

**TOWN OF BERTHOUD
RESOLUTION NO. 4-17**

**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 2017, as required by law; and

WHEREAS a number of items budgeted for calendar year 2016 were not completed, resulting in such items needing to be rolled over into the 2017 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 \$2,617,464

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

1. The 2017 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 \$2,617,464, which includes the roll over items, allocated as set forth on **Attachment A** is hereby approved.

PASSED, ADOPTED AND APPROVED THIS 11th day of April, 2017

TOWN OF BERTHOUD

BY: 
Steve Mulvihill, Mayor

ATTEST:


Alisa Darrow, Town Clerk



ATTACHMENT A

		Original Budget	Actuals w/ 2015 Forecast Actuals	Mid-Year Forecast	Supplemental
General Fund	Original Budget Beginning Balance	1,929,904			
	Revenue Budget	5,082,942			
	Expenditure Budget	6,169,847			
	emergency reserve	152,488			
	Original Budget Ending Balance	690,511			
	2015 Actuals Adjustment-Revenues		140,518		
	2015 Actuals Adjustment-Expense		-171,909		
	Adjusted Ending Fund Balance	1,002,938			
	Roll over Revenue			40,000	
	GOCO Grant for PORT			-1,200	
	emergency reserve			38,800	
	Roll over Expenditures			14,000	
	Caselle Court Software			14,420	
	Safety Lights (Install)			30,000	
	COOP Plan			20,000	
	Caselle Permit Software			7,200	
	Wireless Scoreboard Installation			38,500	
	CR 7 Project			124,120	
	Supplement Expenditures				
	Town Administrator Recruitment				26,150
	Retreat Follow-ups				15,000
	CR7 Final Design				49,800
	Bucket Truck				30,000
	Admin Assistant				59,674
	Part-time Admin Assistant to Full-time				10,250
	Larvicide Enhancement				13,270
	Municipal Share back				15,000
					219,144
	NEW ENDING FUND BALANCE				698,474

		Original Budget	Actuals with 2016 Estimate Adjustments	Roll Over	Available for Commitment
Source of Supply	Original Budget Beginning Balance	5,530,080			
	Revenue Budget	1,544,400			
	Expenditure Budget	1,352,790			
	Original Budget Ending Balance	5,721,690			
	2016 Actuals Adjustment-Revenues		858,602		
	2016 Actuals Adjustment-Expense		-473,774		
	Adjusted Ending Fund Balance	7,054,066			
	Supplemental Expenditures				130,000
	Ditchwide Study				
	NEW ENDING FUND BALANCE				6,924,066
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Water Operations	Original Budget Beginning Balance	1,138,131			
	Revenue Budget	1,852,000			
	Expenditure Budget	2,389,584			
	Original Budget Ending Balance	600,547			
	2016 Actuals Adjustment-Revenues		230,236		
	2016 Actuals Adjustment-Expense		-78,857		
	Adjusted Ending Fund Balance	909,640			
	Roll over Expenditures			30,000	
	Rate Study				
	NEW ENDING FUND BALANCE				879,640
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Water Capital Improvements	Original Budget Beginning Balance	892,389			
	Revenue Budget	690,300			
	Expenditure Budget	545,250			
	Original Budget Ending Balance	1,037,439			
	2016 Actuals Adjustment-Revenues		38,284		
	2016 Actuals Adjustment-Expense		28,449		
	Adjusted Ending Fund Balance	1,047,274			
	Roll over Revenue			75,726	
	I-25 Reimbursements				
	Roll over Expenditures			6,000	
	Meter Reading Equipment				
	NEW ENDING FUND BALANCE				1,117,000

		Original Budget Beginning Balance	Actuals 2016-2017	Actuals 2016-2017	Actuals 2016-2017
Waste Water Operations	Revenue Budget	1,785,170			
	Expenditure Budget	2,093,900			
	Original Budget Ending Balance	2,579,000	1,300,070		
	2016 Actuals Adjustment-Revenues			2,185	
	2016 Actuals Adjustment-Expense			-299,316	
	Adjusted Ending Fund Balance			1,601,572	
	Roll over Expenditures				
	Rate Study			30,000	
	Lift Station Repairs			65,000	
				95,000	
	NEW ENDING FUND BALANCE			1,506,572	
Waste Water Capital Improvements	Original Budget Beginning Balance	2,663,744			
	Revenue Budget	1,302,270			
	Expenditure Budget	50,000			
	Original Budget Ending Balance	3,915,014			
	2016 Actuals Adjustment-Revenues			-89,953	
	2016 Actuals Adjustment-Expense			-287,900	
	Adjusted Ending Fund Balance			4,113,961	
	Roll over Revenue				
	I-25 Reimbursements			202,365	
	Supplemental Revenues				
	Heron Lakes Developer				1,000,000
	Roll over Expenditures				
	CR 17 Sewer Project			300,000	
	Plant Improvements			105,000	
				405,000	
	ALFA Line Reimbursement-2016				35,200
	Vaquero Estates Reimbursement				66,000
	Heron Lakes Lift Station				1,000,000
					1,101,200
	NEW ENDING FUND BALANCE				3,810,126

		Original Budget	Actuals 01-31-2016 Revenues/Expenses	Budgeted	Total Available
Storm Water	Original Budget Beginning Balance	216,222			
	Revenue Budget	217,000			
	Expenditure Budget	278,360			
	Original Budget Ending Balance	154,862			
	2016 Actuals Adjustment-Revenues		6,358		
	2016 Actuals Adjustment-Expense		-62,136		
	Adjusted Ending Fund Balance		223,356		
	Roll over Expenditures			20,000	
	Master Drainage Plan			32,000	
	Rate Study			52,000	
	NEW ENDING FUND BALANCE			171,356	
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Park Development	Original Budget Beginning Balance	526,619			
	Revenue Budget	262,860			
	Expenditure Budget	138,250			
	emergency reserve	7,886			
	Original Budget Ending Balance	543,343			
	2016 Actuals Adjustment-Revenues		39,003		
	2016 Actuals Adjustment-Expense		-16,108		
	Supplemental Expenditures			15,000	
	Parcs Planner (contract) 50%				
	NEW ENDING FUND BALANCE			633,454	
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Park Land Dedication	Original Budget Beginning Balance	316,282			
	Revenue Budget	17,000			
	Expenditure Budget	1,250			
	emergency reserve	510			
	Original Budget Ending Balance	331,522			
	2016 Actuals Adjustment-Revenues		12,176		
	2016 Actuals Adjustment-Expense		-1,007		
	NEW ENDING FUND BALANCE			344,705	

		Original Budget	Actuals with 2016 Estimate Adjustments	Budgeted	Supplemental
Public Facilities	Original Budget Beginning Balance	338,447			
	Revenue Budget	207,620			
	Expenditure Budget	250			
	emergency reserve	6,229			
	Original Budget Ending Balance	539,588			
	2016 Actuals Adjustment-Revenues		37,806		
	2016 Actuals Adjustment-Expense		-7		
	NEW ENDING FUND BALANCE		577,401		
Conservation Trust	Original Budget Beginning Balance	60,966			
	Revenue Budget	115,450			
	Expenditure Budget	146,756			
	emergency reserve	3,464			
	Original Budget Ending Balance	26,196			
	2016 Actuals Adjustment-Revenues		3,698		
	2016 Actuals Adjustment-Expense		-20,542		
	NEW ENDING FUND BALANCE		50,436		
Larimer County Open Space	Original Budget Beginning Balance	937,048			
	Revenue Budget	195,000			
	Expenditure Budget	531,750			
	emergency reserve	5,850			
	Original Budget Ending Balance	594,448			
	2016 Actuals Adjustment-Revenues		25,256		
	2016 Actuals Adjustment-Expense		-6,256		
	Supplemental Expenditures				
	Parks Planner (contract) 50%				15,000
	NEW ENDING FUND BALANCE				610,950
Cemetery	Original Budget Beginning Balance	63,531			
	Revenue Budget	53,900			
	Expenditure Budget	76,657			
	emergency reserve	1,617			
	Original Budget Ending Balance	39,157			
	2016 Actuals Adjustment-Revenues		-5,162		
	2016 Actuals Adjustment-Expense		347		
	NEW ENDING FUND BALANCE		32,648		

		Approved Budget	Adjust with 2016 Estimate Actuals	Roll-Over	Supplemental
Brvs	Original Budget Beginning Balance	154,507			
	Revenue Budget	146,300			
	Expenditure Budget	129,183			
	emergency reserve	4,389			
	Original Budget Ending Balance	157,235			
	2016 Actuals Adjustment-Revenues		11,121		
	2016 Actuals Adjustment-Expense		-11,214		
	NEW ENDING FUND BALANCE		139,570		
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Road Impact	Original Budget Beginning Balance	993,007			
	Revenue Budget	1,449,380			
	Expenditure Budget	1,603,551			
	emergency reserve	43,481			
	Original Budget Ending Balance	795,355			
	2016 Actuals Adjustment-Revenues		16,864		
	2016 Actuals Adjustment-Expense		-446,815		
	Adjusted Ending Fund Balance		1,259,034		
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	Roll over Revenue			40,000	
	CDOT Flood Recovery			-1,200	
	Roll over Expenditures			25,000	
	Master Plan Update			150,000	
	LCR 17 Widening			250,000	
	CDOT Fastlane			425,000	
	NEW ENDING FUND BALANCE		872,834		
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1% Sales Tax	Original Budget Beginning Balance	2,111,586			
	Revenue Budget	660,800			
	Expenditure Budget	452,350			
	emergency reserve	19,824			
	Original Budget Ending Balance	2,300,212			
	2016 Actuals Adjustment-Revenues		161,234		
	2016 Actuals Adjustment-Expense		-28,523		
	NEW ENDING FUND BALANCE		2,489,969		