals vs Estimate Adj-Revenues			615,013		
	2023 Actuals vs Estimate Adj-Expense			1,137,397		
	Adjusted Ending Fund Balance for 2024			**4,410,716**		
	Rollover Expenditures	23-00-5057-02 Maint/Repair-Regional Plant			-5,000	
		23-00-5060-01 Chemicals-Main Plant			-20,000	
		23-00-5060-02 Chemicals-Regional Plant			-14,000	
		23-00-5431-06 Collection Replacement Projects			-530,000	
		23-00-5452-06 Regional Plant Improvements			-20,000	
					-589,000	
	Supplement Expenditures	23-00-5057-02 Maint/Repair-Regional Plant underestimate				-25,000
						-25,000
	NEW ENDING FUND BALANCE					**3,796,716**
Wastewater Capital Improvements	2024 Original Budget Beginning Balance (based on estimate)		17,428,854			
	2024 Revenue Budget		2,095,030			
	2024 Expenditure Budget		-1,720,000			
	2024 Original Budget Ending Balance		**17,803,884**			
	2023 Actuals vs Estimate Adj-Revenues			299,365		
	2023 Actuals vs Estimate Adj-Expense			80,764		
	Adjusted Ending Fund Balance for 2024			**18,184,013**		
	Supplement Expenditures	24-00-5021-00 Impact Fee Study (1/7)				-6,000
						-6,000
	NEW ENDING FUND BALANCE					**18,178,013**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Storm Water Operations	2024 Original Budget Beginning Balance (based on estimate)		2,198,177			
	2024 Revenue Budget		550,000			
	2024 Expenditure Budget		-188,310			
	2024 Original Budget Ending Balance		**2,559,867**			
	2023 Actuals vs Estimate Adj-Revenues			200,809		
	2023 Actuals vs Estimate Adj-Expense			111,299		
	Adjusted Ending Fund Balance for 2024			**2,871,975**		
	Rollover Expenditures	29-00-5190-00 Master Drainage Plan			-50,000	
					-50,000	
	Supplement Expenditures	29-00-5261-02 Sweeper Parts underestimate				-14,000
	NEW ENDING FUND BALANCE					**2,807,975**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Storm Water Capital Improvements	2024 Original Budget Beginning Balance (based on estimate)		3,824,183			
	2024 Revenue Budget		528,000			
	2024 Expenditure Budget		-1,650,000			
	2024 Original Budget Ending Balance		**2,702,183**			
	2023 Actuals vs Estimate Adj-Revenues			133,571		
	2023 Actuals vs Estimate Adj-Expense			497,384		
	Adjusted Ending Fund Balance for 2024			**3,333,138**		
	Supplement Expenditures	28-00-5021-00 Impact Fee Study (1/7)				-6,000
		28-00-5105-00 Serenity Ridge Drainage Project				-115,000
						-121,000
	NEW ENDING FUND BALANCE					**3,212,138**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Park Development	2024 Original Budget Beginning Balance (based on estimate)		1,136,559			
	2024 Revenue Budget		966,250			
	2024 Expenditure Budget		-180,000			
	emergency reserve		-28,988			
	2024 Original Budget Ending Balance		**1,893,821**			
	2023 Actuals vs Estimate Adj-Revenues			238,739		
	2023 Actuals vs Estimate Adj-Expense			713,877		
	Adjusted Ending Fund Balance for 2024			**2,846,437**		
	Rollover Expenditures	31-00-5207-01 Pioneer Park Improvements			-109,000	
		31-00-5250-00 North Berthoud Parkway Trail			-575,000	
					-684,000	
	Supplement Expenditures	31-00-5021-00 Impact Fee Study (1/7)				-6,000
		31-00-5207-01 Pioneer Park Improvements				-55,000
		31-00-5221-00 Farmstead Playground contribution				-650,000
						-711,000
	NEW ENDING FUND BALANCE					**1,451,437**
Park Land Dedication	2024 Original Budget Beginning Balance (based on estimate)		732,739			
	2024 Revenue Budget		265,250			
	2024 Expenditure Budget		-150,000			
	emergency reserve		-7,958			
	2024 Original Budget Ending Balance		**840,031**			
	2023 Actuals vs Estimate Adj-Revenues			32,289		
	2023 Actuals vs Estimate Adj-Expense			2,203		
				874,523		
	Adjusted Ending Fund Balance for 2024					
	Supplement Expenditures	32-00-5021-00 Impact Fee Study (1/7)				-6,000
						-6,000
	NEW ENDING FUND BALANCE					**868,523**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Public Facilities	2024 Original Budget Beginning Balance (based on estimate)		2,831,077			
	2024 Revenue Budget		305,500			
	2024 Expenditure Budget		-155,000			
	emergency reserve		-9,165			
	2024 Original Budget Ending Balance		**2,972,412**			
	2023 Actuals vs Estimate Adj-Revenues			-10,747		
	2023 Actuals vs Estimate Adj-Expense			335,719		
	Adjusted Ending Fund Balance for 2024			**3,297,384**		
	Rollover Expenditures	31-00-5020-00 Professional Fees-Town Hall, Public Works			-335,000	
					-335,000	
	Supplement Expenditures	33-00-5021-00 Impact Fee Study (1/7)				-6,000
		33-00-5176-00 Code Enforcement Vehicle				-33,900
						-39,900
	NEW ENDING FUND BALANCE					**2,922,484**
Conservation Trust	2024 Original Budget Beginning Balance (based on estimate)		448,925			
	2024 Revenue Budget		635,000			
	2024 Expenditure Budget		-623,947			
	emergency reserve		-19,050			
	2024 Original Budget Ending Balance		**440,928**			
	2023 Actuals vs Estimate Adj-Revenues			43,176		
	2023 Actuals vs Estimate Adj-Expense			94,212		
	Adjusted Ending Fund Balance for 2024			**578,316**		
	Rollover Expenditures	34-00-5141-01 Roberts Park Nursery			-30,000	
		34-00-5143-00 Trail Signage			-10,000	
		34-00-5270-01 Tennis Court Repairs			-5,900	
		34-00-5266-00 Arboretum Concept Plan			-5,000	
					-50,900	
	Supplement Expenditures	34-00-5266-00 Arboretum construction				-430,000
						-430,000
	NEW ENDING FUND BALANCE					**97,416**

Fund	Item	Account	Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Larimer County Open Space Tax	2024 Original Budget Beginning Balance (based on estimate)		246,332			
	2024 Revenue Budget		565,000			
	2024 Expenditure Budget		-473,060			
	emergency reserve		-16,950			
	2024 Original Budget Ending Balance		**321,322**			
	2023 Actuals vs Estimate Adj-Revenues			288,343		
	2023 Actuals vs Estimate Adj-Expense			217,729		
	Adjusted Ending Fund Balance for 2024			**827,394**		
	Rollover Expenditures	36-00-5220-00 Pickleball Courts			-60,000	
		36-00-5171-00 Open Space Acquisition			-100,000	
					-160,000	
	Supplement Expenditures	36-00-5259-00 Hillsdale -flood issues				-9,000
		36-00-5171-00 Open Space Acquisition				-2,000
						-11,000
	NEW ENDING FUND BALANCE					**656,394**
Cemetery	2024 Original Budget Beginning Balance (based on estimate)		151,089			
	2024 Revenue Budget		77,000			
	2024 Expenditure Budget		-134,244			
	emergency reserve		-2,310			
	2024 Original Budget Ending Balance		**91,535**			
	2023 Actuals vs Estimate Adj-Revenues			-1,632		
	2023 Actuals vs Estimate Adj-Expense			56,073		
	Adjusted Ending Fund Balance for 2024			**145,976**		
	NEW ENDING FUND BALANCE					**145,976**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
BATS	2024 Original Budget Beginning Balance (based on estimate)		286,555			
	2024 Revenue Budget		82,500			
	2024 Expenditure Budget		-281,327			
	emergency reserve		-2,475			
	2024 Original Budget Ending Balance		**85,253**			
	2023 Actuals vs Estimate Adj-Revenues			6,160		
	2023 Actuals vs Estimate Adj-Expense			36,534		
	Adjusted Ending Fund Balance for 2024			**127,947**		
	Rollover Expenditures	39-00-5020-00 Transit Study			-14,000	
	NEW ENDING FUND BALANCE					**113,947**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
Road Impact	2024 Original Budget Beginning Balance (based on estimate)		5,472,301			
	2024 Revenue Budget		893,250			
	2024 Expenditure Budget		-4,552,298			
	emergency reserve		-26,798			
	2024 Original Budget Ending Balance		**1,786,455**			
	2023 Actuals vs Estimate Adj-Revenues			224,059		
	2023 Actuals vs Estimate Adj-Expense			375,178		
	Adjusted Ending Fund Balance for 2024			**2,385,692**		
	Rollover Expenditures	40-00-5110-00 Berthoud Parkway Widening			-220,000	
		40-00-5117-00 Hwy 14 & Berthoud Pkwy			-55,000	
					-275,000	
	Supplement Expenditures	40-00-5021-00 Impact Fee Study (1/7)				-6,000
						-6,000
	NEW ENDING FUND BALANCE					**2,104,692**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
MMJ Excise Tax	2024 Original Budget Beginning Balance (based on estimate)		655,742			
	2024 Revenue Budget		550,000			
	2024 Expenditure Budget		-560,000			
	emergency reserve		-16,500			
	2024 Original Budget Ending Balance		**629,242**			
	2023 Actuals vs Estimate Adj-Revenues			292,934		
	2023 Actuals vs Estimate Adj-Expense			163,483		
	Adjusted Ending Fund Balance for 2024			**1,085,659**		
	Rollover Expenditures	41-00-5221-00 Downtown Sidewalk Replacement			-105,000	
					-105,000	
	NEW ENDING FUND BALANCE					**980,659**

1998 1% Sales Tax	2024 Original Budget Beginning Balance (based on estimate)		2,482,324			
	2024 Revenue Budget		2,762,150			
	2024 Expenditure Budget		-2,805,000			
	emergency reserve		-82,865			
	2024 Original Budget Ending Balance		**2,356,609**			
	2023 Actuals vs Estimate Adj-Revenues			736,738		
	2023 Actuals vs Estimate Adj-Expense	(street paving project)		2,059,724		
	Adjusted Ending Fund Balance for 2024			**5,153,071**		
	Supplement Revenue	51-00-4234-00 Transfer from General Fund				620,000
						620,000
	Rollover Expenditures	51-00-5244-00 I-25 Art/Landscaping			-450,000	
		51-00-5245-00 Town Park Reconstruction			-1,500,000	
					-1,950,000	
	Supplemental Expenditures	51-00-5244-00 I-25 Art/Landscaping				-620,000
	NEW ENDING FUND BALANCE					**3,203,071**

			Approved Budget	Adjust 2023 Estimate with Actuals	Roll-Over	Supplemental
2019 1% Sales Tax	2024 Original Budget Beginning Balance (based on estimate)		3,738,432			
	2024 Revenue Budget		4,363,050			
	2024 Expenditure Budget		-3,631,888			
	emergency reserve		-130,892			
	2024 Original Budget Ending Balance		**4,338,702**			
	2023 Actuals vs Estimate Adj-Revenues			1,304,081		
	2023 Actuals vs Estimate Adj-Expense			3,335,658		
	Adjusted Ending Fund Balance for 2024			**8,978,441**		
	Rollover Expenditures	52-30-5601-00 Fitness Equipment			-40,000	
		52-30-5602-00 Fitness Equipment Replacement			-40,000	
		51-00-5245-00 Town Park Reconstruction			-3,000,000	
					-3,080,000	
	Supplemental Expenditures	52-05-5020-04 Slide and Pool Improvements				-11,000
		52-05-5057-01 Slide and Pool Improvements				-40,000
		52-40-5702-00 Bike Park grass seeding				-25,000
		52-70-5101-00 Outdoor Lap Pool Feasibility Study				-37,000
						-113,000
	NEW ENDING FUND BALANCE					**5,785,441**