ESTIMATED 2016 REVENUE
TOTAL REVENUE – $3.68M
- Tax – $2M
- Building Fees – $320K
- Transfers In – $302K
- Intergovernmental Revenue – $302K
- Licenses & Permits – $254K
- Parks, Pools, Recreation Fees – $125K
- Planning Fees – $54K
- Fines & Forfeits – $31K
- Misc. Revenue – $0

*Amounts rounded to the nearest whole number; please see printout of budget spreadsheet for more details.

ESTIMATED 2016 EXPENSES
TOTAL EXPENSES – $4.11M
- Public Safety – $990K
- General Government – $917K
- Streets – $504K
- Parks – $376K
- G.F.C.I. – $281K
- Building Department – $254K
- Recreation – $244K
- Planning – $211K
- Economic Development – $178K
- Pool – $150K
- Contributions – $9K

Estimated 2016 Emergency Reserves: $110,377
Ending fund balance: $1,006,333; minimum Ending fund balance: $617,187
ESTIMATED 2016 EXPENSES
GENERAL FUND HIGHLIGHTS OF SERVICE AREAS

**Town Administration**
$1.9M
- Services:
  - Administration
  - Town Clerk
  - Customer Service
  - Legal Counsel
  - Public Information
  - Public Safety

**Parks and Recreation**
$770K
- Field and facility maintenance
- Adult sports leagues
- Youth programs & sport teams
- Town pool
- Park & Open Space maintenance
- Forestry
- Cemetery
- Community garden

**Streets**
$504K
- Paving
- Pothole repairs
- Snow plowing
- Sweeping
- Ditch maintenance
- Public right-of-way maintenance

**Planning and Building Departments – $465K**
- Contract inspections
- Parks, Open Space, Recreation and Trails Plan
- Legal consultation
- Development review of new and ongoing projects
- Comprehensive plan implementation

**Economic Development**
$178K
- Dues and subscriptions to industry organizations
- Town marketing material
- Site selector databases
- Regional meeting attendance
- Retention meetings and events
- Expansion meetings and events
- Attraction meetings and events
# SPECIAL FUNDS

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

<table>
<thead>
<tr>
<th>Fund Name</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>$146K</td>
<td>$54K</td>
<td>$28K</td>
<td>$170K</td>
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<tr>
<td>Park Dedication</td>
<td>$185K</td>
<td>$16K</td>
<td>$1.4K</td>
<td>$199K</td>
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<tr>
<td>Public Facilities Fund</td>
<td>$735K</td>
<td>$171K</td>
<td>$250</td>
<td>$905K</td>
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<tr>
<td>Conservation Trust Fund</td>
<td>$66K</td>
<td>$55K</td>
<td>$65K</td>
<td>$55K</td>
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<tr>
<td>Larimer County Open Space Tax Fund</td>
<td>$913K</td>
<td>$117K</td>
<td>$415K</td>
<td>$614K</td>
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<tr>
<td>Cemetery Endowment Fund</td>
<td>$69K</td>
<td>$51K</td>
<td>$65K</td>
<td>$55K</td>
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<tr>
<td>Berthoud Area Transportation Fund</td>
<td>$70K</td>
<td>$147K</td>
<td>$139K</td>
<td>$78K</td>
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<tr>
<td>Road Impact Fees</td>
<td>$974K</td>
<td>$253K</td>
<td>$186K</td>
<td>$1M</td>
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<tr>
<td>1% Sales Tax Fund</td>
<td>$1.8M</td>
<td>$567K</td>
<td>$1.1M</td>
<td>$1.2M</td>
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</tbody>
</table>

- **Park Development**
  - Park Development
  - Pioneer Park
  - Skate Park Equipment
  - Hillsdale

- **Park Dedication**
  - Park Dedication
  - Professional Fees

- **Public Facilities Fund**
  - Public Facilities
  - Admin

- **Conservation Trust Fund**
  - Conservation Trust Distribution
  - Salaries
  - Park Maintenance
  - Forestry/Tree Maintenance

- **Larimer County Open Space Tax Fund**
  - Revenues
  - Interest
  - Trail System & Improvements
  - Heron Lakes – Agilent Connection

- **Cemetery Endowment Fund**
  - Lot Sales
  - Fees and Interest
  - Salaries

- **Berthoud Area Transportation Fund**
  - Client Contributions
  - Transfer From 1% Fund
  - City of Fort Collins
  - Salaries
  - Vehicle Maintenance
  - Gas & Oil
  - FLEX Bus Service

- **Road Impact Fees**
  - Road Impact Fees
  - Interest Supplemental Impact Fee Study
  - Transfer to General Fund
  - LCR 17 Widening

- **1% Sales Tax Fund**
  - Sales Tax
  - BATS
  - Street Improvements (Americans with Disabilities Act)
  - Recreation Center
**Water Operations and Maintenance**

Beginning fund balance: $1.4M  
Revenue: $1.7M  
Expenses: $1.8M  
Capital Improvements: $620K  

Ending fund balance: $640K

- Water Sales  
- Water Meters  
- Repair and Maintenance  
- Bond Payments  
- Booster Station  
- Filter Plant  
- Pretreatment Building  
- Distribution Upgrades

**Wastewater Operations and Maintenance**

Beginning fund balance: $1.9M  
Revenue: $2M  
Expenses: $2M  
Capital Projects: $380K  

Ending fund balance: $1.6M

- Wastewater Charges  
- Fees and Interest  
- Repairs and Maintenance  
- Bond Payments  
- Line Rehab  
- Lift Station and Collection Projects

**Wastewater Capital Investments**

Beginning fund balance: $4.2M  
Revenue: $1.5M  
Expenses: $3M  
Capital Projects: $380K  

Ending fund balance: $2.7M

- System Investment Fees  
- Other Fees and Interest  
- CR 17 Sewer  
- I-25 Wastewater Facility

**Water Capital Investments**

Beginning fund balance: $1.2M  
Revenue: $650K  
Expenses: $1.2M  

Ending fund balance: $650K

- System Investment Fees  
- Other Fees and Interest  
- Master Plan Update  
- Plant Improvement for Capacity  
- I-25 Infrastructure

**Waste Water Fund**

Beginning fund balance: $326K  
Revenue: $188K  
Expenses: $119K  
Capital Expenses: $195K  

Ending fund balance: $195K

- Drainage Fees  
- Street Sweeper  
- Culverts

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Mike Hart, Town Administrator  
328 Massachusetts Ave.  
Berthoud, CO 80513

970.532.2643