BACKGROUND: The purpose of this brief is to provide a snapshot of the 2019 Budget key elements. The Budget Brief highlights the Town Budget and any important changes for 2019.

2019 BUDGET GOALS
• Funding Continued Services
• Funding Expansion of Services
• Funding for Trustee and Staff Priorities

2019 STRATEGIC PRIORITIES:
• Promote a strong sense of community
• Create an environment that encourages economic prosperity
• Develop a healthy community
• Enhance public safety and community resiliency
• Maintain public trust and accountability
• Be good stewards of community resources and finances

Beginning Fund Balance: $3,764,930
Estimated 2019 General Fund Revenue: $6,847,319
Estimated 2019 General Fund Expenses*: $5,871,332
  *Minus capital expenses
Estimated 2019 Capital Project Expense: $1,178,912
Estimated 2019 Emergency Reserves: $205,420
Estimated Ending Fund Balance: $3,356,586
Minimum Ending Fund Balance*: $880,700
  *Required by State statute

ESTIMATED 2019 GENERAL FUND REVENUE
Total $6.85M

- Taxes: $4.64M
- Building/Planning Fees: $694K
- Interest/Fees: $370K
- Transfers In: $317K
- Intergovernmental: $302K
- Licenses/Permits: $231K
- Parks/Pool/Recreation: $169K
- Lease Income: $108K
- Fines: $20K

ESTIMATED 2019 GENERAL FUND EXPENSES
Total $7.05M

- General Administration: $1.42M
- Parks/Pool/Recreation: $1.30M
- Capital Projects: $1.18M
- Public Safety: $1.07M
- Streets: $917K
- Building/Planning: $886K
- Economic Development: $168K
- Lease Expense: $91K
- Contributions: $19K
## Personnel
- New employee in Community Development
- New employee in Streets
- New employee in Parks
- New employee in Administration
- One additional Sheriff’s Deputy
- Updated Salary Plan for all Town staff
- Additional funds for training

## Facilities and Equipment
- Expanded Parks maintenance building
- Recreation equipment shed
- Vehicles and equipment for additional sheriff’s deputy
- Repairs to the pool
- Hand-held radios for field staff
- Security and customer service improvements at Town Hall
- New and expanded playground equipment at town parks
- Security cameras at park properties
- New bleachers at Bein Park to improve safety
- New slope mower
- Roof repair at Old Town Hall

## Process or Service Improvements
- Expanded larvicide and testing program
- Snow and ice removal expansion related to growth
- Overall street maintenance increases
- Community promotions and sponsorships change
- Electronic Records Management software implementation
- Work order management

## Additional 2019 Projects
- Host a July 4th community event
- Enhanced public information and outreach
- Planning and building permit management software
- New playground equipment at Town parks
- Expanded policing through the Sheriff’s Dept
- New parks, recreation and aquatics facilities
The Town of Berthoud accepts payments for and incurs expenses for eleven special funds.

<table>
<thead>
<tr>
<th>Fund Description</th>
<th>Beginning Fund Balance</th>
<th>Revenues</th>
<th>Expenses</th>
<th>Ending Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Park Development</td>
<td>$2.032M</td>
<td>$718K</td>
<td>$2.436M</td>
<td>$314K</td>
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<tr>
<td>Park Dedication</td>
<td>$854K</td>
<td>$215K</td>
<td>$15K</td>
<td>$1.054M</td>
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<tr>
<td>Public Facilities</td>
<td>$1.602M</td>
<td>$502K</td>
<td>$700K</td>
<td>$1.404M</td>
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<tr>
<td>Conservation Trust</td>
<td>$122K</td>
<td>$115K</td>
<td>$181K</td>
<td>$56K</td>
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<tr>
<td>Larimer County Open Space</td>
<td>$1.267M</td>
<td>$216K</td>
<td>$435K</td>
<td>$1.048M</td>
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<tr>
<td>Cemetery</td>
<td>$31K</td>
<td>$48K</td>
<td>$67K</td>
<td>$12K</td>
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<tr>
<td>Berthoud Area Transportation</td>
<td>$300K</td>
<td>$106K</td>
<td>$178K</td>
<td>$228K</td>
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<tr>
<td>Road Impact</td>
<td>$2.122M</td>
<td>$2.238M</td>
<td>$3.155M</td>
<td>$1.205M</td>
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<tr>
<td>Recreational MJ 7% Sales Tax</td>
<td>$0</td>
<td>$350K</td>
<td>$300K</td>
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<tr>
<td>1998 1% Sales Tax</td>
<td>$3.805M</td>
<td>$1.247M</td>
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<td>2018 1% Sales Tax</td>
<td>$0</td>
<td>$1.234M</td>
<td>$900K</td>
<td>$334K</td>
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## WATER AND WASTE WATER FUNDS

**WATER**

|-----------------|------------------------|----------|----------|----------|----------|----------|---------------------|----------|

**WATER OPERATIONS AND MAINTENANCE**

<table>
<thead>
<tr>
<th>Beginning Fund Balance</th>
<th>$1.841M</th>
<th>Revenues</th>
<th>$2.605M</th>
<th>Expenses</th>
<th>$2.138M</th>
<th>Capital Improvements</th>
<th>$842K</th>
<th>ENDING FUND BALANCE</th>
<th>$1.466M</th>
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</table>

**WATER RESOURCES**

<table>
<thead>
<tr>
<th>Beginning Fund Balance</th>
<th>$3.398M</th>
<th>Revenues</th>
<th>$2.075M</th>
<th>Expenses</th>
<th>$2.940M</th>
<th>ENDING FUND BALANCE</th>
<th>$2.533M</th>
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**WATER CAPITAL INVESTMENTS**

<table>
<thead>
<tr>
<th>Beginning Fund Balance</th>
<th>$3.398M</th>
<th>Revenues</th>
<th>$2.075M</th>
<th>Expenses</th>
<th>$2.940M</th>
<th>ENDING FUND BALANCE</th>
<th>$2.533M</th>
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**STORM WATER**

<table>
<thead>
<tr>
<th>STORM WATER OPERATIONS AND MAINTENANCE</th>
<th>Beginning Fund Balance</th>
<th>$320K</th>
<th>Revenues</th>
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<th>Expenses</th>
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**STORM WATER CAPITAL INVESTMENTS**

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<thead>
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<th>Beginning Fund Balance</th>
<th>$1.604M</th>
<th>Revenues</th>
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<th>Expenses</th>
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<th>ENDING FUND BALANCE</th>
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**Chris Kirk, Town Administrator**

807 Mountain Ave.
Berthoud, CO 80513
970.532.2643