

A large mural on a red brick wall depicts a historical scene. The mural shows a group of people, including men, women, and children, gathered around a vintage car. A sign on the car reads "TWO BOYS AGE 11 and 14 FLANDERS 20 DENVER TO SPOKANE". The scene is set in front of a building with a green door and a sign above it that says "FLOYD CLYMER PROP.". A black dog is visible in the foreground. A logo for "JOURNEY OF STRENGTH & HOPE" is visible in the top right corner of the image.

TABLE OF CONTENTS

BUDGET GUIDE, TERMS, DEFINITIONS	3
MISSION STATEMENT	4
TOUCHSTONES	4
STRATEGIC GOALS AND ACTION PLANS	4
LONG-TERM INITIATIVES	5
SHORT-TERM INITIATIVES	6
FINANCIAL POLICIES	7
BASIS OF ACCOUNTING	9
BUDGET PLANNING PROCESS	10
BUDGET MESSAGE	13
STATISTICAL DATA	14
PERSONNEL DEPARTMENT DESCRIPTIONS	15
ORGANIZATIONAL CHART	17
FUND DEFINITIONS AND SUMMARIES	18
CAPITAL EXPENDITURE SUMMARY	37
FUND SUMMARY 1	38
FUND SUMMARY 2	39
DEBT CHART	40
FEE DESCRIPTION SUMMARY	41
FEE DESCRIPTION DETAIL	42
BUDGET BRIEF HANDOUT	45
BUDGET DETAIL	49

BUDGET GUIDE, TERMS, DEFINITIONS

Mission Statement:	overall purpose of our organization
Touchstones:	criterion to determine the quality of an objective or goal
High-Level Objectives:	areas of focus that deserve strategic attention
Action Plans:	tactical plans required to achieve the strategic goals
Long Term Initiatives:	strategic goals, based on values, and determined to be part of our future planning
Short Term Goals:	strategic goals determined to be a focus for the current year
Financial Policies:	general policies by which the organization bases its operational decisions
Basis of Accounting:	method of recording financial information
Budget Planning Process:	planning and review process, considerations, planning steps, assumptions taken during the budget process, calendar
Budget Message:	introduction and summary of 2023 budget
Funds:	description of each fund, including revenue sources and general expenditures
Capital Expenditures:	itemized list of capital expenditures, their descriptions and budget amounts
Fund Summary 1:	visual comparison of 19 funds including beginning fund balances, 2023 budget revenues, 2023 budget expenditures, 2023 budget ending fund balances
Fund Summary 2:	chart comparison, including amounts of 19 funds including beginning fund balances, 2022 estimates, 2023 budgets, 2023 ending fund balances
Statistical Data:	data regarding the community, the population, and the organization
Personnel:	data regarding the organization's personnel and a description of each Department
Organizational Chart:	chart describing the placement of each personnel position
Revenue and Fees:	description of revenue sources for the general fund and a description of specific fees
Budget Spreadsheet:	itemized budget spreadsheet reflecting prior year, current year, budget year, and 2-year forecast

MISSION STATEMENT

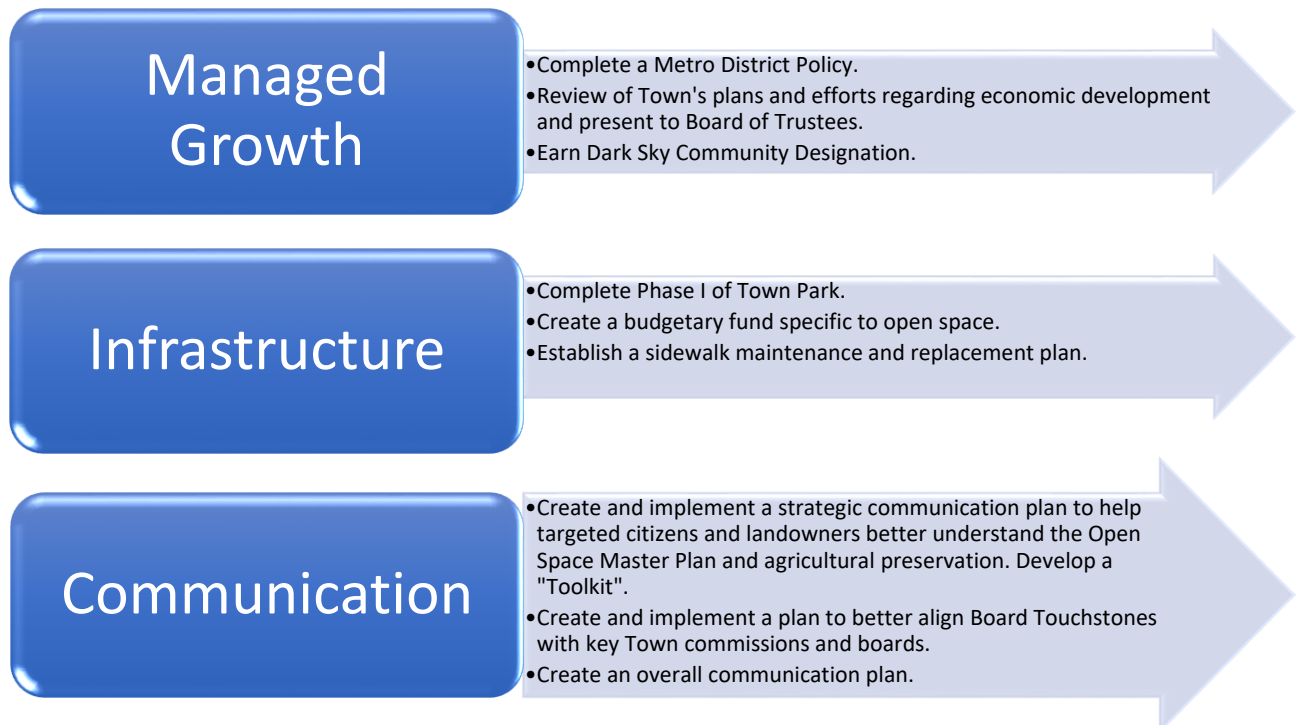
The mission of the Town of Berthoud is to work together to deliver exceptional municipal services that provide opportunity, safety, and enjoyment to current and future Berthoud residents.

TOUCHSTONES

The fundamental parts of the plan and criterion to determine the quality of an objective and goal.



HIGH LEVEL OBJECTIVES (HLO) AND ACTION PLANS FOR 2022-2023



The strategic goals were created through the joint efforts of the Town Board of Trustees, the Town Administrator, the Town Staff, and community input.

- The Town Board of Trustees held their annual retreat on September 19-20, 2022, to discuss the High-Level Objectives for the coming year, and proposed ways to accomplish them.
- The Town Staff also recently held a retreat to discuss the High-Level Objectives agreed on by the Board of Trustees and ways they could facilitate their accomplishment.
- Community input was gathered through on-line surveys, participation in the comprehensive plan process, and other informal communications.
- The Town Administrator summarized comments and decisions from the above sources and compiled the 3 High Level Objectives with Tactical Action Plans for The Town of Berthoud.

LONG-TERM INITIATIVES (VALUES)

- We will promote a strong sense of community by:
 - Supporting community events
 - Utilizing partnerships to increase programs and services in the community
 - Creating and maintaining public spaces that enhance community gathering
- We will create an environment that encourages economic prosperity by:
 - Utilizing federal and state programs designed to assist small businesses
 - Creating local programs designed to assist small businesses
 - Facilitating communication networks to assist in information sharing
 - Investing in infrastructure that increases accessibility and awareness of local businesses
- We will develop a community with strong physical, mental, and emotional health by:
 - Maintaining safe infrastructure
 - Offering a variety of recreational opportunities
 - Utilizing federal and state programs designed to improve walkability, recreational, and open space elements
- We will enhance public safety and community resiliency by:
 - Supporting local law enforcement teams
 - Updating emergency operation plans
 - Utilizing federal and state programs designed to facilitate community resources
- We will maintain public trust and accountability by:
 - Maintaining transparency in our decision-making procedures
 - Developing improved methods of communication between Town Board of Trustees, Town Staff, and the public
 - Evaluating fee structures to provide sustainability and value
- We will be good stewards of the public's funds by:
 - Maintaining balanced budgets and healthy financial reserves
 - Maintaining and communicating accurate financial records
 - Developing long range financial goals and capital improvement plans

SHORT-TERM INITIATIVES

- Fund continuation of services:
 - Maintain current personnel and benefits
 - Conduct rate study of utilities to determine appropriate charges for services
 - Upgrade sanitary sewer infrastructure
 - Manage capital asset maintenance and replacement
- Fund expansion of services:
 - Seek and obtain available grants to assist with larger capital projects
 - Utilize results of master plans to establish long term expansion plans
 - Increase personnel, as needed, to accommodate service needs
 - Utilize economic recovery funds to provide enhanced community resources
 - Provide additional community outreach services
- Fund priorities:
 - Increase continuity of trails
 - Obtain additional water resources
 - Design and construction on park improvements including Richardson Park and Town Park
 - Development of tree nursery
 - Fund High-Level Objectives

FINANCIAL POLICIES

Financial Planning

- The Town of Berthoud prepares an annual budget, which shall be presented in draft form to the Board of Trustees no later than October 15 prior to the budget year. The final budget shall be adopted by the Board of Trustees no later than December 15 prior to the budget year.
- The annual budget shall include an emergency reserve of at least 3% of estimated revenues for all non-enterprise funds.
- The annual budget shall not reflect an ending fund balance less than 15% of the estimated expenditures for the general fund.
- The annual budget shall not reflect a negative balance in any fund and any time.
- The Town of Berthoud shall maintain updated master plans for water, wastewater, street maintenance, and parks and open space. Master plans are typically updated every five years. The Town shall use these master plans as a primary resource when completing the budget.
- The Town of Berthoud shall maintain replacement schedules for vehicles, computers, and equipment. These schedules shall be evaluated each year for accuracy, they shall be updated as necessary, and they shall be used when completing the budget.

Revenue

- The Town of Berthoud shall follow all legal policies, restrictions, and calculations imposed by federal, state, and county entities.
- The Town of Berthoud shall accurately record and track all monies due, and all monies received.
- The Town of Berthoud shall impose taxes, fees, and rates at appropriate levels to fund their intended purposes.
- The Town of Berthoud shall conduct periodic rate studies, approximately every three years, to determine accurate rate and fee levels to cover operations of town services.
- The Town of Berthoud shall deposit funds received on a daily basis.

Expenditure

- The Town of Berthoud shall not exceed revenue estimates including prior year fund balances when determining budget expenditures. Prior year fund balances may be used when determining budget year expenditures.
- The Town of Berthoud shall pay all approved expenses in a timely manner.
- All expenditures will be approved by the appropriate department supervisor or director.
- The Town of Berthoud shall only pay approved expenditures.
- The Town of Berthoud shall follow the check signing authority
 - Checks \$1500 and less may be signed by one of the five authorized signers.
 - Checks over \$1500 and less than \$5,000 may be signed by the Town Administrator, Mayor, or Mayor Pro-Tem, Finance Director, or Deputy Town Administrator.
 - Checks over \$5,000 must be signed by 2 authorized signers including only the Town Administrator, Mayor, or Mayor Pro-Tem.

Purchasing

- A purchase order shall be obtained from the Town Administrator, or any person(s) designated by the Town Administrator to act on behalf of the Administrator, on all purchases \$2,500.00 or greater before making a purchase. Purchases of products, services, and consultant fees of less than \$2,500.00 shall be pre-approved by the applicable department head. A detailed receipt of the purchase shall be signed by the employee and department head and filed with the Finance Department within one business day after the purchase.
- On products, services, or consultant fees over \$5,000.00, but under \$10,000.00 a telephone solicitation shall be done to obtain at least three (3) bids. The bid amounts and bidders shall be listed on a solicitation sheet (see Appendix A) and filed with the purchase order for the item(s) concerned.
- On products, services, or consultant fees \$10,000 and over, but under \$50,000.00 at least three (3) written bids shall be obtained. The written bids, along with the results of the bids shall be filed with the purchase order for the item(s) concerned.
- Contracts signed by the Town Administrator for services, projects, or consultant fees serve in lieu of a purchase order.
- EXCEPTIONS:
 - a. When a bid project or purchase involves the expenditure of State or Federal assistance or contract funds, the Town shall follow any mandatory requirements of applicable State or Federal law and implementing regulations.
 - b. Procurement of professional services is excepted from competitive bid regulations. Requests for competitive proposals may be accepted for such services.
 - c. When supplies or equipment are purchased using the State of Colorado contracts available to local units of government.
 - d. When supplies, equipment or services are so specialized that there are a limited number of known, documented sources, or a single source.
 - e. When supplies or equipment are purchased in large quantities that are required for the basic operation of Town facilities (i.e., chemicals, road sand, and aggregates).
 - f. When advertising for bids constitutes no advantage in quality, price, or service to the Town, or when the "best interest of the Town" is not served by advertising for bids.
 - g. This policy shall not be applicable to the leasing, rental, acquisition, or disposition of real property.
 - h. Any exceptions taken under this section shall be documented with a copy provided to the Town Administrator.

Accounting, Auditing, and Reporting

- The Town of Berthoud shall provide financial statements to the Board of Trustees and Department Directors on a monthly basis.
- The Town of Berthoud shall maintain detailed records of revenue and expenditures and shall make reports available, upon request, to Department Directors.
- The Town of Berthoud shall comply with all Federal, State, and County reporting requirements.
- The Town of Berthoud shall have financial records audited on an annual basis, from an outside certified public accounting firm. The audit shall take place no more than four months after the budget year has ended. Audited financial statements shall be presented to the Board of Trustees, and once accepted, shall be filed with the state entities as required.

BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the current year.

Taxes, intergovernmental revenues, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

BUDGET PLANNING AND REVIEW PROCESS

Step 1: The budget is continually being reviewed and evaluated. During the budget preparation and even after adoption, the budget is being monitored for timeline efficiencies, priority effectiveness, and relevance to changing circumstances.

Step 2: The structured budget process begins in July. Following the acceptance of the previous year's audit and actual numbers realized, the updated fund balances and rollover items are presented to the Board of Trustees. This presentation will also include additional items the staff have determined as supplemental needs for the current budget year. The updated fund balances, rollover items, and supplemental budget requests are presented to the Board of Trustees in late August and may be adopted as the Supplemental Budget or Revised Budget.

Step 3: The budget process continues with trend studies, inflation forecasting, and growth projections. These studies, along with standard needs for increases in services provided to the community and operating supply needs form the foundation for the upcoming budget year. The foundation is then built on with staff input, capital improvement and replacement plan implementation and long-range fund balance projection reviews. This process involves meetings with each department, at which time the department directors present their plans for personnel and equipment needs, along with their projections on operational service and supply needs. Each departments numbers are entered into the budget worksheet to determine how they affect the budget as a whole. A draft budget is produced, which is a preliminary form of the upcoming year budget.

Step 4: The draft budget is presented to the Board of Trustees in early October. Board input and suggestions are then added to the budget, along with ongoing analysis of the accuracy and efficiency of the budget-in-process. Over the next month, the Town Administrator and Director of Finance continue to work with the department directors to make any adjustments in the preliminary budget numbers. During this time, special interest is taken in the long-range plan, usually consisting of a five-year forecast for operational and capital expenditures. The fund balances are continually observed to ensure healthy balances will be upheld for the future. The end result of this step is the proposed budget, which is considered to be in the pre-final stage.

Step 5: The proposed budget is presented to the Board of Trustees in early November. The proposed budget is the result of the studies, analysis, staff and board input, discussions, long range evaluations, and months of thought. The Board has an opportunity to ask questions regarding items on the proposed budget and recommend additional changes. If changes are recommended, the Town Administration may modify the budget as necessary. Typically, at this point, there are few changes to be made. The final budget is ready.

Step 6: The final budget is presented to the Board of Trustees for adoption in early December. This is also the time any fee schedule changes are adopted and the mill levy for the coming year is adopted.

BUDGET CONSIDERATIONS



Salary and Benefits

- A salary survey was completed in late 2021. It was completed by an external professional source. The results were used to determine competitive salaries for 2022 and 2023. The overall increase in salaries, including new positions, was estimated to be an increase of 5% from 2022.
- The insurance benefits are reviewed annually. It was determined the current providers offered the best rates and services, with an estimated 7% rate increase.
- No additional monetary benefits were considered.



Fees

- The fee schedule is reviewed each year.
- Cost recovery is the primary means of determining accurate fees.
- The majority of changes were made for recreation center fees. Fees were increased to capture expenses that were not being covered for these services and assigned to new recreation programs.



Capital Improvements

- A replacement schedule is used to determine capital expenditures for vehicles, computers, and general equipment.
- Master plans are used to determine capital expenditures for infrastructure, water and wastewater facility improvements, and expansion needs.



Assumptions

- The community has more than doubled population in the last 7 years. It is assumed the population will continue to grow at a steady, but slightly slower rate.
- The current infrastructure will sustain the current population and is sufficient to sustain population growth for approximately 5 years. It is assumed the budget will need to reflect healthy fund balances to prepare for infrastructure expansions within the next 5 years.
- Inflation has risen at a steady rate in Northern Colorado with the average of 2.72% over the past 20 years and 7.3% in 2022 alone. It is assumed the inflation will continue to rise at this steady rate. A 5% per year increase is assumed when determining the 5-year budget estimates and fund balances.

BUDGET PLANNING CALENDAR

The budget, although reviewed all year long, is primarily developed beginning in August and ending with adoption in December. The Town of Berthoud operates on a fiscal year equal to the calendar year. We begin by setting the budget planning calendar.

2022 SCHEDULE FOR 2023 BUDGET

AUGUST				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	SUPPLEMENT DUE FOR PACKET	18	19
22	SUPPLEMENTAL & MIDYEAR REPORT TO BOARD	24	25	26
29	30	31		

SEPTEMBER				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

OCTOBER				
M	T	W	T	F
3	4	BUDGET PRESENTATION DUE FOR PACKET	6	7
10	CONSENT AGENDA: DRAFT BUDGET (BY OCT 15)	12	13	14
17	DEPARTMENT BUDGET MEETINGS	19	20	21
24	25	26	27	28
31				

NOVEMBER				
M	T	W	T	F
	1	BUDGET PRESENTATION DUE FOR PACKET	3	4
7	BUDGET/FEE SCHEDULE PRESENTATION	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

DECEMBER				
M	T	W	T	F
			1	2
5	6	BUDGET & MILL LEVY DUE FOR PACKET	8	9
12	ADOPT BUDGET, FEE SCHEDULE, MILL LEVY	14	15	16
19	20	21	22	23
26	27	28	29	30

BUDGET MESSAGE

The Town developed the Budget for 2023 after a diligent review process. The revenues and expenses of the current year and the last 3 years were reviewed to determine an expected starting point for 2023. Each department presented their proposed changes and requests. The combination of:

- 1) current and past year revenues, expenses, and trends,
- 2) proposed needs and changes from each department,
- 3) development and population projections, and
- 4) inflation trends, along with
- (5) strategic goals set by the Board of Trustees, provided us with the tools necessary to have productive discussions, make accurate calculations and ultimately produce a quality budget.

The Schedule of Fees was changed from 2022. The changes were solely in recreation fees. These fee changes were based on a cost recovery analysis and review, overall inflation expectations, and market rate comparison. There were also fees added for new activities and programs relating to the recreation center.

In 2023, we will be increasing our full-time staff by 2 positions in our Water Department. Our fund allocations are focused on multiple street and road projects, sidewalk improvements, park development, park land acquisition, water plant improvements, and wastewater system improvements.

We believe the budget for 2023 accurately and conservatively reflects our revenue and expense projections. Our goal is to remain financial healthy while providing quality services to citizens and meeting personnel needs. The Town staff appreciates the support from the Town Board and department heads for their participation and cooperation throughout the budget process. If any budget issues arise throughout the year, they will be discussed and addressed.

STATISTICAL DATA

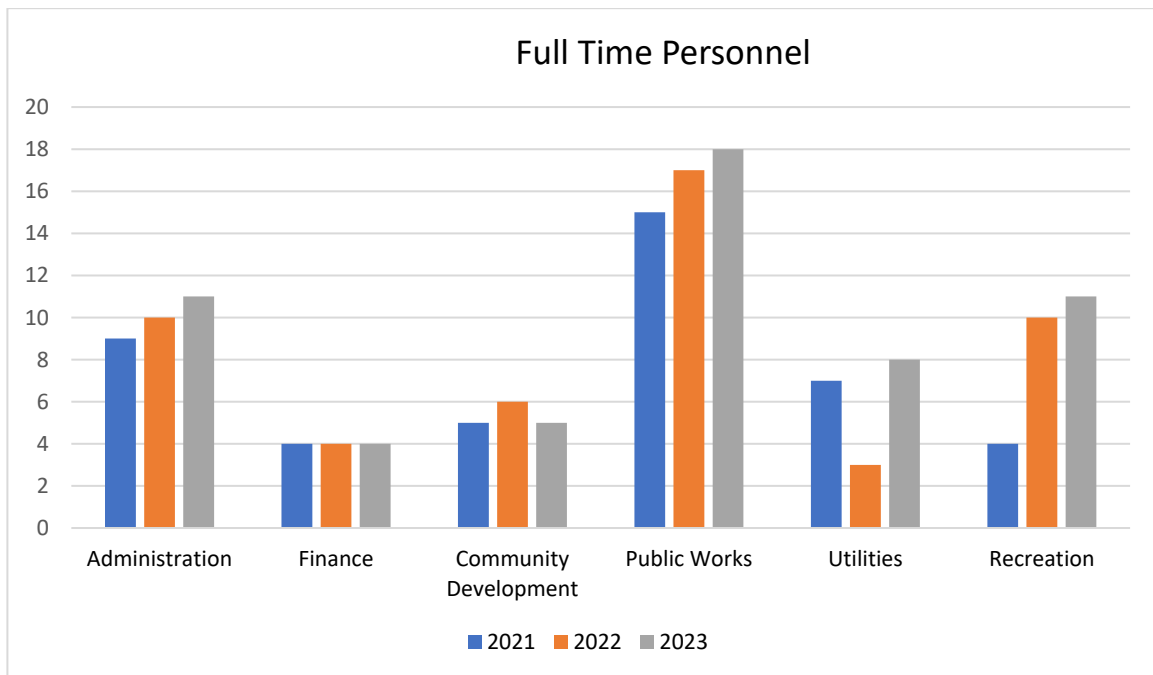
Town of Berthoud

- Established 1888
- 58th largest city in Colorado (out of 452 included in the US Census data)
- Land area is 12.93 square miles in 2022 according to the US Census Bureau
- Berthoud population at 10,332 for 2020 and estimated at 11,717 for 2021
 - Average age is 37.3 years old
 - Average household income is \$95,872
 - Average house value is \$399,000
 - 86.2% home ownership
 - Average household size is 2.54
 - SOURCE: <https://www.census.gov/quickfacts/fact/table/berthoudtowncolorado/PST045222>
- Approximately 5,900 utility accounts

Town of Berthoud Organization

- 5 Operation facilities
- 57 Full Time Employees
- 80 Part Time Employees (recreation center)
- Average tenure is 4 years

Town of Berthoud Organization Personnel:



PERSONNEL DEPARTMENTS

Administration

- The Town Administrator is an appointed position. He serves as the CEO of the organization. He is responsible for the day-to-day operations of the Town and manages the department directors. He is the main technical advisor to the Board of Trustees, which are a group of 7 elected officials. He is responsible for preparation, monitoring, and execution of the annual budget.
- The Deputy Town Administrator oversees the public works, parks/forestry, and recreation departments. He can serve in the executive capacity in the absence of the Town Administrator.
- The Town Clerk and his staff serve as custodian of records, election administration, passport administration, licensing administration, cemetery administration, and coordination of boards, board meetings, and commissions. The Town Clerk also supervises the Neighborhood Services Officer and the Information Technology specialists.
- The Director of Economic Development searches for business development opportunities that would fill needs within the Berthoud community while maintaining the architectural and growth management plans developed by the leaders of Berthoud. He is mindful of business opportunities that provide employment opportunities for current residents as well as a workforce addition to our current population.
- There are 11 full time employees in the Administration Department.

Finance

- The Director of Finance and Human Resources and her staff are responsible for all monetary transactions and reporting. This includes check disbursements, payroll, utility billing, and tax receipts. The Finance Department personnel also files all federal, state, and county finance reports; reconciles all account activity; and analyzes revenue and spending trends to provide the most accurate financial position of the Town. The Finance Department assists with the compilation of the annual budget.
- There are 4 full time employees in the Finance Department

Community Development

- The Director of Community Development and his staff administer all aspects of planning and building within the community. They are responsible for building permit processing, certificate of occupancy issuance, review of development plans for residential and commercial building, and updates and compliance to building and town codes.
- There are 5 full time employees in the Community Development Department.

Public Works

- The Public Works Department incorporates our Streets and Parks/Forestry Departments.
- The Streets Department maintains streets, curbs, gutters, sidewalks, and storm drains within Berthoud's responsibility. They also provide snow removal and facility maintenance for the town.
- The Parks/Forestry Department maintains all aspects of Berthoud's parks and park facilities. Duties include turf mowing, pond maintenance, clearing sidewalks, and athletic field preparation. Forestry, in particular, manages the urban forest, treatment and replacement of trees affected by disease, and management of the newly established tree nursery.
- There are 18 full time employees in the Public Works Department

Utilities

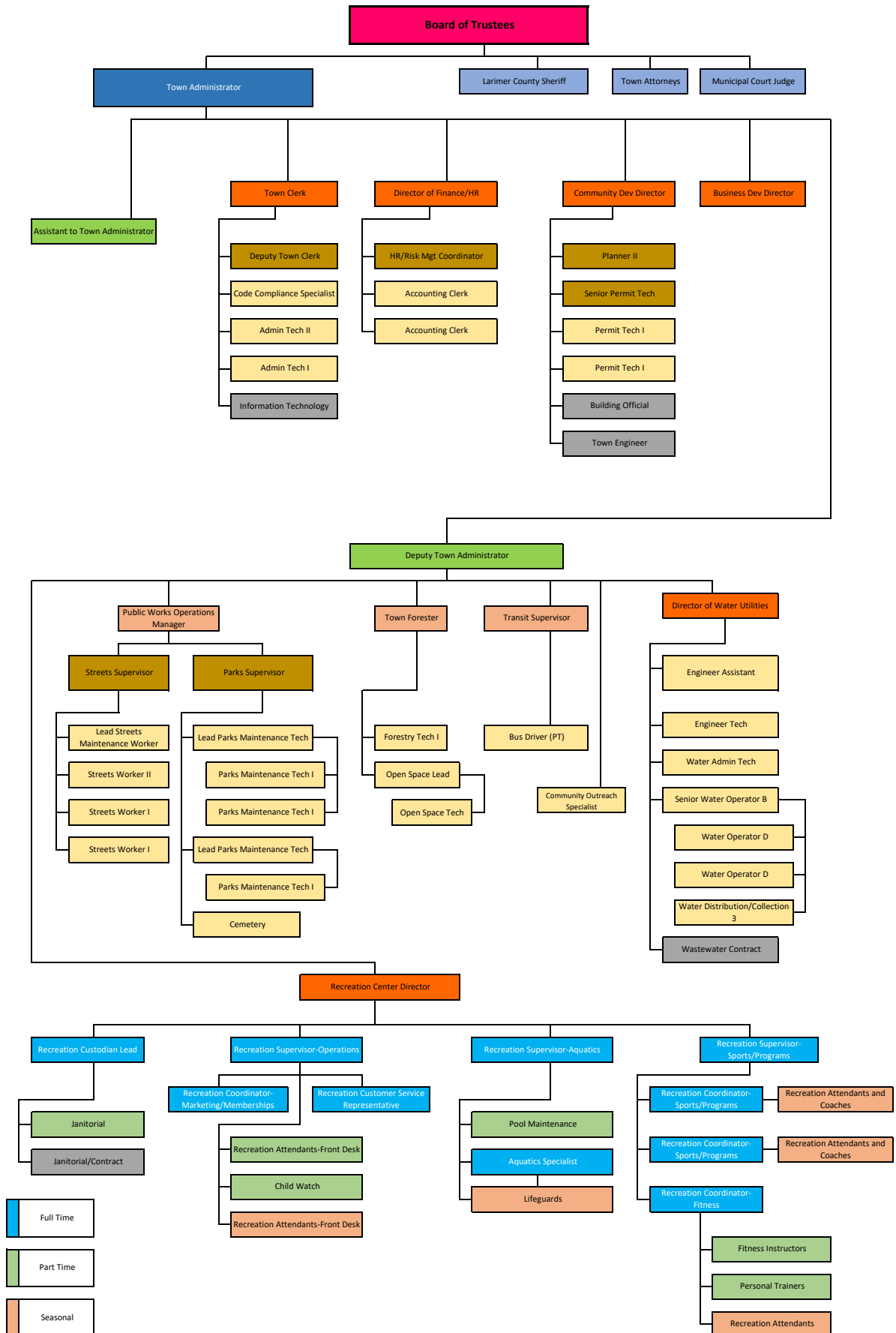
- The Utilities Department incorporates the Water, Wastewater, and Storm Water Departments.
- The Utilities Department is managed by the Director of Water Utilities. He supervises 2 full time administrative positions and coordinates the contracted services covering the operations of the water plant and the 2 wastewater plants. He also coordinates water and wastewater projects and consultants.
- There are 8 full time employees in the Utilities Department.

Recreation

- The Director of Recreation and Cultural Services and their team manage the newly opened Waggener Farm Park Recreation Center, as well as several outdoor sport activities. This includes an indoor aquatics amenity and several fitness classes.
- The Director of Recreation and Cultural Services also works together with Wildfire Arts Center to provide additional programming for art and dance classes.
- There are 11 full time employees and an average of 80 part time employees in the Recreation Department.

Public Safety

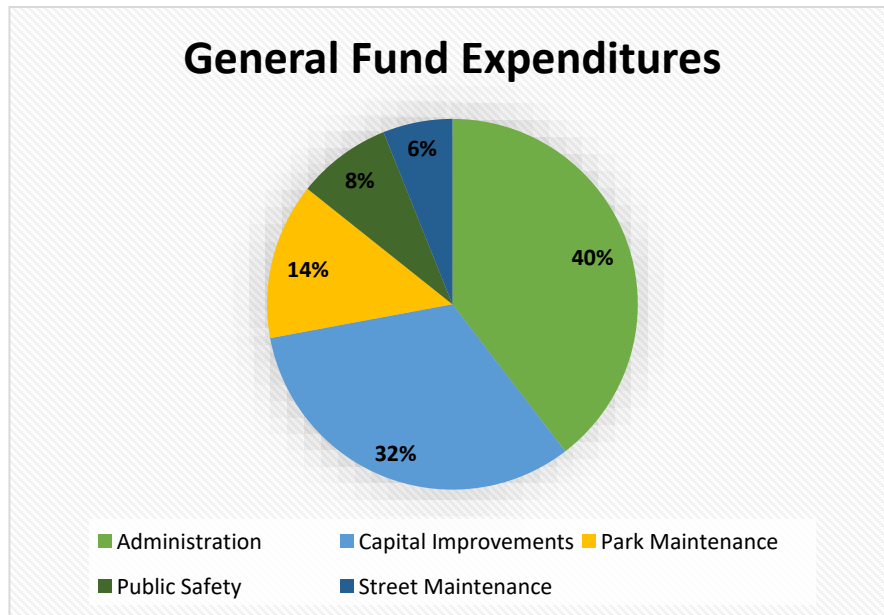
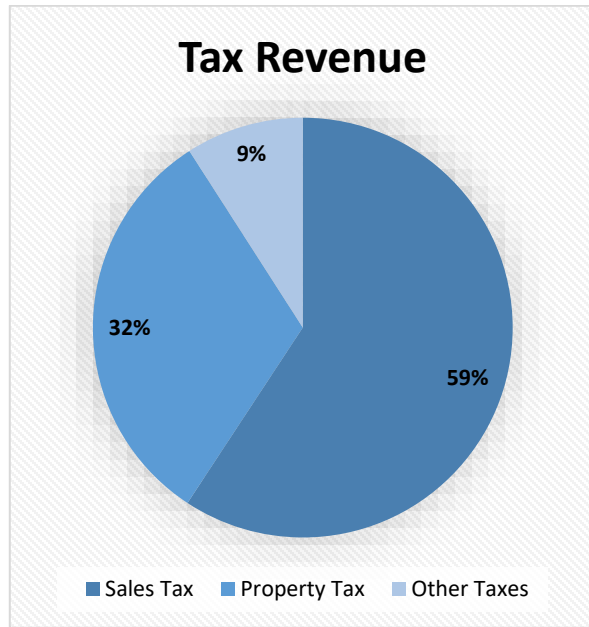
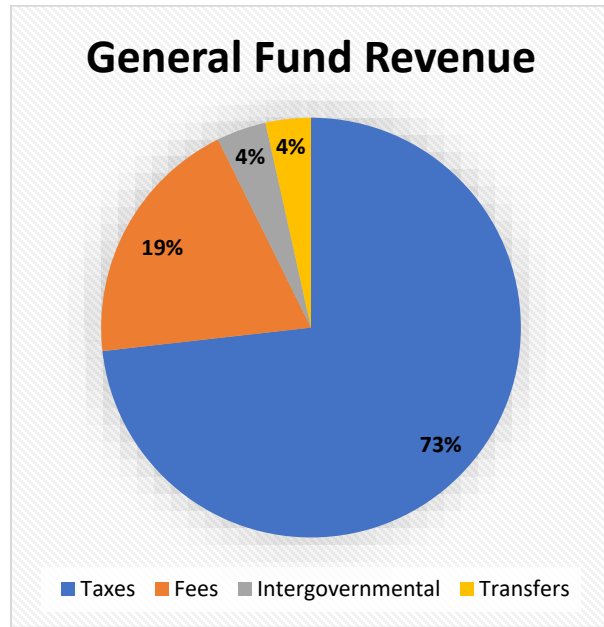
- Public Safety for the Town of Berthoud is provided by Larimer County Sheriff's Office. They provide 24-hour law enforcement services. Their services also extend to investigations as needed.
- Animal Control is provided under contract by the Larimer County Humane Society.
- There are no full-time employees in the Public Safety Department. The Larimer County Sheriff's Office contract provides all required personnel.



FUND DESCRIPTIONS AND SUMMARIES

General Fund (FUND 11)

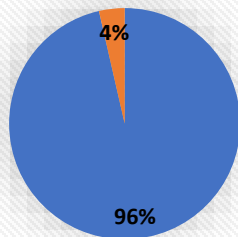
- The General Fund houses the administrative functions of the Town.
- The revenues consist of taxes, fees and charges for services, and intergovernmental proceeds.
- The expenses consist of administration, public safety, and park and street maintenance.



Water Funds

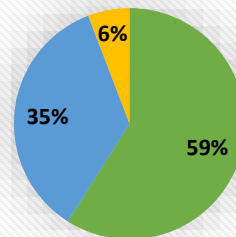
- The Town of Berthoud maintains three Water Funds.
 - Source of Supply (FUND 20)
 - The Source of Supply Fund houses raw water transactions.
 - The revenues consist of cash in lieu water dedication fees and raw water system impact fees.
 - The expenditures consist of raw water system management and improvements, new water source purchases, and consultant design services.

Source of Supply Revenue

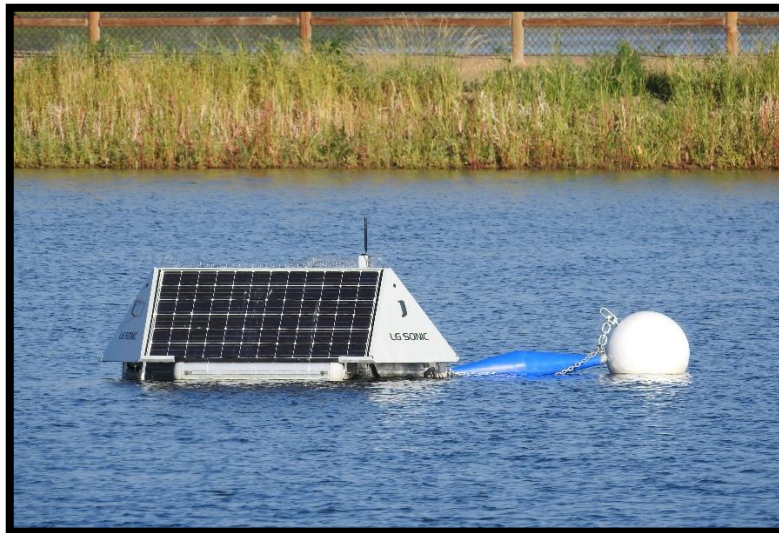


■ CASH-IN-LIEU FEES ■ RAW WATER FEES

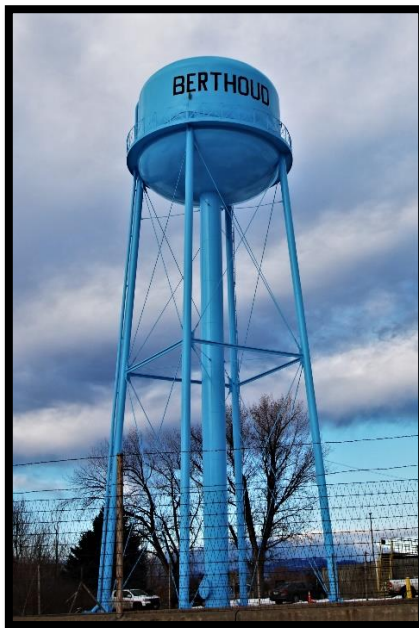
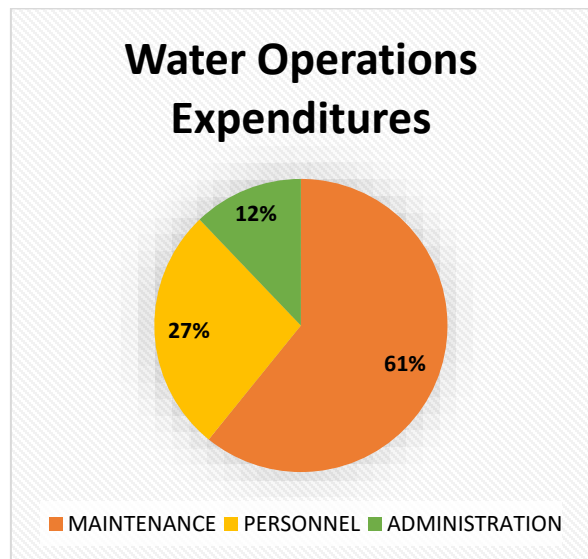
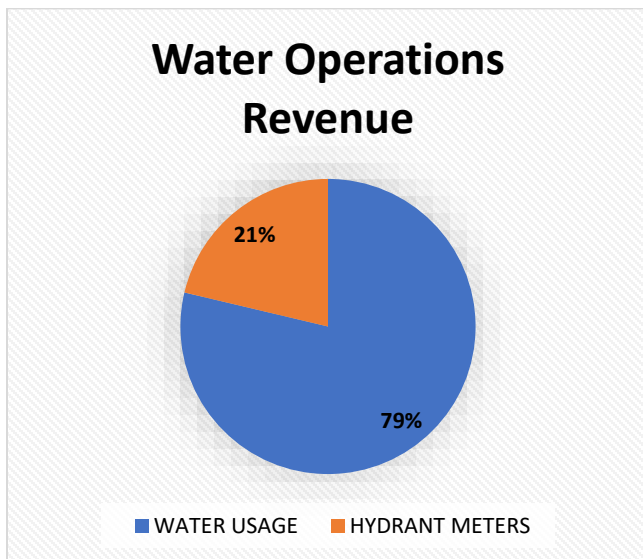
Source of Supply Expenditures



■ RAW WATER SYSTEM ■ NEW SOURCES ■ CONSULTANT

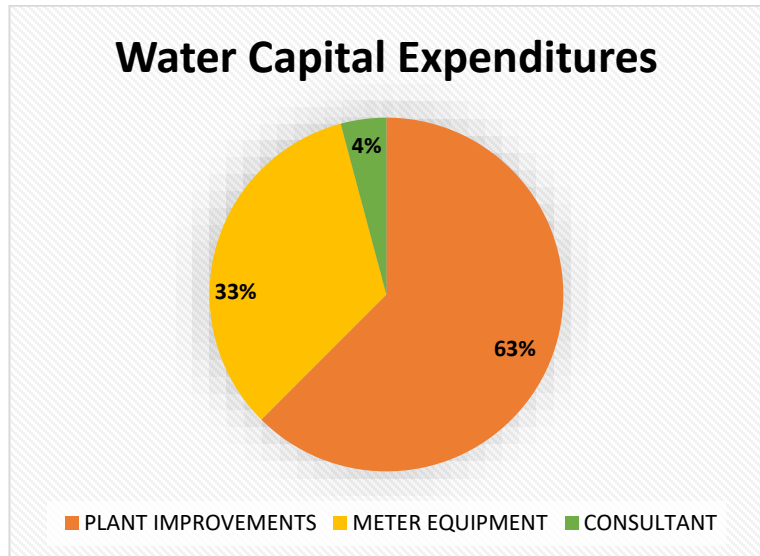
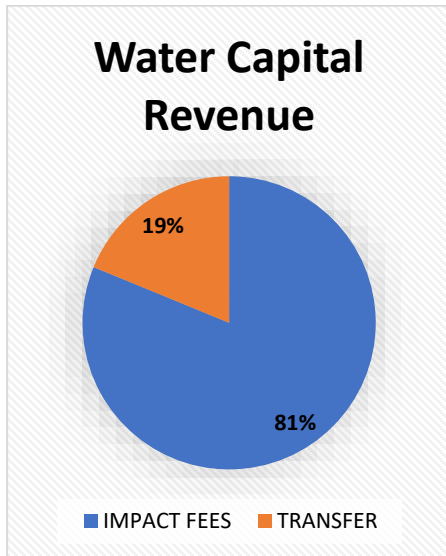


- Water Operations Fund (FUND 21)
 - The Water Operations Fund houses the enterprise fund responsible for water treatment and water usage.
 - The revenues consist of residential and commercial water usage charges and hydrant meter usage charges.
 - The expenditures consist of plant and system maintenance and improvements, personnel and contract labor, and administrative costs.



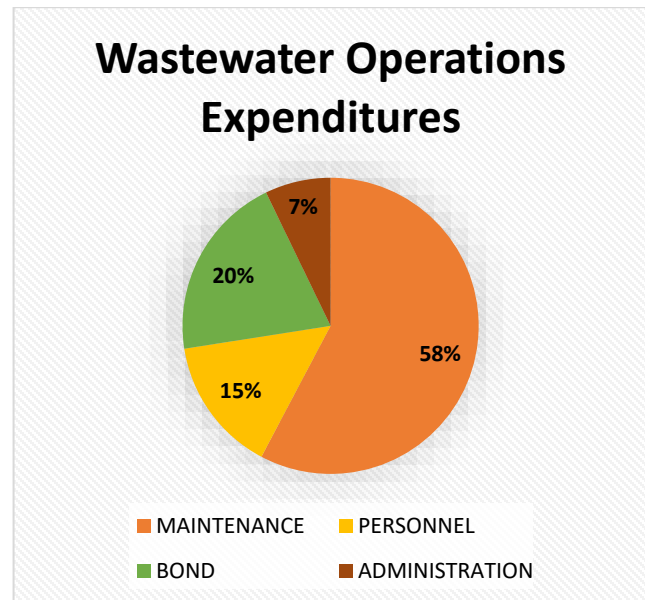
- Water Capital Fund (FUND 22)

- The Water Capital Fund houses water system expansion projects that are needed to mitigate impacts of community growth.
- The revenues consist of new development system investment impact fees and water operations fund transfer for debt payoff.
- The expenditures consist of plant improvements for capacity, improved meter reading equipment, and consultant master plan services.

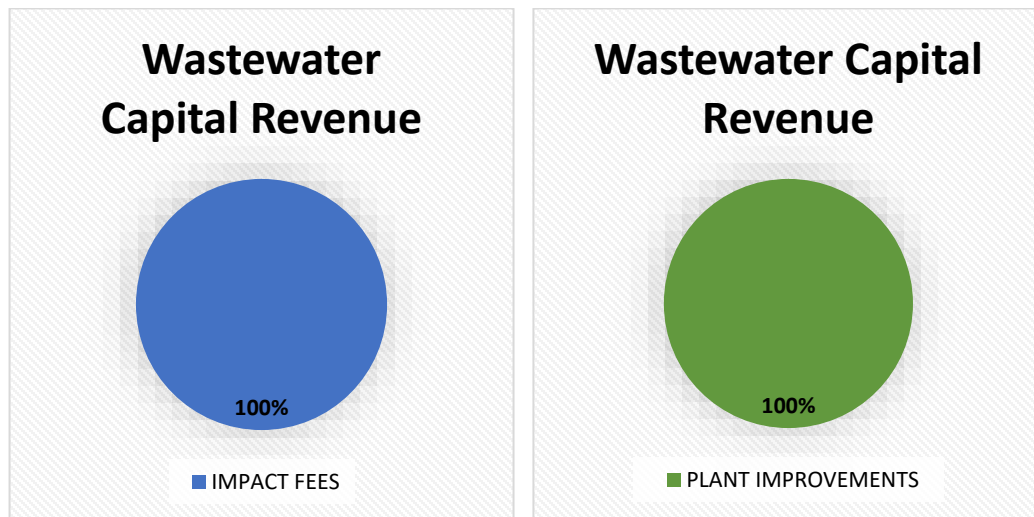


Wastewater Funds

- The Town of Berthoud maintains two wastewater funds.
 - Wastewater Operations Fund (FUND 23)
 - The Wastewater Operations Fund houses the enterprise fund responsible for wastewater collection and treatment.
 - The revenues consist of residential and commercial usage charges and lift station charges.
 - The expenditures consist of plant and system maintenance and improvements, personnel and contract labor, bond payment, and administrative costs.

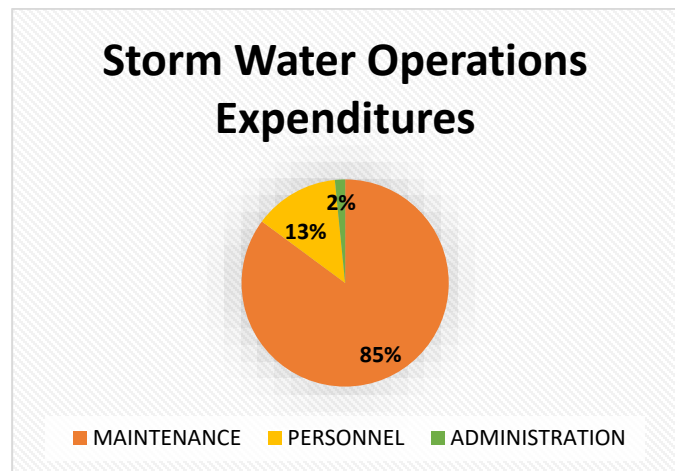


- Wastewater Capital Fund (FUND 24)
 - The Wastewater Capital Fund houses wastewater system expansion projects that are needed to mitigate impacts of community growth.
 - The revenues consist of new development system investment impact fees.
 - The expenditures consist of plant improvements for capacity and infrastructure upgrades.

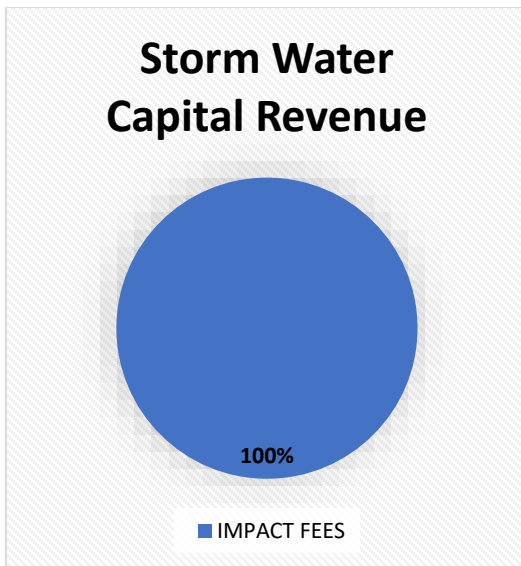


Storm Water Funds

- The Town of Berthoud maintains two Storm Water funds.
 - Storm Water Operations Fund (FUND 29)
 - The Storm Water Operations Fund houses the enterprise fund responsible for storm water collection and transfer.
 - The revenues consist of residential and commercial usage charges.
 - The expenditures consist of system maintenance, personnel and contract labor, and administrative costs.

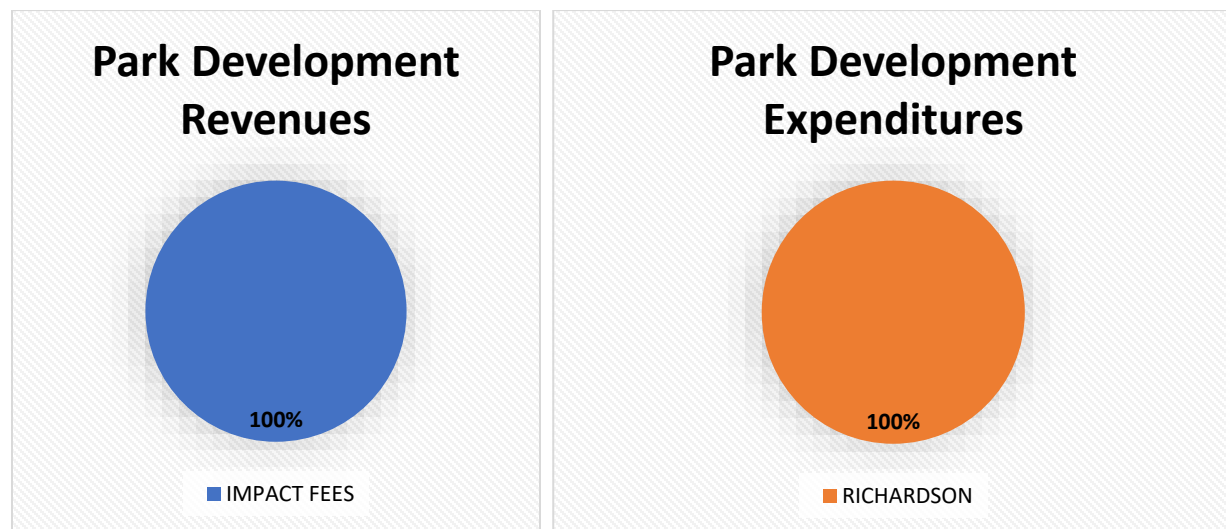


- Storm Water Capital Fund (FUND 28)
 - The Storm Water Capital Fund houses storm water system expansion projects that are needed to mitigate impacts of community growth.
 - The revenues consist of new development system investment impact fees.
 - The expenditures consist of plant improvements for capacity.



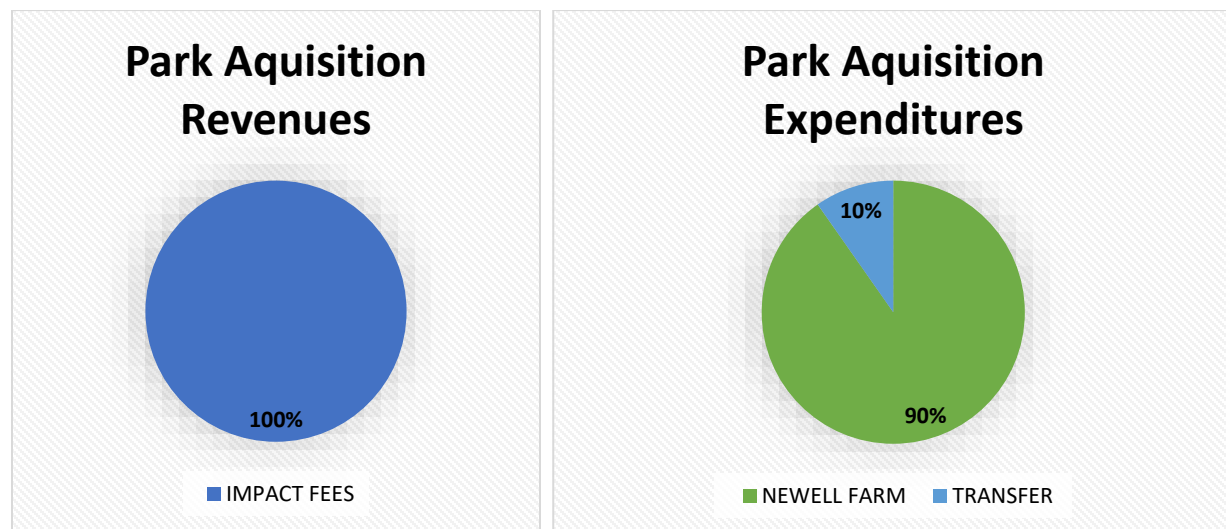
Park Development Fund (FUND 31)

- The Park Development Fund houses the development and improvement of Town owned public parks.
- The revenues consist of new development impact fees.
- The expenditures consist of park design and improvements. Specifically for 2023:
 - Bike Park at Richardson Park



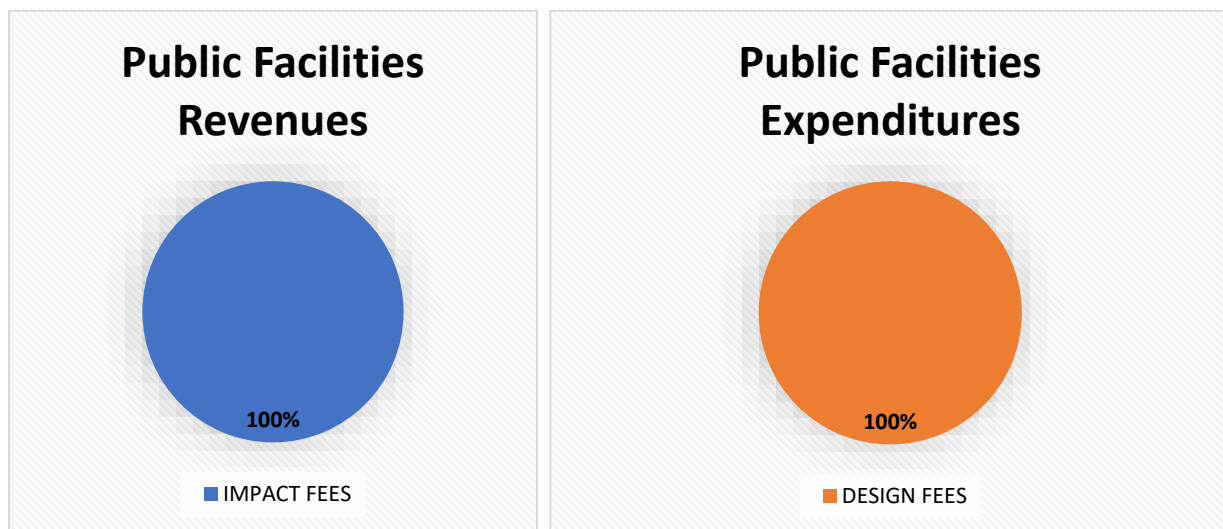
Park Land Acquisition and Dedication Fund (FUND 32)

- The Park Land Acquisition and Dedication Fund houses transactions for acquiring new property for use as Town owned public parks and open spaces.
- The revenues consist of new development impact fees.
- The expenditures consist of property acquisition. Specifically for 2023:
 - Acquisition of Newell Farm
 - Transfer to Larimer County Open Space Fund (36) for acquisition of open space



Public Facilities Fund (FUND 33)

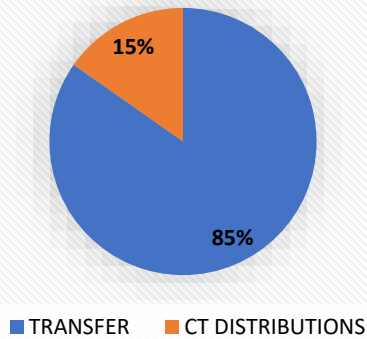
- The Public Facilities Fund houses transactions pertaining to expansion of property used for Town operations.
- The revenues consist of new development impact fees.
- The expenditures consist of property acquisition or expansion for the purpose of Town operations. Specifically for 2023:
 - Public Works facility design
 - Town Hall expansion feasibility study



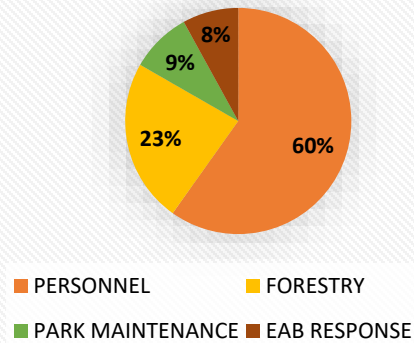
Conservation Trust Fund (FUND 34)

- The Conservation Trust Fund houses transactions associated with forestry and park maintenance.
- The revenues consist of participation from the general fund and Colorado Conservation Trust distributions.
- The expenditures consist of personnel, forestry maintenance and tree replacement, and general park maintenance. Funds are also used for treatments for trees due to Emerald Ash Borer (EAB).

**Conservation Trust
Revenues**



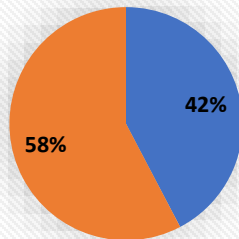
**Conservation Trust
Expenditures**



Larimer County Open Space Tax Fund (FUND 36)

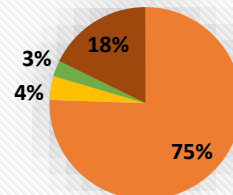
- The Larimer County Open Space Tax Fund houses transactions associated with Town owned open space and trails.
- The revenues consist of proceeds from Larimer County collected for the Open Space Tax. The open space tax, which is .25% of Larimer County retail sales, is collected by Larimer County. Berthoud receives its distribution monthly, based on retail sales from Berthoud. The revenues also include a transfer from the Park Dedication Fund (32) and 1998 1% Sales Tax Fund (51) to be used specifically for open space acquisition.
- The expenditures consist of open space and trail acquisition, construction, and maintenance. Specifically in 2023:
 - Pickleball courts at Waggener Farm Park
 - Berthoud Reservoir Park and Trail maintenance
 - Park property maintenance
 - Open Space Acquisition

Larimer Open Space Revenues



■ OPEN SPACE TAX ■ TRANSFERS

Larimer Open Space Expenditures

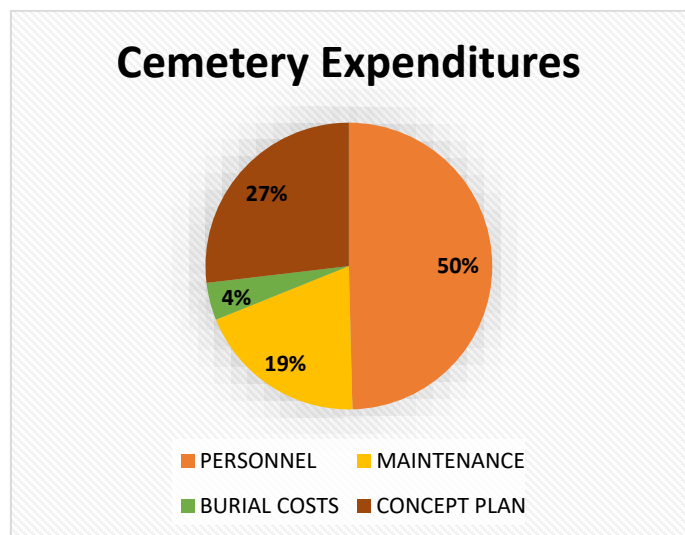
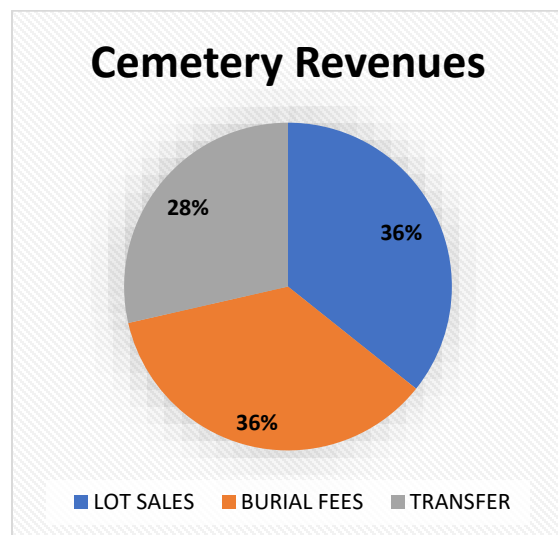


■ PICKELBALL ■ BERTHOUD RESERVOIR
■ PARK PROPERTY ■ ACQUISITION



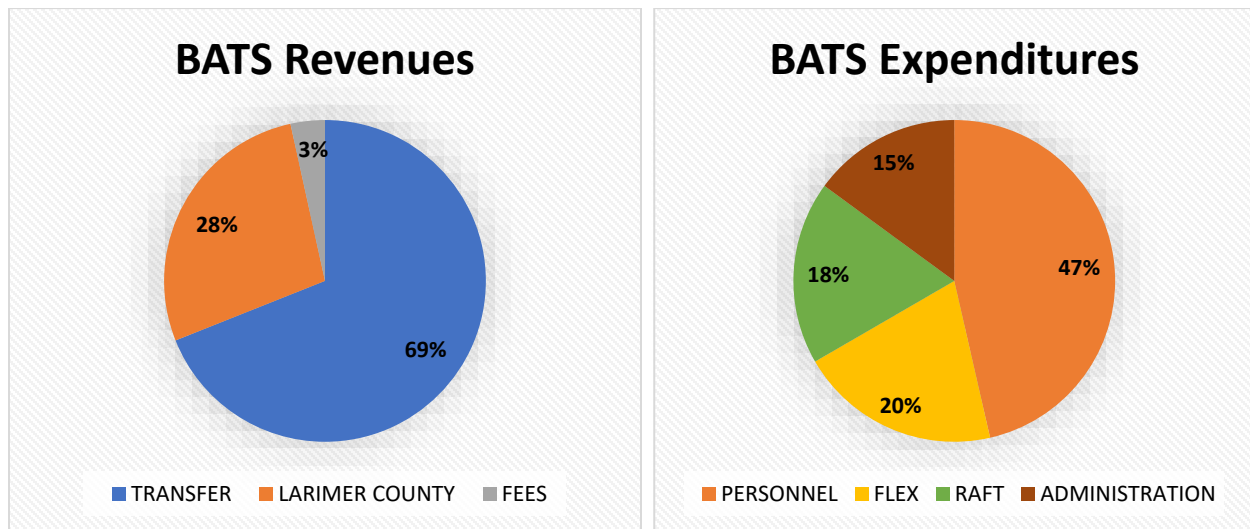
Cemetery Endowment Fund (FUND 37)

- The Cemetery Endowment Fund houses transactions associated with Greenlawn Cemetery maintenance including burial management.
- The revenues consist of fees charged for lot sales, opening, and closing of burial plots, and a small participation from the General Fund.
- The expenditures consist of personnel, general cemetery grounds maintenance, and burial costs. Specifically in 2023, the budget includes the creation of a concept plan for the future development of the cemetery.



Berthoud Area Transportation Fund (FUND 39)

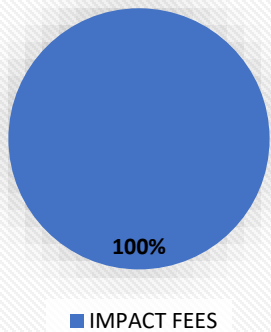
- The Berthoud Area Transportation Fund (BATS) houses the transactions associated with the transportation services available in Berthoud.
- The revenues consist of participation from the 1998 1% Sales Tax Fund, Larimer County Office on Aging, and rider paid fees.
- The expenditures consist of personnel, participation in FLEX bus service, RAFT transportation service, and administrative costs.



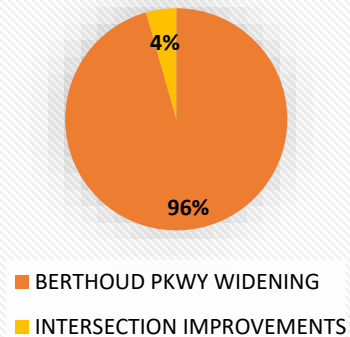
Road Impact Fund (FUND 40)

- The Road Impact Fund houses transactions associated with road construction and improvements based on increased land development.
- The revenues consist of new development impact fees.
- The expenditures consist of adding new roads, widening, or improving existing roads, and administrative fees associated with such. The expenditures for 2023 are:
 - Berthoud Parkway widening
 - Improvements at Highway 14 & Berthoud Parkway (design)

Road Impact Revenues

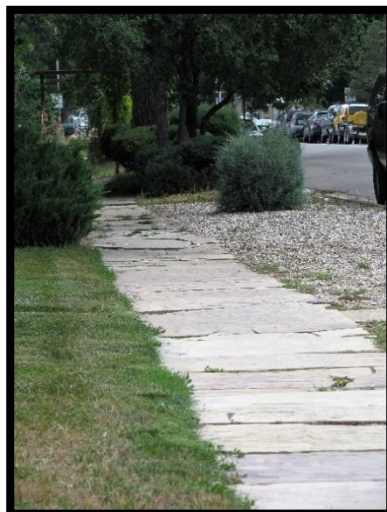
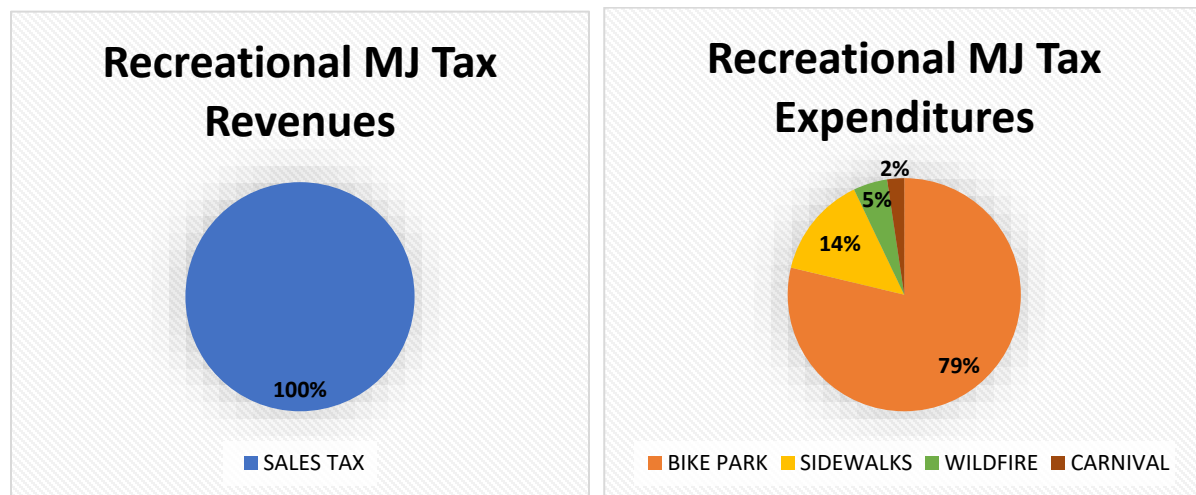


Road Impact Expenditures



Recreational Marijuana Sales Tax Fund (FUND 41)

- The Recreational Marijuana Sales Tax Fund houses transactions associated with youth services, street and sidewalk improvements, law enforcement, and parks and recreation. Use of these funds is restricted by Ordinance 1242.
- The revenues consist of sales tax proceeds on local recreational marijuana sales. The sales tax is 7% of local recreational marijuana retail sales.
- The expenditures consist of approved projects related to youth activities and services, streets and sidewalk improvements, law enforcement, and parks and recreation. The expenditures for 2023 are:
 - Downtown Sidewalk Replacement and Maintenance Plan
 - Bike Park Scope expansion
 - Wildfire arts provider
 - Youth Carnival

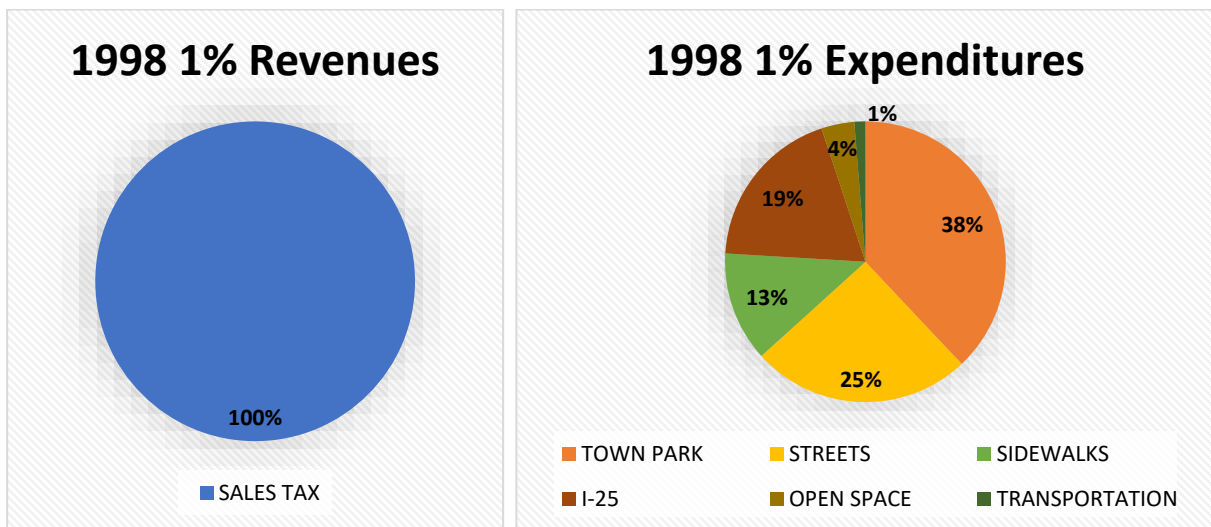


1998 1% Sales Tax Fund (FUND 51)

- The 1998 1% Sales Tax Fund houses transactions associated and approved for use by the 1% local retail sales tax approved in 1997 and effective in 1998 per Ordinance 779 and 1256.

“There is established a special fund of the Town to be known as the Town of Berthoud Sales and Use Tax Special Fund ("fund"). The 1% increase in each of the sales and use taxes shall be used exclusively for: Maintenance, improvements, paving, overlaying and repairing of streets; for the purchase of land and construction of a building for a municipal recreation center; for the purchase of land to be used as open space and as buffer areas; operation, maintenance, repairs and improvements to the Berthoud Public Library; and for the operation, maintenance, repair and improvements of the Berthoud Area Transportation System. Effective 1/1/2019: Revenues from the tax increase approved on November 4, 1997, by the qualified electors of the Town of Berthoud may be utilized exclusively for uses presently allowed and for the construction, operation, and maintenance of capital improvements to parks, open spaces, recreation facilities, and trails.”

- The revenues consist of proceeds from the 1% retail sales tax.
- The expenditures consist of approved uses as described above and specifically for 2023:
 - Street improvements
 - Sidewalk improvements
 - I-25 Round-a-bout design and construction
 - Transportation

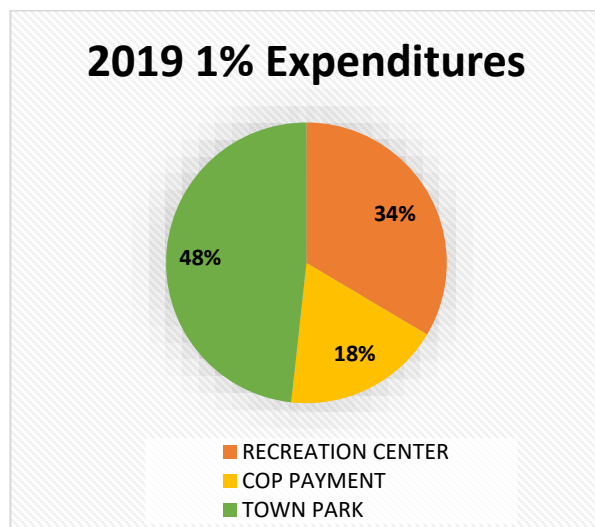
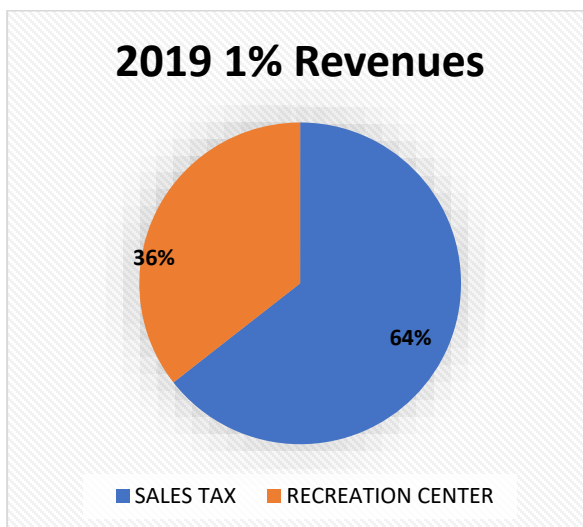


2019 1% Sales Tax Fund (FUND 52)

- The 2019 1% Sales Tax Fund houses transactions associated and approved for use by the 1% local retail sales tax approved in 2018 and effective in 2019 per Ordinance 1256.

“Authorization of new 1% sales tax to finance recreation improvements; for the purpose of funding parks and recreation needs within the town; such tax to consist of a rate increase in the town sales and use tax of 1%; restricted as to use solely for parks and recreation purposes including, but not limited to, expanding and improving the existing town trail system, renovating or replacing existing aquatic facilities, developing constructing and equipping a recreation center and related facilities, and developing constructing and equipping athletic fields; and to the extent that funds are available for the purpose of constructing acquiring equipping and operating park and recreation improvements.”

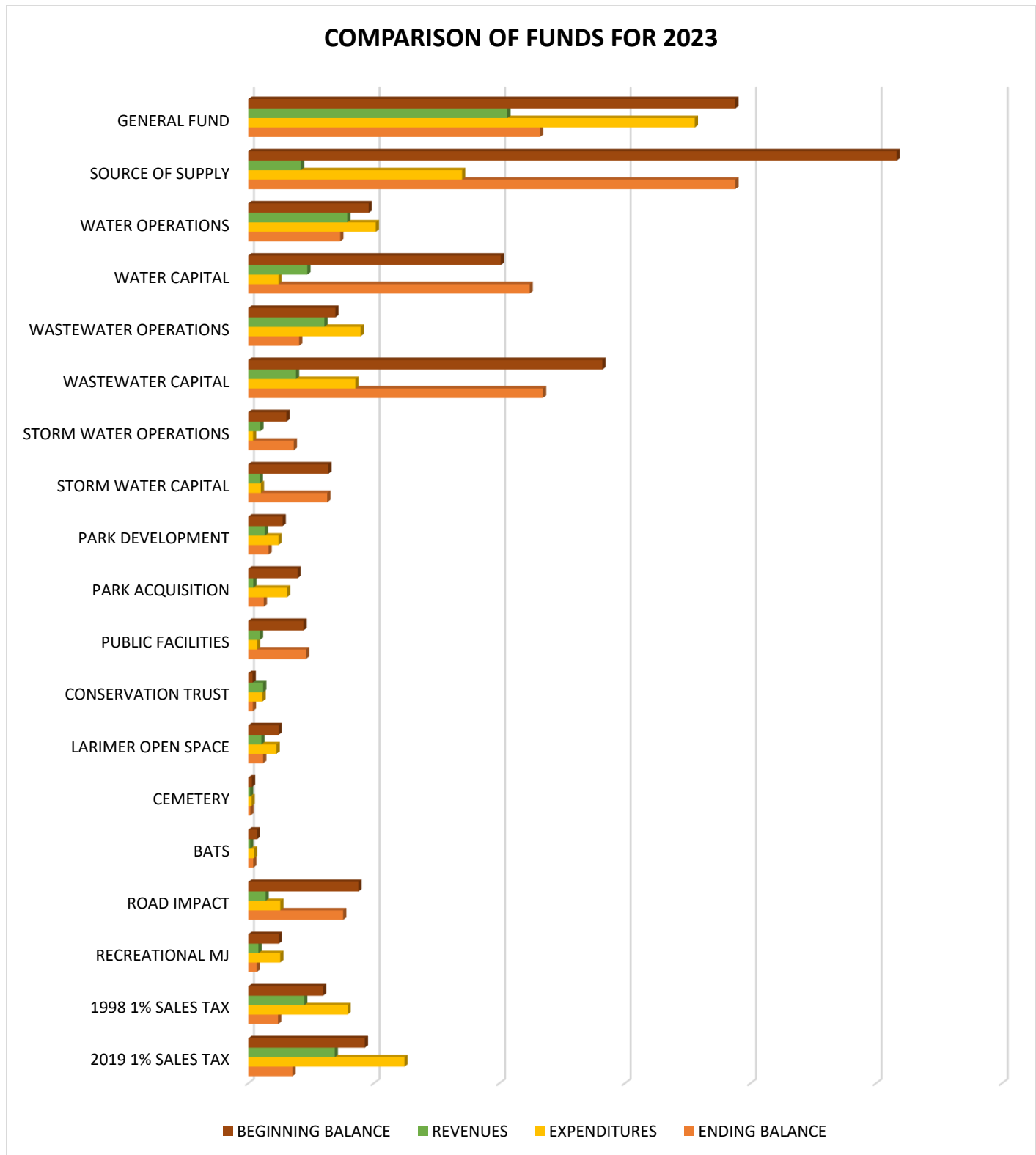
- The revenues consist of proceeds from the 1% retail sales tax and fees associated with the recreation center.
- The expenditures consist of approved uses as described above and specifically for 2023:
 - Recreation Center operations
 - Certificate of Participation appropriation
 - Town Park redevelopment



CAPITAL EXPENDITURE SUMMARY

<u>Expenditure</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>	<u>Reoccurring</u>	<u>One-Time</u>
HVAC Units	General	HVAC units at Town Hall	15,000		X
Wayfinding Signs	General	Signs at Town limit entrances	60,000		X
EV Charging	General	Install 2 EV charging stations	55,000		X
Crosswalk Lights	General	Install flashing crosswalk lights	80,000		X
Skid Steer	General	Skid steer mowing attachments	6,000		X
Skid Steer	General	Skid steer grader attachments	17,000		X
Message Boards	General	Roadway message boards	40,000		X
3 rd Massachusetts	General	3 rd & Massachusetts development	2,170,000		X
Richardson Park	General	Richardson Park construction plans	2,250,000		X
Security System	General	Rec center, public works, parks	30,000		X
Irrigation Improv	General	Parks irrigation mapping	55,000	X	
Town Park	General	Town Park redevelopment	1,000,000		X
Water Storage	Water	Design new water storage source	3,750,000		X
Water Rights	Water	Purchase additional water source	3,000,000	X	
Raw Line Design	Water	Raw Line improvements design	1,000,000		X
Plant Improv	Water	Improvements to water plant	850,000	X	
New Vehicle	Water	New vehicle for water operator	50,000		X
Meter Equipment	Water	Upgrade meter reading equipment	400,000		X
Water Main	Water	West Berthoud water main loop	250,000		X
Ditch Pump	Water	Loveland Reservoir ditch pump	100,000		X
Plant Improv Cap	Water	Improvements to increase capacity	400,000	X	
Line Improvement	Wastewater	Improvements to manholes/lines	350,000	X	
Plant Improvement	Wastewater	Improvements to wastewater plant	505,000	X	
Collection System	Wastewater	Improvements to collection system	350,000	X	
Lift Station	Wastewater	Improvements to lift stations	500,000	X	
1 st Street Upgrade	Wastewater	New sewer system at 1 st Street	1,750,000		X
Plant Improv Cap	Wastewater	Improvements to increase capacity	2,275,000	X	
System Improv	Storm Water	Berthoud Reservoir outfall design	500,000		X
Bike Park	Park Dev	Richardson Park Bike Park	1,200,000		X
Land Acquisition	Park Dedication	Acquisition of Newell Farm	1,390,500		X
Pickleball Court	Larimer Open Sp	Pickleball Court at Waggener Farm	850,000		X
Berthoud Parkway	Road Impact	Berthoud Parkway widening	1,200,000		X
Bike Park	Recreation MJ Tx	Bike Park expansion	1,000,000		X
Street Improv	1998 1% Tax	Repave according to master plan	1,000,000	X	
Sidewalk Improv	1998 1% Tax	Sidewalk repairs downtown	500,000	X	
I-25 Project	1998 1% Tax	Artwork at round-a-bouts at I-25	750,000	X	
Town Park	1998 1% Tax	Town Park redevelopment	1,500,000		X
Town Park	2019 1% Tax	Town Park redevelopment	3,000,000		X

FUND SUMMARY 1



FUND SUMMARY 2

	2022 Beginning Balance	2022 Revenue	2022 Expenditure	2022 Ending Balance	2023 Budget Revenue	2023 Budget Expenditure	Reserve	2023 Budget Ending Balance
General Fund	18,410,765	12,202,954	11,220,397	19,393,322	10,314,562	17,781,304	309,437	11,617,143
Source of Supply	24,481,494	9,540,000	8,203,510	25,817,984	2,093,500	8,514,450	0	19,397,034
Water Operations	5,086,329	3,738,000	4,030,992	4,793,337	3,942,000	5,075,645	0	3,659,692
Water Capital	10,595,924	2,121,882	2,665,060	10,052,746	2,349,394	1,200,060	0	11,202,080
Wastewater Operations	4,772,837	2,862,500	4,166,400	3,468,937	3,030,500	4,475,025	0	2,024,412
Wastewater Capital	14,692,607	1,645,010	2,235,060	14,102,557	1,900,010	4,265,060	0	11,737,507
Storm Water Operations	1,256,206	515,000	252,310	1,518,896	481,000	188,310	0	1,811,586
Storm Water Capital	3,356,579	475,000	645,060	3,186,519	456,600	500,060	0	3,143,059
Park Development	2,471,918	1,279,000	2,384,060	1,366,858	658,400	1,200,060	19,752	805,446
Park Acquisition	1,873,536	193,000	104,760	1,961,776	200,000	1,540,560	6,000	615,216
Public Facilities	2,353,419	306,500	460,060	2,199,859	462,200	350,060	13,866	2,298,133
Conservation Trust	230,599	600,000	658,760	171,839	590,500	562,268	17,715	182,356
Larimer Open Space	855,107	506,500	152,060	1,209,547	523,000	1,125,060	15,690	591,797
Cemetery	157,044	81,345	91,984	146,405	70,500	130,202	2,115	84,588
BATS	514,853	81,500	250,580	345,773	74,500	222,585	2,235	195,453
Road Impact	4,295,079	962,000	870,060	4,387,019	685,100	1,275,373	20,553	3,776,193
Recreation MJ	1,105,948	498,000	390,060	1,213,888	402,000	1,270,060	12,060	333,768
1998 1% Tax	2,309,405	2,707,000	2,040,060	2,976,345	2,225,750	3,950,060	66,773	1,185,263
2019 1% Tax	6,190,072	3,554,400	5,107,020	4,637,452	3,441,500	6,218,586	103,245	1,757,121
TOTAL	105,009,721	43,869,591	45,928,253	102,951,059	33,901,016	59,844,789	589,440	76,417,846

DEBT CHART

Long-Term Debt

(For purpose of building a new Wastewater Plant)

Not Long-Term Debt

(Subject to Annual Appropriation)

Wastewater 2012				Certificate of Participation 2020			
Wastewater Fund				2019 1% Sales Tax Fund			
	Principle	Interest	Payment		Principle	Interest	Payment
04/15/23		174,175	174,175	06/01/23		391,000	391,000
10/15/23	560,000	174,175	734,175	12/01/23	350,000	391,000	741,000
04/15/24		160,175	160,175	06/01/24		384,000	384,000
10/15/24	585,000	160,175	745,175	12/01/24	370,000	384,000	754,000
04/15/25		145,550	145,550	06/01/25		376,600	376,600
10/15/25	615,000	145,550	760,550	12/01/25	395,000	376,600	771,600
04/15/26		130,175	130,175	06/01/26		368,700	368,700
10/15/26	650,000	130,175	780,175	12/01/26	415,000	368,700	783,700
04/15/27		113,925	113,925	06/01/27		360,400	360,400
10/15/27	685,000	113,925	798,925	12/01/27	435,000	360,400	795,400
04/15/28		96,800	96,800	06/01/28		351,700	351,700
10/15/28	715,000	96,800	811,800	12/01/28	460,000	351,700	811,700
04/15/29		82,500	82,500	06/01/29		342,500	342,500
10/15/29	745,000	82,500	827,500	12/01/29	485,000	342,500	827,500
04/15/30		67,600	67,600	06/01/30		332,800	332,800
10/15/30	775,000	67,600	842,600	12/01/30	510,000	332,800	842,800
04/15/31		52,100	52,100	06/01/31		322,600	322,600
10/15/31	805,000	52,100	857,100	12/01/31	535,000	322,600	857,600
04/15/32		36,000	36,000	06/01/32		311,900	311,900
10/15/32	1,800,000	36,000	1,836,000	12/01/32	565,000	311,900	876,900
				06/01/33		300,600	300,600
	7,935,000	2,118,000	10,053,000	12/01/33	590,000	300,600	890,600
				06/01/34		288,800	288,800
				12/01/34	620,000	288,800	908,800
				06/01/35		276,400	276,400
				12/01/35	650,000	276,400	926,400
				06/01/36		263,400	263,400
				12/01/36	685,000	263,400	948,400
				06/01/37		249,700	249,700
				12/01/37	715,000	249,700	964,700
				06/01/38		235,400	235,400
				12/01/38	750,000	235,400	985,400
				06/01/39		220,400	220,400
				12/01/39	790,000	220,400	1,010,400
				06/01/40		204,600	204,600
				12/01/40	825,000	204,600	1,029,600
				06/01/41		188,100	188,100
				12/01/41	865,000	188,100	1,053,100
				06/01/42		170,800	170,800
				12/01/42	905,000	170,800	1,075,800
				06/01/43		152,700	152,700
				12/01/43	950,000	152,700	1,102,700
				06/01/44		133,700	133,700
				12/01/44	995,000	133,700	1,128,700
				06/01/45		113,800	113,800
				12/01/45	1,040,000	113,800	1,153,800
				06/01/46		93,000	93,000
				12/01/46	1,085,000	93,000	1,178,000
				06/01/47		71,300	71,300
				12/01/47	1,135,000	71,300	1,206,300
				06/01/48		48,600	48,600
				12/01/48	1,190,000	48,600	1,238,600
				06/01/49		24,800	24,800
				12/01/49	1,240,000	24,800	1,264,800
					19,550,000	13,156,600	32,706,600

General Fund Revenue Descriptions

FEES

Building Permit Fees
Sales Tax Licenses
Liquor Permits
Marijuana Transaction Fees
Animal Licenses
Passports
Records Requests
Municipal Fees
Recreation Activity Fees
Park and Banner Fees
Building Permit Fees
Plan Review Fees
Electrical Permit Fees
Temporary Meter Fees
Court Fines and Fees
Lease Income
Interest

TAXES

Property Tax
2% Sales Tax
Cigarette Tax
Franchise Fees
Severance Tax
Ownership Tax
Lodging Tax

TRANSFERS

Water Fund
Wastewater Fund
Road Impact Fund
Storm Water Fund

INTERGOVERNMENTAL

Highway Users Tax
Road and Bridge
CDOT Snow Removal

Description of Taxes and Fees

Information was extracted from the Berthoud Municipal Code, Berthoud Ordinances, Larimer County resources and State of Colorado resources.

TAX	ORDINANCE	DESCRIPTION
Sales Tax	338, 406, 779	Berthoud Sales Tax is 4% 2% goes to the General Fund for general operation expenses 1% goes to the "1998 1% Sales Tax Fund" described below 1% goes to the "2019 1% Sales Tax Fund" described below
Property Tax	7	Calculating property tax: The county assesses home values every 2 years (odd numbered years). The assessed actual value is multiplied by 7.2% (effective for 2018) if it is a residential property, and 29% if it is a commercial property. This total is the "taxable value". The "taxable value" is then divided by 10. This amount is then multiplied by the mill levy percent. That total is the amount of property tax that will be due. The total mill levy for citizens living in Berthoud is 95.87 (not counting special fees) The Town of Berthoud's mill levy is 9.669 Example: A residence with a value of \$500,000 x 7.2% = \$36,000 taxable value $36,000 / 10 = \$ 3600$ $3,600 \times 95.87\% = \$3451.32$ total tax Berthoud would receive \$348.08 of this tax
Ownership Tax	NA	The specific ownership tax is a property or ad valorem tax that is levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when the vehicle is registered within a county.
Cigarette Tax	NA	State regulated, \$.84 per pack
Franchise Tax	NA	Based on Franchise agreements (Currently Comcast and Century Link)
Severance Tax	NA	State regulated, allocated to county pools based on statewide share of 1) Colorado Employee Residence Reports 2) Mining and Well permits 3) Mineral Production Sub county pools are based on 1) CERR 2) Population 3) Road Miles
Occupation Tax	431, 499	There is hereby levied and assessed an annual occupation fee, in an amount to be determined by the town board, upon the business of selling 3.2% beer, malt, vinous or spiritous liquors, in the Town of Berthoud. A. There is hereby levied on and again to each telephone utility company operating within the Town of Berthoud, a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town and of supplying local exchange telephone service to the inhabitants of the Town. The amount of the tax levied hereby shall be in an amount set by resolution of the Town Board.
Lodging Tax	1218	Adopting Lodging Tax, a 3% excise tax commencing January 1, 2017 to be paid by lodgers within the Town of Berthoud on The purchase price paid or charged for the furnishing of any hotel room , motel room, lodging room, motor hotel room, guest house, or other similar short term temporary accommodation of less than 30 days.
Highway Users Tax	NA	HIGHWAY USERS TAX FUND (HUTF) The major source of state revenue for CDOT is the Highway Users Tax Fund (HUTF). Almost three-fourths of the HUTF is funded through Colorado's motor fuel tax, which is 22 cents per gallon of gasoline and 20.5 cents per gallon of diesel fuel. Under the HUTF state law, transportation revenue is split between CDOT, counties, and cities.
Road & Bridge Tax	NA	Larimer and Weld County road and bridge tax will be used for regional transportation projects including working with cities and towns to create a pot of money that could be used as a local match for needed improvements on I-25
Municipal Fee	1005, 1111	Municipal Fee (per month per residence w/i town limits):street lighting, snow removal, code enforcement, weed control, school lights, signs, park lights, trash, mosquito control

Water and Wastewater	21, 89, 90, 92	Water usage and line fees based on rate study results.
Water Dedication Fee	350, 684, 1272, 1300	Cash in lieu of water dedication shall be \$25,000 per 1 acre foot.
Raw Water System Investment Fee	1029	At the time a building permit is issued which requires either the payment of a new water system investment fee or the increase of an existing system investment fee, there shall also be due and payable a raw water system investment fee in the amount of \$245.00. This shall primarily be used for the collection, delivery and storage of raw water.
Water and Wastewater Investment Fees	785	
Drainage (Storm Water)	481, 484, 631, 1203	Shall be expended to alleviate the drainage problems which arise as a result of development and the attendant paving and construction thereon. In making these expenditures, the Town shall be guided by the drainage study submitted by the developer, as well as the drainage studies and experience of the Town's Staff.
Park Development	481, 484	Shall be expended specifically for improvement and installation of structures, fencing, parking, equipment and landscaping; and for payment of the costs incurred to create or improve park lands within the Town of Berthoud. These funds are used for capital expenditures as opposed to maintenance expenses, whenever possible.
Park Dedication	481, 484	Land or money to be set aside in this special fund and used only as park land or for the acquisition of park land.
Public Facilities	481, 484	Shall be expended for the improvement and construction of the buildings owned or leased by the Town; or, to acquire equipment necessary for the proper performance of the municipal duties. These funds SHALL NOT be expended for the improvement of the water treatment plant, the wastewater treatment plant, development of parks, or for any municipal purpose for which a specific fee is levied by the Town. Wherever possible, these fees should be used for capital expenditures as opposed to maintenance expenses.
Conservation Trust	NA	See attached for a listing of acceptable expenditures.
Larimer County Open Space tax	NA	Shall Larimer County Taxes be increased annually, commencing in 1996 for open space, natural area, wildlife habitat, park and trail purposes. Such tax to consist of a one quarter percent (1/4%) county-wide sales and use tax (not on food) to be imposed beginning January 1, 1996 and ending on December 31, 2003 of which a minimum of 55% of the revenues are pledged to the municipalities of Loveland, Fort Collins, Estes Park, Berthoud, Timnath, and Wellington; and not more than 45% of the revenues are pledged to Larimer County; all for the acquisition, protection, improvement and long-term maintenance of open space, natural areas, wildlife habitat, parks and trails. In 1999 it was extended to 2018. In 2014, it was extended another 25 years (2043).
Road Impact	926	The Board of Trustees believes it is in the best interests of the Town that road impact fees be imposed for new construction within the Town thereby ensuring that new development pay its fair share of the transportation impact it creates.
Marijuana 7%	1243	A tax is levied and shall be collected upon the lawful sale of marijuana within the Town at the rate of seven percent (7%) of the price paid by the purchaser thereof rounded off to the nearest penny. The tax is in addition to, not in lieu of, the sales tax owed to the Town in connection with the sale of medical marijuana and recreational marijuana. The designated revenues shall be segregated to a fund which is to be used solely for youth activities and services, streets and sidewalk improvements, law enforcement, and parks and recreation.

1998 1% Sales Tax	779	<p>There is established a special fund of the Town to be known as the Town of Berthoud Sales and Use Tax Special Fund ("fund"). The 1% increase in each of the sales and use taxes shall be used exclusively for: Maintenance, improvements, paving, overlaying and repairing of streets; for the purchase of land and construction of a building for a municipal recreation center; for the purchase of land to be used as open space and as buffer areas; operation, maintenance, repairs and improvements to the Berthoud Public Library; and for the operation, maintenance, repair and improvements of the Berthoud Area Transportation System.</p> <hr/> <p>Effective 1/1/2019: Revenues from the tax increase approved on November 4, 1997, by the qualified electors of the Town of Berthoud may be utilized exclusively for uses presently allowed and for the construction, operation, and maintenance of capital improvements to parks, open spaces, recreation facilities, and trails.</p>
2019 1% Sales Tax	1256	<p>1/1/2019: Authorization of new 1% sales tax to finance recreation improvements; for the purpose of funding parks and recreation needs within the town; such tax to consist of a rate increase in the town sales and use tax of 1%; restricted as to use solely for parks and recreation purposes including, but not limited to, expanding and improving the existing town trail system, renovating or replacing existing aquatic facilities, developing constructing and equipping a recreation center and related facilities, and developing constructing and equipping athletic fields; and to the extent that funds are available for the purpose of constructing acquiring equipping and operating park and recreation improvements.</p>

2023

TOWN OF BERTHOUD

BUDGET

OVERVIEW

Berthoud - Colorado's Garden Spot

BACKGROUND: The purpose of this brief is to provide a snapshot of the 2023 Budget key elements. The Budget Overview highlights the Town Budget and any important changes for 2023.

2023 BUDGET PREPARATION:

- Funding Continuation of Services
- Funding Expansion of Services
- Funding Priorities included in the Budget



General Fund Beginning Balance: \$19,393,322

Estimated 2023 General Fund Revenue: \$10,314,562

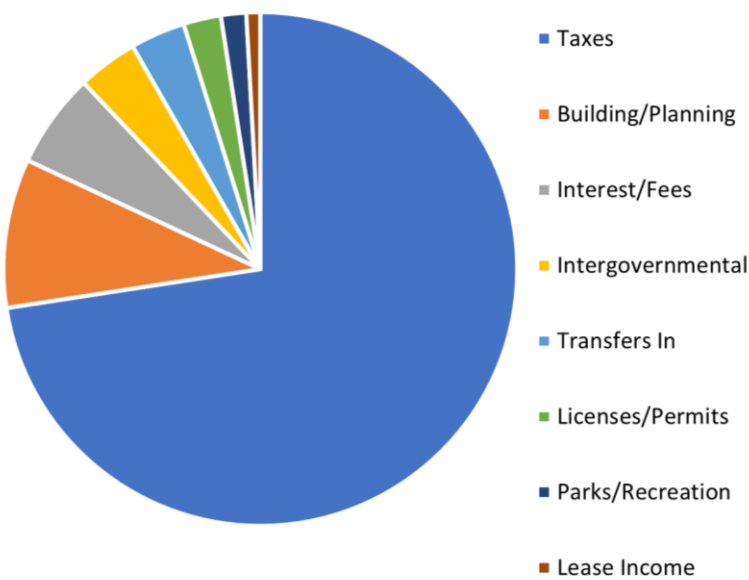
Estimated 2023 General Fund Expenditure: \$12,003,304

Estimated 2023 General Fund Capital Exp: \$ 5,778,000

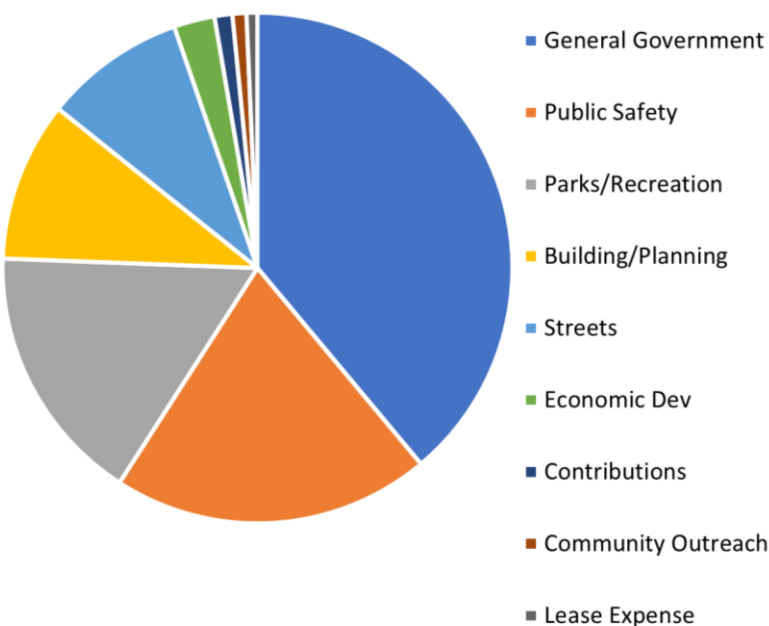
Estimated 2023 Emergency Reserves: \$ 309,437

Estimated Ending Fund Balance: \$11,617,143

Estimated 2023 General Fund Revenue



Estimated 2023 General Fund Expenditures



2023

Town of Berthoud GENERAL FUND BUDGET HIGHLIGHTS

- Richardson Park Design
- 3rd and Massachusetts Development
- Town Park Phase I
- Town Hall Improvements
- Improved Wayfinding Signs
- Electric Vehicle charging station at Town Hall
- Crosswalk Lights
- Park Irrigation Improvements
- Roadway Message Boards

2023

Town of Berthoud WATER & WASTEWATER BUDGET HIGHLIGHTS

- New water storage reservoir design
- Raw water purchases
- 1st Street Sanitary Sewer Upgrade
- Meter Reading Equipment



2023

Town of Berthoud SPECIAL FUND BUDGET HIGHLIGHTS


- Bike Park at Richardson Park
- Acquisition of Newell Farm
- Skate Park
- Berthoud Parkway Improvements
- Town Park Redevelopment
- Sidewalk cost share program
- Continued Street Improvements
- Cemetery Improvement Plan
- Tree Nursery

Projects for improved Infrastructure, recreation, and managed growth !




SPECIAL FUNDS


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

Public Facilities


Beginning Balance	\$2.2M
Revenues	\$462K
Expenditures	\$350K
Ending Balance	\$2.3M

Cemetery


Beginning Balance	\$146K
Revenues	\$ 70K
Expenditures	\$130K
Ending Balance	\$ 86K

Recreational MJ Tax


Beginning Balance	\$1.2M
Revenues	\$402K
Expenditures	\$1.3M
Ending Balance	\$302K

Park Development


Beginning Balance	\$1.4M
Revenues	\$658K
Expenditures	\$1.2M
Ending Balance	\$858K

Conservation Trust


Beginning Balance	\$171K
Revenues	\$590K
Expenditures	\$562K
Ending Balance	\$199K

BATS Transportation


Beginning Balance	\$346K
Revenues	\$ 74K
Expenditures	\$222K
Ending Balance	\$198K

1998 1% Sales Tax


Beginning Balance	\$3.0M
Revenues	\$2.2M
Expenditures	\$3.9M
Ending Balance	\$1.3M

Park Dedication


Beginning Balance	\$1.9M
Revenues	\$200K
Expenditures	\$1.5M
Ending Balance	\$600K

Larimer Open Space

Beginning Balance	\$1.2M
Revenues	\$523K
Expenditures	\$1.1M
Ending Balance	\$623K

Road Impact

Beginning Balance	\$4.4M
Revenues	\$685K
Expenditures	\$1.3M
Ending Balance	\$3.8M

2019 1% Sales Tax

Beginning Balance	\$4.6M
Revenues	\$3.4M
Expenditures	\$6.2M
Ending Balance	\$1.8M

WATER
AND
WASTEWATER
FUNDS

Wastewater Operations	
Beginning Balance	\$3.5M
Revenues	\$3.0M
Expenditures	\$4.5M
Ending Balance	\$2.0M

Wastewater Capital	
Beginning Balance	\$14.1M
Revenues	\$ 1.9M
Expenditures	\$ 4.3M
Ending Balance	\$11.7M

Water Resources	
Beginning Balance	\$25.8M
Revenues	\$ 2.1M
Expenditures	\$ 8.5M
Ending Balance	\$19.4M

Water Operations	
Beginning Balance	\$4.8M
Revenues	\$3.9M
Expenditures	\$5.1M
Ending Balance	\$3.6M

Water Capital	
Beginning Balance	\$10.1M
Revenues	\$ 2.3M
Expenditures	\$ 1.2M
Ending Balance	\$11.2M

Storm Water Operations	
Beginning Balance	\$1.5M
Revenues	\$481K
Expenditures	\$188K
Ending Balance	\$1.8M

Storm Water Capital	
Beginning Balance	\$3.2M
Revenues	\$457K
Expenditures	\$500K
Ending Balance	\$3.1M



Chris Kirk
Town Administrator

807 Mountain Avenue
Berthoud, CO 80513

970-532-2643

TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2023

GENERAL FUND TOTALS		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
	DESCRIPTION	2018	2019	2020	2021	2022	2022	2023
	BEGINNING FUND BALANCE	3,455,825	5,393,793	7,434,983	11,259,871	18,410,765	18,410,765	19,393,322
	REVENUES							
1	Total Taxes	4,082,301	5,849,889	7,435,888	9,363,123	6,527,750	7,597,200	7,485,600
2	Total Licenses and Permits	256,202	261,482	179,071	178,194	132,000	248,700	244,000
3	Total Intergovernmental Rev.	369,117	468,896	1,177,722	1,868,450	1,553,884	1,574,884	391,084
4	Total Charges for Services(Rec,Pool,Pls)	195,583	167,553	81,170	145,258	172,780	151,220	163,555
5	Total Fines and Forfeits	24,567	30,416	23,906	16,026	16,000	20,100	15,500
6	Total Interest & Fee Revenue	364,812	486,230	480,025	553,365	460,000	660,000	600,000
7	Total Transfers In	335,031	323,063	333,610	384,053	343,699	355,000	356,313
8	Total Building Fees	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000	1,400,000	960,000
9	Total Miscellaneous Revenue	29,256	5,607	101,902	126,403	-	15,450	-
11	Total Planning Fees	30,817	(1,527)	39,324	25,570	5,000	38,700	8,000
12	Total Town Hall Lease Income	107,044	109,969	117,426	107,962	97,100	100,200	90,510
	TOTAL OPERATING REVENUES	6,984,491	8,774,625	11,545,715	14,972,242	10,428,213	12,161,454	10,314,562
13	MISCELLANEOUS REVENUE	483,790	21	20	22	0	41,500	0
	TOTAL REVENUES	7,468,281	8,774,646	11,545,735	14,972,264	10,428,213	12,202,954	10,314,562
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET
	EXPENSES	2018	2019	2020	2021	2022	2023	2023
100	Total General Government	1,118,963	1,222,516	2,105,341	1,830,368	3,630,300	2,524,900	4,671,689
200	Total Public Safety	1,169,687	1,227,307	1,418,375	1,650,208	2,012,373	2,017,830	2,423,116
300	Total Streets	765,221	876,218	773,407	784,704	1,033,532	1,049,900	1,078,266
400	Total Recreation	339,114	381,382	338,378	275,421	430,272	434,582	515,457
500	Total Pool	111,930	103,194	38,784	50,154	300,000	600,000	-
600	Total Economic Development	140,111	143,101	133,749	180,308	320,146	326,846	311,166
700	Total Parks	513,068	578,135	761,932	746,567	1,468,037	1,491,137	1,463,667
800	Total Building Department	702,038	712,573	874,737	1,235,511	826,784	981,700	761,969
1100	Total Planning	181,663	179,306	382,836	436,601	544,102	543,802	453,478
1200	Total Town Hall Lease Expense	68,090	90,398	190,824	77,296	95,300	90,300	83,100
1300	Total Community Outreach	-	-	-	-	-	-	105,996
1500	Contributions	37,840	20,901	21,833	45,400	97,900	79,500	135,400
	TOTAL OPERATING EXPENSES	5,147,725	5,535,031	7,040,196	7,312,538	10,758,746	10,140,497	12,003,304
1000	TOTAL CAPITAL PROJECTS	382,588	1,198,425	680,651	508,832	758,700	1,079,900	5,778,000
	TOTAL EXPENSES	5,530,313	6,733,456	7,720,847	7,821,370	11,517,446	11,220,397	17,781,304
	EMERGENCY RESERVES	-	-	-	-	-	-	309,437
	ENDING FUND BALANCE	5,393,793	7,434,983	11,259,871	18,410,765	17,321,532	19,393,322	11,617,143
	MINIMUM EFB					1,613,812	1,521,075	1,800,496

GENERAL FUND REVENUES								
11-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	<u>Taxes</u>							
4101	0 General property	587,983	1,270,679	1,338,217	1,447,664	1,415,000	1,415,000	1,600,000
4102	0 Specific Ownership	145,118	244,739	344,269	374,142	300,000	440,000	400,000
4103	0 General Sales Tax	1,590,700	2,476,669	3,240,145	4,399,494	3,000,000	3,700,000	3,600,000
4103	1 Building Permit Use Tax	1,306,926	1,044,397	1,485,396	2,210,809	974,750	1,100,000	835,500
4103	2 Colorado Excise Tax	4,069	45,991	91,585	127,457	75,000	100,000	100,000
4104	0 Cigarette	6,601	7,111	10,782	15,914	8,000	9,000	10,000
4105	0 Franchise Taxes	113,939	92,096	100,443	110,342	90,000	90,000	90,000
4106	0 Severance Tax	26,878	53,577	39,871	14,925	15,000	92,900	70,000
4107	0 General property (police)	287,448	602,512	773,835	651,221	640,000	640,000	770,000
4108	0 Occupation Tax	9,075	8,700	10,622	10,900	10,000	10,000	10,000
4109	0 Lodging Tax	3,564	3,418	723	255	-	300	100
4100	Total Taxes	4,082,301	5,849,889	7,435,888	9,363,123	6,527,750	7,597,200	7,485,600
	<u>Licenses & Permits</u>							
4201	0 Permits & Liquor Licenses	107,939	104,541	92,447	77,085	70,000	100,000	100,000
4201	1 Drug Education MMJ transaction fee \$1	43,118	38,818	31,407	23,848	16,000	17,000	17,000
4202	0 Animal Licenses	1,325	1,460	930	1,240	1,000	3,200	2,000
4203	0 Passports	55,205	57,363	13,207	21,926	20,000	70,000	70,000
4206	0 Farm Leases	45,950	56,224	38,275	36,780	-	33,500	30,000
4207	0 Rental Property	2,000	2,000	2,000	16,000	24,000	24,000	24,000
4208	0 Records Requests	665	1,076	805	1,315	1,000	1,000	1,000
4200	Total Licenses & Permits	256,202	261,482	179,071	178,194	132,000	248,700	244,000
	<u>Intergovernmental Revenue</u>							
4265	0 CRVF Coronavirus Relief Funds (DOLA)	-	-	320,525	164,812	-	-	-
4265	1 DOLA-Non Entitlement Units	-	-	-	1,142,887	1,142,800	1,142,800	-
4303	0 Highway User Tax Fund	310,529	327,976	266,733	351,181	280,000	280,000	280,000
4304	0 Road & Bridge	50,119	131,671	157,920	77,750	120,000	100,000	100,000
4305	0 Utility Road Cut Permit	2,385	3,165	7,710	10,103	5,000	26,000	5,000
4307	2 DOLA Grant for CR 7 project	-	-	400,000	-	-	-	-
4307	3 State of Colorado-Grant	-	-	-	42,898	-	-	-
4307	5 CDOT Grant for Parklets	-	-	-	43,556	-	-	-
4307	6 Grant-Misc	-	-	-	21,500	-	20,000	-
4311	0 GOCO Grant for Roberts Dock	-	-	18,750	-	-	-	-
4314	0 CDOT Snow Removal	6,084	6,084	6,084	6,084	6,084	6,084	6,084
4316	0 DOLA Grant for Berthoud Market Analysis	-	-	-	7,679	-	-	-
4300	Total Intergovernmental	369,117	468,896	1,177,722	1,868,450	1,553,884	1,574,884	391,084
	<u>Charges For Services</u>							
4401	0 Recreation (see page 4)	132,522	115,539	64,932	140,567	168,230	141,620	155,855
4402	0 Swimming Pool Fees (see page 4)	51,158	43,573	13,912	(236)	-	-	-
4404	0 Park Fees (see page 4)	11,903	8,441	2,326	4,927	4,550	9,600	7,700
4400	Total Charges for Services	195,583	167,553	81,170	145,258	172,780	151,220	163,555

GENERAL FUND REVENUES CONT									
11-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		Fines							
4500	0	Fines & Forfeitures	15,261	21,166	17,705	7,866	10,000	5,500	5,000
4501	0	Court Fees	6,805	6,225	3,586	7,230	5,000	14,000	10,000
4502	0	Surcharges	2,501	3,025	2,615	930	1,000	600	500
4500		Total Fines & Forfeits	24,567	30,416	23,906	16,026	16,000	20,100	15,500
		Interest & Fees							
4601	0	Interest	31,252	111,430	68,900	85,789	40,000	140,000	80,000
4603	0	Municipal Fees	333,560	374,800	411,125	467,576	420,000	520,000	520,000
4600		Total Interest & Fees	364,812	486,230	480,025	553,365	460,000	660,000	600,000
		Building Department							
4620	0	Building and Planning Fees	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000	1,400,000	960,000
4600		Total Building Department	1,189,761	1,073,047	1,575,671	2,203,838	1,120,000	1,400,000	960,000
		Planning Department							
4651	0	Application Fees	21,100	22,468	11,650	19,578	5,000	36,000	5,000
4653	0	Electric Charging Vehicle Fees	-	-	-	-	-	2,700	3,000
4654	0	Development Review Fees	9,717	(23,995)	27,674	5,092	-	-	-
4655	0	Sign Deposit	-	-	-	900	-	-	-
4600		Total Planning Department	30,817	(1,527)	39,324	25,570	5,000	38,700	8,000
		Transfers							
4701	0	Water	140,000	140,000	140,000	214,430	210,000	210,000	220,500
4702	0	Wastewater	140,000	140,000	140,000	107,215	100,000	100,000	105,000
4705	0	Road Impact Fees	40,031	28,063	36,610	51,892	23,699	35,000	20,313
4709	0	BATS	5,000	5,000	5,000	-	-	-	-
4711	0	Storm Water	10,000	10,000	12,000	10,516	10,000	10,000	10,500
4700		Total Transfers	335,031	323,063	333,610	384,053	343,699	355,000	356,313
		Miscellaneous Revenues							
4209	0	Restitution	-	-	-	175	-	-	-
4310	0	Loss Control Rebate/Insurance Claims	17,102	5,607	96,840	45,395	-	13,000	-
4607	0	Donations	-	-	-	57,672	-	-	-
4901	0	Sale of Equipment	12,154	-	5,062	23,161	-	2,450	-
		Total Miscellaneous Revenues	29,256	5,607	101,902	126,403	-	15,450	-
		Miscellaneous Revenues							
4610	0	Oil and Gas	483,790	21	20	22	-	41,500	-
		Total Miscellaneous Revenues	483,790	21	20	22	-	41,500	-

GENERAL FUND REVENUES (CHARGES FOR SERVICES)									
11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		RECREATION							
4450	1	Tennis	6,818	5,473	777	5,411	7,700	6,420	7,700
4450	2	Active Net Credit	-	-	-	(13,682)	-	-	-
4450	3	British Soccer	240	180	-	390	450	675	675
4450	5	Concession Stand Receipts	3,352	943	-	678	680	-	680
4450	8	Flag Football	9,440	7,571	5,954	12,938	14,900	18,000	17,000
4450	9	Track Fees	3,196	3,008	(60)	4,058	3,900	3,400	3,900
4450	11	Adult Basketball	1,747	1,302	857	(15)	-	-	-
4450	12	Youth Basketball	8,636	9,516	1,660	3,247	-	-	-
4450	21	Adult Softball	4,006	1,087	245	-	4,800	325	4,800
4450	22	Youth Baseball	18,597	11,307	6,459	20,274	22,000	24,000	23,000
4450	23	Youth Softball	-	9,241	9,088	10,199	19,500	15,200	15,000
4450	31	Adult Volleyball	4,165	5,316	807	2,705	-	-	-
4450	32	Youth Volleyball	4,096	2,331	1,355	2,003	-	-	-
4450	34	Youth Sponsorships	15,350	11,717	7,283	27,915	15,400	4,400	12,000
4450	35	Field Fees	6,442	4,556	4,593	8,480	4,000	4,000	4,000
4450	37	School District Fees	478	-	-	-	-	-	-
4450	45	Adult Kickball	3,926	2,570	1,061	3,051	4,000	3,000	4,000
4450	50	Soccer	25,169	25,631	21,124	36,314	39,000	40,000	39,000
4450	51	Sport Camps	2,818	4,840	404	14,102	22,800	15,900	15,000
4450	52	Tournaments	6,964	-	149	468	-	-	-
4450	55	Additional Programs Fees	7,082	8,950	3,176	2,031	9,100	6,300	9,100
4450		Total Recreation Revenue	132,522	115,539	64,932	140,567	168,230	141,620	155,855
11-05									
		SWIMMING POOL							
4451	0	Lessons	12,884	12,251	12,973	(236)	-	-	-
4463	0	Daily Admissions	21,302	11,988	351	-	-	-	-
4464	0	Season Passes	3,078	9,151	-	-	-	-	-
4466	0	Pool Rental	2,545	2,477	-	-	-	-	-
4467	0	Swim Team	5,588	2,789	588	-	-	-	-
4469	0	Concessions	5,761	4,917	-	-	-	-	-
4460		Total Swimming Pool Revenue	51,158	43,573	13,912	(236)	-	-	-
11-07									
		PARKS							
4468	0	Shooting Range	-	-	-	340	100	200	200
4469	0	Park Reservations	10,403	6,749	2,286	4,357	4,200	8,400	7,000
4470	0	Banners	1,500	1,692	40	230	250	1,000	500
		Total Parks Revenue	11,903	8,441	2,326	4,927	4,550	9,600	7,700
		TOTAL GENERAL FUND OPERATING REVENUES	6,984,491	8,664,656	11,428,289	14,864,280	10,331,113	12,061,254	10,224,052
		Total Miscellaneous Revenue	483,790	21	20	22	-	41,500	-
		TOTAL GENERAL FUND REVENUES	7,468,281	8,664,677	11,428,309	14,864,302	10,331,113	12,102,754	10,224,052

GENERAL GOVERNMENT EXPENSE									
11-01			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001		Salaries	462,892	528,833	655,369	827,176	1,049,780	1,049,000	1,105,056
5002		Employer Contributions	113,752	135,056	154,735	193,854	280,131	280,000	297,350
5003		Pension	11,061	22,122	28,819	37,258	51,489	51,400	55,253
5009	5	Travel-Trans-Educ-Finance	2,756	5,117	4,327	1,738	10,000	3,000	10,000
5009	12	Travel-Clerk/Deputy Clerk	9,773	3,883	2,919	3,998	10,000	5,000	10,000
5009	14	Travel-Trans-Educ-Administration	12,668	5,351	1,289	6,326	10,000	12,000	15,000
5009	41	Travel-Trans-Educ Board	3,967	10,174	6,754	6,055	17,500	15,000	17,500
5010	1	Office Supplies-admin	35,297	34,880	39,648	47,604	45,000	50,000	45,000
5010	3	Office Supplies-court							2,500
5010	4	Office Supplies-board							2,500
5011	1	Telephone	7,002	7,242	8,543	9,447	10,000	12,000	12,000
5012	1	Utilities	27,847	26,212	27,024	29,855	30,000	30,000	30,000
5013	1	Vehicle Maintenance	50	232	712	174	1,000	1,000	1,000
5014	1	Gasoline	395	343	93	224	600	600	600
5015	1	Insurance	61,220	52,824	88,995	109,246	120,000	122,000	130,000
5017	7	Town Hall Building Maintenance	20,586	23,234	8,252	26,355	40,000	30,000	78,000
5018	4	Publications/Legal Notices	2,901	3,777	1,938	5,480	5,000	5,000	5,000
5019	4	Recording Fees	-	-	156	6	100	100	100
5020	1	Professional Fees (IT Services)	44,234	28,245	49,674	120,953	90,000	120,000	30,000
5021	3	Municipal Judge	14,653	12,250	9,428	4,245	18,000	18,000	18,000
5022	2	Election Judge	2,007	2,354	2,370	-	2,000	2,200	-
5023	2	Election Supplies	33,233	33,667	55,143	2,213	104,000	104,000	-
5024	2	Election Publications	315	321	-	-	5,000	5,000	-
5027	1	Codification	-	-	-	-	7,000	7,000	7,000
5028	1	Records Management	33,008	18,085	15,913	13,271	32,000	32,000	20,000
5036	1	Regional Meetings	999	1,336	3,638	399	5,000	5,000	5,000
5038	0	Administrative Expense	1,233	7,773	3,607	3,010	6,000	6,500	8,000
5038	1	Passport Expense	1,427	2,030	312	1,069	1,500	2,000	2,000
5039	1	Dues and Subscriptions	8,459	16,878	17,143	22,068	24,000	24,000	24,000
5040	1	Attorney-admin	49,373	48,132	118,164	120,591	130,000	130,000	82,000
5040	2	Attorney-elections							6,000
5040	3	Attorney-court							17,000
5040	4	Attorney-board							25,000
5041	3	Court Expense	860	42	180	-	5,000	2,000	5,000
5045	1	Safety Committee (CPR)	9102	1,728	204	3,076	3,000	3,000	3,000
5046	1	Uniforms	-	-	-	-	-	-	4,655
5048	1	Wellness Committee	-	1,681	1,198	3,341	30,000	28,000	30,000
5050	1	Employee Recognition	-	-	7,226	(131)	12,000	12,000	12,000
5089	7	Janitorial Service & Supplies	24,107	21,223	23,110	30,436	30,000	28,000	28,000
5090	5	Auditing (1/3)	8,476	8,368	9,166	8,333	10,000	8,400	10,000
5091	1	Parking Lot Lease	100	100	100	100	100	100	100
5095	1	Computer Equipment Maintenance/Replacement	17,263	14,534	17,349	41,721	50,000	72,000	40,000
5096	1	Internet	3,212	2,841	2,691	2,365	3,000	3,000	3,000
5097	1	Webpage (redesign)	7,420	7,640	8,180	8,589	50,000	50,000	9,000
5246	4	Audio/visual Equipment	3,508	4,712	-	85	5,000	8,000	14,000
5247	1	Software (Caselle)	16,037	6,930	20,706	9,158	25,000	15,000	22,000
5247	3	Software (Caselle)-Court	1,260	1,260	1,260	1,260	1,300	1,400	1,300
5249	1	Public Outreach	53,782	64,080	64,216	35,039	50,000	50,000	-
5252	1	Community Events	-	31,105	35,062	44,053	58,000	70,000	90,000
5256	7	Clean-Up Day	-	7,802	-	3,783	5,000	4,200	5,000
5257	7	Spring/Fall Clean Up-Branches	-	-	-	2,250	2,000	2,000	2,000
5265	1	CRVF Coronavirus Relief Funds (DOLA) Related Expenses	-	-	485,440	-	-	-	-
5265	6	COVID 19 Berthoud Recovery Programs	-	-	52,825	-	1,142,800	-	2,285,775
5280	0	Transfer to Cemetery Fund	-	-	50,000	20,000	20,000	20,000	20,000
5300	1	Bank Fees	20,928	18,119	21,463	24,295	23,000	26,000	26,000
		TOTAL GENERAL GOVERNMENT	1,118,963	1,222,516	2,105,341	1,830,368	3,630,300	2,534,900	4,671,689

PUBLIC SAFETY EXPENSE									
11-02			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001	4	Salaries-Code Enforcement	30,450	23,008	40,480	41,796	44,580	44,580	48,211
5002	4	Employer Contributions-Code Enforcement	14,738	8,000	23,426	17,716	14,914	20,000	25,797
5003	4	Pension-Code Enforcement	1,236	-	617	925	2,229	2,000	2,763
5009	4	Training-Code Enforcement	-	699	38	706	2,000	2,000	2,000
5010	1	Office Supplies-LCSO	215	2,238	1,010	2,186	1,800	2,400	800
5010	4	Office Supplies-Code Enforcement							1,000
5011	4	Telephone/Mobile-Code Enforcement	649	468	656	663	800	800	800
5013	4	Vehicle Maintenance-Code Enforcement	1,486	962	431	529	1,000	1,000	1,000
5014	4	Gasoline-Code Enforcement	1,292	711	637	463	1,800	1,000	1,800
5018	1	Public Events (Safety Fair, NNO, LETA)	-	268	-	6,276	6,500	6,300	6,500
5034	4	Animal Control	3,439	6,200	16,553	3,483	35,000	35,000	46,000
5039	1	Dues & Memberships	-	-	-	-	200	200	200
5046	4	Uniforms-Code Enforcement	392	902	515	552	1,200	1,200	1,445
5095	4	Computer-Code Enforcement	175	554	-	-	1,800	1,800	1,800
5218	0	Traffic Control	3,544	4,447	-	-	1,000	1,000	1,000
5222	7	School Safety/Education	2,918	4,642	-	-	16,000	17,000	17,000
5228	1	LARIMER COUNTY SHERIFF'S DEPT	1,109,153	1,324,208	1,334,012	1,574,913	2,096,550	2,096,550	2,265,000
		Fund 41 Retail MJ participation		(150,000)			(150,000)	(150,000)	-
		Fund 33 Public Facilities participation for LSCO vehicle					(65,000)	(65,000)	0
		TOTAL PUBLIC SAFETY DEPARTMENT	1,169,687	1,227,307	1,418,375	1,650,208	2,012,373	2,017,830	2,423,116

STREETS EXPENSE									
11-03			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001		Salaries	217,020	250,197	252,669	271,444	321,420	321,000	336,809
5002		Employer Contributions	68,098	93,164	80,702	93,099	122,941	123,000	147,117
5003		Pension	7,061	9,611	8,076	10,176	16,071	16,000	16,840
5008	1	Employee Physicals-Background	194	721	377	524	800	800	800
5009	1	Training	1,623	3,847	1,052	5,243	6,500	6,500	6,500
5010	1	Office Supplies	6,651	6,909	3,803	4,159	6,000	6,000	6,000
5011	1	Telephone	5,640	5,970	6,782	5,187	7,200	6,000	6,200
5012	2	Street Lighting-utilities only	90,665	126,283	114,856	132,437	115,000	130,000	116,000
5012	6	Utilities-Shop	3,136	3,417	5,740	3,147	4,500	4,500	4,500
5012	7	Street Light Repairs	-	-	16,747	11,173	15,000	15,000	15,000
5014	6	Gasoline	22,844	23,660	18,248	23,083	23,000	26,000	25,000
5018	1	Publications	-	460	25	-	500	500	500
5020	1	Professional Fees (Contracting)	-	-	-	-	15,000	15,000	15,000
5021	6	Vehicle and Equipment Maintenance - Light Duty	38,000	46,917	43,367	10,697	40,000	40,000	40,000
5036	2	Vehicle and Equipment Maintenance - Heavy Duty	43,551	13,577	34,096	22,184	50,000	50,000	50,000
5037	2	Material for Maintenance	94,463	108,283	45,391	16,187	75,000	75,000	75,000
5039	1	Dues	196	202	391	50	500	500	500
5040	7	Contracting	32,544	-	-	23,435	50,000	50,000	50,000
5041	2	Equipment Rental	4,840	22,510	12,561	2,941	10,000	10,000	10,000
5042	5	Snow & Ice Removal	48,497	61,463	65,000	55,871	65,000	65,000	65,000
5044	3	Weed Control Chemicals and Supplies	2,742	5,919	3,584	425	3,000	2,000	3,000
5045	6	Shop Operations	13,411	15,167	11,967	13,212	15,000	16,000	18,000
5046	1	Uniforms	6,402	6,730	6,275	2,567	5,100	5,100	4,500
5047	4	Signs & Signage	20,263	33,766	14,324	36,799	35,000	35,000	40,000
5048	2	Safety Equipment	22,862	11,399	2,992	5,359	8,500	8,500	8,500
5049	5	Storm Costs	3,949	16,388	17,486	-	-	-	-
5095	1	Computer Maintenance/Replacement	-	1,495	-	1,044	5,000	5,000	5,000
5247	1	Software	-	-	1,240	4,810	3,000	3,000	3,000
5251	6	Tools	10,569	8,163	5,656	6,166	9,500	9,500	9,500
5255	0	Removal of old streets building	-	-	-	23,285	5,000	5,000	-
		TOTAL STREETS DEPARTMENT	765,221	876,218	773,407	784,704	1,033,532	1,049,900	1,078,266

RECREATION EXPENSE								
11-04		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	ADMINISTRATION							
5001	2 Salaries	105,361	125,776	148,017	71,363	185,400	185,400	240,541
5002	2 Employer Contributions	30,728	43,263	43,491	20,734	49,087	49,087	94,461
5003	2 Pension	3,148	2,782	5,348	2,722	9,270	9,270	12,027
5009	2 Training/Professional Dev/Membership	3,630	2,319	1,843	1,030	8,000	8,000	5,000
5010	2 Office Supplies	6,603	6,072	4,533	3,032	7,500	7,500	3,000
5011	2 Telephone	4,383	4,286	3,388	3,566	2,000	2,000	2,000
5012	2 Utilities	2,207	2,046	2,170	1,664	-	-	-
5013	2 Vehicle Maintenance	4,547	1,360	2,089	746	2,500	2,500	2,500
5014	2 Gasoline	4,611	4,068	1,555	1,484	2,000	2,000	2,000
5020	1 Officiating Administrative Fee	-	7,500	3,425	4,410	8,000	8,000	8,300
5046	2 Uniforms	2,956	3,055	2,251	2,161	4,000	4,000	980
5048	1 School District Charges	2,928	3,664	1,816	1,392	4,000	4,000	1,200
5049	1 Ballfield Maintenance and Repair	12,563	12,850	19,291	17,618	-	-	-
5052	2 First Aid Supplies-Safety	410	1,067	1,440	1,995	1,800	1,800	1,800
5053	1 Porta john	-	362	171	225	-	-	-
5054	2 Trash	2,120	2,524	1,501	714	-	-	-
5056	1 Brochures/Advertising	11,960	12,758	11,163	15,843	28,000	28,000	23,300
5058	1 Equipment Maintenance	-	727	1,021	1,647	-	-	-
5059	1 Coach Certification-Background checks	1,569	832	723	1,395	2,000	2,000	2,000
5060	1 Rec registration/tracking software	-	3,695	-	2,141	10,600	10,600	10,600
5071	1 Scholarships	-	-	-	-	2,500	2,500	2,500
5095	2 Computer Equipment Maintenance/Replacement	-	1,766	-	-	1,800	1,800	1,800
	CONCESSION STAND							
5001	5 Salaries	3,220	1,132	122	667	3,500	3,500	1,000
5002	5 Employer Contributions	256	90	10	53	350	350	100
5063	5 Supplies	4,576	793	-	452	3,000	3,000	2,000
	FLAG FOOTBALL							
5001	8 Salaries	3,985	3,849	3,860	4,426	1,600	1,600	1,500
5002	8 Employer Contributions	817	1,239	781	732	160	160	150
5003	8 Pension	137	132	35	114	-	-	-
5020	8 Officials	1,845	1,070	680	1,417	2,880	2,880	3,900
5046	8 Uniforms/Shirts	2,482	2,130	998	5,385	5,200	6,500	6,200
5050	8 Equipment	1,192	408	413	292	250	250	800
5055	8 Clinics	-	-	-	-	-	-	-
	TRACK							
5001	9 Salaries	1,486	1,358	-	3,910	3,000	3,000	3,100
5002	9 Employer Contributions	235	150	-	482	300	300	310
5003	9 Pension	24	10	-	47	-	-	-
5046	9 Uniforms/Shirts	-	-	-	449	800	800	500
5048	9 Dues/Team Fees	404	375	-	621	700	700	700
5050	9 Equipment	139	-	-	11	200	200	200
	TENNIS							
5001	10 Salaries	7,854	6,880	250	5,595	5,800	5,800	5,800
5002	10 Employer Contributions	820	783	92	445	580	580	580
5003	10 Pension	66	-	-	-	-	-	-
5046	10 Uniforms/Shirts	515	798	-	478	900	900	800
5048	10 Dues/Team Fees	420	460	-	-	600	600	600
5050	10 Equipment	462	143	-	719	800	800	800

RECREATION EXPENSE CONT								
11-04		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	ADULT BASKETBALL							
5001	11 Salaries	1,209	2,685	1,036	35	-	-	-
5002	11 Employer Contributions	261	849	195	8	-	-	-
5003	11 Pension	29	1	2	2	-	-	-
5020	11 Officials	1,870	750	570	-	-	-	-
5050	11 Equipment	31	-	-	-	-	-	-
	YOUTH BASKETBALL							
5001	12 Salaries	10,732	10,689	6,641	724	-	-	-
5002	12 Employer Contributions	2,134	2,173	1,045	170	-	-	-
5003	12 Pension	146	157	134	23	-	-	-
5020	12 Officials	3,200	1,860	1,080	560	-	-	-
5046	12 Uniforms/Shirts	1,441	2,288	1,705	582	-	-	-
5048	12 Dues/Team Fees	30	95	-	-	-	-	-
5050	12 Equipment	1,341	2,762	762	1,261	-	-	-
5055	12 Clinics	400	400	-	-	-	-	-
	ADULT SOFTBALL							
5001	21 Salaries	1,310	313	91	165	1,500	1,500	1,400
5002	21 Employer Contributions	221	25	35	43	150	150	140
5003	21 Pension	26	-	2	8	-	-	-
5020	21 Officials	2,767	350	-	-	2,500	2,500	2,700
5048	21 Dues/Team Fees	-	-	-	-	-	-	-
5050	21 Equipment	630	220	-	-	350	350	900
	YOUTH BASEBALL							
5001	22 Salaries	5,721	11,140	10,189	8,486	3,500	3,500	3,000
5002	22 Employer Contributions	733	2,978	2,322	1,457	350	350	300
5003	22 Pension	133	26	44	254	-	-	-
5020	22 Officials	3,691	2,102	1,388	3,045	3,200	3,200	3,400
5046	22 Uniforms/Shirts	2,448	5,362	2,884	6,408	7,000	7,000	8,000
5048	22 Dues/Team Fees	-	284	350	350	900	900	900
5050	22 Equipment	1,565	1,619	1,411	2,034	2,100	2,100	2,100
5055	22 Clinics	-	-	-	-	-	-	-
	YOUTH SOFTBALL							
5001	23 Salaries	440	928	2,325	1,950	750	750	780
5002	23 Employer Contributions	86	74	329	398	75	75	78
5003	23 Pension	22	-	23	76	-	-	-
5020	23 Officials	1,940	1,075	1,610	670	1,500	1,500	1,400
5046	23 Uniforms/Shirts	1,403	2,586	1,949	2,205	2,800	2,800	2,500
5048	23 Dues/Team Fees	2,160	2,780	3,195	4,045	5,000	5,000	3,600
5050	23 Equipment	1,826	659	399	1,026	2,100	2,100	2,100
5055	23 Clinics	-	-	-	-	200	200	200

RECREATION EXPENSE CONT								
11-04		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	ADULT VOLLEYBALL							
5001	31 Salaries	3,985	4,055	1,910	1,533	-	-	-
5002	31 Employer Contributions	648	932	347	262	-	-	-
5003	31 Pension	48	34	13	32	-	-	-
5020	31 Officials	875	2,029	640	1,510	-	-	-
5050	31 Equipment	160	559	291	100	-	-	-
	YOUTH VOLLEYBALL							
5001	32 Salaries	1,380	1,658	1,299	611	-	-	-
5002	32 Employer Contributions	341	306	252	133	-	-	-
5003	32 Pension	43	36	61	-	-	-	-
5020	32 Officials	982	450	-	80	-	-	-
5046	32 Uniforms/Shirts	818	789	461	374	-	-	-
5050	32 Equipment	417	372	155	-	-	-	-
5055	32 Clinics	1,200	-	-	-	-	-	-
	ADULT KICKBALL							
5001	45 Salaries	1,625	893	962	939	1,200	1,200	1,200
5002	45 Employer Contributions	234	71	154	117	120	120	120
5003	45 Pension	28	-	5	10	-	-	-
5020	45 Officials	1,856	1,000	500	1,225	1,500	1,500	2,400
5050	45 Equipment	143	365	39	-	100	100	100
	SOCCER							
5001	50 Salaries	10,107	9,477	9,583	9,762	6,500	6,500	6,100
5002	50 Employer Contributions	2,200	1,925	1,933	1,727	650	650	610
5003	50 Pension	289	291	362	259	-	-	-
5020	50 Officials	4,092	2,735	1,577	3,262	4,100	4,100	6,200
5046	50 Uniforms/Shirts	5,490	6,186	2,841	7,122	7,200	9,000	7,000
5048	50 Dues/Team Fees	-	-	-	-	850	850	850
5050	50 Equipment	5,727	2,065	2,068	3,035	400	400	400
5055	50 Clinics	-	-	-	250	400	400	400
	SPORTS CAMPS							
5001	51 Salaries	3,895	7,487	-	11,222	2,000	3,100	1,500
5002	51 Employer Contributions	608	1,199	-	1,501	200	310	150
5003	51 Pension	79	155	-	62	-	-	-
5020	51 Officials	-	-	-	-	-	-	-
5046	51 Uniforms/Shirts	-	-	-	1,291	1,800	1,800	1,900
5050	51 Equipment	718	2,786	-	1,679	2,000	2,000	2,000
5055	51 Clinics	63	-	-	-	-	-	-
	TOURNAMENTS							
5001	52 Salaries	-	-	-	-	500	500	500
5002	52 Employer Contributions	-	-	-	-	50	50	50
5020	52 Officials	625	-	-	-	-	-	-
5050	52 Equipment	184	-	-	-	200	200	200
	ADDITIONAL PROGRAMS							
5001	55 Salaries	1,794	5,808	4,303	4,528	2,500	2,500	2,300
5002	55 Employer Contributions	359	1,153	989	683	250	250	230
5003	55 Pension	41	148	196	74	-	-	-
5046	55 Uniforms/Shirts	-	364	-	-	-	-	-
5048	55 Dues/Team Fees/Printing	-	-	-	-	-	-	-
5050	55 Equipment	1,137	682	2,404	2,046	500	500	500
5055	55 Martial Arts	6,318	3,570	840	1,830	4,200	4,200	4,200
	TOTAL RECREATION DEPARTMENT	339,114	381,382	338,378	275,421	430,272	434,582	515,457

SWIMMING POOL EXPENSE								
11-05			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
								2023
5001	1	Salaries	73,687	66,691	25,782	-	-	-
5002	1	Employer Contributions	11,924	12,874	2,329	-	-	-
5003	1	Pension	284	841	32	-	-	-
5009	1	Training, certifications	586	109	450	-	-	-
5010	1	Office Supplies	112	519	10	-	-	-
5011	1	Telephone	2,000	2,022	937	107	-	-
5012	2	Utilities	3,653	5,175	3,390	1,159	-	-
5046	1	Uniforms	496	466	74	-	-	-
5054	2	Trash	559	583	172	233	-	-
5057	2	Boiler Room Maintenance	-	2,110	302	-	-	-
5057	2	Pool Repairs-concrete pad, guard house, bathroom, filter	4,671	-	-	-	-	-
5057	3	Pool Supplies/Maintenance	5,095	515	1,795	181	-	-
5059	4	Swim Team	992	2,048	-	-	-	-
5060	3	Chemicals	4,484	3,954	2,088	-	-	-
5062	4	First Aid-Safety	300	968	1,379	990	-	-
5063	4	Concession Supplies	3,087	2,990	44	-	-	-
5080	0	Town Park pool removal and redesign	-	-	-	47,484	300,000	600,000
5095	1	Computer Equipment Maintenance/Replacement	-	1,329	-	-	-	-
		TOTAL SWIMMING POOL	111,930	103,194	38,784	50,154	300,000	600,000

ECONOMIC DEVELOPMENT								
11-06			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
								2023
5001	6	Salaries	86,233	90,035	95,148	99,762	113,700	113,700
5002	6	Employer Contributions	20,965	22,653	17,833	19,494	23,481	23,481
5003	6	Pension	4,312	4,502	4,757	4,988	5,685	5,685
5009	6	Education	620	1,447	50	1,254	3,000	3,000
5011	6	Telephone	1,959	2,126	2,104	1,680	2,400	2,400
5039	6	Dues & Subscriptions	320	386	1,012	1,260	1,145	1,145
5046	6	Uniforms	-	-	-	-	-	-
5095	6	Computer Equipment Maintenance/Replacement	1,099	-	-	-	-	-
5101	6	Memberships	3,170	5,590	5,505	6,510	18,535	18,535
5102	6	Office Supplies	643	470	717	104	1,000	1,000
5103	6	Printing	510	786	-	-	2,500	2,500
5106	6	Business Prospecting-Travel	3,167	3,169	774	8,685	26,300	20,000
5107	6	Table/ Events	-	5,000	-	-	-	-
5108	6	Business Development	4,235	451	1,771	18,135	61,150	61,150
5110	6	Professional Services-Consultants	9,827	2,563	3,728	2,855	7,000	20,000
5112	6	Marketing/Advertising/Giveaways	3,051	3,923	350	-	4,250	4,250
5120	6	Grants for Business Facade Improvements	-	-	-	15,581	50,000	50,000
		TOTAL BUSINESS DEVELOPMENT	140,111	143,101	133,749	180,308	320,146	326,846

PARKS EXPENSES								
11-07		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
5001	1	Salaries	245,504	283,293	326,654	289,669	450,600	453,460
5002	1	Employer Contributions	65,513	79,170	86,431	78,984	160,407	148,984
5003	1	Pension	8,811	10,397	11,353	9,546	22,530	22,673
5008	1	Physicals, Background	-	-	49	-	100	100
5009	1	Travel, Education	1,653	2,993	3,676	3,499	6,500	6,500
5010	1	Office Supplies	916	1,690	624	863	1,500	1,500
5011	1	Telephone	4,649	2,584	2,762	4,983	6,000	4,000
5012	4	Utilities-turf/ballfields	15,206	8,802	8,944	9,655	10,000	10,000
5012	9	Utilities-facilities/general parks	-	5,376	6,028	8,537	11,000	11,000
5013	9	Vehicle Maintenance-general parks	10,005	593	2,922	1,283	7,500	7,500
5013	8	Vehicle Maintenance-bucket truck	3,981	3,375	543	-	-	-
5014	4	Gasoline-turf/ballfields	10,681	6,675	5,164	6,247	7,000	9,000
5014	9	Gasoline-facilities/general parks	-	4,429	5,168	3,916	5,000	7,000
5020	1	Professional Services	2,012	3,716	-	-	3,000	3,000
5020	4	Weed/Turf Maintenance-contract	2,427	4,971	9,125	10,901	20,000	20,000
5039	1	Dues	-	-	-	-	100	100
5040	1	Attorney	-	-	-	-	1,000	1,000
5044	4	Turf Maintenance-turf/ballfields	9,087	2,132	2,448	3,258	6,000	6,000
5044	9	Turf Maintenance-general parks	-	6,353	5,334	3,674	6,000	6,000
5046	1	Uniforms	2,964	3,818	6,264	4,455	6,900	4,950
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)	-	-	-	-	50,000	20,000
5049	4	Irrigation and Sprinkler Repair-turf/ballfields	3,548	5,516	1,521	3,839	5,000	10,000
5049	9	Irrigation and Sprinkler Repair-general parks	-	5,489	2,843	6,133	7,000	13,000
5053	3	Porta-Johns-parks	3,177	3,272	3,673	5,126	8,000	8,000
5054	2	Facility Maintenance	165	470	500	2,034	3,500	3,500
5055	3	Restroom Maintenance-parks	6,619	7,373	5,894	7,318	10,500	15,000
5057	4	Repair and Maintenance Supplies-turf/ballfield	11,354	5,513	6,539	7,196	12,000	12,000
5057	9	Repair and Maintenance Supplies-facilities/general parks	-	8,860	8,292	16,950	15,000	35,000
5057	10	Farm Lease Supplies	775	1,092	787	3,628	5,000	5,000
5058	6	Equipment Maintenance	3,527	7,058	9,907	8,635	18,000	18,000
5059	2	Insect Control	31,162	32,372	29,230	29,961	45,000	45,000
5060	8	Seasonal Decorations	1,741	4,190	4,247	4,380	15,000	15,000
5064	9	Transfer to Forestry	55,000	55,000	175,000	195,000	500,000	500,000
5070	3	Entry gate/fence at main building and Bein ballfield	-	-	7,640	-	8,500	8,500
5074	1	Office Furniture	-	-	-	1,975	2,500	2,500
5075	9	Bein Park trail improvements	-	-	17,205	-	-	-
5076	9	Park signage	-	-	-	-	5,000	5,000
5078	3	Rental Property Maintenance	999	-	-	-	-	-
5090	8	Equipment Rental	5,046	4,150	2,298	4,485	5,500	7,000
5092	3	Main Street Maintenance	4,912	2,757	2,581	4,777	6,000	6,000
5095	1	Computer Equipment Maintenance/Replacement	-	3,937	-	4,175	3,000	10,400
5251	6	Tools	1,634	719	286	1,485	5,000	5,000
		TOTAL PARKS DEPARTMENT	513,068	578,135	761,932	746,567	1,468,037	1,463,667

BUILDING DEPARTMENT EXPENSE									
11-08			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001	1	Salaries	93,293	135,050	91,636	129,973	148,800	148,800	163,577
5002	1	Employer Contributions	14,391	19,087	20,304	31,668	41,544	41,500	49,478
5003	1	Pension	4,393	6,062	416	6,317	7,440	7,400	8,179
5009	3	Travel-Trans-Educ	200	-	-	135	800	800	800
5010	3	Office Supplies	3,151	2,521	5,527	2,496	6,000	2,000	5,000
5011	3	Telephone	1,427	1,624	1,724	1,600	1,800	1,800	1,800
5046	3	Uniforms	-	-	-	-	-	-	735
5095	3	Computer Equipment Maintenance/Replacement	1,836	1,876	610	-	3,600	3,600	3,600
5185	3	Internet Access	574	609	581	441	800	800	800
5215	2	Contract Inspections	582,773	545,744	753,939	1,062,881	616,000	775,000	528,000
5248	1	Permit Program	-	-	-	-	-	-	-
		TOTAL BUILDING DEPARTMENT	702,038	712,573	874,737	1,235,511	826,784	981,700	761,969

PLANNING DEPARTMENT EXPENSE									
11-11			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5001	1	Salaries	109,556	89,952	145,211	152,197	182,760	182,760	199,346
5002	1	Employer Contributions	23,932	24,178	39,699	42,585	52,604	52,604	58,575
5003	1	Pension	4,982	3,921	4,604	7,554	9,138	9,138	9,967
5009	6	Travel-Trans-Educ	723	911	1,020	50	3,000	3,000	3,000
5010	6	Office Supplies	6,460	7,476	4,127	3,104	6,000	6,000	6,000
5011	6	Telephone	2,068	1,897	1,724	1,599	2,300	2,300	2,300
5018	3	Legal Notices/Recording Fees	598	1,152	74	320	1,500	-	1,500
5022	1	Planning Commission Support	386	448	-	322	1,000	1,000	1,500
5023	1	Historical Preservation Support	2,339	1,513	2,443	3,275	3,000	3,000	5,000
5024	1	Youth Advisory	2,000	682	456	1,227	2,000	2,000	2,000
5025	1	PORT Committee	76	49	-	-	-	-	1,500
5026	1	Tree Committee	-	-	-	-	-	-	1,500
5036	3	Mapping Updates	-	715	2,126	-	1,000	1,000	1,000
5038	3	Supplies-Tools-Maps	-	3,285	-	-	500	500	500
5039	6	Dues & Subscriptions	514	-	533	632	1,000	1,000	1,000
5040	3	Attorney	19,679	23,043	47,142	50,044	60,000	60,000	60,000
5046	6	Uniforms	-	-	-	-	-	-	490
5058	6	Equipment-Software-Hardware-Plotter	-	-	-	-	1,000	1,000	1,000
5095	6	Computer Equipment Maintenance/Replacement	4,335	4,608	-	1,329	1,800	3,000	1,800
5184	6	Regional Fees and Support	3,442	2,968	3,147	3,487	4,500	4,500	4,500
5185	6	Internet Access	573	609	581	441	1,000	1,000	1,000
5186	3	Development Code Update (Architectural Guidelines)(Landscape)	-	-	-	50,070	25,000	25,000	5,000
5187	3	Bike/Pedestrian Plan	-	-	-	-	-	-	-
5188	3	Comp Plan (2022 1st Street Overlay)	-	-	101,270	98,831	125,000	125,000	25,000
5189	2	Development Review	-	11,899	28,679	19,534	60,000	60,000	60,000
		TOTAL PLANNING DEPARTMENT	181,663	179,306	382,836	436,601	544,102	543,802	453,478

LEASE								
11-12			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
		REVENUES						
4401	0	Lease-Guaranty Bank	57,845	59,580	61,368	63,209	64,800	64,800
4402	0	Lease-Edward Jones	17,861	18,307	18,764	19,234	19,700	19,700
4501	0	Lease-Triton	8,888	4,472	3,000	3,000	3,000	3,000
4502	0	Lease-Ashley Fisher	500	-	-	-	-	-
4503	0	Lease-Tax Credit Connection	15,175	15,810	16,294	9,769	-	-
4504	0	Lease-United Waste	4,275	5,350	5,400	5,400	5,400	5,400
4505	0	Lease-Archinger	2,500	4,000	4,200	3,150	-	700
4506	0	Lease-A Little Help	-	2,450	3,600	4,200	4,200	4,200
4507	0	Lease-Berthoud Feed	-	-	4,800	-	-	-
4508	0	Lease-ProClean	-	-	-	-	-	2,400
		TOTAL REVENUES	107,044	109,969	117,426	107,962	97,100	100,200
		EXPENDITURES						
5012	1	Utilities (XCEL)	1,594	5,201	3,823	4,353	5,000	5,000
5013	1	Trash	792	937	949	965	1,200	1,200
5015	1	Insurance	-	-	-	-	3,000	-
5017	1	Building Maintenance-Janitor	2,984	3,254	3,363	2,609	3,600	3,600
5017	2	Building Maintenance-Maintenance	885	977	551	486	1,000	1,000
5017	3	Building Maintenance-Repairs	447	8,982	147	-	3,000	2,000
5019	1	Elevator Maintenance	2,578	2,865	2,805	2,923	4,500	4,500
5020	1	Property Tax	23,619	22,387	23,234	24,079	25,000	25,000
5021	1	Purchase Expense (Berthoud Feed Supply)	-	5,684	114,869	-	-	-
5039	1	HOA Fees	32,842	39,890	40,833	41,881	48,000	48,000
5112	1	Lease Expense	2,349	221	250	-	1,000	-
		TOTAL EXPENDITURES	68,090	90,398	190,824	77,296	95,300	90,300
		TOTAL NEW TOWN HALL DEPARTMENT	38,954	19,571	(73,398)	30,666	1,800	9,900

COMMUNITY OUTREACH								
11-13			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
5001	1	Salaries	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-
5009	1	Education/Travel	-	-	-	-	-	-
5010	1	Office Supplies	-	-	-	-	-	-
5011	1	Telephone	-	-	-	-	-	-
5018	1	Advertising/Promotional	-	-	-	-	-	-
5020	1	Professional Services	-	-	-	-	-	-
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	-	-
5046	1	Uniforms	-	-	-	-	-	-
5103	1	Printing	-	-	-	-	-	-
5247	1	Software	-	-	-	-	-	-
		TOTAL COMMUNITY OUTREACH	-	-	-	-	-	-

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE									
11-10			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		ADMIN							
5086	0	Vehicle Replacement Admin					25,000	25,000	
5102	0	Town Signage Improvements (replace front sign)					10,000	10,000	
5103	0	Mountain Ave Overlay Plan	28,733	113,452					
5104	0	I-25 Interchange Aesthetics Project							
5105	0	HVAC Roof Units at Town Hall and Server Room (2023)			108,590				15,000
5106	0	Parking Lot overlay (45%)			196,257				
5120	0	Carpet 2nd floor Town Hall		18,539	208,196		80,000	80,000	
5121	0	Key Card Access System							
5123	0	Monument-Wayfinding Signs							60,000
5250	0	Town Hall Copy Machine - Folding Machine			37,246		5,500	5,500	
5251	0	Audio/Visual Equipment				26,889		13,000	
5252	0	Electric Vehicle Charging Station				54,073	55,000	55,000	55,000
		SAFETY							
5150	0	School zone lights (10)							
5151	0	Crosswalk lights							80,000
5153	0	Radar speed trailer							
		CODE ENFORCMENT							
5800	0	New Vehicle			34,495				
		STREETS							
5058	0	New Street Sweeper (drainage 60% & Streets 40%) \$250000				100,000			
5099	0	New Vehicle	98,066			55,706			
5111	0	CR 7		593,612					
5111	0	CR 7		345,238					
5125	0	4WD Roadside Mower (50% storm)	45,000						
5127	0	Street Light replacement / retrofit for dark sky				2,290			
5152	0	Excavator (50% streets, 50% storm water)							
5267	0	Dump Truck-single axle	54,427						
5283	0	Mini Skid mower attachments							6,000
5301	0	Radio communication system		11,225					
5302	0	Packer/roller for grader				27,000			
5302	0	Skid Steer grader attachment							17,000
5303	0	Dingo with attachments				41,223			
5304	0	Tilt Trailer					9,000	9,700	
5305	0	Warning light system for sign truck					5,000	6,500	
5306	0	Emergency response trailer					7,200	7,200	
5307	0	Roadway Message Boards (2)							40,000
5308	0	John Deere mini excavator							
		PARKS & REC							
5083	0	Walker Mower			29,916				
5084	0	ATV Plow					23,000	23,000	
5101	0	New Vehicle (Parks)	43,500				95,000	95,000	
5128	0	3rd Street and Massachusetts							2,170,000
5268	0	Richardson Park Construction Drawings							2,250,000
5281	0	Wireless scoreboard (x2)	3,366	3,197					
5400	0	Ballfield Warning Tracks	16,575						
5401	0	New Vehicle (Recreation) (2 in 2020)	35,989		56,000				
5402	0	Field Groomer	16,972						
5403	0	Batting Cages at Bein (60% in park dev)				11,381			
5404	0	Equipment Shed		4,725					
5406	0	Soccer Goals - Waggener Farm Park					13,000	13,000	
5407	0	Pitching mounds, batter boxes, batting cages					10,000	10,000	
5701	0	Trailer				8,092			
5703	0	Roberts Lake Dock renovation		51,433					
5704	0	Playground Equipment (Bein, Town Park) 70%		1,068					
5705	0	Mule ATV	21,971						
5706	0	Air Compressor	2,050						
5708	0	Town Park Phase I	2,075						1,000,000
5709	0	Skate Park Equipment	13,864						
5710	0	Security System-Bein, Town Park, Pioneer Park, BUILDINGS		12,757			20,000	20,000	30,000
5712	0	Slope Ditch Mower		31,184					
5713	0	Sprayer/Fertilizer/Seeder Buggy		11,995					
5714	0	ToolCat				59,586			
5715	0	Irrigation Improvements Project				49,614	55,000	55,000	55,000
5716	0	Berthoud Reservoir Trail & N Berthoud Pkwy trail (Oil & Gas S)					170,000	170,000	
5717	0	Ballfield infield skims and replacement			9,951				
5718	0	Toro Field Mower				72,978			
5719	0	Bein Park Fitness Equipment Replacement						136,000	
5720	0	Fickel Park Bathroom					30,000	200,000	
5721	0	Pressure washer for trailer					6,000	6,000	
5722	0	Robot field liner					45,000	45,000	
5723	0	Robot mower - commercial grade (2)					80,000	80,000	
5724	0	Cedar Median					15,000	15,000	
			</						

CONTRIBUTION EXPENSE									
11-15			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
5150	0	Chamber of Commerce	8,765	900	-	30,000	30,000	10,000	30,000
5151	0	RAFT	5,000	-	-	-			
5152	0	Farmers Market	4,340	-	-	-			
5154	0	House of Neighborly Service utility assistance	-	-	-	-	-	-	30,000
5166	0	Historical Society	2,472	1,118	-	15,000	17,500	17,500	25,000
5167	0	Contributions-Fee Waivers	400	50	-	-	-	-	-
5168	0	Contributions-Other (RAQC)	-	-	400	400	400	2,000	400
5169	0	Municipal Shareback	16,863	18,833	21,433	-	50,000	50,000	50,000
		TOTAL CONTRIBUTIONS	37,840	20,901	21,833	45,400	97,900	79,500	135,400
		TOTAL GENERAL FUND OPERATING EXPENSES	5,147,725	5,535,031	7,040,196	7,312,538	10,758,746	10,140,497	12,003,304
		Total Capital Projects Expense	382,588	1,198,425	680,651	508,832	758,700	1,079,900	5,778,000
		TOTAL GENERAL FUND EXPENSES	5,530,313	6,733,456	7,720,847	7,821,370	11,517,446	11,220,397	17,781,304

WATER FUND-SOURCE OF SUPPLY								
20-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
		BEGINNING FUND BALANCE	12,490,916	12,916,098	28,827,774	16,912,218	24,481,494	24,481,494
		REVENUES						
4450	2	Cash in Lieu-Water Dedication	7,265,056	16,033,448	1,626,150	8,386,055	2,310,000	9,300,000
4451	2	Raw Water System Fee	136,955	105,985	123,725	125,195	85,750	50,000
4452	1	Transfer from Water Fund	100,000	100,000	100,000	100,000	-	-
4300	2	Donated Revenue	-	32,721	-	-	-	-
4601	2	Interest	95,967	382,270	224,704	126,220	40,000	190,000
		TOTAL REVENUE	7,597,978	16,654,424	2,074,579	8,737,470	2,435,750	9,540,000
		EXPENSES						
5015	2	Insurance	-	-	-	-	10,000	-
5040	2	Attorney Fees	56,052	61,959	74,802	88,906	100,000	150,000
5080	2	Payments Richardson Property (til 2028)	67,456	67,456	67,640	67,456	67,640	67,450
5101	2	Reservoir Design and Construction	-	-	-	-	250,000	250,000
5101	3	Reservoir Management/Maintenance	31,701	54,207	114,347	6,398	80,000	80,000
5101	4	Reservoir Aeration Maintenance	-	-	-	-	8,000	5,000
5102	2	Video Inspect Dam Outlets	-	8,607	-	-	-	-
5103	2	Consultant Fees	22,117	49,464	76,554	165,904	100,000	100,000
5104	2	Water Resource Management Plan	45,809	29,736	58,629	98,735	20,000	20,000
5104	2	Non-Pot Master Plan	-	-	-	-	40,000	40,000
5106	2	Ditchwide Study	14,123	13,949	15,519	39,322	115,000	115,000
5107	0	New Water Storage Reservoir (design)	-	-	-	5,566	250,000	250,000
5108	0	Water Conservation Program	-	-	-	-	25,000	25,000
5123	2	Water Purchases	6,906,524	432,000	13,585,000	691,000	7,000,000	6,800,000
5208	2	Raw Line Maintenance and Improvements (design)	28,173	775	5,542	6,152	300,000	300,000
5209	2	Boat/Tractor Maintenance	164	33	-	-	2,000	2,000
5278	2	Southern Water Supply Pipeline (SWSP2)	-	24,562	(7,910)	(1,320)	-	(1,000)
5300	2	Bank Fees	677	-	12	75	60	60
		TOTAL EXPENSES	7,172,796	742,748	13,990,135	1,168,194	8,367,700	8,203,510
		SOURCE OF SUPPLY FUND BALANCE	12,916,098	28,827,774	16,912,218	24,481,494	18,549,544	25,817,984

WATER FUND-OPERATIONS & MAINTENANCE									
21-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2018	2019	2020	2021	2022	2022	2023
		BEGINNING FUND BALANCE	1,452,184	1,716,798	2,660,137	4,223,070	5,086,329	5,086,329	4,793,337
		REVENUES							
4410	0	Sale of Water	2,627,752	2,872,740	3,458,196	3,295,123	3,100,000	3,500,000	3,600,000
4411	0	Water Meters	592,663	389,745	561,660	566,100	385,000	140,000	330,000
4412	0	Berth. Lake Ranchettes Pump Fee	26,568	44,385	55,865	63,180	-	58,000	-
4413	0	Heron Lakes Pump Fee	-	-	-	-	-	-	-
4416	0	Water Share Rental	12,453	8,330	13,724	-	8,000	-	-
4420	0	Property Rental	12,000	12,000	655	-	-	-	-
4601	0	Interest	10,991	21,523	24,208	25,097	10,000	40,000	12,000
4602	0	Transfer loan from Water Capital	-	2,510,000	-	-	-	-	-
		TOTAL REVENUES	3,282,427	5,858,723	4,114,308	3,949,500	3,503,000	3,738,000	3,942,000
		EXPENSES							
5001		Salaries	267,472	342,291	362,562	277,992	238,560	238,560	519,712
5002		Employer Contributions	72,176	103,151	108,138	85,405	87,033	87,000	206,463
5003		Pension	10,636	11,334	13,713	12,357	11,928	10,000	25,986
5007	1	License and Examinations	1,287	540	920	168	200	300	600
5008	1	Employee Physicals-Background	33	16	74	-	100	150	100
5009	1	Travel, Trans. & Education	2,606	2,952	866	632	4,500	5,000	5,000
5010	1	Office Supplies-admin	17,155	20,261	15,382	19,928	41,000	41,000	34,400
5010	5	Office Supplies-billing							6,600
5011	1	Telephone/pager	9,276	8,079	6,607	7,471	8,500	8,500	8,500
5012	3	Utilities	89,509	95,849	112,641	119,213	125,000	180,000	150,000
5013	1	Vehicle Maintenance	4,470	7,193	1,133	929	4,000	4,000	4,500
5014	1	Gasoline	7,234	4,700	3,499	4,899	5,000	5,000	5,000
5015	1	Insurance	54,348	59,466	77,140	89,397	110,000	112,000	120,000
5018	1	Publications/Legal Notices	1,929	1,457	1,414	2,950	9,000	9,000	9,000
5020	4	Professional Fees	21,570	30,218	118,298	128,984	567,000	567,000	520,000
5021	4	Prof Fees: Engineer	17,392	18,861	-	2,293	20,000	10,000	20,000
5022	4	GIS Data Mapping	3,902	2,000	-	1,025	5,000	5,000	5,000
5039	1	Dues	557	724	419	-	1,000	3,400	5,000
5040	4	Attorney	44,376	14,532	12,709	102,694	35,000	20,000	35,000
5041	2	Equipment Rental	199	-	342	-	1,000	1,000	1,000
5044	2	Weed Spray	-	-	442	65	-	-	-
5046	1	Uniforms	3,149	2,871	2,188	1,651	800	800	2,800
5047	1	Rental Property Expenses	21	-	-	-	-	-	-
5048	2	Safety Equipment	933	632	4,932	1,722	2,000	2,000	2,000
5054	1	Trash	5,008	7,390	2,605	1,265	4,500	3,500	1,500
5056	1	Facility Maintenance	7,393	12,263	13,041	6,059	15,000	5,000	6,000
5057	2	Repair/Maint/Supplies-distribution	80,482	43,065	87,772	74,430	105,000	105,000	25,000
5057	3	Repair/Maint/Supplies-treatment							90,000
5060	3	Chemicals	87,037	135,078	175,844	217,874	295,000	350,000	320,000
5081	3	SCADA/Software	7,832	9,611	9,718	8,810	15,000	15,000	30,000
5082	2	Lab Software	-	8,736	20,149	2,050	30,000	30,000	15,000
5090	4	Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300	10,000
	</								

WATER FUND-OPERATIONS & MAINTENANCE, CONT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2018	2019	2020	2021	2022	2022	2023
5106	3	Lab Equipment & Supplies	6,447	8,196	8,337	3,473	11,000	8,000	3,000
5107	1	Transfer to General Fund	140,000	140,000	140,000	214,430	210,000	210,000	220,500
5108	2	Lab Testing	17,020	16,426	26,408	25,312	30,000	30,000	32,000
5109	2	Meters repairs, replacement, moves	416,748	52,499	275,817	215,531	225,000	225,000	225,000
5109	5	Meters - New	439,634	818,972	170,852	332,718	330,000	200,000	450,000
5110	2	Permis	940	940	963	940	2,500	2,500	2,600
5111	2	Water Breaks	81,343	15,256	13,498	44,551	50,000	50,000	54,000
5116	2	Carriage Agreement(BUREC)	37,338	37,828	45,551	78,203	80,000	80,000	80,000
5124	1	Water Assessments (CBT)	142,616	119,531	142,431	201,549	200,000	200,000	205,000
5189	4	Development Review	-	-	138	-	-	-	-
5232	1	2006 Bond Refinance (97 & 82)	58,600	165,822	-	-	-	-	-
5269	4	Water Rate Study	-	-	-	-	25,000	25,000	5,000
5273	1	Bond Payment (2007)	121,582	-	-	-	-	-	-
5273	1	2007 Bond Payoff	-	1,543,026	-	-	-	-	-
5274	1	Bond Payment (2012)	191,200	-	-	-	-	-	-
5274	1	2012 Bond Payoff	-	1,000,204	-	-	-	-	-
5274	7	Transfer loan to Water Capital	-	-	-	382,584	325,982	325,982	439,384
5276	1	Computer Maintenance/Computer/Caselle-admin	4,324	9,893	4,353	4,356	23,000	25,000	5,400
5276	5	Computer Maintenance/Computer/Caselle-billing	-	-	-	-	-	-	6,600
5284	3	Contract Water Treatment (Little T)	144,856	10,454	39,132	26,782	60,000	60,000	200,000
5300	1	Bank fees	11,551	9,322	10,738	13,850	18,000	18,000	18,000
5416	2	Water Leasing	8,000	5,720	32,073	27,360	45,000	45,000	45,000
		TOTAL EXPENSES	2,648,531	4,905,675	2,072,006	2,750,235	3,386,603	3,330,992	4,175,645
		WATER OPERATING BALANCE	\$ 2,086,080	\$ 2,669,846	\$ 4,702,439	\$ 5,422,335	\$ 5,202,726	\$ 5,493,337	\$ 4,559,692

WATER FUND-OPERATIONS & MAINTENANCE CONT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2018	2019	2020	2021	2022	2022	2023
		OPERATIONS CAPITAL EXPENSES							
5277	3	Booster Station (power supply to booster station)							
5277	2	Distribution System Improvements (upgrade pipe)	14,996	3,188			550,000	550,000	550,000
5277	3	Plant Improvements	82,262				100,000	100,000	100,000
5277	4	Filter Plant (Media,valves)	237,546						200,000
5278	0	New Vehicle	34,478						50,000
5280	0	Loveland Reservoir Ditch pump							
5285	0	New Equipment (Vac Trailer 1/3)		6,521					
5401	6	Pretreatment Building (addition to building)							
5402	6	Bunyan Avenue Water Main Replacement			479,369				
5410	6	Treatment Plant Backwash Improvements (1/2)			-	336,006		50,000	
		TOTAL OPERATIONS CAPITAL EXPENSES	369,282	9,709	479,369	336,006	650,000	700,000	900,000
		TOTAL WATER FUND EXPENSES	3,017,813	4,915,384	2,551,375	3,086,241	4,036,603	4,030,992	5,075,645
		ENDING OPERATIONS FUND BALANCE	1,716,798	2,660,137	4,223,070	5,086,329	4,552,726	4,793,337	3,659,692

WATER FUND-CAPITAL IMPROVEMENTS								
22-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	BEGINNING FUND BALANCE	2,985,642	3,960,436	4,191,501	7,163,865	10,595,924	10,595,924	10,052,746
	WATER CAPITAL REVENUES							
4412	1 System Investment Fees	3,439,893	2,886,461	3,129,845	3,097,917	2,215,500	1,650,000	1,899,000
4414	0 Wilson Ranch for I-25	(11)	13	22	-	10	10	10
4414	0 Love's for I-25	-	-	-	-	-	-	-
4422	1 Sale of Assets	-	-	-	-	-	33,890	-
4425	1 Grant (Larimer County - ultrasonic bouy)	-	-	-	-	-	35,000	-
4601	1 Interest-System Investment Fees	24,880	63,229	41,438	46,411	10,000	70,000	10,000
4601	3 Interest-Rate Stability	2,764	7,025	4,605	5,157	1,000	7,000	1,000
4602	1 Transfer from Water Fund	-	-	-	382,584	325,982	325,982	439,384
	TOTAL CAPITAL REVENUE	3,467,526	2,956,728	3,175,910	3,532,069	2,552,492	2,121,882	2,349,394
	WATER CAPITAL EXPENSES							
5014	0 I-25 Water Infrastructure							
5020	1 Professional Fees			1,790				
5105	1 Pump Station NW area					150,000	150,000	
5130	1 Master Meter (CR17)							
5140	1 16" Pipeline							
5151	1 Meter Reading Equipment							400,000
5152	1 Town Hall Building	100,000	100,000	100,000				
5201	0 Pressure Sustaining Valve Vault at Berthoud Ranchettes							
5202	0 PRV Stations					30,000	30,000	
5203	0 West Berthoud Water Main Loop							250,000
5204	0 Treatment Plant Transmission Line/Storage Tank Pipeline				100,000	100,000	100,000	
5205	0 North Berthoud Booster Station (Phase 2)							
5206	0 Potable Water Storage (1 MG)							
5207	0 Loveland Reservoir Ditch pump							100,000
5273	1 Transfer to Water Fund for Bond Payoff		2,510,000					
5276	0 Master Plan Update					185,000	185,000	50,000
5277	1 Plant Improvements for capacity	2,392,520	115,549	101,724		200,000	200,000	250,000
5300	1 Bank Fees	212	114	32	10	60	60	60
5410	0 Treatment Plant Backwash Improvements (1/2)					2,000,000	2,000,000	150,000
	CAPITAL EXPENSES	2,492,732	2,725,663	203,546	100,010	2,665,060	2,665,060	1,200,060
	ENDING CAPITAL FUND BALANCE	3,960,436	4,191,501	7,163,865	10,595,924	10,483,356	10,052,746	11,202,080

WASTEWATER FUND-OPERATIONS & MAINTENANCE								
23-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
								BUDGET
								2023
		BEGINNING FUND BALANCE	2,334,110	2,892,715	3,263,951	3,973,123	4,772,837	4,772,837
								3,468,937
		REVENUES						
4410	0	Wastewater Charges	2,412,671	2,647,350	2,900,454	3,093,222	2,800,000	2,800,000
4410	2	Hillsdale Lift Station Fees	(13)	(1)	(3)	1	-	-
4410	3	Mary's Farm Lift Station Fees	5,678	4,456	2,394	5,274	-	7,000
4433	0	Bomar Lift Station Maint.	2,093	2,121	2,111	2,125	2,000	2,000
4433	1	Campion Lift Station Maint	14,324	14,403	14,746	15,051	15,000	15,000
4434	0	Riverglen Lift Station Maint.	3,539	3,878	3,989	4,026	3,500	3,500
4601	0	Interest	19,915	53,048	29,319	25,191	8,000	35,000
		TOTAL WASTEWATER REVENUES	2,458,207	2,725,255	2,953,010	3,144,890	2,828,500	2,862,500
								3,030,500
		EXPENSES						
5001		Salaries	46,775	41,282	54,107	32,866	66,840	80,000
5002		Employer Contributions	12,788	11,913	13,197	8,406	25,128	25,000
5003		Pension	1,366	2,065	2,296	1,145	3,342	3,000
5007	4	License and Examinations	-	-	-	-	500	500
5008	4	Employee Physicals-Background	-	-	-	-	500	500
5009	4	Travel, Trans. & Education	200	298	-	-	1,500	1,500
5010	4	Office Supplies-admin	19,180	20,124	21,753	25,107	20,000	24,000
5010	5	Office Supplies-billing						6,600
5011	1	Telephone/pager-main plant	4,077	4,457	4,593	5,733	6,000	5,000
5011	2	Telephone/pager-regional plant						1,250
5012	1	Utilities-main plant	216,015	213,000	212,081	224,304	260,000	260,000
5012	2	Utilities-regional plant						20,000
5012	3	Utilities-lift stations						5,000
5013	3	Vehicle Maintenance	748	1,224	212	600	1,500	1,500
5014	3	Gasoline	1,049	2,386	1,672	484	1,000	1,000
5015	4	Insurance	53,142	59,466	73,223	87,776	110,000	112,000
5018	4	Publications	-	-	-	3,683	1,000	1,000
5020	4	Professional Fees	332,364	349,256	352,628	334,648	465,000	465,000
5022	4	GIS Data Mapping	6,019	2,360	247	1,025	10,000	8,000
5039	4	Dues	1,382	1,225	1,225	1,127	2,000	2,000
5040	4	Attorney	317	-	5,955	14,026	20,000	20,000
5041	1	Equipment Rental	-	-	-	-	1,500	1,500
5046	4	Uniforms	-	-	93	-	-	-
5048	4	Safety	120	-	-	-	500	500
5054	1	Trash	2,152	1,977	2,137	2,139	2,500	2,500
5057	1	Repair, Maint. & Supplies-main plant	116,199	233,747	126,353	80,012	175,000	175,000
5057	2	Repair, Maint. & Supplies-regional plant						10,000
5057	3	Repair, Maint. & Supplies-lift stations						45,000
5060	1	Chemicals-main plant	59,379	50,153	54,696	53,121	80,000	80,000
5060	2	Chemicals-regional plant						25,000
5081	1	Plant SCADA	6,930	7,025	19,219	3,715	145,000	95,000
5090	4	Auditing (1/3)	8,350	8,316	9,167	8,333	10,000	8,300
5107	4	Transfer to General Fund	140,000	140,000	140,000	107,215	100,000	100,000
5108	1	Lab Tests-main plant	29,486	29,712	37,977	35,728	45,000	45,000
5108	2	Lab Tests-regional plant						10,000
5109	3	Generator Maintenance	7,113	11,762	8,202	13,687	15,000	15,000
5110	4	Plant Permit	10,968	9,733	9,801	9,896	12,000	12,000
5111	3	Sewer Incidents	769	1,429	10,684	1,500	10,000	10,000
5114	1	Sludge Hauling-main plant	60,083	53,588	56,907	72,758	85,000	75,000
5114	2	Sludge Hauling-regional plant						20,000
5116	1	Lab Equipment	3,087	1,252	855	1,979	8,500	8,500
5119	5	Meter Replacements	8,279	2,200	-	49,846	50,000	50,000
5129	3	Lift Station Maint	8,325	17,351	15,602	12,529	30,000	80,000
5130	3	Electric Maintenance	-	-	-	-	25,000	25,000
5138	3	T.V. Lines/Line Cleaning	6,303	15,816	80,638	71,073	80,000	50,000
5182	1	Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000

WASTEWATER FUND-OPERATIONS & MAINTENANCE CONT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2018	2019	2020	2021	2022	2022	2023
5189	4	Development Review	25,949	-	-	-	-	-	-
5214	4	Computer Maintenance/Computer/Caselle-admin	3,676	4,612	6,793	4,353	17,000	12,000	10,400
5214	5	Computer Maintenance/Computer/Caselle-billing							6,600
5231	4	Software	-	1,112	8,738	7,014	5,000	5,000	5,000
5266	0	Serenity Ridge decommissioning	23,431	-	-	-	-	-	-
5267	0	Mary's Farm decommissioning	-	-	5,592	-	-	-	-
5268	0	Removal of facility at 1st street	-	-	-	824	100,000	100,000	-
5269	4	Rate Study	-	-	-	-	25,000	25,000	15,000
5274	4	2012 Bonds	527,650	528,450	529,100	523,100	742,100	742,100	908,350
5300	4	Bank Fees	10,751	9,234	10,988	14,100	18,000	18,000	18,000
		TOTAL EXPENSES	1,754,422	1,836,525	1,876,731	1,813,852	2,777,410	2,746,400	2,770,025
		WASTEWATER OPERATING BALANCE	3,037,895	3,781,445	4,340,230	5,304,161	4,823,927	4,888,937	3,729,412

WASTEWATER FUND-OPERATIONS & MAINTENANCE CONT			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2018	2019	2020	2021	2022	2022	2023
		CAPITAL PROJECTS							
5264	0	New Vehicle	35,698						
5285	0	New Equipment (Vac Trailer 1/3)		18,750					
5420	6	Line Rehab and Manhole		46,771			350,000	350,000	350,000
5430	6	Lift Station Projects	2,984	6,216			50,000	50,000	500,000
5431	6	Collection Replacement Projects			19,646		300,000	300,000	350,000
5450	6	Solids Handling Facility Improvements							85,000
5451	6	Plant Equipment Replacement	106,498	445,757	347,461	531,324	750,000	700,000	400,000
5452	6	Plant Improvements-Regional					20,000	20,000	20,000
		4th and 5th Street Line Replacement							
		5th and 6th Street Line Replacement							
		Bruce and Capital Line Replacement							
		Cedar,Elm,Bunyan Line Rehab							
		TOTAL CAPITAL PROJECTS	145,180	517,494	367,107	531,324	1,470,000	1,420,000	1,705,000
		TOTAL WASTEWATER EXPENSE	1,899,602	2,354,019	2,243,838	2,345,176	4,247,410	4,166,400	4,475,025
		TOTAL WASTEWATER FUND BALANCE	2,892,715	3,263,951	3,973,123	4,772,837	3,353,927	3,468,937	2,024,412

WASTEWATER CAPITAL FUND								
24-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
	BEGINNING FUND BALANCE	5,111,676	8,081,687	9,600,676	11,829,857	14,692,607	14,692,607	14,102,557
	CAPITAL FACILITY REVENUES							
4412	0 System Investment Fees	3,105,244	2,524,069	2,819,300	2,804,056	1,925,000	1,320,000	1,650,000
4414	0 Wilson Ranch for I-25	(10)	21	27	-	10	10	10
4414	0 Love's for I-25	-	-	-	-	-	-	-
4415	0 Heron Lakes Developer contribution	-	-	-	-	-	-	-
4419	0 ALFA Line	164,131	119,113	140,250	171,050	220,000	220,000	220,000
4463	0 DOLA Grant	-	-	-	-	-	-	-
4463	1 CR 17 Project	-	-	-	-	-	-	-
4601	0 Interest	52,407	149,086	88,622	78,565	25,000	105,000	30,000
	TOTAL CAPITAL FACILITY REVENUE	3,321,772	2,792,289	3,048,199	3,053,671	2,170,010	1,645,010	1,900,010
	CAPITAL FACILITY EXPENSES							
5014	0 I-25 Waste Water Plant					175,000	175,000	175,000
5014	0 I-25 Waste Water Collection System							
5015	0 Heron Lakes Lift Station	135,748	3,973	50,709				
5019	0 ALFA Line Reimbursement	164,131	119,113	140,250	171,050	220,000	220,000	140,000
5134	0 UV System	47,795	289,886	516,856				
5148	0 CR 17 Sewer project	3,875	844,211	1,104				
5172	0 Town Hall Building							
5271	0 1st Street Sanitary Sewer Upgrade			110,067	16,251	1,200,000	1,200,000	1,750,000
5273	0 WW Master Plan Update					185,000	185,000	100,000
5278	4 WW System Improvements for Capacity		15,997		3,610	395,000	395,000	500,000
5278	4 Plant Improvements					60,000	60,000	1,600,000
5300	0 Bank Fees	212	120	32	10	60	60	60
	Regional Plant Expansion to .25 MGD and Headworks							
	Chemical Feed System							
	Biological N Removal							
	Clarifier-Addition of 3rd							
	TOTAL CAP FACILITY EXPENSES	351,761	1,273,300	819,018	190,921	2,235,060	2,235,060	4,265,060
	ENDING CAP FAC FUND BALANCE	8,081,687	9,600,676	11,829,857	14,692,607	14,627,557	14,102,557	11,737,507

STORM WATER CAPITAL FUND								
28-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	-	888,439	1,690,007	2,318,301	3,356,579	3,356,579	3,186,519
	<u>REVENUES</u>							
4410 0	Storm Water Impact Fees	911,670	683,936	906,287	1,075,687	529,200	450,000	453,600
4420 0	Developers-CR 17	-	200,000	200,000	-	-	-	-
4601 0	Interest	4,315	22,564	17,436	17,040	3,000	25,000	3,000
	TOTAL REVENUE	915,985	906,500	1,123,723	1,092,727	532,200	475,000	456,600
	<u>STORM WATER CAPITAL EXPENSES</u>							
5020 0	Professional Fees		9,485			45,000	45,000	
5101 0	CR 17 Trunk Main	27,334	95,356	406,241	54,449	100,000	100,000	
5102 0	Service Center (10%)			89,177				
5103 0	Bacon Lake Outfall							
5104 0	Berthoud Reservoir Stormwater Outfall Improvements (design)					500,000	500,000	500,000
5300 0	Bank Fees	212	91	11		60	60	60
	1st Street Storm Culvert							
	1st and Welch							
	3rd and Welch							
	Clayton Plaza Regional Water Quality Pond							
	TOTAL CAPITAL EXPENSES	27,546	104,932	495,429	54,449	645,060	645,060	500,060
5999	ENDING STORM WATER FUND BALANCE	888,439	1,690,007	2,318,301	3,356,579	3,243,719	3,186,519	3,143,859

STORM WATER OPERATIONS FUND								
29-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	307,431	382,224	645,527	938,434	1,256,206	1,256,206	1,518,896
	<u>REVENUES</u>							
4410	0 Storm Water Fees	387,945	448,874	501,689	557,928	450,000	505,000	480,000
4601	0 Interest	2,691	8,367	5,992	5,914	1,000	10,000	1,000
	TOTAL REVENUE	390,636	457,241	507,681	563,842	451,000	515,000	481,000
	<u>EXPENSES</u>							
5001	Salaries	37,474	44,860	39,895	8,810	15,720	10,000	-
5002	Employer Contributions	8,961	17,169	13,020	2,650	7,531	5,000	-
5003	Pension	788	1,818	1,560	312	786	500	-
5009	5 Travel, Training	5	-	-	-	750	750	750
5020	4 Professional Fees	13,270	24,736	5,224	16,405	25,000	25,000	25,000
5022	4 GIS Data Mapping	2,722	2,000	247	197	5,000	5,000	5,000
5042	1 Snow & Ice Removal	6,771	10,062	9,438	17,535	25,000	25,000	25,000
5057	3 Repair & Maint: culverts, drain pans, gutters	9,325	35,139	35,626	19,355	40,000	40,000	40,000
5059	5 Computer Maint/Replacement/Caselle	-	802	1,800	-	2,000	2,000	2,000
5060	3 Drainage Parts	1,571	1,374	-	391	2,000	2,000	2,000
5107	5 Transfer to General Fund	10,000	10,000	12,000	10,516	10,000	10,000	10,500
5110	4 Permit	462	962	462	-	10,000	10,000	10,000
5190	0 Master Drainage Plan	16,047	12,532	15,414	-	-	-	50,000
5261	2 Sweeper Parts	7,581	13,643	13,287	19,899	17,000	17,000	18,000
5269	0 Rate Study	-	-	-	-	25,000	25,000	-
5300	5 Bank Fees	212	91	12	-	60	60	60
	TOTAL EXPENSES	115,189	175,188	147,985	96,070	185,847	177,310	188,310
	<u>STORM WATER CAPITAL EXPENSES</u>							
5058	0 Street Sweeper (40% GF & 60% Drainage)				150,000			
5084	0 Skid Steer			66,789				
5125	0 Crackfilling machine-roadside mower (50% streets)	45,000						
5172	0 Excavator (50% streets, 50% storm water)							
5201	0 Harben Trailer and inspection camera	68,283						
5202	0 Serenity Ridge Drainage Project							
5285	0 New Equipment (Vac Trailer 1/3)		18,750					
5401	6 Culverts-drain pans-gutters	87,371				75,000	75,000	
	TOTAL CAPITAL EXPENSES	200,654	18,750	66,789	150,000	75,000	75,000	-
	TOTAL STORM WATER OPERATION EXPENSES	315,843	193,938	214,774	246,070	260,847	252,310	188,310
5999	ENDING STORM WATER FUND BALANCE	382,224	645,527	938,434	1,256,206	1,446,359	1,518,896	1,811,586

PARK DEVELOPMENT								
31-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	1,459,685	2,787,926	2,585,670	1,469,514	2,471,918	2,471,918	1,366,858
	<u>REVENUES</u>							
4601	0 Interest	17,183	48,115	17,931	14,390	300	19,000	5,000
4607	0 Grant Revenue	-	-	-	40,000	-	-	-
4607	0 CDOT Funding for Berthoud Parkway Trail	0	0	-	-	500,000	500,000	-
4700	0 Park Development	1,447,123	1,116,365	1,588,571	1,837,216	762,300	760,000	653,400
	TOTAL REVENUES	1,464,306	1,164,480	1,606,502	1,891,606	1,262,600	1,279,000	658,400
	<u>EXPENSES</u>							
5020	1 Professional Fees (Waggener Farm Park Design)		1,085,386	40,000				
5021	0 Impact Fee Study	7,856	7,871					
5022	0 Park Development Master Plan	95,728	3,305					
5022	1 Skate Park at Waggener Plan			9,000	720,789	12,000	20,000	
5022	2 Bike Park at Richardson			30,375	108,839	1,500,000	500,000	1,200,000
5203	0 Batting Cages at Bein (40% in GF)				30,522			
5204	0 Town Park		98,962	2,900				
5205	0 Parks Building Garage Bay and Restroom							
5207	1 Pioneer Park		876	13,225		330,000	330,000	
5207	2 Pioneer Park Community Garden				889	1,000	1,000	
5209	1 Skate Park Equipment							
5210	0 Dog Park		3,250	109,858		3,000	3,000	
5220	0 Waggener Farm Park Construction			1,500,000		55,000	55,000	
5246	1 Heron Lakes (shelter, parking lot, bathrooms)					300,000	280,000	
5247	1 Hillsdale	6,439	77	1,600				
5248	1 Berthoud Reservoir (trails)	25,830	166,919	1,015,688	10,523			
5249	0 Roberts Lake east field development (design)					15,000	15,000	
5250	0 North Berthoud Parkway trail				17,640	650,000	650,000	
5251	0 Richardson Park (design)					530,000	530,000	
5300	1 Bank Fees	212	90	12		60	60	60
	TOTAL EXPENSES	136,065	1,366,736	2,722,658	889,202	3,396,060	2,384,060	1,200,060
5998	EMERGENCY RESERVES	-	-	-	-	-	-	19,752
5999	ENDING PARK FUND BALANCE	2,787,926	2,585,670	1,469,514	2,471,918	338,458	1,366,858	805,446

PARK LAND ACQUISITION AND DEDICATION								
32-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
4999		BEGINNING FUND BALANCE	622,420	900,583	1,134,153	1,503,754	1,873,536	1,873,536
		REVENUES						
4601	0	Interest	6,031	17,088	10,673	10,067	700	13,000
4700	0	Park Dedication	280,200	226,144	358,940	416,613	227,500	180,000
		TOTAL REVENUES	286,231	243,232	369,613	426,680	228,200	193,000
		EXPENSES						
5020	0	Professional Fees		1,700				1,700
5021	0	Impact Fee Study	7,856	7,871				
5022	0	Open Space Master Plan				56,898	5,000	5,000
5041	0	Welch Trail Easement					50,000	48,000
5171	0	Park Expansion Property Purchase (Newell Farm)					1,350,000	50,000
5171	1	Park Expansion-transfer to open space acquisition						150,000
5300	0	Bank Fees	212	91	12		60	60
		TOTAL EXPENSES	8,068	9,662	12	56,898	1,405,060	104,760
5998		EMERGENCY RESERVES	-	-	-	-	-	-
5999		ENDING DEDICATION FUND BALANCE	900,583	1,134,153	1,503,754	1,873,536	696,676	1,961,776

PUBLIC FACILITIES FUND								
33-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
4999		BEGINNING FUND BALANCE	1,091,018	1,914,193	2,363,051	1,620,006	2,353,419	2,353,419
		REVENUES						
4601	0	Interest	12,224	37,455	17,182	11,412	2,500	16,500
4700	0	Public Facilities	845,376	648,187	657,317	733,220	533,400	290,000
		TOTAL REVENUES	857,600	685,642	674,499	744,632	535,900	306,500
		EXPENSES						
5020	0	Professional Fees						350,000
5021	0	Impact Fee Study	7,856	7,871				
5153	0	Service Center (90%/ 10% from storm water)	26,357	228,823	1,417,532	9,719	30,000	30,000
5155	0	Parks/Forestry Storage Building at Service Center				1,500	325,000	325,000
5156	0	Parks/Forestry Storage Building at Waggener Farm					40,000	40,000
5176	0	LCSO Vehicle (transfer to general fund)					65,000	65,000
5300	0	Bank Fees	212	90	12		60	60
		TOTAL EXPENSES	34,425	236,784	1,417,544	11,219	460,060	460,060
5998		EMERGENCY RESERVES	-	-	-	-	-	-
5999		ENDING FACILITY FUND BALANCE	1,914,193	2,363,051	1,620,006	2,353,419	2,429,259	2,199,859

CONSERVATION TRUST FUND								
34-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	123,438	149,896	116,515	158,927	230,599	230,599	171,839
	REVENUES							
4301	0 Conservation Trust Distribution	63,172	78,194	81,011	108,532	60,000	98,000	90,000
4364	0 Transfer from General Fund	55,000	56,000	175,000	195,000	500,000	500,000	500,000
4601	0 Interest	1,020	2,326	1,096	1,080	250	2,000	500
	TOTAL REVENUES	119,192	136,520	257,107	304,612	560,250	600,000	590,500
	GENERAL PARK							
5001	Salaries	6,930	7,634	-	-	-	-	-
5002	Employer Contributions	623	1,414	-	-	-	-	-
5003	Pension	-	382	-	-	-	-	-
5095	1 Computer Equipment Maintenance/Replacement	35	833	-	-	-	-	-
5096	1 GIS Software	408	-	-	-	-	-	-
5140	1 Park Building - Grounds - Sprinklers	891	951	1,000	1,628	3,000	3,000	3,000
5141	1 Roberts Park (concrete entry and pavilion)(nursery)	4,386	5,266	4,915	6,175	70,000	70,000	30,000
5142	0 Picnic tables and benches	-	-	-	-	15,000	15,000	-
5143	0 Trail Signage	-	-	-	-	-	-	10,000
5177	1 Fickel Park	280	800	-	-	1,200	1,200	-
5270	1 Tennis Court Repair	-	30,091	-	2,500	6,000	6,000	6,000
	GENERAL EXPENSE SUBTOTAL	13,553	47,371	5,915	10,303	95,200	95,200	49,000
	FORESTRY and OPEN SPACE							
5001	Salaries	46,465	71,791	94,513	114,075	222,060	222,000	228,809
5002	Employer Contributions	11,907	17,404	24,946	32,935	117,827	110,000	92,709
5003	Pension	2,581	3,643	4,722	3,652	11,103	11,000	11,440
5009	1 Travel, Education	-	-	-	2,595	3,500	3,500	3,500
5010	1 Office Supplies	-	-	-	335	750	750	750
5011	1 Telephone	-	-	-	25	750	750	750
5013	1 Vehicle Maintenance	-	-	-	706	5,500	5,500	5,500
5014	1 Gasoline	-	-	-	4,053	5,500	5,500	5,500
5046	1 Uniforms	-	-	-	1,353	3,200	3,200	2,950
5058	1 Equipment Maintenance	-	-	-	2,233	5,000	5,000	5,000
5072	2 Tree Maintenance	2,426	2,423	4,760	28,256	40,000	40,000	40,000
5076	2 Educational Materials	413	149	632	-	2,500	2,500	2,500
5077	3 Tree Replacement	2,885	11,362	17,494	18,732	38,000	38,000	20,000
5077	4 EAB Tree Replacement (combined in 2020)	7,586	7,711	-	-	-	-	-
5079	2 Supplies	474	898	2,677	3,080	7,000	7,000	7,000
5080	4 EAB Response-Treatment	1,367	6,480	59,024	10,607	30,000	30,000	45,000
5085	4 EAB Cost Share	2,865	578	-	-	-	-	-
5095	1 Computer Equipment Maintenance/Replacement	-	-	-	-	1,800	1,800	1,800
5263	0 New Vehicle and water tank	-	-	-	-	77,000	77,000	-
5266	0 Arboretum at Waggenger Farm Park Master Plan - concept plan	-	-	-	-	-	-	40,000
5300	1 Bank Fees	212	91	12	-	60	60	60
	FORESTRY EXPENSE SUBTOTAL	79,181	122,530	208,780	222,637	571,550	563,560	513,268
	TOTAL EXPENSES	92,734	169,901	214,695	232,940	666,750	658,760	562,268
5998	EMERGENCY RESERVES	-	-	-	-	-	-	17,715
5999	ENDING CONSERV FUND BALANCE	149,896	116,515	158,927	230,599	124,099	171,839	182,356

LARAMIE COUNTY OPEN SPACE TAX FUND								
36-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	1,142,720	1,306,996	1,517,801	953,816	855,107	855,107	1,209,547
REVENUES								
4306	0 Revenues	197,139	215,696	239,006	322,925	220,000	300,000	220,000
4307	0 CDOT Funding for Berthoud Parkway Trail	0	0	-	-	200,000	200,000	-
4310	1 Transfer from Park Dedication Fund	-	-	-	-	-	-	150,000
4310	2 Transfer from 1998 1% Fund	-	-	-	-	-	-	150,000
4601	0 Interest	9,334	23,737	11,339	6,173	1,500	6,500	3,000
TOTAL REVENUES		206,473	239,433	250,345	329,098	421,500	506,500	523,000
EXPENSES								
5020	0 Professional Fees	20,654						
5220	0 Waggener Farm Construction			450,000				850,000
5257	0 Trail System & Improvements- HERON LAKES			269,251				
5257	0 Trail System & Improvements- Master Plan	1,570	6,606		27,548			
5257	1 Trail System & Improvements- South Berthoud Parkway Trail				363,997	75,000	75,000	
5259	0 Hillsdale-regular maintenance	156	10,884	65,201		10,000	9,000	10,000
5260	0 Pioneer Park-lake bank seed, trail around lake,pavillion	2,006	2,493		5,702			
5265	0 Jaskowski property maintenance	16,349	6,653	24,263	6,316	7,000	7,000	10,000
5265	1 Jaskowski trail connection						1,000	
5266	0 Richardson property maintenance	1,250	1,900	1,355	4,120	10,000	10,000	10,000
5267	0 Heron Lakes maintenance					20,000	20,000	
5268	0 Berthoud Reservoir Park/Trail maintenance			4,248	20,124	30,000	30,000	45,000
5300	0 Bank Fees	212	92	12		60	60	60
EXPENSES		42,197	28,628	814,330	427,807	152,060	152,060	925,060
5171	0 Open Space Acquisition	-	-	-	0	0	0	200,000
LAND ACQUISITION EXPENSES		-	-	-	-	-	-	200,000
TOTAL EXPENSES		42,197	28,628	814,330	427,807	152,060	152,060	1,125,060
5998	EMERGENCY RESERVES	-	-	-	-	-	-	15,690
5999	ENDING LARAMIE FUND BALANCE	1,306,996	1,517,801	953,816	855,107	1,124,547	1,209,547	591,797

CEMETERY ENDOWMENT FUND								
37-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
4999		BEGINNING FUND BALANCE	29,117	46,165	39,569	122,260	157,044	157,044
		<u>REVENUES</u>						
4280	0	Transfer from General Fund	-	-	50,000	20,000	20,000	20,000
4601	0	Interest	318	765	623	827	150	1,200
4710	0	Lot Sales	25,540	22,989	38,470	33,250	25,000	40,000
4711	0	Opening & Closing	33,840	14,585	27,925	37,740	25,000	20,000
4712	0	Perpetual Care Fees	-	-	-	-	-	-
4713	0	Marker Sales	3,556	2,400	1,525	165	-	145
		TOTAL REVENUES	63,254	40,739	118,543	91,982	70,150	81,345
		<u>EXPENSES</u>						
5001		Salaries	29,220	24,274	20,101	35,382	53,820	53,820
5002		Employer Contributions	3,636	3,328	2,876	8,769	13,804	13,804
5003		Pension	227	112	200	1,631	2,691	1,500
5012	2	Utilities	3,356	2,857	2,199	568	3,000	3,000
5014	2	Gasoline	1,578	934	229	2,102	2,200	2,200
5020	1	Professional Fees (funerals)	-	-	-	-	-	1,200
5020	0	Professional Fees - concept plan for Cemetery improvements	-	-	-	-	-	-
5046	2	Uniforms	-	-	-	-	-	-
5057	2	Repair & Maintenance	5,057	7,973	6,827	6,946	10,000	13,000
5059	2	Marker Sales	1,216	1,219	1,670	-	2,500	500
5081	0	Mower-UTV	-	-	-	-	-	-
5082	0	Maint Shop & Storage Building (gutters, roof)	-	-	-	-	4,000	2,900
5083	0	Columbarium	-	-	-	-	-	-
5083	1	Cremains Vaults	1,704	-	1,740	1,800	-	-
5084	0	Traveling sprinkler	-	6,600	-	-	-	-
5300	2	Bank Fees	212	38	10	-	60	60
		TOTAL EXPENSES	46,206	47,335	35,852	57,198	92,075	91,984
5998		EMERGENCY RESERVES	-	-	-	-	-	-
5999		ENDING CEMETERY FUND BALANCE	46,165	39,569	122,260	157,044	135,119	146,405

BERTHOUD AREA TRANSPORTATION FUND								
39-00		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
		2018	2019	2020	2021	2022	2022	2023
4999	BEGINNING FUND BALANCE	217,882	331,601	352,837	546,666	514,853	514,853	345,773
REVENUES								
4101 0	Donations	-	10	-	-	-	-	-
4106 0	OOA	31,907	26,065	20,112	24,285	20,000	25,500	20,000
4107 0	Client Contributions	5,506	5,457	2,263	4,257	2,500	3,000	2,500
4108 0	Transfer from 1% Fund	72,100	72,100	90,000	90,000	50,000	50,000	50,000
4109 0	City of Ft. Collins	113,202	70,134	238,298	9,727	40,000	-	-
4601 0	Interest	2,232	5,354	3,243	3,002	700	3,000	2,000
TOTAL REVENUE		224,947	179,120	353,916	131,271	113,200	81,500	74,500
EXPENSES								
5001	Salaries	65,935	68,945	69,713	63,010	69,600	69,600	78,948
5002	Employer Contributions	12,761	14,324	14,229	14,363	16,890	16,890	18,935
5003	Pension	2,332	2,590	2,733	2,598	3,480	3,480	3,947
5008 2	Employee Physicals-Background	117	190	-	-	500	500	500
5009 1	Travel, Training, Education	-	-	-	-	1,000	1,000	1,000
5010 1	Office Supplies	525	287	244	115	800	800	800
5011 2	Telephone	1,405	1,422	696	1,172	1,200	1,200	1,200
5013 2	Vehicle Maintenance	4,471	10,185	4,304	5,235	4,000	12,000	15,000
5017 2	Insurance Deductibles	1,079	-	-	-	5,000	5,000	5,000
5020 0	Consultant - Transit Study	-	-	-	19,675	70,000	70,000	-
5021 1	Admin. Expenses	-	-	-	-	100	100	100
5022 1	Flex Bus Service	10,300	43,216	36,338	27,137	45,000	33,500	45,000
5023 1	RAFT Contribution	-	5,000	22,000	22,000	22,000	22,000	41,000
5039 1	CASTA Dues	275	203	281	315	350	350	350
5040 1	Attorney	-	-	-	-	500	500	500
5044 1	Advertising	-	186	62	672	500	500	500
5045 2	Driver Drug Testing	695	565	358	130	600	600	1,000
5046 1	Uniforms	-	-	-	-	-	-	245
5059 0	New Vehicle	-	-	-	-	-	-	-
5095 1	Computer Equipment Maintenance/Replacement	35	-	-	-	3,000	3,000	-
5107 1	Transfer to General Fund	5,000	5,000	5,000	-	-	-	-
5114 2	Gasoline	5,086	4,679	3,117	5,662	5,000	8,500	7,000
5247 1	Software	1,000	1,000	1,000	1,000	1,500	1,000	1,500
5300 1	Bank Fees	212	92	12	-	60	60	60
TOTAL EXPENSES		111,228	157,884	160,087	163,084	251,080	250,580	222,585
5998	EMERGENCY RESERVES	-	-	-	-	-	-	2,235
5999	ENDING BATS FUND BALANCE	331,601	352,837	546,666	514,853	376,973	345,773	195,453

ROAD IMPACT FEES								
40-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
		BEGINNING FUND BALANCE	1,933,803	2,850,809	2,511,947	2,688,275	4,295,079	4,295,079
		REVENUES						
4250	0	Flood Recovery	-	153,121	-	-	-	-
4401	0	Road Impact Fees	1,284,211	935,445	1,220,318	1,729,723	789,950	930,000
4402	0	MPO funding	-	-	-	-	-	-
4404	0	CDOT/FHWA Flood Recovery	1,213,228	-	-	-	-	-
4601	0	Interest	15,640	56,249	23,575	21,118	8,000	32,000
		TOTAL REVENUES	2,513,079	1,144,815	1,243,893	1,750,841	797,950	962,000
		EXPENSES						
5020	0	Professional Fees	37,016	204,801	52,462	18,783		
5021	0	Impact Fee Study	7,856	8,724				
5087	0	Plow Truck/Steel V box	20,056					
5087	0	Dump truck/Snowplow Tandem		71,141				
5101	0	Transfer to General Fund (3%)	40,031	28,063	36,610	51,892	23,699	35,000
5106	0	Transportation Master Plan Update						
5107	0	Flood Repairs-CR 44 permanent repair	1,238,591					
5108	0	Van Metre Purchase and Demo		912,321	38	1,175	53,000	53,000
5110	0	Berthoud Parkway widening		8,535	600,176			
5111	0	CR 7 Project (30% for widening)	2,311	250,000		8,843		
5112	0	CDOT-FASTLANE	250,000					
5113	0	LCR 10E Bridge Widening						
5114	0	Spartan Design and Crossing			128,267	63,344	800,000	780,000
5116	0	Highway 287 & 10E Ramps	-	-	-	-	-	2,000
5117	0	Intersection Improvements at Hwy 14 & Berthoud Pkwy - design						55,000
5220	0	Waggener Farm Construction			250,000			
5300	0	Bank Fees	212	92	12		60	60
		TOTAL EXPENSES	1,596,073	1,483,677	1,067,565	144,037	876,759	870,060
		EMERGENCY RESERVES	-	-	-	-	-	20,553
		ENDING ROAD IMPACT FUND BALANCE	2,850,809	2,511,947	2,688,275	4,295,079	4,216,271	4,387,019

RECREATIONAL MJ TAX 7%								
41-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
			2023					
		BEGINNING FUND BALANCE	-	7,184	82,744	501,969	1,105,948	1,105,948
		REVENUES						
4601	0	Interest	9	1,731	1,917	4,548	300	8,000
4604	0	Sales Tax	7,175	223,885	426,705	594,431	380,000	490,000
4606	0	Quick Win Grant (MPO)	-	-	-	5,000	-	-
		TOTAL REVENUES	7,184	225,616	428,622	603,979	380,300	498,000
		EXPENSES						
5200	0	Street Projects	-	-	-	-	-	-
5201	0	Bike Lane Striping	-	-	-	-	-	-
5210	0	Youth Projects	-	-	-	-	-	-
5211	0	Carnival	-	-	-	-	30,000	30,000
5220	0	Sidewalk Projects	-	-	-	-	-	-
5221	0	Downtown Sidewalk Replacement	-	-	-	-	150,000	150,000
5222	0	Quick Win Pedestrian Crosswalk at Welch/3rd	-	-	6,835	-	-	-
5223	0	Sidewalk Maintenance Plan	-	-	-	-	-	30,000
5240	0	Law Enforcement Projects	-	150,000	2,550	-	150,000	150,000
5260	0	Park Projects	-	-	-	-	-	-
5261	0	Bike Park Scope expansion	-	-	-	-	-	1,000,000
5280	0	Recreation Projects	-	-	-	-	-	-
5281	0	Wildfire arts provider	-	-	-	-	60,000	60,000
5300	0	Bank Fees	-	56	12	-	60	60
		TOTAL EXPENSES	-	150,056	9,397	-	390,060	390,060
		EMERGENCY RESERVES	-	-	-	-	-	12,060
		ENDING SALES TAX FUND BALANCE	7,184	82,744	501,969	1,105,948	1,096,188	1,213,888

Use of collected Tax Revenues: The designated revenues shall be segregated to a fund which is to be used solely for youth activities and services, streets and sidewalk improvements, law enforcement, and parks and recreation.

1998 1% SALES TAX FUND*								
51-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
								BUDGET
			2018	2019	2020	2021	2022	2023
		BEGINNING FUND BALANCE	3,152,981	3,974,371	4,524,786	1,167,278	2,309,405	2,309,405
		REVENUES						
4601	0	Interest	28,363	75,186	26,958	11,279	3,500	23,000
4235	0	Safe Routes to School Grant	-	-	-	-	-	284,000
4610	0	Sales Tax	795,347	1,236,274	1,620,073	2,199,747	1,500,000	1,850,000
4610	1	Sales Tax-building permits	653,465	524,256	742,698	1,105,405	487,375	550,000
		TOTAL REVENUES	1,477,175	1,835,716	2,389,729	3,316,431	1,990,875	2,707,000
		EXPENSES						
5038	0	Sidewalks/ADA	93,025	185,371	327,040	143,492	350,000	350,000
5233	0	Pavement Maintenance Plan				10,215		10,000
5235	0	Safe Routes to School			49,262	438,052	20,000	20,000
5237	0	Transportation (BATS)-Transfer	72,100	72,100	90,000	90,000	50,000	50,000
5239	0	Street Improvements	458,550	914,475	750,238	725,010	1,000,000	1,000,000
5240	0	Waggener Farm Park Construction (transfer)	31,898	99,869	4,500,000	570,000		
5241	0	Round-a-bout Reconstruction			25,005	191,686	120,000	130,000
5242	0	Open Space/Trail Acquisition						150,000
5244	0	I-25 Design, Art and Landscaping		13,395	5,680	5,849	500,000	480,000
5245	0	Town Park						1,500,000
5300	0	Bank Fees	212	91	12		60	60
		TOTAL EXPENSES	655,785	1,285,301	5,747,237	2,174,304	2,040,060	3,950,060
		EMERGENCY RESERVES	-	-	-	-	-	66,773
		ENDING SALES TAX FUND BALANCE	3,974,371	4,524,786	1,167,278	2,309,405	2,260,220	2,976,345

There is established a special fund of the Town to be known as the Town of Berthoud Sales and Use Tax Special Fund ("fund"). The 1% increase in each of the sales and use taxes shall be used exclusively for: Maintenance, improvements, paving, overlaying and repairing of streets; for the purchase of land and construction of a building for a municipal recreation center; for the purchase of land to be used as open space and as buffer areas; operation, maintenance, repairs and improvements to the Berthoud Public Library; and for the operation, maintenance, repair and improvements of the Berthoud Area Transportation System.

Effective 1/1/2019: Revenues from the tax increase approved on November 4, 1997, by the qualified electors of the Town of Berthoud may be utilized exclusively for uses presently allowed and for the construction, operation, and maintenance of capital improvements to parks, open spaces, recreation facilities, and trails.

2019 1% SALES TAX FUND								
52-			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE
			2018	2019	2020	2021	2022	2022
		BEGINNING FUND BALANCE	-	-	1,760,033	21,894,066	6,190,072	6,190,072
00		REVENUES						
4400	0	Sales Tax	-	1,261,272	1,643,387	2,225,447	1,500,000	1,850,000
4400	1	Sales Tax-building permits	-	506,293	742,698	1,081,572	487,375	550,000
4450	52	COP Advance	-	-	24,457,930	-	-	-
4500	1	Recreation Center Memberships	-	-	-	407,955	468,000	630,000
4500	70	Recreation Center Memberships-Corporate	-	-	-	3,212	30,000	-
4500	2	Recreation Center Daily Fees	-	-	-	54,499	155,000	240,000
4500	3	Recreation Center Rentals	-	-	-	7,285	20,000	40,000
4500	60	Recreation Center Sponsorships	-	-	-	-	25,000	25,000
4500	4	Activity Fee-Senior Activities	-	-	-	-	5,600	5,600
4500	5	Activity Fee-Aquatics	-	-	-	10,513	51,000	51,000
4500	6	Activity Fee-Fitness	-	-	-	3,515	52,000	52,000
4500	7	Activity Fee-Class/Program	-	-	-	840	10,000	10,000
4500	8	Activity Fee-Youth Futsal	-	-	-	868	2,700	2,700
4500	11	Activity Fee-Adult Basketball	-	-	-	4,016	9,000	9,000
4500	12	Activity Fee-Youth Basketball	-	-	-	10,392	12,600	12,600
4500	15	Activity Fee-Senior Pickleball	-	-	-	15	1,400	1,400
4500	16	Activity Fee-Youth Multi Sport Class	-	-	-	-	1,800	1,800
4500	31	Activity Fee-Adult Volleyball	-	-	-	5,168	11,700	11,700
4500	32	Activity Fee-Youth Volleyball	-	-	-	1,095	5,200	5,200
4500	40	Activity Fee-Senior Volleyball/Basketball	-	-	-	-	-	-
4500	45	Activity Fee-Senior Travel	-	-	-	-	-	-
4500	54	Activity Fee-Adult Additional Sports	-	-	-	(90)	-	-
4500	55	Activity Fee-Youth Additional Sports	-	-	-	850	-	-
4500	75	Special Events Fee	-	-	-	-	5,400	5,400
4563	0	Vending/Inventory Sales	-	-	-	264	16,000	16,000
4564	0	Contract Arts Activities	-	-	-	-	-	-
4550	31	Transfer from Park Development	-	-	1,540,000	-	-	-
4550	36	Transfer from Larimer Open Space	-	-	450,000	-	-	-
4550	40	Transfer from Road Impact	-	-	250,000	-	-	-
4550	51	Transfer from 1998 1%	-	-	4,500,000	570,000	-	-
4601	0	Interest	-	11,649	106,242	56,612	2,000	35,000
		TOTAL REVENUES	-	1,779,214	33,690,257	4,444,028	2,871,775	3,554,400

[illegible]

04		Recreation Center Senior Activities							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	1,400
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	140
5020	4	Purchased Services	-	-	-	-	-	-	-
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	52	250	250	250
		Subtotal	-	-	-	52	1,680	1,680	1,790
		Senior Frisbee Golf							
5001	14	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	1,000
5002	14	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	100
5020	14	Officials	-	-	-	-	-	-	-
5046	14	Uniforms	-	-	-	-	-	-	-
5048	14	Team Fees/Dues	-	-	-	-	-	-	-
5050	14	Equipment/Awards	-	-	-	440	250	250	750
		Subtotal	-	-	-	440	800	800	1,850
		Senior Pickleball							
5001	15	Salaries-PART TIME/SEASONAL	-	-	-	-	300	300	1,100
5002	15	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	30	30	110
5020	15	Officials	-	-	-	-	-	-	-
5046	15	Uniforms	-	-	-	-	-	-	-
5048	15	Team Fees/Dues	-	-	-	-	-	-	-
5050	15	Equipment/Awards	-	-	-	1,668	500	500	500
		Subtotal	-	-	-	1,668	830	830	1,710
		Senior Volleyball/Basketball							
5001	40	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	1,100
5002	40	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	110
5020	40	Officials	-	-	-	-	-	-	-
5046	40	Uniforms	-	-	-	-	-	-	-
5048	40	Team Fees/Dues	-	-	-	-	-	-	-
5050	40	Equipment/Awards	-	-	-	-	250	250	250
		Subtotal	-	-	-	-	1,680	1,680	1,460
		Senior Travel							
5001	45	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	1,300
5002	45	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	130
5020	45	Officials	-	-	-	-	-	-	-
5046	45	Uniforms	-	-	-	-	-	-	-
5048	45	Team Fees/Dues	-	-	-	-	-	-	-
5050	45	Equipment/Awards/Fuel	-	-	-	-	250	250	750
		Subtotal	-	-	-	-	800	800	2,180
		04 SUBTOTAL	-	-	-	2,160	5,790	5,790	8,990

05		Recreation Center Aquatics							
5001	1	Salaries	-	-	-	12,484	67,680	67,680	116,705
5002	1	Employer Contributions	-	-	-	3,161	16,717	16,717	48,930
5003	1	Pension	-	-	-	-	3,200	3,200	5,835
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	38,230	341,400	341,400	298,140
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	3,026	34,140	34,140	29,814
5001	3	Salaries-Programs-PART TIME/SEASONAL	-	-	-	-	-	-	30,096
5002	3	Employer Contributions-Programs-PART TIME/SEASONAL	-	-	-	-	-	-	3,009
5007	1	Employee license/certifications	-	-	-	800	3,100	3,100	2,250
5007	3	Employee license/certifications-programs	-	-	-	-	-	-	3,650
5008	1	Background/Physicals	-	-	-	33	800	800	800
5009	1	Training/Education/Travel	-	-	-	245	2,000	2,000	2,000
5010	1	Office Supplies	-	-	-	145	500	500	500
5018	1	Publications/Subscriptions/Job Postings	-	-	-	25	2,000	2,000	1,000
5020	4	Purchased Services	-	-	-	-	7,000	7,000	10,000
5039	1	Dues/memberships	-	-	-	-	1,200	1,200	500
5046	1	Uniforms	-	-	-	-	1,500	1,500	2,990
5048	1	Safety/First Aid	-	-	-	1,528	1,000	1,000	1,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	12,000	12,000	12,000
5057	3	Boiler Equipment Maintenance/Repair	-	-	-	256	3,500	3,500	3,500
5060	1	Chemicals	-	-	-	3,162	30,000	30,000	30,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	87,136	3,500	3,500	3,500
5102	3	supplies (non-office)/Equipment (non-dep)-programs	-	-	-	-	-	-	1,400
5048	3	Team Fees/Dues	-	-	-	-	-	-	700
5110	1	Permits/building license	-	-	-	645	2,000	2,000	2,000
		05 SUBTOTAL	-	-	-	150,876	533,237	533,237	610,319
06		Recreation Center Fitness							
5001	1	Salaries	-	-	-	9,132	47,040	47,040	52,229
5002	1	Employer Contributions	-	-	-	4,806	22,779	22,779	26,061
5003	1	Pension	-	-	-	-	2,352	2,352	2,611
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	8,292	72,600	72,600	73,935
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	657	7,260	7,260	7,393
5020	4	Purchased Services	-	-	-	-	3,000	3,000	3,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	3,000	3,000	3,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	3,206	5,000	5,000	5,000
		06 SUBTOTAL	-	-	-	26,093	163,031	163,031	173,229
07		Recreation Center Classes/Programs							
5001	1	Salaries	-	-	-	144	17,880	17,880	-
5002	1	Employer Contributions	-	-	-	52	5,825	5,825	-
5003	1	Pension	-	-	-	-	894	894	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	25	1,700	1,700	5,350
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	2	170	170	535
5020	4	Purchased Services	-	-	-	-	7,000	7,000	10,000
5021	4	Contract Arts Activities	-	-	-	-	-	-	25,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	-	42	2,000	2,000	6,200
		07 SUBTOTAL	-	-	-	265	35,469	35,469	47,085

08		Recreation Center Adult Sports							
		<u>General Administration</u>							
5001	1	Salaries	-	-	-	816	11,520	11,520	10,174
5002	1	Employer Contributions	-	-	-	104	2,567	2,567	4,945
5003	1	Pension	-	-	-	11	576	576	509
5008	1	Background/Physicals	-	-	-	-	100	100	100
5009	1	Training/Education/Travel	-	-	-	-	-	-	-
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	-	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics/Tournaments	-	-	-	-	750	750	750
		Subtotal	-	-	-	931	16,113	16,113	17,078
		<u>Adult Basketball</u>							
5001	11	Salaries-PART TIME/SEASONAL	-	-	-	-	1,800	1,800	1,800
5002	11	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	180	180	180
5020	11	Officials	-	-	-	-	7,600	7,600	7,600
5046	11	Uniforms	-	-	-	-	-	-	-
5048	11	Team Fees/Dues	-	-	-	-	-	-	-
5050	11	Equipment/Awards	-	-	-	-	400	400	400
		Subtotal	-	-	-	-	9,980	9,980	9,980
		<u>Adult Volleyball</u>							
5001	31	Salaries-PART TIME/SEASONAL	-	-	-	314	3,300	3,300	3,300
5002	31	Employer Contributions-PART TIME/SEASONAL	-	-	-	25	330	330	330
5020	31	Officials	-	-	-	-	3,780	3,780	7,500
5046	31	Uniforms	-	-	-	-	-	-	-
5048	31	Team Fees/Dues	-	-	-	-	-	-	-
5050	31	Equipment/Awards	-	-	-	584	1,000	1,000	1,000
		Subtotal	-	-	-	923	8,410	8,410	12,130
		<u>Additional Adult Sports</u>							
5001	54	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	500
5002	54	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	50
5020	54	Officials	-	-	-	-	1,000	1,000	1,000
5046	54	Uniforms	-	-	-	-	-	-	-
5048	54	Team Fees/Dues	-	-	-	-	-	-	-
5050	54	Equipment/Awards	-	-	-	-	200	200	200
		Subtotal	-	-	-	-	1,750	1,750	1,750
		08 SUBTOTAL	-	-	-	1,854	36,253	36,253	40,938

09		Recreation Center Youth Sports							
		General Administration							
5001	1	Salaries	-	-	-	4,351	11,520	11,520	10,174
5002	1	Employer Contributions	-	-	-	592	2,567	2,567	4,945
5003	1	Pension	-	-	-	14	576	576	509
5008	1	Background/Physicals	-	-	-	-	750	750	750
5009	1	Training/Education/Travel	-	-	-	-	-	-	700
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	-	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics	-	-	-	-	600	600	600
		Subtotal	-	-	-	4,957	16,613	16,613	18,278
		Youth Futsal							
5001	8	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	500
5002	8	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	50
5020	8	Officials	-	-	-	-	-	-	-
5046	8	Uniforms	-	-	-	-	400	400	500
5048	8	Team Fees/Dues	-	-	-	-	-	-	-
5050	8	Equipment/Awards	-	-	-	7,579	200	200	300
		Subtotal	-	-	-	7,579	1,150	1,150	1,350
		Youth Basketball							
5001	12	Salaries-PART TIME/SEASONAL	-	-	-	958	2,700	2,700	2,800
5002	12	Employer Contributions-PART TIME/SEASONAL	-	-	-	76	270	270	280
5020	12	Officials	-	-	-	-	3,500	3,500	3,900
5046	12	Uniforms	-	-	-	-	2,500	2,500	2,900
5048	12	Team Fees/Dues	-	-	-	-	-	-	-
5050	12	Equipment/Awards	-	-	-	69	2,000	2,000	1,600
		Subtotal	-	-	-	1,103	10,970	10,970	11,480
		Youth Multi Sport Class							
5001	16	Salaries-PART TIME/SEASONAL	-	-	-	-	700	700	600
5002	16	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	70	70	60
5020	16	Officials	-	-	-	-	-	-	-
5046	16	Uniforms	-	-	-	-	400	400	450
5048	16	Team Fees/Dues	-	-	-	-	-	-	-
5050	16	Equipment/Awards	-	-	-	-	200	200	200
		Subtotal	-	-	-	-	1,370	1,370	1,310
		Youth Volleyball							
5001	32	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,000
5002	32	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100
5020	32	Officials	-	-	-	-	500	500	450
5046	32	Uniforms	-	-	-	-	900	900	900
5048	32	Team Fees/Dues	-	-	-	-	-	-	-
5050	32	Equipment/Awards	-	-	-	-	1,000	1,000	1,000
		Subtotal	-	-	-	-	3,500	3,500	3,450
		Additional Youth Sports							
5001	55	Salaries-PART TIME/SEASONAL	-	-	-	49	1,000	1,000	1,000
5002	55	Employer Contributions-PART TIME/SEASONAL	-	-	-	4	100	100	100
5020	55	Officials	-	-	-	-	-	-	-
5046	55	Uniforms	-	-	-	-	-	-	-
5048	55	Team Fees/Dues	-	-	-	-	-	-	-
5050	55	Equipment/Awards	-	-	-	400	250	250	250
		Subtotal	-	-	-	453	1,350	1,350	1,350
		09 SUBTOTAL	-	-	-	14,092	34,953	34,953	37,218

	2018	2019	2020	2021	2022	2022	2023
BEGINNING BALANCE	37910848	50501914	75303662	91245270	105009721	105009721	102951059
REVENUE	36122253	48800333	69926171	53081593	34133865	43869591	33901016
EXPENSE	23531187	23998585	53984563	39317142	48872380	45928253	59844789
EMERGENCY RESERVES	0	0	0	0	0	0	589440
ENDING BALANCE	50501914	75303662	91245270	105009721	90271206	102951059	76417846
ENDING BALANCE VERIFICATION	50501914	75303662	91245270	105009721	90271206	102951059	76417846
	2018	2019	2020	2021	2022		2023
Valuation	97,985,337	204,767,931	275,956,520	211,195,697	214,167,051		237,792,724
GENERAL FUND	6.106	6.291	5.188	6.636	6.636		6.629
POLICE SERVICES	3.000	3.000	3.000	3.000	3.000		3.000
REFUND & ABATEMENT	0.030	0.036	0.000	0.033	0.020		0.019
TOTAL MILL LEVY	9.136	9.327	8.188	9.669	9.656		9.648
ACTUALS SF BUILDING PERMITS	525	341	499	511	350		300