



Colorado's Garden Spot

Budget Overview

Providing a snapshot of the 2025 key financial elements. The Budget Overview highlights the Town of Berthoud's Budget and any important changes for 2025.

2025 BUDGET PRIORITIES:

- ▶ Funding Continuation of Services
- ▶ Funding Expansion of Services
- ▶ Funding Strategic Plan Goals

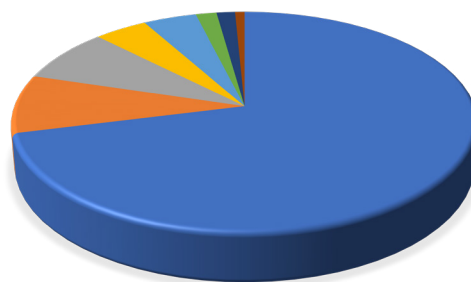


Funding Summary

General Fund Beginning Balance	\$23,675,051
Estimated 2025 General Fund Revenue	\$13,213,488
Estimated 2025 General Fund Expenditure	\$12,738,969
Estimated 2025 General Fund Capital Exp	\$6,430,000
Estimated 2025 Emergency Reserves	\$396,405
Estimated Ending Fund Balance	\$17,323,165

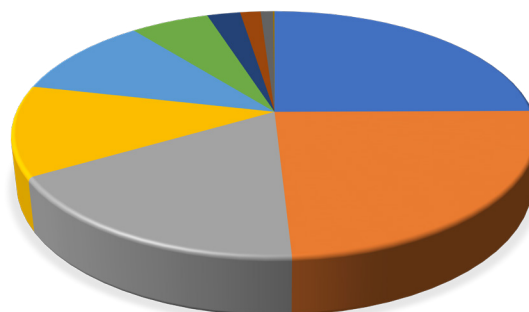
2025

ESTIMATED 2025 GENERAL FUND REVENUE



- 71% Taxes
- 9% Interest/Fees
- 8% Building/Planning
- 4% Transfers In
- 4% Intergovernmental
- 2% Licenses/Permits
- 1% Parks/Recreation
- 1% Lease Income

ESTIMATED 2025 GENERAL FUND EXPENDITURES



- 25% Public Safety
- 24% General Government
- 17% Parks/Recreation
- 12% Building/Planning
- 11% Streets
- 6% Engineering
- 2% Economic Dev
- 1% Community Outreach
- 1% Lease Expense
- < 1% Contributions

2025

GENERAL FUND BUDGET HIGHLIGHTS

- ▶ Expanded Engineering Dept
- ▶ Enhanced park security systems
- ▶ Downtown Building Renovation
- ▶ Public Arts projects
- ▶ Downtown street projects
- ▶ Additional vehicles
- ▶ Crosswalk lights
- ▶ GIS System Expansion
- ▶ Parks Dept equipment
- ▶ Mini excavator

2025

WATER & WASTEWATER BUDGET HIGHLIGHTS

- ▶ Raw water purchases
- ▶ 1st Street sanitary sewer upgrade
- ▶ Wastewater plant improvements
- ▶ Water treatment plant improvements



2025

SPECIAL FUND BUDGET HIGHLIGHTS

- ▶ Arboretum at Waggener Farm Park design
- ▶ Spartan Avenue railroad crossing design
- ▶ Outdoor pool at Waggener Farm Park
- ▶ Sidewalk improvements and cost share program
- ▶ Open space acquisition
- ▶ Public Works facility
- ▶ Continued street improvements
- ▶ Transit System improvements
- ▶ Town Hall redesign

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	\$2.1M
Revenues	\$1.5M
Expenditures	\$2.3M



Ending Balance
\$1.3M

Park Dedication

Beginning Balance	\$891K
Revenues	\$265K
Expenditures	\$750K



Ending Balance
\$406K

Public Facilities

Beginning Balance	\$3.0M
Revenues	\$306K
Expenditures	\$2.3M



Ending Balance
\$1.0M

Conservation Trust

Beginning Balance	\$133K
Revenues	\$665K
Expenditures	\$719K



Ending Balance
\$79K

Larimer Open Space

Beginning Balance	\$659K
Revenues	\$3.6M
Expenditures	\$2.8M



Ending Balance
\$1.5M

Cemetery

Beginning Balance	\$146K
Revenues	\$73K
Expenditures	\$143K



Ending Balance
\$76K

BATS Transportation

Beginning Balance	\$175K
Revenues	\$1.0M
Expenditures	\$1.1M



Ending Balance
\$75K

Road Impact

Beginning Balance	\$6.1M
Revenues	\$893K
Expenditures	\$5.3M



Ending Balance
\$1.7M

Recreational MJ Tax

Beginning Balance	\$1.0M
Revenues	\$650K
Expenditures	\$825K



Ending Balance
\$825K

1998 1% Sales Tax

Beginning Balance	\$3.9M
Revenues	\$3.1M
Expenditures	\$5.8M



Ending Balance
\$1.2M

2019 1% Sales Tax

Beginning Balance	\$6.7M
Revenues	\$5.0M
Expenditures	\$7.8M



Ending Balance
\$3.9M

WATER AND WASTEWATER FUNDS

Wastewater Operations

Beginning Balance	\$7.2M
Revenues	\$3.8M
Expenditures	\$8.2M



Ending Balance
\$2.8M

Wastewater Capital

Beginning Balance	\$18.5M
Revenues	\$2.1M
Expenditures	\$9.2M



Ending Balance
\$11.4M

Water Resources

Beginning Balance	\$17.3M
Revenues	\$2.6M
Expenditures	\$7.4M



Ending Balance
\$12.5M

Water Operations

Beginning Balance	\$7.0M
Revenues	\$4.4M
Expenditures	\$7.6M



Ending Balance
\$3.8M

Water Capital

Beginning Balance	\$15.5M
Revenues	\$2.4M
Expenditures	\$1.9M



Ending Balance
\$16.0M

Storm Water Ops

Beginning Balance	\$2.9M
Revenues	\$620K
Expenditures	\$166K



Ending Balance
\$3.4M

Storm Water Capital

Beginning Balance	\$3.7M
Revenues	\$598K
Expenditures	\$2.3M



Ending Balance
\$2.0M



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