TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2024

GENERAL FUND TOTALS

		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
	DESCRIPTION	**2019**	**2020**	**2021**	**2022**	**2023**	**2023**	**2024**
	BEGINNING FUND BALANCE	**5,393,793**	**7,434,983**	**11,259,871**	**18,410,765**	**23,415,239**	**23,415,239**	**15,529,472**
	REVENUES							
1	Total Taxes	5,849,889	7,435,888	9,363,123	9,259,465	7,485,600	7,975,850	8,860,350
2	Total Licenses and Permits	261,482	179,071	178,194	273,262	244,000	239,700	239,700
3	Total Intergovernmental Rev.	468,896	1,177,722	1,868,450	1,627,920	391,084	376,084	516,084
4	Total Charges for Services(Rec,Pool,Pks)	167,553	81,170	145,258	155,345	163,555	165,755	173,100
5	Total Fines and Forfeits	30,416	23,906	16,026	24,127	15,500	21,000	21,000
6	Total Interest & Fee Revenue	486,230	480,025	553,365	874,880	600,000	1,500,000	1,100,000
7	Total Transfers In	323,063	333,610	384,053	349,240	356,313	356,313	358,298
8	Total Building Fees	1,073,047	1,575,671	2,203,838	1,547,004	960,000	900,000	800,000
9	Total Miscellaneous Revenue	5,607	101,902	126,403	16,306	-	58,800	-
11	Total Planning Fees	(1,527)	39,324	25,570	90,112	8,000	24,000	24,000
12	Total Town Hall Lease Income	109,969	117,426	107,962	99,009	90,510	96,500	68,450
	TOTAL OPERATING REVENUES	**8,774,625**	**11,545,715**	**14,972,242**	**14,316,670**	**10,314,562**	**11,714,002**	**12,160,982**
13	**MISCELLANEOUS REVENUE**	21	20	22	75,898	0	90,000	0
	TOTAL REVENUES	**8,774,646**	**11,545,735**	**14,972,264**	**14,392,568**	**10,314,562**	**11,804,002**	**12,160,982**
		ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
	EXPENSES	**2019**	**2020**	**2021**	**2022**	**2023**	**2023**	**2024**
100	Total General Government	1,222,516	2,105,341	1,830,368	2,219,434	2,385,914	2,480,114	2,789,105
200	Total Public Safety	1,227,307	1,418,375	1,650,208	1,862,495	2,423,116	2,423,016	2,738,373
300	Total Streets	876,218	773,407	784,704	747,860	1,118,266	1,150,366	1,243,713
400	Total Recreation	381,382	338,378	275,421	374,093	515,457	517,107	458,057
500	Total Pool	103,194	38,784	50,154	595,881	-	375	-
600	Total Economic Development	143,101	133,749	180,308	201,830	311,166	259,306	373,271
700	Total Parks	578,135	761,932	746,567	1,156,745	1,478,667	1,479,267	1,665,783
800	Total Building Department	712,573	874,737	1,235,511	992,677	761,969	761,969	714,010
1100	Total Planning	179,306	382,836	436,601	502,259	693,478	697,478	646,203
1200	Total Town Hall Lease Expense	90,398	190,824	77,296	79,183	83,100	89,100	98,600
1300	Total Community Outreach	-	-	-	-	105,996	108,496	136,087
	Total Engineering	-	-	-	-	-	-	299,861
1500	Contributions	20,901	21,833	45,400	23,146	135,400	75,400	60,400
	TOTAL OPERATING EXPENSES	**5,535,031**	**7,040,196**	**7,312,538**	**8,755,603**	**10,012,528**	**10,041,994**	**11,223,462**
1000	**TOTAL CAPITAL PROJECTS**	**1,198,425**	**680,651**	**508,832**	**632,491**	**9,680,775**	**9,647,775**	**280,000**
	TOTAL EXPENSES	**6,733,456**	**7,720,847**	**7,821,370**	**9,388,094**	**19,693,303**	**19,689,769**	**11,503,462**
	EMERGENCY RESERVES	-	-	-	-	-	-	364,829
	ENDING FUND BALANCE	**7,434,983**	**11,259,871**	**18,410,765**	**23,415,239**	**14,036,498**	**15,529,472**	**15,822,162**
	MINIMUM EFB							1,683,519

GENERAL FUND REVENUES									
11-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		Taxes							
4101	0	Property Tax - General	1,270,679	1,338,217	1,447,664	1,401,407	1,600,000	1,600,000	1,750,000
4102	0	Specific Ownership	244,739	344,269	374,142	511,649	400,000	360,000	380,000
4103	0	Sales Tax - General	2,476,669	3,240,145	4,399,494	5,021,128	3,600,000	4,000,000	4,650,000
4103	1	Sales Tax - Permits	1,044,397	1,485,396	2,210,809	1,306,883	835,500	900,000	857,500
4103	2	Colorado Excise Tax	45,991	91,585	127,457	142,632	100,000	145,000	140,000
4104	0	Cigarette	7,111	10,782	15,914	12,084	10,000	12,000	12,000
4105	0	Franchise Taxes	92,096	100,443	110,342	127,697	90,000	90,000	90,000
4106	0	Severance Tax	53,577	39,871	14,925	92,979	70,000	88,000	70,000
4107	0	Property Tax - Police	602,512	773,835	651,221	631,651	770,000	770,000	900,000
4108	0	Occupation Tax	8,700	10,622	10,900	10,682	10,000	10,000	10,000
4109	0	Lodging Tax	3,418	723	255	673	100	600	600
4110	0	Disposable Bag Fee	-	-	-	-	-	250	250
4100		**Total Taxes**	**5,849,889**	**7,435,888**	**9,363,123**	**9,259,465**	**7,485,600**	**7,975,850**	**8,860,350**
		Licenses & Permits							
4201	0	Business License/Liquor/MMJ	104,541	92,447	77,085	107,387	100,000	100,000	100,000
4201	1	MMJ Transaction Fee	38,818	31,407	23,848	21,676	17,000	12,000	12,000
4202	0	Animal Licenses	1,460	930	1,240	3,250	2,000	1,800	1,800
4203	0	Passports	57,363	13,207	21,926	76,995	70,000	70,000	70,000
4206	0	Farm Leases	56,224	38,275	36,780	38,714	30,000	30,000	30,000
4207	0	Rental Property	2,000	2,000	16,000	24,280	24,000	24,700	24,900
4208	0	Records Requests	1,076	805	1,315	960	1,000	1,200	1,000
4200		**Total Licenses & Permits**	**261,482**	**179,071**	**178,194**	**273,262**	**244,000**	**239,700**	**239,700**
		Intergovernmental Revenue							
4265	0	CRVF Coronavirus Relief Funds (DOLA)	-	320,525	164,812	-	-	-	-
4265	1	DOLA-Non Entitlement Units	-	-	1,142,887	1,142,887	-	-	-
4303	0	Highway User Tax Fund	327,976	266,733	351,181	365,232	280,000	280,000	380,000
4304	0	Road & Bridge	131,671	157,920	77,750	66,202	100,000	70,000	70,000
4305	0	Utility Road Cut Permit	3,165	7,710	10,103	27,515	5,000	20,000	15,000
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 (Electric Mower)			21,500	20,000	-	-	45,000
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**	**468,896**	**1,177,722**	**1,868,450**	**1,627,920**	**391,084**	**376,084**	**516,084**
		Charges For Services							
4401	0	Recreation (see page 4)	115,539	64,932	140,567	144,123	155,855	158,055	165,400
4402	0	Swimming Pool Fees (see page 4)	43,573	13,912	(236)	-	-	-	-
4404	0	Park Fees (see page 4)	8,441	2,326	4,927	11,222	7,700	7,700	7,700
4400		**Total Charges for Services**	**167,553**	**81,170**	**145,258**	**155,345**	**163,555**	**165,755**	**173,100**

GENERAL FUND REVENUES CON'T									
11-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		Fines							
4500	0	Fines & Forfeitures	21,166	17,705	7,866	7,130	5,000	8,000	8,000
4501	0	Court Fees	6,225	3,586	7,230	16,292	10,000	12,000	12,000
4502	0	Surcharges	3,025	2,615	930	705	500	1,000	1,000
4500		**Total Fines & Forfeits**	**30,416**	**23,906**	**16,026**	**24,127**	**15,500**	**21,000**	**21,000**
		Interest & Fees							
4601	0	Interest	111,430	68,900	85,789	304,247	80,000	900,000	500,000
4603	0	Municipal Fees	374,800	411,125	467,576	570,633	520,000	600,000	600,000
4600		**Total Interest & Fees**	**486,230**	**480,025**	**553,365**	**874,880**	**600,000**	**1,500,000**	**1,100,000**
		Building Department							
4620	0	Building and Planning Fees	1,073,047	1,575,671	2,203,838	1,547,004	960,000	900,000	800,000
4600		**Total Building Department**	**1,073,047**	**1,575,671**	**2,203,838**	**1,547,004**	**960,000**	**900,000**	**800,000**
		Planning Department							
4651	0	Application Fees	22,468	11,650	19,578	35,800	5,000	20,000	20,000
4653	0	Electric Charging Vehicle Fees	-	-	-	2,721	3,000	4,000	4,000
4654	0	Development Review Fees	(23,995)	27,674	5,092	53,463	-	-	-
4655	0	Sign Deposit	-	-	900	(1,872)	-	-	-
4600		**Total Planning Department**	**(1,527)**	**39,324**	**25,570**	**90,112**	**8,000**	**24,000**	**24,000**
		Transfers							
4701	0	Water	140,000	140,000	214,430	210,000	220,500	220,500	220,500
4702	0	Wastewater	140,000	140,000	107,215	100,000	105,000	105,000	105,000
4705	0	Road Impact Fees	28,063	36,610	51,892	29,240	20,313	20,313	22,298
4709	0	BATS	5,000	5,000	-	-	-	-	-
4711	0	Storm Water	10,000	12,000	10,516	10,000	10,500	10,500	10,500
4700		**Total Transfers**	**323,063**	**333,610**	**384,053**	**349,240**	**356,313**	**356,313**	**358,298**
		Miscellaneous Revenues							
4209	0	Restitution	-	-	175	197	-	-	-
4310	0	Loss Control Rebate/Insurance Claims	5,607	96,840	45,395	13,659	-	43,000	-
4607	0	Donations	-	-	57,672	-	-	-	-
4901	0	Sale of Equipment	-	5,062	23,161	2,450	-	15,800	-
		Total Miscellaneous Revenues	**5,607**	**101,902**	**126,403**	**16,306**	**-**	**58,800**	**-**
		Miscellaneous Revenues							
4610	0	Oil and Gas	21	20	22	75,898	-	90,000	-
		Total Miscellaneous Revenues	**21**	**20**	**22**	**75,898**	**-**	**90,000**	**-**

GENERAL FUND REVENUES (CHARGES FOR SERVICES)									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		RECREATION							
4450	1	Tennis	5,473	777	5,411	6,420	7,700	7,700	7,700
4450	2	Active Net Credit	-	-	(13,682)	-	-	-	-
4450	3	British Soccer	180	-	390	675	675	675	850
4450	5	Concession Stand Receipts	943	-	678	-	680	680	500
4450	8	Flag Football	7,571	5,954	12,938	16,766	17,000	17,000	19,500
4450	9	Track Fees	3,008	(60)	4,058	3,403	3,900	5,200	7,350
4450	11	Adult Basketball	1,302	857	(15)	-	-	-	-
4450	12	Youth Basketball	9,516	1,660	3,247	-	-	-	-
4450	21	Adult Softball	1,087	245	-	325	4,800	4,800	5,600
4450	22	Youth Baseball	11,307	6,459	20,274	23,841	23,000	23,600	23,000
4450	23	Youth Softball	9,241	9,088	10,199	14,907	15,000	15,000	15,000
4450	31	Adult Volleyball	5,316	807	2,705	-	-	-	-
4450	32	Youth Volleyball	2,331	1,355	2,003	-	-	-	-
4450	34	Youth Sponsorships	11,717	7,283	27,915	6,975	12,000	12,000	12,000
4450	35	Field Fees	4,556	4,593	8,480	4,536	4,000	4,000	4,000
4450	45	Adult Kickball	2,570	1,061	3,051	3,007	4,000	4,000	4,000
4450	50	Youth Soccer	25,631	21,124	36,314	38,646	39,000	39,000	39,000
		Adult Soccer							5,600
4450	51	Sport Camps	4,840	404	14,102	15,736	15,000	15,300	15,300
4450	52	Tournaments	-	149	468	-	-	-	-
4450	55	Additional Programs Fees	8,950	3,176	2,031	8,886	9,100	9,100	6,000
4450		**Total Recreation Revenue**	**115,539**	**64,932**	**140,567**	**144,123**	**155,855**	**158,055**	**165,400**
11-05									
		SWIMMING POOL							
4451	0	Lessons	12,251	12,973	(236)	-	-	-	-
4463	0	Daily Admissions	11,988	351	-	-	-	-	-
4464	0	Season Passes	9,151	-	-	-	-	-	-
4466	0	Pool Rental	2,477	-	-	-	-	-	-
4467	0	Swim Team	2,789	588	-	-	-	-	-
4469	0	Concessions	4,917	-	-	-	-	-	-
4460		**Total Swimming Pool Revenue**	**43,573**	**13,912**	**(236)**	**-**	**-**	**-**	**-**
11-07									
		PARKS							
4468	0	Shooting Range	-	-	340	320	200	200	200
4469	0	Park Reservations	6,749	2,286	4,357	9,777	7,000	7,000	7,000
4470	0	Banners	1,692	40	230	1,125	500	500	500
		Total Parks Revenue	**8,441**	**2,326**	**4,927**	**11,222**	**7,700**	**7,700**	**7,700**
		TOTAL GENERAL FUND OPERATING REVENUES	**8,664,656**	**11,428,289**	**14,864,280**	**14,217,661**	**10,224,052**	**11,617,502**	**12,092,532**
		Total Miscellaneous Revenue	**21**	**20**	**22**	**75,898**	**-**	**90,000**	**-**
		TOTAL GENERAL FUND REVENUES	**8,664,677**	**11,428,309**	**14,864,302**	**14,293,559**	**10,224,052**	**11,707,502**	**12,092,532**

GENERAL GOVERNMENT EXPENSE

11-01

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001		Salaries	528,833	655,369	827,176	977,045	1,105,056	1,105,056	1,226,272
5002		Employer Contributions	135,056	154,735	193,854	216,626	297,350	297,350	306,864
5003		Pension	22,122	28,819	37,258	43,741	55,253	55,253	61,314
5009	5	Travel-Trans-Educ-Finance	5,117	4,327	1,738	732	10,000	10,000	10,000
5009	12	Travel-Clerk/Deputy Clerk	3,883	2,919	3,998	3,399	10,000	10,000	10,000
5009	14	Travel-Trans-Educ-Administration	5,351	1,289	6,326	10,853	15,000	15,000	15,000
5009	41	Travel-Trans-Educ Board	10,174	6,754	6,055	11,115	17,500	17,500	17,500
5010	1	Office Supplies-admin	34,880	39,648	47,604	51,027	45,000	55,000	65,000
5010	3	Office Supplies-court				988	2,500	2,500	2,500
5010	4	Office Supplies-board				2,882	2,500	2,500	2,500
5011	1	Telephone	7,242	8,543	9,447	10,998	12,000	11,000	11,000
5012	1	Utilities	26,212	27,024	29,855	32,433	30,000	32,000	36,000
5013	1	Vehicle Maintenance	232	712	174	396	1,000	1,000	3,000
5014	1	Gasoline	343	93	224	533	600	800	1,000
5015	1	Insurance	52,824	88,995	109,246	120,537	130,000	127,000	225,000
5017	7	Town Hall Building Maintenance	23,234	8,252	26,355	18,750	78,000	40,000	35,000
5018	4	Publications/Legal Notices	3,777	1,938	5,480	4,683	5,000	5,000	5,000
5019	4	Recording Fees	-	156	6	-	100	100	100
5020	1	Professional Fees	28,245	49,674	120,953	107,687	30,000	70,000	50,000
5021	3	Municipal Judge	12,250	9,428	4,245	16,765	18,000	15,000	18,000
5022	2	Election Judge	2,354	2,370	-	2,089	-	-	2,500
5023	2	Election Supplies	33,667	55,143	2,213	65,132	-	-	60,000
5024	2	Election Publications	321	-	-	133	-	-	-
5027	1	Codification	-	-	-	3,947	7,000	-	-
5028	1	Records Management	18,085	15,913	13,271	18,907	20,000	25,000	25,000
5036	1	Regional Meetings	1,336	3,638	399	-	5,000	5,000	-
5038	0	Administrative Expense	7,773	3,607	3,010	8,170	8,000	23,000	36,000
5038	1	Passport Expense	2,030	312	1,069	1,794	2,000	4,000	10,000
5039	1	Dues and Subscriptions	16,878	17,143	22,068	11,552	24,000	24,000	24,000
5040	1	Attorney-admin	48,132	118,164	120,591	53,452	82,000	62,000	82,000
5040	2	Attorney-elections				1,535	6,000	2,000	3,000
5040	3	Attorney-court				25,258	17,000	30,000	30,000
5040	4	Attorney-board				49,703	25,000	60,000	60,000
5041	3	Court Expense	42	180	-	7	5,000	1,000	5,000
5045	1	Safety Committee (CPR)	1,728	204	3,076	3,192	3,000	4,000	7,500
5046	1	Uniforms	-	-	-	-	4,655	4,655	4,655
5048	1	Wellness Committee	1,681	1,198	3,341	25,862	30,000	30,000	34,000
5050	1	Employee Recognition	-	7,226	(131)	3,810	12,000	12,000	12,000
5089	7	Janitorial Service & Supplies	21,223	23,110	30,436	20,500	28,000	28,000	35,000
5090	5	Auditing (1/3)	8,368	9,166	8,333	8,400	10,000	10,000	10,000
5091	1	Parking Lot Lease	100	100	100	100	100	100	100
5095	1	Computer Equipment Maintenance/Replacement	14,534	17,349	41,721	89,161	40,000	100,000	60,000
5096	1	Internet	2,841	2,691	2,365	3,053	3,000	4,000	4,000
5097	1	Webpage (redesign)	7,640	8,180	8,589	34,001	9,000	8,000	8,000
5246	4	Audio/visual Equipment	4,712	-	85	7,826	14,000	10,000	5,000
5247	1	Software (Caselle)	6,930	20,706	9,158	9,726	22,000	22,000	12,000
5247	3	Software (Caselle)-Court	1,260	1,260	1,260	1,281	1,300	1,300	1,300
5249	1	Public Outreach	64,080	64,216	35,039	17,883	-	-	-
5252	1	Community Events	31,105	35,062	44,053	69,145	90,000	75,000	90,000
5256	7	Clean-Up Day	7,802	-	3,783	4,029	5,000	9,000	10,000
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	-	-	-	-	-
5280	0	Transfer to Cemetery Fund	-	50,000	20,000	20,000	20,000	20,000	20,000
5300	1	Bank Fees	18,119	21,463	24,295	28,596	26,000	32,000	35,000
		TOTAL GENERAL GOVERNMENT	**1,222,516**	**2,105,341**	**1,830,368**	**2,219,434**	**2,385,914**	**2,480,114**	**2,789,105**

PUBLIC SAFETY EXPENSE								
11-02								
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001	4	Salaries-Code Enforcement	23,008	40,480	41,796	44,706	48,211	48,211	129,235
5002	4	Employer Contributions-Code Enforcement	8,000	23,426	17,716	18,775	25,797	25,797	40,731
5003	4	Pension-Code Enforcement	-	617	925	1,292	2,763	2,763	6,462
5009	4	Training-Code Enforcement	699	38	706	45	2,000	2,000	2,000
5010	1	Office Supplies-LCSO	2,238	1,010	2,186	581	800	1,000	1,500
5010	4	Office Supplies-Code Enforcement				2,056	1,000	2,000	2,000
5011	4	Telephone/Mobile-Code Enforcement	468	656	663	659	800	800	800
5013	4	Vehicle Maintenance-Code Enforcement	962	431	529	290	1,000	2,000	2,000
5014	4	Gasoline-Code Enforcement	711	637	463	584	1,800	1,000	1,000
5018	1	Public Events (LETA, Holiday light contest)	268	-	6,276	6,276	6,500	10,000	10,000
5034	4	Animal Control	6,200	16,553	3,483	30,141	46,000	46,000	58,000
5039	1	Dues & Memberships	-	-	-	-	200	200	200
5046	4	Uniforms-Code Enforcement	902	515	552	745	1,445	1,445	1,445
5095	4	Computer-Code Enforcement	554	-	-	-	1,800	1,800	-
5218	0	Traffic Control	4,447	-	-	-	1,000	1,000	1,000
5222	7	School Safety/Education	4,642	-	-	19,440	17,000	12,000	12,000
5228	1	LARIMER COUNTY SHERIFF'S DEPT	1,324,208	1,334,012	1,574,913	1,951,905	2,265,000	2,265,000	2,470,000
		Fund 41 Retail MJ participation	(150,000)			(150,000)	-	-	-
		Fund 33 Public Facilities participation for LSCO vehicle				(65,000)	0	0	0
		TOTAL PUBLIC SAFETY DEPARTMENT	**1,227,307**	**1,418,375**	**1,650,208**	**1,862,495**	**2,423,116**	**2,423,016**	**2,738,373**

STREETS EXPENSE									
11-03									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001		Salaries	250,197	252,669	271,444	249,814	336,809	336,809	457,803
5002		Employer Contributions	93,164	80,702	93,099	80,032	147,117	147,117	173,120
5003		Pension	9,611	8,076	10,176	8,554	16,840	16,840	22,890
5008	1	Employee Physicals-Background	721	377	524	461	800	800	800
5009	1	Training	3,847	1,052	5,243	3,536	6,500	6,500	6,500
5010	1	Office Supplies	6,909	3,803	4,159	5,303	6,000	3,000	6,000
5011	1	Telephone	5,970	6,782	5,187	4,404	6,200	6,200	5,500
5012	2	Street Lighting-utilities only	126,283	114,856	132,437	159,204	116,000	165,000	165,000
5012	6	Utilities-Shop	3,417	5,740	3,147	1,142	4,500	3,000	3,000
5012	7	Street Light Repairs	-	16,747	11,173	6,200	15,000	15,000	15,000
5014	6	Gasoline	23,660	18,248	23,083	28,459	30,000	32,000	35,000
5018	1	Publications	460	25	-	-	500	500	500
5020	1	Professional Fees (ROW inspections)	-	-	-	15,743	50,000	40,000	30,000
5021	6	Vehicle and Equipment Maintenance - Light Duty	46,917	43,367	10,697	12,919	40,000	40,000	20,000
5036	2	Vehicle and Equipment Maintenance - Heavy Duty	13,577	34,096	22,184	29,220	50,000	50,000	40,000
5037	2	Material for Maintenance	108,283	45,391	16,187	11,121	75,000	75,000	50,000
5039	1	Dues	202	391	50	421	500	600	600
5040	7	Contracting(weed applications, dust suppresant)	-	-	23,435	39,502	50,000	50,000	50,000
5041	2	Equipment Rental	22,510	12,561	2,941	460	10,000	6,000	10,000
5042	5	Snow & Ice Removal	61,463	65,000	55,871	17,623	65,000	65,000	65,000
5044	3	Weed Control Chemicals and Supplies	5,919	3,584	425	-	3,000	500	-
5045	6	Shop Operations	15,167	11,967	13,212	18,502	18,000	20,000	22,000
5046	1	Uniforms	6,730	6,275	2,567	2,790	4,500	4,500	6,000
5047	4	Signs & Signage	33,766	14,324	36,799	32,926	40,000	40,000	40,000
5048	2	Safety Equipment	11,399	2,992	5,359	8,323	8,500	8,500	10,000
5049	5	Storm Costs	16,388	17,486	-	-	-	-	-
5095	1	Computer Maintenance/Replacement	1,495	-	1,044	2,513	5,000	5,000	-
5247	1	Software	-	1,240	4,810	-	3,000	3,000	3,000
5251	6	Tools	8,163	5,656	6,166	5,213	9,500	9,500	6,000
5255	0	Removal of old streets building	-	-	23,285	3,475	-	-	-
		TOTAL STREETS DEPARTMENT	**876,218**	**773,407**	**784,704**	**747,860**	**1,118,266**	**1,150,366**	**1,243,713**

RECREATION EXPENSE									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		ADMINISTRATION							
5001	2	Salaries	125,776	148,017	71,363	205,942	240,541	240,541	209,117
5002	2	Employer Contributions	43,263	43,491	20,734	57,641	94,461	94,461	60,074
5003	2	Pension	2,782	5,348	2,722	2,662	12,027	12,027	10,456
5009	2	Training/Professional Dev/Membership	2,319	1,843	1,030	4,810	5,000	5,000	5,000
5010	2	Office Supplies	6,072	4,533	3,032	730	3,000	3,000	3,000
5011	2	Telephone	4,286	3,388	3,566	1,052	2,000	2,000	2,000
5012	2	Utilities	2,046	2,170	1,664	-	-	-	-
5013	2	Vehicle Maintenance	1,360	2,089	746	472	2,500	2,500	2,500
5014	2	Gasoline	4,068	1,555	1,484	1,678	2,000	2,000	2,250
5020	1	Officiating Administrative Fee	7,500	3,425	4,410	7,110	8,300	8,300	8,500
5046	2	Uniforms	3,055	2,251	2,161	159	980	980	1,980
5048	1	School District Charges	3,664	1,816	1,392	-	1,200	1,200	600
5049	1	Ballfield Maintenance and Repair	12,850	19,291	17,618	-	-	-	-
5052	2	First Aid Supplies-Safety	1,067	1,440	1,995	1,908	1,800	1,800	2,500
5053	1	Porta john	362	171	225	-	-	-	500
5054	2	Trash	2,524	1,501	714	-	-	-	-
5056	1	Brochures\Advertising	12,758	11,163	15,843	18,110	23,300	23,300	23,300
5058	1	Equipment Maintenance	727	1,021	1,647	-	-	-	-
5059	1	Coach Certification-Background checks	832	723	1,395	1,560	2,000	2,000	3,600
5060	1	Rec registration/tracking software	3,695	-	2,141	8,705	10,600	10,600	1,200
5071	1	Scholarships	-	-	-	-	2,500	2,500	2,500
5095	2	Computer Equipment Maintenance/Replacement	1,766	-	-	-	1,800	1,800	2,000
		CONCESSION STAND							
5001	5	Salaries	1,132	122	667	-	1,000	1,000	-
5002	5	Employer Contributions	90	10	53	-	100	100	-
5063	5	Supplies	793	-	452	-	2,000	2,000	2,000
		FLAG FOOTBALL							
5001	8	Salaries	3,849	3,860	4,426	914	1,500	1,500	1,700
5002	8	Employer Contributions	1,239	781	732	72	150	150	170
5003	8	Pension	132	35	114	-	-	-	-
5020	8	Officials	1,070	680	1,417	1,780	3,900	3,900	4,800
5046	8	Uniforms/Shirts	2,130	998	5,385	6,017	6,200	6,200	8,250
5050	8	Equipment	408	413	292	320	800	800	600
5055	8	Clinics	-	-	-	-	-	-	-
		TRACK							
5001	9	Salaries	1,358	-	3,910	-	3,100	3,100	4,100
5002	9	Employer Contributions	150	-	482	-	310	310	410
5003	9	Pension	10	-	47	-	-	-	-
5046	9	Uniforms/Shirts	-	-	449	325	500	500	1,050
5048	9	Dues/Team Fees	375	-	621	375	700	700	550
5050	9	Equipment	-	-	11	-	200	200	200
		TENNIS							
5001	10	Salaries	6,880	250	5,595	1,490	5,800	5,800	3,400
5002	10	Employer Contributions	783	92	445	117	580	580	340
5046	10	Uniforms/Shirts	798	-	478	531	800	800	900
5048	10	Dues/Team Fees	460	-	-	-	600	600	600
5050	10	Equipment	143	-	719	-	800	800	600

RECREATION EXPENSE CON'T

11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		ADULT BASKETBALL							
5001	11	Salaries	2,685	1,036	35	-	-		-
5002	11	Employer Contributions	849	195	8	-	-		-
5003	11	Pension	1	2	2	-	-		-
5020	11	Officials	750	570	-	-	-		-
		YOUTH BASKETBALL							
5001	12	Salaries	10,689	6,641	724	-	-		-
5002	12	Employer Contributions	2,173	1,045	170	-	-		-
5003	12	Pension	157	134	23	-	-		-
5020	12	Officials	1,860	1,080	560	-	-		-
5046	12	Uniforms/Shirts	2,288	1,705	582	-	-		-
5048	12	Dues/Team Fees	95	-	-	-	-		-
5050	12	Equipment	2,762	762	1,261	-	-		-
5055	12	Clinics	400	-	-	-	-		-
		ADULT SOFTBALL							
5001	21	Salaries	313	91	165	-	1,400	1,400	1,500
5002	21	Employer Contributions	25	35	43	-	140	140	150
5003	21	Pension	-	2	8	-	-	-	-
5020	21	Officials	350	-	-	-	2,700	2,700	3,100
5048	21	Dues/Team Fees	-	-	-	-	-	-	-
5050	21	Equipment	220	-	-	-	900	900	900
		YOUTH BASEBALL							
5001	22	Salaries	11,140	10,189	8,486	2,145	3,000	3,000	3,500
5002	22	Employer Contributions	2,978	2,322	1,457	168	300	300	350
5003	22	Pension	26	44	254	-	-	-	-
5020	22	Officials	2,102	1,388	3,045	3,740	3,400	3,400	4,000
5046	22	Uniforms/Shirts	5,362	2,884	6,408	5,880	8,000	8,000	9,600
5048	22	Dues/Team Fees	284	350	350	706	900	900	900
5050	22	Equipment	1,619	1,411	2,034	2,435	2,100	2,100	2,500
5055	22	Clinics	-	-	-	-	-	-	-
		YOUTH SOFTBALL							
5001	23	Salaries	928	2,325	1,950	283	780	780	1,100
5002	23	Employer Contributions	74	329	398	22	78	78	110
5003	23	Pension	-	23	76	-	-	-	-
5020	23	Officials	1,075	1,610	670	1,545	1,400	1,400	1,400
5046	23	Uniforms/Shirts	2,586	1,949	2,205	909	2,500	2,500	2,300
5048	23	Dues/Team Fees	2,780	3,195	4,045	3,275	3,600	3,600	5,100
5050	23	Equipment	659	399	1,026	1,017	2,100	2,100	2,000
5055	23	Clinics	-	-	-	-	200	200	-

RECREATION EXPENSE CON'T

11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		ADULT VOLLEYBALL							
5001	31	Salaries	4,055	1,910	1,533	-	-		-
5002	31	Employer Contributions	932	347	262	-	-		-
5003	31	Pension	34	13	32	-	-		-
5020	31	Officials	2,029	640	1,510	-	-		-
5050	31	Equipment	559	291	100	-	-		-
		ADULT KICKBALL							
5001	45	Salaries	893	962	939	823	1,200	1,200	1,600
5002	45	Employer Contributions	71	154	117	65	120	120	160
5003	45	Pension	-	5	10	-	-	-	-
5020	45	Officials	1,000	500	1,225	1,680	2,400	2,400	2,400
5050	45	Equipment	365	39	-	-	100	100	100
		SOCCER							
5001	50	Salaries	9,477	9,583	9,762	2,565	6,100	6,100	4,500
5002	50	Employer Contributions	1,925	1,933	1,727	201	610	610	450
5003	50	Pension	291	362	259	-	-	-	-
5020	50	Officials	2,735	1,577	3,262	3,255	6,200	6,200	8,000
5046	50	Uniforms/Shirts	6,186	2,841	7,122	8,868	7,000	7,000	9,750
5048	50	Dues/Team Fees	-	-	-	112	850	850	500
5050	50	Equipment	2,065	2,068	3,035	298	400	400	400
5055	50	Clinics	-	-	250	-	400	400	-
		ADULT SOCCER (YOUTH VOLLEYBALL)							
5001	32	Salaries	1,658	1,299	611	-	-	-	1,000
5002	32	Employer Contributions	306	252	133	-	-	-	100
5003		Pension	36	61	-	-	-	-	-
5020		Officials	450	-	80	-	-	-	2,900
5046		Uniforms/Shirts	789	461	374	-	-	-	-
5050		Equipment	372	155	-	-	-	-	500
		SPORTS CAMPS							
5001	51	Salaries	7,487	-	11,222	3,043	1,500	3,000	4,900
5002	51	Employer Contributions	1,199	-	1,501	239	150	300	490
5003	51	Pension	155	-	62	-	-	-	-
5020	51	Officials	-	-	-	-	-	-	-
5046	51	Uniforms/Shirts	-	-	1,291	787	1,900	1,900	1,900
5050	51	Equipment	2,786	-	1,679	1,098	2,000	2,000	2,000
5055	51	Clinics	-	-	-	-	-	-	-
		TOURNAMENTS							
5001	52	Salaries	-	-	-	-	500	500	500
5002	52	Employer Contributions	-	-	-	-	50	50	50
5020	52	Officials	-	-	-	-	-	-	-
5050	52	Equipment	-	-	-	-	200	200	200
		ADDITIONAL PROGRAMS							
5001	55	Salaries	5,808	4,303	4,528	914	2,300	2,300	2,000
5002	55	Employer Contributions	1,153	989	683	72	230	230	200
5003	55	Pension	148	196	74	-	-	-	-
5046	55	Uniforms/Shirts	364	-	-	-	-	-	-
5048	55	Dues/Team Fees/Printing	-	-	-	-	-	-	-
5050	55	Equipment	682	2,404	2,046	84	500	500	-
5055	55	Martial Arts	3,570	840	1,830	3,384	4,200	4,200	4,200
		TOTAL RECREATION DEPARTMENT	**381,382**	**338,378**	**275,421**	**374,093**	**515,457**	**517,107**	**458,057**

SWIMMING POOL EXPENSE									
11-05			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001	1	Salaries	66,691	25,782	-	-	-	-	-
5002	1	Employer Contributions	12,874	2,329	-	-	-	-	-
5003	1	Pension	841	32	-	-	-	-	-
5009	1	Training, certifications	109	450	-	-	-	-	-
5010	1	Office Supplies	519	10	-	-	-	-	-
5011	1	Telephone	2,022	937	107	-	-	-	-
5012	2	Utilities	5,175	3,390	1,159	-	-	-	-
5046	1	Uniforms	466	74	-	-	-	-	-
5054	2	Trash	583	172	233	(85)	-	-	-
5057	2	Boiler Room Maintenance	2,110	302	-	-	-	-	-
5057	3	Pool Supplies/Maintenance	515	1,795	181	-	-	-	-
5059	4	Swim Team	2,048	-	-	-	-	-	-
5060	3	Chemicals	3,954	2,088	-	-	-	-	-
5062	4	First Aid-Safety	968	1,379	990	-	-	-	-
5063	4	Concession Supplies	2,990	44	-	-	-	-	-
5080	0	Town Park pool removal and redesign	-	-	47,484	595,966	-	375	-
5095	1	Computer Equipment Maintenance/Replacement	1,329	-	-	-	-	-	-
		TOTAL SWIMMING POOL	**103,194**	**38,784**	**50,154**	**595,881**	**-**	**375**	**-**

ECONOMIC DEVELOPMENT									
11-06			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001	6	Salaries	90,035	95,148	99,762	114,229	124,292	124,292	144,340
5002	6	Employer Contributions	22,653	17,833	19,494	19,755	24,159	24,159	27,544
5003	6	Pension	4,502	4,757	4,988	5,711	6,215	6,215	7,217
5009	6	Education	1,447	50	1,254	803	3,000	3,000	1,900
5011	6	Telephone	2,126	2,104	1,680	2,163	2,400	2,400	2,400
5039	6	Dues & Subscriptions	386	1,012	1,260	1,011	1,145	1,145	1,390
5046	6	Uniforms	-	-	-	-	245	245	245
5095	6	Computer Equipment Maintenance/Replacement	-	-	-	-	-	2,000	-
5101	6	Memberships	5,590	5,505	6,510	18,560	18,560	23,000	28,610
5102	6	Office Supplies	470	717	104	113	500	500	500
5103	6	Printing	786	-	-	-	2,500	2,500	2,500
5106	6	Business Prospecting-Travel	3,169	774	8,685	6,773	16,300	12,000	22,925
5107	6	Table/ Events	5,000	-	-	-	-	-	-
5108	6	Business Development	451	1,771	18,135	11,936	32,100	22,100	35,350
5110	6	Professional Services-Consultants	2,563	3,728	2,855	16,687	26,000	30,000	46,600
5112	6	Marketing/Advertising/Giveaways	3,923	350	-	1,040	3,750	3,750	3,750
5120	6	Grants for Business Facade Improvements	-	-	15,581	3,049	50,000	2,000	48,000
		TOTAL BUSINESS DEVELOPMENT	**143,101**	**133,749**	**180,308**	**201,830**	**311,166**	**259,306**	**373,271**

PARKS EXPENSES									
11-07									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5001	1	Salaries	283,293	326,654	289,669	273,312	453,460	453,460	573,375
5002	1	Employer Contributions	79,170	86,431	78,984	68,283	148,984	148,984	136,239
5003	1	Pension	10,397	11,353	9,546	10,674	22,673	22,673	28,669
5008	1	Physicals, Background	-	49	-	70	100	400	400
5009	1	Travel, Education	2,993	3,676	3,499	4,038	6,500	6,500	6,500
5010	1	Office Supplies	1,690	624	863	1,666	1,500	1,500	1,500
5011	1	Telephone	2,584	2,762	4,983	3,631	4,000	4,000	4,000
5012	4	Utilities-turf/ballfields	8,802	8,944	9,655	8,702	10,000	10,000	10,000
5012	9	Utilities-facilities/general parks	5,376	6,028	8,537	10,604	11,000	11,000	14,000
5013	9	Vehicle Maintenance-general parks	593	2,922	1,283	4,524	7,500	8,500	9,000
5013	8	Vehicle Maintenance-bucket truck	3,375	543	-	-	-	-	-
5014	4	Gasoline-turf/ballfields	6,675	5,164	6,247	8,216	9,000	9,000	9,000
5014	9	Gasoline-facilities/general parks	4,429	5,168	3,916	6,388	7,000	7,000	9,000
5020	1	Professional Services	3,716	-	-	-	3,000	-	-
5020	4	Weed/Turf Maintenance-contract	4,971	9,125	10,901	17,574	20,000	24,000	30,000
5039	1	Dues	-	-	-	-	100	100	100
5040	1	Attorney	-	-	-	-	1,000	1,000	1,000
5044	4	Turf Maintenance-turf/ballfields	2,132	2,448	3,258	5,511	6,000	7,500	7,500
5044	9	Turf Maintenance-general parks	6,353	5,334	3,674	3,470	6,000	6,000	8,000
5046	1	Uniforms	3,818	6,264	4,455	4,145	4,950	4,950	7,500
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)	-	-	-	49,934	20,000	20,000	65,000
5049	4	Irrigation and Sprinkler Repair-turf/ballfields	5,516	1,521	3,839	5,239	10,000	10,000	10,000
5049	9	Irrigation and Sprinkler Repair-general parks	5,489	2,843	6,133	12,798	10,000	10,000	10,000
5053	3	Porta-Johns-parks	3,272	3,673	5,126	6,037	8,000	8,000	8,000
5054	2	Facility Maintenance (trash)	470	500	2,034	2,592	3,500	4,000	3,500
5055	3	Restroom Maintenance-parks	7,373	5,894	7,318	20,833	30,000	30,000	30,000
5057	4	Repair and Maintenance Supplies-turf/ballfield	5,513	6,539	7,196	7,671	12,000	12,000	12,000
5057	9	Repair and Maintenance Supplies-facilities/general parks	8,860	8,292	16,950	15,938	35,000	35,000	60,000
5057	10	Farm Lease Supplies	1,092	787	3,628	704	5,000	6,500	10,000
5058	6	Equipment Maintenance	7,058	9,907	8,635	12,720	18,000	18,000	18,000
5059	2	Insect Control	32,372	29,230	29,961	43,258	45,000	45,000	45,000
5060	8	Seasonal Decorations	4,190	4,247	4,380	17,829	15,000	15,000	10,000
5064	9	Transfer to Forestry	55,000	175,000	195,000	500,000	500,000	500,000	500,000
5070	3	Entry gate/fence at main building and Bein ballfield	-	7,640	-	-	8,500	8,700	-
5074	1	Office Furniture	-	-	1,975	-	2,500	2,500	2,500
5075	9	Bein Park trail improvements	-	17,205	-	18,000	-	-	-
5076	9	Park signage	-	-	-	-	5,000	5,000	5,000
5090	8	Equipment Rental	4,150	2,298	4,485	5,528	7,000	7,000	7,000
5092	3	Main Street Maintenance	2,757	2,581	4,777	3,154	6,000	6,000	6,000
5095	1	Computer Equipment Maintenance/Replacement	3,937	-	4,175	1,501	10,400	5,000	3,000
5251	6	Tools	719	286	1,485	2,201	5,000	5,000	5,000
		TOTAL PARKS DEPARTMENT	**578,135**	**761,932**	**746,567**	**1,156,745**	**1,478,667**	**1,479,267**	**1,665,783**

BUILDING DEPARTMENT EXPENSE

11-08

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
5001	1	Salaries	135,050	91,636	129,973	155,779	163,577	163,577	174,646
5002	1	Employer Contributions	19,087	20,304	31,668	41,231	49,478	49,478	67,697
5003	1	Pension	6,062	416	6,317	7,789	8,179	8,179	8,732
5009	3	Travel-Trans-Educ	-	-	135	1,098	800	800	6,000
5010	3	Office Supplies	2,521	5,527	2,496	1,295	5,000	5,000	10,000
5011	3	Telephone	1,624	1,724	1,600	2,026	1,800	1,800	1,800
5046	3	Uniforms	-	-	-	-	735	735	735
5095	3	Computer Equipment Maintenance/Replacement	1,876	610	-	994	3,600	3,600	3,600
5185	3	Internet Access	609	581	441	507	800	800	800
5215	2	Contract Inspections	545,744	753,939	1,062,881	781,958	528,000	528,000	440,000
5248	1	Permit Program	-	-	-	-	-	-	-
		TOTAL BUILDING DEPARTMENT	**712,573**	**874,737**	**1,235,511**	**992,677**	**761,969**	**761,969**	**714,010**

PLANNING DEPARTMENT EXPENSE

11-11

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
5001	1	Salaries	89,952	145,211	152,197	178,288	199,346	199,346	249,694
5002	1	Employer Contributions	24,178	39,699	42,585	45,155	58,575	58,575	36,689
5003	1	Pension	3,921	4,604	7,554	8,869	9,967	9,967	12,485
5009	6	Travel-Trans-Educ	911	1,020	50	3,000	3,000	3,000	8,000
5010	6	Office Supplies	7,476	4,127	3,104	8,191	6,000	6,000	6,000
5011	6	Telephone	1,897	1,724	1,599	2,026	2,300	2,300	2,300
5018	3	Legal Notices/Recording Fees	1,152	74	320	-	1,500	1,500	1,500
5022	1	Planning Commission Support	448	-	322	376	1,500	1,500	1,500
5023	1	Historical Preservation Support	1,513	2,443	3,275	1,014	5,000	5,000	5,000
5024	1	Youth Advisory	682	456	1,227	988	2,000	2,000	2,000
5025	1	PORT Committee	49	-	-	-	1,500	1,500	1,500
5026	1	Tree Committee					1,500	1,500	1,500
5036	3	Mapping Updates	715	2,126	-	680	1,000	1,000	-
5038	3	Supplies-Tools-Maps	3,285	-	-	-	500	500	-
5039	6	Dues & Subscriptions	-	533	632	455	1,000	1,000	4,000
5040	3	Attorney	23,043	47,142	50,044	57,920	60,000	60,000	60,000
5046	6	Uniforms	-	-	-	-	490	490	735
5058	6	Equipment-Software-Hardware-Plotter	-	-	-	-	1,000	1,000	-
5095	6	Computer Equipment Maintenance/Replacement	4,608	-	1,329	2,316	1,800	1,800	1,800
5184	6	Regional Fees and Support	2,968	3,147	3,487	4,430	4,500	5,500	5,500
5185	6	Internet Access	609	581	441	507	1,000	1,000	1,000
5186	3	Development Code Update (Architechtural Guidelines)(Landscape)	-	-	50,070	29,132	105,000	105,000	125,000
5188	3	Comp Plan (2022 1st Street Overlay)	-	101,270	98,831	89,261	25,000	28,000	-
5189	2	Development Review	11,899	28,679	19,534	69,651	200,000	200,000	120,000
		TOTAL PLANNING DEPARTMENT	**179,306**	**382,836**	**436,601**	**502,259**	**693,478**	**697,478**	**646,203**

LEASE

11-12

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
		REVENUES							
4401	0	Lease-Guaranty Bank	59,580	61,368	63,209	63,209	66,420	65,100	65,100
4402	0	Lease-Edward Jones	18,307	18,764	19,234	19,634	20,190	20,100	3,350
4501	0	Lease-Triton	4,472	3,000	3,000	3,000	750	2,250	-
4503	0	Lease-Tax Credit Connection	15,810	16,294	9,769	-	-	-	-
4504	0	Lease-United Waste	5,350	5,400	5,400	5,400	1,350	4,050	-
4505	0	Lease-Archinger	4,000	4,200	3,150	700	-	-	-
4506	0	Lease-A Little Help	2,450	3,600	4,200	4,200	1,050	2,800	-
4507	0	Lease-Berthoud Feed	-	4,800	-	-	-	-	-
4508	0	Lease-ProClean	-	-	-	2,615	750	2,200	-
4509	0	Lease-RAFT	-	-	-	251	-	-	-
		TOTAL REVENUES	**109,969**	**117,426**	**107,962**	**99,009**	**90,510**	**96,500**	**68,450**
		EXPENDITURES							
5012	1	Utilities (XCEL)	5,201	3,823	4,353	7,566	1,250	7,200	7,200
5013	1	Trash	937	949	965	1,048	300	1,400	1,400
5015	1	Insurance	-	-	-	-	3,000	-	-
5017	1	Building Maintenance-Janitor	3,254	3,363	2,609	2,365	750	2,200	500
5017	2	Building Maintenance-Maintenance	977	551	486	253	300	300	-
5017	3	Building Maintenance-Repairs	8,982	147	-	136	-	500	-
5019	1	Elevator Maintenance	2,865	2,805	2,923	4,978	4,500	4,500	4,500
5020	1	Property Tax	22,387	23,234	24,079	24,111	25,000	25,000	37,000
5021	1	Purchase Expense (Berthoud Feed Supply)	5,684	114,869	-	-	-	-	-
5039	1	HOA Fees	39,890	40,833	41,881	38,726	48,000	48,000	48,000
5112	1	Lease Expense	221	250	-	-	-	-	-
		TOTAL EXPENDITURES	**90,398**	**190,824**	**77,296**	**79,183**	**83,100**	**89,100**	**98,600**
		TOTAL NEW TOWN HALL DEPARTMENT	**19,571**	**(73,398)**	**30,666**	**19,826**	**7,410**	**7,400**	**(30,150)**

COMMUNITY OUTREACH

11-13

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
5001	1	Salaries	-	-	-	-	45,749	45,749	73,267
5002	1	Employer Contributions	-	-	-	-	15,615	15,615	18,712
5003	1	Pension	-	-	-	-	2,287	2,287	3,663
5009	1	Education/Travel	-	-	-	-	2,500	2,500	2,500
5010	1	Office Supplies	-	-	-	-	500	500	2,000
5011	1	Telephone	-	-	-	-	1,200	1,200	1,200
5018	1	Advertising/Promotional	-	-	-	-	2,500	5,000	7,500
5020	1	Professional Services	-	-	-	-	27,000	27,000	20,000
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	3,000	3,000	3,000
5046	1	Uniforms	-	-	-	-	245	245	245
5103	1	Printing	-	-	-	-	3,000	3,000	3,000
5247	1	Software	-	-	-	-	2,400	2,400	1,000
		TOTAL COMMUNITY OUTREACH	**-**	**-**	**-**	**-**	**105,996**	**108,496**	**136,087**

ENGINEERING

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
5001	1	Salaries	-	-	-	-	-	-	211,406
5002	1	Employer Contributions	-	-	-	-	-	-	76,065
5003	1	Pension	-	-	-	-	-	-	-
5009	1	Education/Travel	-	-	-	-	-	-	2,500
5010	1	Office Supplies	-	-	-	-	-	-	2,000
5011	1	Telephone	-	-	-	-	-	-	1,200
		Vehicle Maintenance	-	-	-	-	-	-	1,000
		Gasoline							1,200
5020	1	Professional Services	-	-	-	-	-	-	-
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	-	-	3,000
5046	1	Uniforms	-	-	-	-	-	-	490
5247	1	Software	-	-	-	-	-	-	1,000
		TOTAL ENGINEERING	**-**	**-**	**-**	**-**	**-**	**-**	**299,861**

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE

11-10

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
		ADMIN							
5085	0	Town Hall roof					75,000	75,000	
5086	0	Vehicle Replacement Admin					35,000	-	40,000
5102	0	Town Signage Improvements (replace front sign)							
5103	0	Mountain Ave Overlay Plan	113,452						
5104	0	I-25 Interchange Aesthetics Project					630,000	630,000	
5105	0	HVAC Roof Units at Town Hall and Server Room (2023)		108,590			15,000	15,000	
5106	0	Parking Lot overlay (45%)		196,257					
5120	0	Carpet 2nd floor Town Hall	18,539	208,196		98,840			
5123	0	Monument-Wayfinding Signs					60,000	60,000	
5250	0	Town Hall Copy Machine - Folding Machine		37,246		5,500			
5251	0	Audio/Visual Equipment			26,889				
5252	0	Electric Vehicle Charging Station			54,073		55,000	58,000	
		SAFETY							
5151	0	Crosswalk lights					80,000	80,000	20,000
5153	0	Radar speed trailer						10,000	
		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			55,706				
5111	0	CR 7	593,612						
5111	0	CR 7	345,238						
5127	0	Street Light replacement / retrofit for dark sky			2,290				
5283	0	Mini Skid mower attachments					6,000	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	16,000	
5303	0	Dingo with attachments			41,223				
5304	0	Tilt Trailer				9,640			
5305	0	Warning light system for sign truck				6,422			
5307	0	Roadway Message Boards (2)					40,000	40,000	
5308	0	John Deere mini excavator							
		Grinder Vacuum							15,000
		PARKS & REC							
5083	0	Walker Mower		29,916					
5084	0	ATV Plow					23,000	23,000	
5101	0	New Vehicle (Parks)				40,692	104,000	104,000	80,000
5128	0	3rd Street and Massachusetts					4,455,775	4,455,775	
5129	0	Richardson Park Construction Drawings					2,250,000	2,250,000	
5281	0	Wireless scoreboard (x2)	3,197						
5401	0	New Vehicle (Recreation) (2 in 2020)		56,000					
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				12,971			
5407	0	Pitching mounds, batter boxes, batting cages				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						
5708	0	Town Park Phase I				3,266	1,750,000	1,700,000	50,000
5710	0	Security System-Bein, Town Park, Pioneer Park, BUILDINGS	12,757				30,000	55,000	25,000
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	54,447	55,000	20,000	35,000
5716	0	Berthoud Reservoir Trail & N Berthoud Pkwy trail (Oil & Gas $)				11,204			
5717	0	Ballfield infield skims and replacement		9,951					
5718	0	Toro Field Mower			72,978				
5719	0	Bein Park Fitness Equipment Replacement				135,166			
5720	0	Fickel Park Bathroom				193,497			
5721	0	Pressure washer for trailer				5,846			
5722	0	Robot field liner				45,000			
		Parking lot pavement design							15,000
		Electric mowers						50,000	
		TOTAL CAPITAL IMPROVEMENT	**1,198,425**	**680,651**	**508,832**	**632,491**	**9,680,775**	**9,647,775**	**280,000**

CONTRIBUTION EXPENSE									
11-15			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
5150	0	Shop Local	900	-	30,000	3,680	30,000	15,000	15,000
5154	0	House of Neighborly Service utility assistance	-	-	-	-	30,000	35,000	-
5166	0	Historical Society	1,118	-	15,000	17,500	25,000	25,000	45,000
5168	0	Contributions-Other (RAQC)	50	400	400	1,966	400	400	400
5169	0	Municipal Shareback	18,833	21,433	-	-	50,000	-	-
		TOTAL CONTRIBUTIONS	**20,901**	**21,833**	**45,400**	**23,146**	**135,400**	**75,400**	**60,400**
		TOTAL GENERAL FUND OPERATING EXPENSES	**5,535,031**	**7,040,196**	**7,312,538**	**8,755,603**	**10,012,528**	**10,041,994**	**11,223,462**
		Total Capital Projects Expense	**1,198,425**	**680,651**	**508,832**	**632,491**	**9,680,775**	**9,647,775**	**280,000**
		TOTAL GENERAL FUND EXPENSES	**6,733,456**	**7,720,847**	**7,821,370**	**9,388,094**	**19,693,303**	**19,689,769**	**11,503,462**

WATER FUND-SOURCE OF SUPPLY									
20-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	**12,916,098**	**28,827,774**	**16,912,218**	**24,481,494**	**29,910,288**	**29,910,288**	**23,092,433**
		REVENUES							
4450	2	Cash in Lieu-Water Dedication	16,033,448	1,626,150	8,386,055	9,456,917	1,980,000	5,300,000	2,500,000
4451	2	Raw Water System Fee	105,985	123,725	125,195	54,145	73,500	73,500	61,250
4452	1	Transfer from Water Fund	100,000	100,000	100,000	-	-	-	-
4300	2	Donated Revenue	32,721	-	-	-	-	-	-
4601	2	Interest	382,270	224,704	126,220	411,846	40,000	800,000	500,000
		TOTAL REVENUE	**16,654,424**	**2,074,579**	**8,737,470**	**9,922,908**	**2,093,500**	**6,173,500**	**3,061,250**
		EXPENSES							
5015	2	Insurance	-	-	-	-	10,000	-	-
5040	2	Attorney Fees	61,959	74,802	88,906	196,038	230,000	230,000	230,000
5080	2	Payments Richardson Property (til 2028)	67,456	67,640	67,456	67,456	67,640	67,455	67,640
5101	2	Reservoir Design and Construction	-	-	-	14,489	50,000	50,000	50,000
5101	3	Reservoir Management/Maintenance	54,207	114,347	6,398	2,036	84,000	3,000	85,000
5101	4	Reservoir Aeration Maintenance	-	-	-	-	8,400	8,400	-
5102	2	Video Inspect Dam Outlets	8,607	-	-	-	-	-	-
5103	2	Consultant Fees	49,464	76,554	165,904	111,293	125,000	163,000	120,000
5104	2	Water Resource Management Plan	29,736	58,629	98,735	-	21,000	11,000	20,000
5104	2	Non-Pot Master Plan	-	-	-	-	150,000	10,000	100,000
5106	2	Ditchwide Study	13,949	15,519	39,322	116,002	120,000	130,000	120,000
5107	0	New Water Storage Reservoir (design)	-	-	5,566	295,456	3,750,000	15,000	500,000
5108	0	Water Conservation Program	-	-	-	19,595	26,250	26,250	60,000
5123	2	Water Purchases	432,000	13,585,000	691,000	3,541,283	24,425,000	12,000,000	4,000,000
5208	2	Raw Line Maintenance and Improvements (design)	775	5,542	6,152	131,504	1,000,000	275,000	700,000
5209	2	Boat/Tractor Maintenance	33	-	-	-	2,100	2,100	2,000
5278	2	Southern Water Supply Pipeline (SWSP2)	24,562	(7,910)	(1,320)	(1,098)	-	-	-
5300	2	Bank Fees	-	12	75	60	60	150	150
		TOTAL EXPENSES	**742,748**	**13,990,135**	**1,168,194**	**4,494,114**	**30,069,450**	**12,991,355**	**6,054,790**
		SOURCE OF SUPPLY FUND BALANCE	**28,827,774**	**16,912,218**	**24,481,494**	**29,910,288**	**1,934,338**	**23,092,433**	**20,098,893**

WATER FUND-OPERATIONS & MAINTENANCE

21-00

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	**1,716,798**	**2,660,137**	**4,223,070**	**5,086,329**	**6,744,411**	**6,744,411**	**5,441,266**
		REVENUES							
4410	0	Sale of Water	2,872,740	3,458,196	3,295,123	3,823,424	2,600,000	2,600,000	3,800,000
4411	0	Water Meters	389,745	561,660	566,100	142,780	330,000	90,000	88,000
4412	0	Berth. Lake Ranchettes Pump Fee	44,385	55,865	63,180	67,830	-	23,000	-
4416	0	Water Share Rental	8,330	13,724	-	-	-	-	-
4420	0	Property Rental	12,000	655	-	-	-	-	-
4601	0	Interest	21,523	24,208	25,097	88,239	12,000	200,000	200,000
4602	0	Transfer loan from Water Capital	2,510,000	-	-	-	-	-	-
		TOTAL REVENUES	**5,858,723**	**4,114,308**	**3,949,500**	**4,122,273**	**2,942,000**	**2,913,000**	**4,088,000**
		EXPENSES							
5001		Salaries	342,291	362,562	277,992	225,870	519,712	519,712	579,269
5002		Employer Contributions	103,151	108,138	85,405	57,834	206,463	206,463	297,617
5003		Pension	11,334	13,713	12,357	3,547	25,986	25,986	28,963
5007	1	License and Examinations	540	920	168	300	600	600	600
5008	1	Employee Physicals-Background	16	74	-	92	100	100	100
5009	1	Travel, Trans. & Education	2,952	866	632	4,841	5,000	5,000	5,000
5010	1	Office Supplies-admin	20,261	15,382	19,928	31,827	34,400	34,400	35,000
5010	5	Office Supplies-billing				7,090	6,600	6,600	6,600
5011	1	Telephone/pager	8,079	6,607	7,471	6,814	8,500	8,500	8,500
5012	3	Utilities	95,849	112,641	119,213	126,680	150,000	150,000	150,000
5013	1	Vehicle Maintenance	7,193	1,133	929	3,210	4,500	4,500	4,500
5014	1	Gasoline	4,700	3,499	4,899	3,583	5,000	7,000	8,000
5015	1	Insurance	59,466	77,140	89,397	111,952	120,000	120,000	120,000
5018	1	Publications/Legal Notices	1,457	1,414	2,950	4,181	9,000	1,000	5,000
5020	4	Professional Fees	30,218	118,298	128,984	468,184	520,000	520,000	575,000
5021	4	Prof Fees: Engineer	18,861	-	2,293	-	20,000	20,000	20,000
5022	4	GIS Data Mapping	2,000	-	1,025	2,674	5,000	5,000	10,500
5039	1	Dues	724	419	-	3,552	5,000	5,000	5,000
5040	4	Attorney	14,532	12,709	102,694	2,874	35,000	35,000	35,000
5041	2	Equipment Rental	-	342	-	-	1,000	1,000	1,000
5044	2	Weed Spray	-	442	65	-	-	-	-
5046	1	Uniforms	2,871	2,188	1,651	1,111	2,800	2,800	8,250
5048	2	Safety Equipment	632	4,932	1,722	1,228	2,000	3,000	2,500
5054	1	Trash	7,390	2,605	1,265	1,439	1,500	2,000	2,000
5056	1	Facility Maintenance	12,263	13,041	6,059	1,864	6,000	6,000	4,000
5057	2	Repair/Maint/Supplies-distribution	43,065	87,772	74,430	18,577	50,000	50,000	52,500
5057	3	Repair/Maint/Supplies-treatment				63,158	90,000	90,000	60,000
5060	3	Chemicals	135,078	175,844	217,874	331,334	320,000	320,000	335,000
5081	3	SCADA/Software	9,611	9,718	8,810	15,747	40,000	50,000	42,000
5082	2	Lab Software	8,736	20,149	2,050	-	15,000	15,000	15,000
5090	4	Auditing (1/3)	8,316	9,167	8,333	8,300	10,000	10,000	10,000
5106	3	Lab Equipment & Supplies	8,196	8,337	3,473	2,225	3,000	10,000	10,000
5107	1	Transfer to General Fund	140,000	140,000	214,430	210,000	220,500	220,500	220,500
5108	2	Lab Testing	16,426	26,408	25,312	19,307	32,000	32,000	32,000
5109	2	Meters repairs, replacement, moves	52,499	275,817	215,531	38,042	225,000	225,000	60,000
5109	5	Meters - New	818,972	170,852	332,718	47,972	450,000	450,000	250,000
5110	2	Permits	940	963	940	940	2,600	2,600	1,000
5111	2	Water Breaks	15,256	13,498	44,551	9,174	54,000	45,000	47,000
5116	2	Carriage Agreement(BUREC)	37,828	45,551	78,203	43,014	80,000	80,000	80,000
5124	1	Water Assessments (CBT)	119,531	142,431	201,549	205,031	255,000	280,000	295,000
5189	4	Development Review	-	138	-	-	-	-	-
5232	1	2006 Bond Refinance (97 & 82)	165,822	-	-	-	-	-	-
5269	4	Water Rate Study	-	-	-	-	5,000	5,000	20,000
5273	1	2007 Bond Payoff	1,543,026	-	-	-	-	-	-
5274	1	2012 Bond Payoff	1,000,204	-	-	-	-	-	-
5274	7	Transfer loan to Water Capital	-	-	382,584	325,982	439,384	439,384	439,384
5276	1	Computer Maintenance/Computer/Caselle-admin	9,893	4,353	4,356	3,570	5,400	5,400	5,500
5276	5	Computer Maintenance/Computer/Caselle-billing				6,637	6,600	6,600	6,600
5284	3	Contract Water Treatment (Little T)	10,454	39,132	26,782	21,417	100,000	7,000	30,000
5300	1	Bank fees	9,322	10,738	13,850	18,017	18,000	18,000	18,000
5416	2	Water Leasing	5,720	32,073	27,360	-	45,000	45,000	-
		TOTAL EXPENSES	**4,905,675**	**2,072,006**	**2,750,235**	**2,459,191**	**4,160,645**	**4,096,145**	**3,941,883**
		WATER OPERATING BALANCE	$ 2,669,846	$ 4,702,439	$ 5,422,335	$ 6,749,411	$ 5,525,766	$ 5,561,266	$ 5,587,383

WATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2019	2020	2021	2022	2023	2023	2024
		OPERATIONS CAPITAL EXPENSES							
5277	3	Booster Station (power supply to booster station)							
5277	2	Distribution System Improvements (upgrade pipe)	3,188			5,000	550,000	100,000	550,000
5277	3	Plant Improvements				0	100,000	0	200,000
5277	4	Filter Plant (Media,valves)					200,000	20,000	
5278	0	New Vehicle					50,000	0	100,000
5285	0	New Equipment (Vac Trailer 1/3)	6,521						51,300
5402	6	Bunyan Avenue Water Main Replacement		479,369					
5410	6	Treatment Plant Backwash Improvements (1/2)		-	336,006	0			
		TOTAL OPERATIONS CAPITAL EXPENSES	9,709	479,369	336,006	5,000	900,000	120,000	901,300
		TOTAL WATER FUND EXPENSES	4,915,384	2,551,375	3,086,241	2,464,191	5,060,645	4,216,145	4,843,183
		ENDING OPERATIONS FUND BALANCE	2,660,137	4,223,070	5,086,329	6,744,411	4,625,766	5,441,266	4,686,083

WATER FUND-CAPITAL IMPROVEMENTS									
22-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	3,960,436	4,191,501	7,163,865	10,595,924	11,045,747	11,045,747	12,865,091
		WATER CAPITAL REVENUES							
4412	1	System Investment Fees	2,886,461	3,129,845	3,097,917	1,805,949	1,399,000	1,399,000	1,582,500
4414	0	Wilson Ranch for I-25	13	22	-	-	10	20	20
4422	1	Sale of Assets	-	-	-	33,892	-	-	-
4425	1	Grant (Larimer County - ultrasonic bouy)	-	-	-	35,000	-	-	-
4601	1	Interest-System Investment Fees	63,229	41,438	46,411	141,099	10,000	320,000	300,000
4601	3	Interest-Rate Stability	7,025	4,605	5,157	15,678	1,000	36,000	35,000
4602	1	Transfer from Water Fund	-	-	382,584	325,982	439,384	439,384	439,384
		TOTAL CAPITAL REVENUE	2,956,728	3,175,910	3,532,069	2,357,600	1,849,394	2,194,404	2,356,904
		WATER CAPITAL EXPENSES							
5020	1	Professional Fees		1,790					
5140	1	AFLA Water Line					125,000	125,000	
5151	1	Meter Reading Equipment					100,000	0	40,000
5152	1	Town Hall Building	100,000	100,000					
5204	0	Treatment Plant Transmission Line/Storage Tank Pipeline			100,000	92,071			450,000
5207	0	Loveland Reservoir Ditch pump					100,000	0	
5273	1	Transfer to Water Fund for Bond Payoff	2,510,000						
5276	0	Master Plan Update				88,187	100,000	100,000	50,000
5277	1	Plant Improvements for capacity	115,549	101,724		208,225	50,000	0	200,000
5300	1	Bank Fees	114	32	10	10	60	60	
5410	0	Treatment Plant Backwash Improvements (1/2)				1,519,284	150,000	150,000	
		CAPITAL EXPENSES	2,725,663	203,546	100,010	1,907,777	625,060	375,060	740,000
		ENDING CAPITAL FUND BALANCE	4,191,501	7,163,865	10,595,924	11,045,747	12,270,081	12,865,091	14,481,995

WASTEWATER FUND-OPERATIONS & MAINTENANCE

23-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
		BEGINNING FUND BALANCE	**2,892,715**	**3,263,951**	**3,973,123**	**4,772,837**	**5,853,447**	**5,853,447**	**5,450,822**
		REVENUES							
4410	0	Wastewater Charges	2,647,350	2,900,454	3,093,222	3,367,742	3,000,000	3,000,000	3,000,000
4410	2	Hillsdale Lift Station Fees	(1)	(3)	1	(1)	-	-	-
4410	3	Mary's Farm Lift Station Fees	4,456	2,394	5,274	8,084	-	7,000	-
4433	0	Bomar Lift Station Maint.	2,121	2,111	2,125	2,123	2,000	2,000	2,000
4433	1	Campion Lift Station Maint	14,403	14,746	15,051	14,947	15,000	15,000	15,000
4434	0	Riverglen Lift Station Maint.	3,878	3,989	4,026	4,070	3,500	3,500	3,500
		Heron Lakes Lift Station Maint							
4601	0	Interest	53,048	29,319	25,191	75,656	10,000	200,000	200,000
		TOTAL WASTEWATER REVENUES	**2,725,255**	**2,953,010**	**3,144,890**	**3,472,621**	**3,030,500**	**3,227,500**	**3,220,500**
		EXPENSES							
5001		Salaries	41,282	54,107	32,866	91,761	120,463	120,463	218,468
5002		Employer Contributions	11,913	13,197	8,406	20,400	45,459	45,459	90,757
5003		Pension	2,065	2,296	1,145	800	6,023	6,023	10,923
5007	4	License and Examinations	-	-	-	-	500	500	500
5008	4	Employee Physicals-Background	-	-	-	-	500	500	500
5009	4	Travel, Trans. & Education	298	-	-	63	1,600	1,600	1,650
5010	4	Office Supplies-admin	20,124	21,753	25,107	19,402	13,400	15,000	14,000
5010	5	Office Supplies-billing				7,090	6,600	6,600	6,600
5011	1	Telephone/pager-main plant	4,457	4,593	5,733	2,168	1,250	2,500	2,500
5011	2	Telephone/pager-regional plant				2,109	1,250	2,500	2,500
5012	1	Utilities-main plant	213,000	212,081	224,304	233,978	235,000	235,000	235,000
5012	2	Utilities-regional plant				14,541	20,000	20,000	20,000
5012	3	Utilities-lift stations				1,527	5,000	5,000	5,000
5013	3	Vehicle Maintenance	1,224	212	600	340	1,500	1,500	1,500
5014	3	Gasoline	2,386	1,672	484	-	1,000	1,000	1,000
5015	4	Insurance	59,466	73,223	87,776	111,952	120,000	120,000	120,000
5018	4	Publications	-	-	3,683	-	1,000	1,000	1,000
5020	4	Professional Fees	349,256	352,628	334,648	442,959	590,000	590,000	620,000
5022	4	GIS Data Mapping	2,360	247	1,025	1,907	15,000	15,000	16,000
5039	4	Dues	1,225	1,225	1,127	-	2,000	2,000	2,000
5040	4	Attorney	-	5,955	14,026	2,950	21,000	21,000	22,000
5041	1	Equipment Rental	-	-	-	-	1,500	1,500	1,500
5046	4	Uniforms	-	93	-	-	1,130	1,130	3,750
5048	4	Safety	-	-	-	164	500	500	500
5054	1	Trash	1,977	2,137	2,139	2,442	2,500	3,500	3,500
5057	1	Repair, Maint. & Supplies-main plant	233,747	126,353	80,012	68,811	120,000	120,000	125,000
5057	2	Repair, Maint. & Supplies-regional plant				9,695	10,000	10,000	11,000
5057	3	Repair, Maint. & Supplies-lift stations				26,253	45,000	45,000	47,500
5060	1	Chemicals-main plant	50,153	54,696	53,121	52,552	55,000	55,000	60,000
5060	2	Chemicals-regional plant				22,832	25,000	25,000	26,000
5081	1	Plant SCADA	7,025	19,219	3,715	8,268	30,000	30,000	30,000
5090	4	Auditing (1/3)	8,316	9,167	8,333	8,300	10,000	10,000	10,000
5107	4	Transfer to General Fund	140,000	140,000	107,215	100,000	105,000	105,000	105,000
5108	1	Lab Tests-main plant	29,712	37,977	35,728	28,337	30,000	30,000	31,500
5108	2	Lab Tests-regional plant				4,578	10,000	10,000	11,000
5109	3	Generator Maintenance	11,762	8,202	13,687	14,030	15,000	15,000	16,000
5110	4	Plant Permit	9,733	9,801	9,896	10,458	12,000	12,000	12,000
5111	3	Sewer Incidents	1,429	10,684	1,500	-	10,000	10,000	10,000
5114	1	Sludge Hauling-main plant	53,588	56,907	72,758	61,535	65,000	100,000	105,000
5114	2	Sludge Hauling-regional plant				3,541	20,000	20,000	20,000
5116	1	Lab Equipment	1,252	855	1,979	4,585	4,500	4,500	4,600
5119	5	Meter Replacements	2,200	-	49,846	-	-	-	-
5129	3	Lift Station Maint	17,351	15,602	12,529	86,313	40,000	40,000	40,000
5138	3	T.V. Lines/Line Cleaning	15,816	80,638	71,073	32,109	85,000	85,000	87,000
5182	1	Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000	1,000
5214	4	Computer Maintenance/Computer/Caselle-admin	4,612	6,793	4,353	2,575	10,400	10,400	10,400
5214	5	Computer Maintenance/Computer/Caselle-billing				4,637	6,600	6,600	6,600
5231	4	Software	1,112	8,738	7,014	205	5,000	5,000	5,500
5267	0	Mary's Farm decommissioning	-	5,592	-	-	-	-	-
5268	0	Removal of facility at 1st street	-	-	824	61,124	-	-	-
5269	4	Rate Study	-	-	-	-	15,000	15,000	15,000
5274	4	2012 Bonds	528,450	529,100	523,100	740,834	908,350	908,350	953,768
5300	4	Bank Fees	9,234	10,988	14,100	18,267	18,000	18,000	18,000
		TOTAL EXPENSES	**1,836,525**	**1,876,731**	**1,813,852**	**2,326,392**	**2,870,025**	**2,910,125**	**3,163,016**
		WASTEWATER OPERATING BALANCE	3,781,445	4,340,230	5,304,161	5,919,066	6,013,922	6,170,822	5,508,306

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2019	2020	2021	2022	2023	2023	2024
		CAPITAL PROJECTS							
5285	0	New Equipment (Vac Trailer 1/3)	18,750						
5420	6	Line Rehab and Manhole	46,771			-	350,000	-	350,000
5430	6	Lift Station Projects	6,216			2,092	500,000	150,000	1,150,000
5431	6	Collection Replacement Projects		19,646		0	350,000	530,000	350,000
5450	6	Solids Handling Facility Improvements					85,000	0	
5451	6	Plant Equipment Replacement	445,757	347,461	531,324	63,527	400,000	20,000	1,000,000
5452	6	Plant Improvements-Regional				0	20,000	20,000	
		TOTAL CAPITAL PROJECTS	**517,494**	**367,107**	**531,324**	**65,619**	**1,705,000**	**720,000**	**2,850,000**
		TOTAL WASTEWATER EXPENSE	**2,354,019**	**2,243,838**	**2,345,176**	**2,392,011**	**4,575,025**	**3,630,125**	**6,013,016**
		TOTAL WASTEWATER FUND BALANCE	**3,263,951**	**3,973,123**	**4,772,837**	**5,853,447**	**4,308,922**	**5,450,822**	**2,658,306**

WASTEWATER CAPITAL FUND									
24-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	**8,081,687**	**9,600,676**	**11,829,857**	**14,692,607**	**16,118,884**	**16,118,884**	**17,428,854**
		CAPITAL FACILITY REVENUES							
4412	0	System Investment Fees	2,524,069	2,819,300	2,804,056	1,423,021	1,250,000	1,250,000	1,375,000
4414	0	Wilson Ranch for I-25	21	27	-	-	10	30	30
4419	0	ALFA Line	119,113	140,250	171,050	113,772	220,000	220,000	220,000
4601	0	Interest	149,086	88,622	78,565	222,923	30,000	500,000	500,000
		TOTAL CAPITAL FACILITY REVENUE	**2,792,289**	**3,048,199**	**3,053,671**	**1,759,716**	**1,500,010**	**1,970,030**	**2,095,030**
		CAPITAL FACILITY EXPENSES							
5014	0	Regional Wastewater Plant				-	175,000	-	
5015	0	Heron Lakes Lift Station	3,973	50,709					
5019	0	ALFA Line Reimbursement	119,113	140,250	171,050	113,772	220,000	220,000	220,000
5134	0	UV System	289,886	516,856					
5148	0	CR 17 Sewer project	844,211	1,104					
5271	0	1st Street Sanitary Sewer Upgrade		110,067	16,251	51,580	1,750,000	300,000	1,500,000
5273	0	WW Master Plan Update				88,187	140,000	140,000	
5278	4	WW System Improvements for Capacity	15,997		3,610	79,890	500,000	-	
5278	4	Plant Improvements				-	600,000	-	
5300	0	Bank Fees	120	32	10	10	60	60	
		TOTAL CAP FACILITY EXPENSES	**1,273,300**	**819,018**	**190,921**	**333,439**	**3,385,060**	**660,060**	**1,720,000**
		ENDING CAP FAC FUND BALANCE	**9,600,676**	**11,829,857**	**14,692,607**	**16,118,884**	**14,233,834**	**17,428,854**	**17,803,884**

STORM WATER CAPITAL FUND

28-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
4999		**BEGINNING FUND BALANCE**	**888,439**	**1,690,007**	**2,318,301**	**3,356,579**	**3,870,643**	**3,870,643**	**3,824,183**
		REVENUES							
4410	0	Storm Water Impact Fees	683,936	906,287	1,075,687	491,328	303,600	303,600	378,000
4420	0	Developers-CR 17	200,000	200,000	-	-	-	-	-
4601	0	Interest	22,564	17,436	17,040	52,458	3,000	150,000	150,000
		TOTAL REVENUE	**906,500**	**1,123,723**	**1,092,727**	**543,786**	**306,600**	**453,600**	**528,000**
		STORM WATER CAPITAL EXPENSES							
5020	0	Professional Fees	9,485			-			
5101	0	CR 17 Trunk Main	95,356	406,241	54,449	-			
5102	0	Service Center (10%)		89,177					
5104	0	Berthoud Reservoir Stormwater Outfall Improvements (design)				29,722	500,000	500,000	1,500,000
		Serenity Ridge Drainage improvements							150,000
5300	0	Bank Fees	91	11		-	60	60	
		TOTAL CAPITAL EXPENSES	**104,932**	**495,429**	**54,449**	**29,722**	**500,060**	**500,060**	**1,650,000**
5999		**ENDING STORM WATER FUND BALANCE**	**1,690,007**	**2,318,301**	**3,356,579**	**3,870,643**	**3,677,183**	**3,824,183**	**2,702,183**

STORM WATER OPERATIONS FUND

29-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
4999		**BEGINNING FUND BALANCE**	**382,224**	**645,527**	**938,434**	**1,256,206**	**1,846,287**	**1,846,287**	**2,198,177**
		REVENUES							
4410	0	Storm Water Fees	448,874	501,689	557,928	611,539	480,000	480,000	480,000
4601	0	Interest	8,367	5,992	5,914	22,891	1,000	70,000	70,000
		TOTAL REVENUE	**457,241**	**507,681**	**563,842**	**634,430**	**481,000**	**550,000**	**550,000**
		EXPENSES							
5001		Salaries	44,860	39,895	8,810	5,142	-	1,500	-
5002		Employer Contributions	17,169	13,020	2,650	320	-	500	-
5003		Pension	1,818	1,560	312	-	-	50	-
5009	5	Travel, Training	-	-	-	-	750	-	750
5020	4	Professional Fees	24,736	5,224	16,405	870	25,000	24,000	25,000
5022	4	GIS Data Mapping	2,000	247	197	-	5,000	4,500	5,000
5042	1	Snow & Ice Removal	10,062	9,438	17,535	4,625	25,000	25,000	25,000
5057	3	Repair & Maint: culverts, drain pans, gutters	35,139	35,626	19,355	5,610	50,000	50,000	50,000
5059	5	Computer Maint/Replacement/Caselle	802	1,800	-	-	2,000	2,000	2,000
5060	3	Drainage Parts	1,374	-	391	1,287	2,000	2,000	2,000
5107	5	Transfer to General Fund	10,000	12,000	10,516	10,000	10,500	10,500	10,500
5110	4	Permit	962	462	-	355	10,000	10,000	10,000
5190	0	Master Drainage Plan	12,532	15,414	-	-	50,000	50,000	-
5261	2	Sweeper Parts	13,643	13,287	19,899	16,140	18,000	18,000	18,000
5269	0	Rate Study	-	-	-	-	-	-	-
5300	5	Bank Fees	91	12	-	-	60	60	60
		TOTAL EXPENSES	**175,188**	**147,985**	**96,070**	**44,349**	**198,310**	**198,110**	**148,310**
		STORM WATER CAPITAL EXPENSES							
5058	0	Street Sweeper (40% GF & 60% Drainage)			150,000				
5084	0	Skid Steer		66,789					
5125	0	Crackfilling machine-roadside mower (50% streets)							
5172	0	Excavator (50% streets, 50% storm water)							
5201	0	Harben Trailer and inspection camera							
5202	0	Heron Pointe ditch grading design							40,000
5285	0	New Equipment (Vac Trailer 1/3)	18,750						
5401	6	Culverts-drain pans-gutters				-			
		TOTAL CAPITAL EXPENSES	**18,750**	**66,789**	**150,000**	**-**	**-**	**-**	**40,000**
		TOTAL STORM WATER OPERATION EXPENSES	**193,938**	**214,774**	**246,070**	**44,349**	**198,310**	**198,110**	**188,310**
5999		**ENDING STORM WATER FUND BALANCE**	**645,527**	**938,434**	**1,256,206**	**1,846,287**	**2,128,977**	**2,198,177**	**2,559,867**

PARK DEVELOPMENT

31-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
4999		**BEGINNING FUND BALANCE**	**2,787,926**	**2,585,670**	**1,469,514**	**2,471,918**	**2,553,299**	**2,553,299**	**1,136,559**
		REVENUES							
4601	0	Interest	48,115	17,931	14,390	38,605	5,000	60,000	5,250
4607	0	Grant Revenue	-	-	40,000	-	-	-	-
4607	0	CDOT Funding for Berthoud Parkway Trail	0	-	-	-	-	-	-
4700	0	Park Development	1,116,365	1,588,571	1,837,216	833,709	653,400	653,320	961,000
		TOTAL REVENUES	**1,164,480**	**1,606,502**	**1,891,606**	**872,314**	**658,400**	**713,320**	**966,250**
		EXPENSES							
5020	1	Professional Fees	1,085,386	40,000					30,000
5021	0	Impact Fee Study	7,871						
5022	0	Park Development Master Plan	3,305						
5022	1	Skate Park at Waggener Plan		9,000	720,789	13,320			
5022	2	Bike Park at Richardson		30,375	108,839	606,523	1,200,000	1,200,000	150,000
5203	0	Batting Cages at Bein (40% in GF)			30,522				
5204	0	Town Park	98,962	2,900					
5207	1	Pioneer Park	876	13,225		-	330,000	330,000	
5207	2	Pioneer Park Community Garden			889	631			
5210	0	Dog Park	3,250	109,858		47,177			
5220	0	Waggener Farm Park Construction		1,500,000		-			
5246	1	Heron Lakes (shelter, parking lot, bathrooms)				-			
5247	1	Hillsdale	77	1,600		-			
5248	1	Berthoud Reservoir (trails)	166,919	1,015,688	10,523	647			
5249	0	Roberts Lake east field development (design)				8,213			
5250	0	North Berthoud Parkway trail			17,640	47,698	600,000	600,000	
5251	0	Richardson Park (design)				66,724			
5300	1	Bank Fees	90	12		-	60	60	-
		TOTAL EXPENSES	**1,366,736**	**2,722,658**	**889,202**	**790,933**	**2,130,060**	**2,130,060**	**180,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	28,988
5999		**ENDING PARK FUND BALANCE**	**2,585,670**	**1,469,514**	**2,471,918**	**2,553,299**	**1,081,639**	**1,136,559**	**1,893,822**

PARK LAND ACQUISITION AND DEDICATION

32-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
4999		**BEGINNING FUND BALANCE**	**900,583**	**1,134,153**	**1,503,754**	**1,873,536**	**662,799**	**662,799**	**732,739**
		REVENUES							
4601	0	Interest	17,088	10,673	10,067	24,583	5,000	25,000	25,000
4700	0	Park Dedication	226,144	358,940	416,613	200,709	195,000	195,000	240,250
		TOTAL REVENUES	**243,232**	**369,613**	**426,680**	**225,292**	**200,000**	**220,000**	**265,250**
		EXPENSES							
5020	0	Professional Fees	1,700			1,700			
5021	0	Impact Fee Study	7,871						
5022	0	Open Space Master Plan			56,898	4,602			
5041	0	Welch Trail Easement				25,901		-	
5171	0	Park Expansion Property Purchase (Newell Farm)				1,403,801	-		
5171	1	Park Expansion-transfer to open space acquisition					150,000	150,000	150,000
5300	0	Bank Fees	91	12		25	60	60	-
		TOTAL EXPENSES	**9,662**	**12**	**56,898**	**1,436,029**	**150,060**	**150,060**	**150,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	7,958
5999		**ENDING DEDICATION FUND BALANCE**	**1,134,153**	**1,503,754**	**1,873,536**	**662,799**	**712,739**	**732,739**	**840,032**

PUBLIC FACILITIES FUND									
33-00									
			ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
			2019	**2020**	**2021**	**2022**	**2023**	**2023**	**2024**
4999		**BEGINNING FUND BALANCE**	**1,914,193**	**2,363,051**	**1,620,006**	**2,353,419**	**2,623,937**	**2,623,937**	**2,831,077**
		REVENUES							
4601	0	Interest	37,455	17,182	11,412	35,902	5,000	100,000	100,000
4700	0	Public Facilities	648,187	657,317	733,220	304,646	457,200	457,200	205,500
		TOTAL REVENUES	**685,642**	**674,499**	**744,632**	**340,548**	**462,200**	**557,200**	**305,500**
		EXPENSES							
5020	0	Professional Fees					350,000	350,000	
5021	0	Impact Fee Study	7,871						
5153	0	Service Center (90%/ 10% from storm water)	228,823	1,417,532	9,719	-			
5155	0	Parks/Forestry Storage Building at Service Center			1,500	-			
5156	0	Parks/Forestry Storage Building at Waggener Farm				5,030			
5176	0	LCSO Vehicle (transfer to general fund)				65,000			
		New Vehicles							140,000
		Town Hall office construct							15,000
5300	0	Bank Fees	90	12		-	60	60	-
		TOTAL EXPENSES	**236,784**	**1,417,544**	**11,219**	**70,030**	**350,060**	**350,060**	**155,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	9,165
5999		**ENDING FACILITY FUND BALANCE**	**2,363,051**	**1,620,006**	**2,353,419**	**2,623,937**	**2,736,077**	**2,831,077**	**2,972,412**

CONSERVATION TRUST FUND									
34-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
4999		**BEGINNING FUND BALANCE**	**149,896**	**116,515**	**158,927**	**230,599**	**368,734**	**368,734**	**448,925**
		REVENUES							
4301	0	Conservation Trust Distribution	78,194	81,011	108,532	134,329	90,000	120,000	120,000
4364	0	Transfer from General Fund	56,000	175,000	195,000	500,000	500,000	500,000	500,000
4601	0	Interest	2,326	1,096	1,080	4,457	500	15,000	15,000
		TOTAL REVENUES	**136,520**	**257,107**	**304,612**	**638,786**	**590,500**	**635,000**	**635,000**
		GENERAL PARK							
5001		Salaries	7,634	-	-	-	-	-	-
5002		Employer Contributions	1,414	-	-	-	-	-	-
5003		Pension	382	-	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	833	-	-	-	-	-	-
5096	1	GIS Software	-	-	-	-	-	-	-
5140	1	Park Building - Grounds - Sprinklers	951	1,000	1,628	-	3,000	3,000	3,000
5141	1	Roberts Park (concrete entry and pavillion)(nursery)	5,266	4,915	6,175	65,451	30,000	30,000	5,000
5142	0	Picnic tables and benches	-	-	-	6,712	-	-	-
5143	0	Trail Signage	-	-	-	-	10,000	10,000	-
5177	1	Fickel Park	800	-	-	-	-	-	-
5270	1	Tennis Court Repair	30,091	-	2,500	-	6,000	6,000	4,000
		GENERAL EXPENSE SUBTOTAL	**47,371**	**5,915**	**10,303**	**72,163**	**49,000**	**49,000**	**12,000**
		FORESTRY and OPEN SPACE							
5001		Salaries	71,791	94,513	114,075	197,728	228,809	228,809	319,717
5002		Employer Contributions	17,404	24,946	32,935	54,234	92,709	82,000	93,934
5003		Pension	3,643	4,722	3,652	2,747	11,440	11,440	15,986
5009	1	Travel, Education	-	-	2,595	3,330	3,500	4,000	4,500
5010	1	Office Supplies	-	-	335	564	750	1,000	1,000
5011	1	Telephone	-	-	25	519	750	750	750
5013	1	Vehicle Maintenance	-	-	706	3,339	5,500	5,500	6,000
5014	1	Gasoline	-	-	4,053	5,166	5,500	7,000	7,000
5046	1	Uniforms	-	-	1,353	1,981	2,950	2,950	4,500
5058	1	Equipment Maintenance	-	-	2,233	2,025	5,000	6,000	29,000
5072	2	Tree Maintenance	2,423	4,760	28,256	35,428	40,000	40,000	40,000
5076	2	Educational Materials	149	632	-	452	2,500	2,500	2,500
5077	3	Tree Replacement	11,362	17,494	18,732	11,199	20,000	20,000	20,000
5077	4	EAB Tree Replacement (combined in 2020)	7,711	-	-	-	-	-	-
5079	2	Supplies	898	2,677	3,080	5,406	7,000	7,000	7,000
5080	4	EAB Response-Treatment	6,480	59,024	10,607	36,849	45,000	45,000	45,000
5085	4	EAB Cost Share	578	-	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	-	-	-	2,003	1,800	1,800	-
5263	0	New Vehicle and water tank	-	-	-	65,518	-	-	-
5266	0	Arboretum at Waggener Farm Park Master Plan - concept plan	-	-	-	-	40,000	40,000	15,000
5300	1	Bank Fees	91	12	-	-	60	60	60
		FORESTRY EXPENSE SUBTOTAL	**122,530**	**208,780**	**222,637**	**428,488**	**513,268**	**505,809**	**611,947**
		TOTAL EXPENSES	**169,901**	**214,695**	**232,940**	**500,651**	**562,268**	**554,809**	**623,947**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	19,050
5999		**ENDING CONSERV FUND BALANCE**	**116,515**	**158,927**	**230,599**	**368,734**	**396,966**	**448,925**	**440,928**

LARIMER COUNTY OPEN SPACE TAX FUND

36-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
4999		**BEGINNING FUND BALANCE**	**1,306,996**	**1,517,801**	**953,816**	**855,107**	**1,301,392**	**1,301,392**	**246,332**
		REVENUES							
4306	0	Revenues	215,696	239,006	322,925	403,689	220,000	220,000	220,000
4307	0	CDOT Funding for Berthoud Parkway Trail	0	-	-	79,130	-	-	-
4310	1	Transfer from Park Dedication Fund	-	-	-	-	150,000	150,000	150,000
4310	2	Transfer from 1998 1% Fund	-	-	-	-	150,000	150,000	150,000
4601	0	Interest	23,737	11,339	6,173	15,354	3,000	45,000	45,000
		TOTAL REVENUES	**239,433**	**250,345**	**329,098**	**498,173**	**523,000**	**565,000**	**565,000**
		EXPENSES							
5020	0	Professional Fees							40,000
5220	0	Waggener Farm Construction (Pickleball courts)		450,000			1,300,000	1,200,000	100,000
5257	0	Trail System & Improvements- HERON LAKES		269,251					
5257	0	Trail System & Improvements- Master Plan	6,606		27,548				
5257	1	Trail System & Improvements- South Berthoud Parkway Trail			363,997	31,452	45,000	45,000	
5259	0	Hillsdale-regular maintenance	10,884	65,201		6,764	10,000	10,000	10,000
5260	0	Pioneer Park-lake bank seed, trail around lake,pavillion	2,493		5,702				
5265	0	Jaskowski property maintenance	6,653	24,263	6,316	7,058	10,000	10,000	10,000
5265	1	Jaskowski trail connection				(162)			
5266	0	Richardson property maintenance	1,900	1,355	4,120	433	10,000	10,000	3,000
5268	0	Berthoud Reservoir Park/Trail maintenance		4,248	20,124	6,343	45,000	45,000	10,000
5300	0	Bank Fees	92	12		-	60	60	60
		EXPENSES	**28,628**	**814,330**	**427,807**	**51,888**	**1,420,060**	**1,320,060**	**173,060**
5171	0	Open Space Acquisition	-	-	0	0	200,000	300,000	300,000
		LAND ACQUISITION EXPENSES	**-**	**-**	**-**	**-**	**200,000**	**300,000**	**300,000**
		TOTAL EXPENSES	**28,628**	**814,330**	**427,807**	**51,888**	**1,620,060**	**1,620,060**	**473,060**
5998		**EMERGENCY RESERVES**	**-**	**-**	**-**	**-**	**-**	-	16,950
5999		**ENDING LARIMER FUND BALANCE**	**1,517,801**	**953,816**	**855,107**	**1,301,392**	**204,332**	**246,332**	**321,322**

CEMETERY ENDOWMENT FUND									
37-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
4999		**BEGINNING FUND BALANCE**	**46,165**	**39,569**	**122,260**	**157,044**	**198,304**	**198,304**	**151,089**
		REVENUES							
4280	0	Transfer from General Fund	-	50,000	20,000	20,000	20,000	20,000	20,000
4601	0	Interest	765	623	827	2,708	500	7,000	7,000
4710	0	Lot Sales	22,989	38,470	33,250	42,860	25,000	25,000	25,000
4711	0	Opening & Closing	14,585	27,925	37,740	23,315	25,000	25,000	25,000
4713	0	Marker Sales	2,400	1,525	165	145	-	-	-
		TOTAL REVENUES	**40,739**	**118,543**	**91,982**	**89,028**	**70,500**	**77,000**	**77,000**
		EXPENSES							
5001		Salaries	24,274	20,101	35,382	29,030	55,987	45,000	58,512
5002		Employer Contributions	3,328	2,876	8,769	3,903	5,806	5,806	6,196
5003		Pension	112	200	1,631	304	2,799	2,799	2,926
5012	2	Utilities	2,857	2,199	568	485	3,000	8,000	8,000
5014	2	Gasoline	934	229	2,102	1,952	2,200	2,200	2,200
5020	1	Professional Fees (funerals)	-	-	-	1,200	3,000	3,000	3,000
5020	0	Professional Fees - concept plan for Cemetery improvements	-	-	-	-	35,000	35,000	35,000
5046	2	Uniforms	-	-	-	-	850	850	850
5057	2	Repair & Maintenance	7,973	6,827	6,946	10,894	15,000	15,000	15,000
5059	2	Marker Sales	1,219	1,670	-	-	2,500	2,500	2,500
5082	0	Maint Shop & Storage Building (gutters, roof)	-	-	-	-	4,000	4,000	-
5083	0	Columbarium	-	-	-	-	-	-	-
5083	1	Cremains Vaults	-	1,740	1,800	-	-	-	-
5084	0	Traveling sprinkler	6,600	-	-	-	-	-	-
5300	2	Bank Fees	38	10	-	-	60	60	60
		TOTAL EXPENSES	**47,335**	**35,852**	**57,198**	**47,768**	**130,202**	**124,215**	**134,244**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,310
5999		**ENDING CEMETERY FUND BALANCE**	**39,569**	**122,260**	**157,044**	**198,304**	**138,602**	**151,089**	**91,535**

BERTHOUD AREA TRANSPORTATION FUND									
39-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2019	2020	2021	2022	2023	2023	2024
4999		**BEGINNING FUND BALANCE**	**331,601**	**352,837**	**546,666**	**514,853**	**440,395**	**440,395**	**286,555**
		REVENUES							
4101	0	Donations	10	-	-	-	-	-	-
4106	0	OOA	26,065	20,112	24,285	30,430	20,000	11,400	-
4107	0	Client Contributions	5,457	2,263	4,257	3,625	2,500	2,500	2,500
4108	0	Transfer from 1% Fund	72,100	90,000	90,000	50,000	50,000	50,000	50,000
4109	0	City of Ft. Collins	70,134	238,298	9,727	57,993	-	9,600	15,000
4601	0	Interest	5,354	3,243	3,002	5,855	2,000	15,000	15,000
		TOTAL REVENUE	**179,120**	**353,916**	**131,271**	**147,903**	**74,500**	**88,500**	**82,500**
		EXPENSES							
5001		Salaries	68,945	69,713	63,010	68,238	78,948	78,948	97,419
5002		Employer Contributions	14,324	14,229	14,363	14,572	18,935	18,935	21,127
5003		Pension	2,590	2,733	2,598	2,659	3,947	3,947	4,871
5008	2	Employee Physicals-Background	190	-	-	-	500	500	500
5009	1	Travel, Training, Education	-	-	-	-	1,000	1,000	1,000
5010	1	Office Supplies	287	244	115	142	800	800	800
5011	2	Telephone	1,422	696	1,172	1,271	1,200	1,200	1,300
5013	2	Vehicle Maintenance	10,185	4,304	5,235	8,566	15,000	15,000	15,000
5017	2	Insurance Deductibles	-	-	-	758	5,000	5,000	5,000
5020	0	Consultant - Transit Study	-	-	19,675	60,327	20,000	20,000	-
5021	1	Admin. Expenses	-	-	-	-	100	100	100
5022	1	Flex Bus Service	43,216	36,338	27,137	33,258	45,000	45,000	45,000
5023	1	RAFT Contribution	5,000	22,000	22,000	22,000	41,000	41,000	75,000
5039	1	CASTA Dues	203	281	315	247	350	350	350
5040	1	Attorney	-	-	-	-	500	-	500
5044	1	Advertising	186	62	672	-	500	500	1,500
5045	2	Driver Drug Testing	565	358	130	685	1,000	1,000	1,000
5046	1	Uniforms	-	-	-	-	245	500	1,500
5059	0	New Vehicle	-	-	-	-	-	-	-
5095	1	Computer Equipment Maintenance/Replacement	-	-	-	1,487	-	-	-
5107	1	Transfer to General Fund	5,000	5,000	-	-	-	-	-
5114	2	Gasoline	4,679	3,117	5,662	7,151	7,000	7,000	7,800
5247	1	Software	1,000	1,000	1,000	1,000	1,500	1,500	1,500
5300	1	Bank Fees	92	12	-	-	60	60	60
		TOTAL EXPENSES	**157,884**	**160,087**	**163,084**	**222,361**	**242,585**	**242,340**	**281,327**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,475
5999		**ENDING BATS FUND BALANCE**	**352,837**	**546,666**	**514,853**	**440,395**	**272,310**	**286,555**	**85,253**

ROAD IMPACT FEES

40-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
		BEGINNING FUND BALANCE	**2,850,809**	**2,511,947**	**2,688,275**	**4,295,079**	**4,921,774**	**4,921,774**	**5,472,301**
		REVENUES							
4250	0	Flood Recovery	153,121	-	-	-	-	-	-
4401	0	Road Impact Fees	935,445	1,220,318	1,729,723	978,317	677,100	677,100	743,250
4405	0	Heron Pointe Bridge Funds	-	-	-	-	-	350,000	-
4601	0	Interest	56,249	23,575	21,118	68,308	8,000	150,000	150,000
		TOTAL REVENUES	**1,144,815**	**1,243,893**	**1,750,841**	**1,046,625**	**685,100**	**1,177,100**	**893,250**
		EXPENSES							
5016	0	Refunds						26,200	
5020	0	Professional Fees	204,801	52,462	18,783				
5021	0	Impact Fee Study	8,724						
5087	0	Plow Truck/Steel V box				98,963	155,000	155,000	
5087	0	Dump truck/Snowplow Tandem	71,141						
5101	0	Transfer to General Fund (3%)	28,063	36,610	51,892	29,240	20,313	20,313	22,298
5106	0	Transportation Master Plan Update							
5108	0	Van Metre Purchase and Demo	912,321	38	1,175	52,960			
5110	0	Berthoud Parkway widening	8,535	600,176			250,000	220,000	30,000
5111	0	CR 7 Project (30% for widening)	250,000		8,843				
5113	0	LCR 10E Bridge Widening							
5114	0	Spartan Design and Crossing		128,267	63,344	238,344	150,000	150,000	4,500,000
5116	0	Highway 287 & 10E Ramps	-	-	-	423			
5117	0	Intersection Improvements at Hwy 14 & Berthoud Pkwy - crosswalk lights					55,000	55,000	
5220	0	Waggener Farm Construction		250,000					
5300	0	Bank Fees	92	12		-	60	60	-
		TOTAL EXPENSES	**1,483,677**	**1,067,565**	**144,037**	**419,930**	**630,373**	**626,573**	**4,552,298**
		EMERGENCY RESERVES	-	-	-	-	-	-	26,798
		ENDING ROAD IMPACT FUND BALANCE	**2,511,947**	**2,688,275**	**4,295,079**	**4,921,774**	**4,976,501**	**5,472,301**	**1,786,456**

RECREATIONAL MJ TAX 7%

41-00

			ACTUALS 2019	ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024
		BEGINNING FUND BALANCE	**7,184**	**82,744**	**501,969**	**1,105,948**	**1,465,802**	**1,465,802**	**655,742**
		REVENUES							
4601	0	Interest	1,731	1,917	4,548	17,907	2,000	50,000	50,000
4604	0	Sales Tax	223,885	426,705	594,431	665,252	400,000	400,000	500,000
4606	0	Quick Win Grant (MPO)	-	-	5,000	-	-	-	-
		TOTAL REVENUES	**225,616**	**428,622**	**603,979**	**683,159**	**402,000**	**450,000**	**550,000**
		EXPENSES							
5200	0	Street Projects	-	-	-	-			
5201	0	Bike Lane Striping	-	-	-	-			
5210	0	Youth Projects	-	-	-	-			
5211	0	Carnival	-	-	-	23,125	30,000	20,000	30,000
5220	0	Sidewalk Projects	-	-	-	-			
5221	0	Downtown Sidewalk Replacement	-	-	-	90,180	150,000	150,000	350,000
5222	0	Quick Win Pedestrian Crosswalk at Welch/3rd	-	6,835	-	-			
5223	0	Sidewalk Maintenance Plan	-	-	-	-	30,000	30,000	50,000
5240	0	Law Enforcement Projects	150,000	2,550	-	150,000	-		
5241	0	Flock Camera System							25,000
5242	0	LCSO Equipment							10,000
5260	0	Park Projects	-	-	-	-			
5261	0	Bike Park Scope expansion					1,000,000	1,000,000	
5280	0	Recreation Projects	-	-	-	-			
5281	0	Wildfire arts provider	-	-	-	60,000	60,000	60,000	70,000
5282	0	Other Recreation Service Providers	-	-	-	-	-	-	25,000
5300	0	Bank Fees	56	12	-	-	60	60	
		TOTAL EXPENSES	**150,056**	**9,397**	**-**	**323,305**	**1,270,060**	**1,260,060**	**560,000**
		EMERGENCY RESERVES	-	-	-	-	-	-	16,500
		ENDING SALES TAX FUND BALANCE	**82,744**	**501,969**	**1,105,948**	**1,465,802**	**597,742**	**655,742**	**629,242**

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	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	**3,974,371**	**4,524,786**	**1,167,278**	**2,309,405**	**4,483,834**	**4,483,834**	**2,482,324**
		REVENUES							
4601	0	Interest	75,186	26,958	11,279	51,336	8,000	170,000	8,400
4235	0	Safe Routes to School Grant	-	-	-	284,621	-	-	-
4610	0	Sales Tax	1,236,274	1,620,073	2,199,747	2,510,564	1,800,000	2,000,000	2,325,000
4610	1	Sales Tax-building permits	524,256	742,698	1,105,405	653,442	417,750	450,000	428,750
		TOTAL REVENUES	**1,835,716**	**2,389,729**	**3,316,431**	**3,499,963**	**2,225,750**	**2,620,000**	**2,762,150**
		EXPENSES							
5038	0	Sidewalks/ADA	185,371	327,040	143,492	192,934	500,000	500,000	
5233	0	Pavement Maintenance Plan			10,215	11,759		650	
5235	0	Safe Routes to School		49,262	438,052	17,740			
5237	0	Transportation (BATS)-Transfer	72,100	90,000	90,000	50,000	50,000	50,000	50,000
5239	0	Street Improvements	914,475	750,238	725,010	818,729	1,400,000	1,600,000	2,300,000
5240	0	Waggener Farm Park	99,869	4,500,000	570,000				5,000
5241	0	Round-a-bout Reconstruction		25,005	191,686	124,557		800	
5242	0	Open Space/Trail Acquisition transfer					150,000	150,000	150,000
5244	0	I-25 Design, Art and Landscaping	13,395	5,680	5,849	109,815	1,120,000	820,000	300,000
5245	0	Town Park					1,500,000	1,500,000	
5300	0	Bank Fees	91	12		-	60	60	
		TOTAL EXPENSES	**1,285,301**	**5,747,237**	**2,174,304**	**1,325,534**	**4,720,060**	**4,621,510**	**2,805,000**
		EMERGENCY RESERVES	-	-	-	-	-	-	82,865
		ENDING SALES TAX FUND BALANCE	**4,524,786**	**1,167,278**	**2,309,405**	**4,483,834**	**1,989,524**	**2,482,324**	**2,356,610**

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	BUDGET
			2019	2020	2021	2022	2023	2023	2024
		BEGINNING FUND BALANCE	**-**	**1,760,033**	**21,894,066**	**6,190,072**	**6,085,268**	**6,085,268**	**3,738,432**
00		**REVENUES**							
4400	0	Sales Tax	1,261,272	1,643,387	2,225,447	2,537,812	1,800,000	2,000,000	2,325,000
4400	1	Sales Tax-building permits	506,293	742,698	1,081,572	653,442	417,750	450,000	428,750
4450	52	COP Advance-GRANT	-	24,457,930	-	12,500	-	-	-
4500	1	Recreation Center Memberships	-	-	407,955	916,932	675,000	675,000	900,400
4500	70	Recreation Center Memberships-Corporate	-	-	3,212	935	15,000	15,000	2,500
4500	2	Recreation Center Daily Fees	-	-	54,499	279,949	240,500	240,500	325,000
4500	3	Recreation Center Rentals	-	-	7,285	48,761	45,000	45,000	53,900
4500	60	Recreation Center Sponsorships	-	-	-	11,026	25,000	25,000	30,000
4500	4	Activity Fee-Senior Activites	-	-	-	170	3,000	3,000	1,000
4500	5	Activity Fee-Aquatics	-	-	10,513	66,446	58,500	58,500	64,800
4500	6	Activity Fee-Fitness	-	-	3,515	49,258	45,600	45,600	68,200
4500	7	Activity Fee-Class/Program	-	-	840	23,565	27,000	27,000	15,000
4500	8	Activity Fee-Youth Futsal	-	-	868	1,195	2,700	2,700	2,700
4500	11	Activity Fee-Adult Basketball	-	-	4,016	6,034	9,000	9,000	5,600
4500	12	Activity Fee-Youth Basketball	-	-	10,392	15,655	12,600	12,600	18,900
4500	15	Activity Fee-Senior Pickleball	-	-	15	1,825	1,400	1,400	600
4500	16	Activity Fee-Youth Multi Sport Class	-	-	-	-	1,800	1,800	1,800
4500	31	Activity Fee-Adult Volleyball	-	-	5,168	12,618	11,700	11,700	11,700
4500	32	Activity Fee-Youth Volleyball	-	-	1,095	4,611	5,200	5,200	12,700
4500	40	Activity Fee-Senior Volleyball/Basketball	-	-	-	-	1,500	1,500	1,500
4500	45	Activity Fee-Senior Travel	-	-	-	-	2,000	2,000	4,000
4500	54	Activity Fee-Adult Additional Sports	-	-	(90)	1,395	1,500	1,500	750
4500	55	Activity Fee-Youth Additional Sports	-	-	850	497	-	-	750
4500	75	Special Events Fee	-	-	-	7,674	7,000	7,000	9,000
4563	0	Vending/Inventory Sales	-	-	264	3,811	5,000	5,000	8,500
4564	0	Contract Arts Activities	-	-	-	-	25,750	25,750	20,000
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	76,980	2,000	200,000	50,000
		TOTAL REVENUES	**1,779,214**	**33,690,257**	**4,444,028**	**4,733,091**	**3,441,500**	**3,871,750**	**4,363,050**

		RECREATION CENTER OPERATING EXPENSES							
01		**Recreation Center Administration/Operations**							
5001	1	Salaries	-	-	262,081	210,843	199,535	199,535	284,933
5002	1	Employer Contributions	-	-	74,797	69,083	74,324	74,324	97,950
5003	1	Pension	-	-	3,164	8,132	9,977	9,977	14,247
5001	2	Salaries-PART TIME/SEASONAL	-	-	21,669	146,278	170,000	170,000	181,400
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	1,717	11,483	17,000	17,000	18,140
5007	1	Employee license/certifications/recognition	-	-	-	-	1,500	1,500	1,500
5008	1	Background/Physicals	-	-	673	312	500	500	1,000
5009	1	Training/Education/Travel	-	-	160	437	3,500	3,500	4,000
5010	1	Office Supplies	-	-	8,929	2,659	4,000	4,000	4,000
5011	1	Telephone/Internet	-	-	3,257	4,897	5,500	5,500	5,500
5012	1	Utilities	-	-	34,804	163,800	170,000	170,000	170,000
5013	1	Vehicle Maintenance	-	-	-	-	-	-	-
5014	1	Gasoline	-	-	-	-	-	-	-
5015	1	Insurance	-	-	8,051	38,000	40,000	40,000	48,000
5018	1	Publications/Subscriptions/Job Postings	-	-	1,461	810	2,000	2,000	1,000
5020	4	Recreation Center Management Expense	-	25,000	129	-	-	-	-
5020	4	Purchased Services	-	-	3,125	7,008	9,500	9,500	8,000
5039	1	Dues/memberships	-	-	-	-	1,000	1,000	1,000
5040	1	Attorney	-	-	3,346	616	3,500	3,500	3,500
5046	1	Uniforms	-	-	6,289	4,327	4,225	4,225	4,225
5048	1	Safety/First Aid	-	-	-	1,233	2,500	2,500	3,700
5053	1	Postage	-	-	206	27	2,500	2,500	1,000
5054	4	Trash Service	-	-	462	2,266	2,700	2,700	3,300
5056	1	Brochures/Advertising/Printing	-	-	7,104	8,316	16,000	16,000	13,000
5057	1	Equipment Maintenance/Repair	-	-	-	-	1,000	1,000	1,000
5063	5	Pro Shop Inventory	-	-	327	1,365	4,000	4,000	6,000
5095	1	Computer/Maintenance/Replacement	-	-	32,364	-	3,600	3,600	3,600
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	18,350	3,572	15,000	15,000	9,000
5110	1	Permits/building license	-	-	-	-	1,000	1,000	1,000
5247	1	Computer Software	-	-	8,816	16,782	29,640	29,640	29,640
5300	1	Bank Fees	56	22	10,456	52,343	54,000	54,000	54,000
		01 SUBTOTAL	**56**	**25,022**	**511,737**	**754,589**	**848,001**	**848,001**	**973,635**
02		**Events**							
5001	1	Salaries	-	-	322	-	-	-	-
5002	1	Employer Contributions	-	-	144	-	-	-	-
5003	1	Pension	-	-	12	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	543	3,500	3,500	21,300
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	43	350	350	2,130
5020	4	Purchased Services	-	-	-	3,496	7,600	7,600	5,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	12,541	1,717	5,500	5,500	6,500
		02 SUBTOTAL	**-**	**-**	**13,019**	**5,799**	**16,950**	**16,950**	**34,930**
03		**Recreation Center Maintenance**							
5001	1	Salaries	-	-	11,510	57,131	57,996	57,996	48,336
5002	1	Employer Contributions	-	-	925	4,516	5,986	5,986	16,219
5003	1	Pension	-	-	-	1,486	2,900	2,900	2,417
5001	2	Salaries-PART TIME/SEASONAL	-	-	1,675	9,414	21,840	21,840	21,900
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	133	839	2,184	2,184	2,190
5014	1	Fuel	-	-	36	-	250	250	250
5017	1	Building Maintenance/Repair	-	-	-	3,193	15,000	15,000	20,000
5020	4	Purchased Services	-	-	-	1,737	9,500	9,500	21,100
5041	1	Equipment Rental	-	-	-	668	5,000	5,000	5,000
5057	1	Equipment Maintenance/Repair	-	-	-	773	18,000	18,000	10,000
5089	4	Janitorial Service	-	-	7,500	60,000	60,000	60,000	65,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	22,616	13,703	22,000	22,000	23,100
5251	1	Tools	-	-	2,935	415	1,200	1,200	1,200
		03 SUBTOTAL	**-**	**-**	**47,330**	**153,875**	**221,856**	**221,856**	**236,712**

04		**Recreation Center Senior Activities**							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	-	1,400	1,400	1,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	140	140	100
5020	4	Purchased Services	-	-	-	-	-	-	-
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	52	26	250	250	250
		Subtotal	**-**	**-**	**52**	**26**	**1,790**	**1,790**	**1,350**
		Senior Frisbee Golf							
5001	14	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,100
5002	14	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	110
5020	14	Officials	-	-	-	-	-	-	-
5046	14	Uniforms	-	-	-	-	-	-	-
5048	14	Team Fees/Dues	-	-	-	-	-	-	-
5050	14	Equipment/Awards	-	-	440	133	750	750	750
		Subtotal	**-**	**-**	**440**	**133**	**1,850**	**1,850**	**1,960**
		Senior Pickleball							
5001	15	Salaries-PART TIME/SEASONAL	-	-	-	185	1,100	1,100	1,300
5002	15	Employer Contributions-PART TIME/SEASONAL	-	-	-	15	110	110	130
5020	15	Officials	-	-	-	-	-	-	-
5046	15	Uniforms	-	-	-	-	-	-	-
5048	15	Team Fees/Dues	-	-	-	-	-	-	-
5050	15	Equipment/Awards	-	-	1,668	202	500	500	800
		Subtotal	**-**	**-**	**1,668**	**402**	**1,710**	**1,710**	**2,230**
		Senior Volleyball/Basketball							
5001	40	Salaries-PART TIME/SEASONAL	-	-	-	-	1,100	1,100	1,300
5002	40	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	110	110	130
5020	40	Officials	-	-	-	-	-	-	-
5046	40	Uniforms	-	-	-	-	-	-	-
5048	40	Team Fees/Dues	-	-	-	-	-	-	-
5050	40	Equipment/Awards	-	-	-	-	250	250	250
		Subtotal	**-**	**-**	**-**	**-**	**1,460**	**1,460**	**1,680**
		Senior Travel							
5001	45	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	1,000
5002	45	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	100
5020	45	Officials	-	-	-	-	-	-	-
5046	45	Uniforms	-	-	-	-	-	-	-
5048	45	Team Fees/Dues	-	-	-	-	-	-	-
5050	45	Equipment/Awards/Fuel	-	-	-	-	750	750	750
		Subtotal	**-**	**-**	**-**	**-**	**2,180**	**2,180**	**1,850**
		04 SUBTOTAL	**-**	**-**	**2,160**	**561**	**8,990**	**8,990**	**9,070**

05		**Recreation Center Aquatics**							
5001	1	Salaries	-	-	12,484	77,655	116,705	116,705	141,319
5002	1	Employer Contributions	-	-	3,161	28,374	48,930	48,930	69,056
5003	1	Pension	-	-	-	-	5,835	5,835	7,066
5001	2	Salaries-PART TIME/SEASONAL	-	-	38,230	293,926	298,140	298,140	283,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	3,026	23,073	29,814	29,814	28,300
5001	3	Salaries-Programs-PART TIME/SEASONAL				-	30,096	30,096	36,400
5002	3	Employer Contributions-Programs-PART TIME/SEASONAL				-	3,009	3,009	3,640
5007	1	Employee license/certifications/recognition	-	-	800	816	2,250	2,250	2,250
5007	3	Employee license/certifications-programs				-	3,650	3,650	2,500
5008	1	Background/Physicals	-	-	33	395	800	800	800
5009	1	Training/Education/Travel	-	-	245	835	2,000	2,000	2,000
5010	1	Office Supplies	-	-	145	2,826	500	500	500
5018	1	Publications/Subscriptions/Job Postings	-	-	25	129	1,000	1,000	1,000
5020	4	Purchased Services	-	-	-	-	10,000	10,000	15,000
5039	1	Dues/memberships	-	-	-	857	500	500	500
5046	1	Uniforms	-	-	-	-	2,990	2,990	2,990
5048	1	Safety/First Aid	-	-	1,528	446	1,000	1,000	1,000
5057	1	Equipment Maintenance/Repair	-	-	-	4,730	12,000	12,000	12,000
5057	3	Boiler Equipment Maintenance/Repair	-	-	256	209	3,500	3,500	3,500
5060	1	Chemicals	-	-	3,162	15,114	30,000	30,000	30,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	87,136	4,178	3,500	3,500	3,500
5102	3	supplies (non-office)/Equipment (non-dep)-programs				-	1,400	1,400	4,800
5048	3	Team Fees/Dues				-	700	700	700
5110	1	Permits/building license	-	-	645	1,991	2,000	2,000	1,500
		05 SUBTOTAL	**-**	**-**	**150,876**	**455,554**	**610,319**	**610,319**	**653,321**
06		**Recreation Center Fitness**							
5001	1	Salaries	-	-	9,132	51,420	52,229	52,229	60,674
5002	1	Employer Contributions	-	-	4,806	22,434	26,061	26,061	33,529
5003	1	Pension	-	-	-	1,222	2,611	2,611	3,034
5001	2	Salaries-PART TIME/SEASONAL	-	-	8,292	69,477	73,935	73,935	96,800
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	657	5,454	7,393	7,393	9,680
5020	4	Purchased Services	-	-	-	3,685	3,000	3,000	5,000
5057	1	Equipment Maintenance/Repair	-	-	-	230	3,000	3,000	9,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	3,206	4,577	5,000	5,000	3,000
		06 SUBTOTAL	**-**	**-**	**26,093**	**158,499**	**173,229**	**173,229**	**220,717**
07		**Recreation Center Classes/Programs**							
5001	1	Salaries	-	-	144	5,663	-	-	-
5002	1	Employer Contributions	-	-	52	1,416	-	-	-
5003	1	Pension	-	-	-	96	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	25	-	5,350	5,350	5,350
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	2	-	535	535	535
5020	4	Purchased Services	-	-	-	18,479	10,000	10,000	10,000
5021	4	Contract Arts Activities	-	-	-	-	25,000	25,000	95,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	-	42	1,630	6,200	6,200	8,000
		07 SUBTOTAL	**-**	**-**	**265**	**27,284**	**47,085**	**47,085**	**118,885**

08		**Recreation Center Adult Sports**						
		General Administration						
5001	1	Salaries	-	-	816	6,632	10,174	10,174	11,066
5002	1	Employer Contributions	-	-	104	1,540	4,945	4,945	5,240
5003	1	Pension	-	-	11	112	509	509	553
5008	1	Background/Physicals	-	-	-	54	100	100	100
5009	1	Training/Education/Travel	-	-	-	-	-	-	-
5010	1	Office Supplies	-	-	-	2	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	129	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics/Tournaments	-	-	-	-	750	750	750
		Subtotal	**-**	**-**	**931**	**8,469**	**17,078**	**17,078**	**18,309**
		Adult Basketball							
5001	11	Salaries-PART TIME/SEASONAL	-	-	-	959	1,800	1,800	2,200
5002	11	Employer Contributions-PART TIME/SEASONAL	-	-	-	75	180	180	220
5020	11	Officials	-	-	-	4,558	7,600	7,600	5,800
5046	11	Uniforms	-	-	-	-	-	-	-
5048	11	Team Fees/Dues	-	-	-	-	-	-	-
5050	11	Equipment/Awards	-	-	-	165	400	400	400
		Subtotal	**-**	**-**	**-**	**5,757**	**9,980**	**9,980**	**8,620**
		Adult Volleyball							
5001	31	Salaries-PART TIME/SEASONAL	-	-	314	1,656	3,300	3,300	3,700
5002	31	Employer Contributions-PART TIME/SEASONAL	-	-	25	130	330	330	370
5020	31	Officials	-	-	-	5,480	7,500	7,500	10,800
5046	31	Uniforms	-	-	-	-	-	-	-
5048	31	Team Fees/Dues	-	-	-	-	-	-	-
5050	31	Equipment/Awards	-	-	584	415	1,000	1,000	1,250
		Subtotal	**-**	**-**	**923**	**7,681**	**12,130**	**12,130**	**16,120**
		Additional Adult Sports							
5001	54	Salaries-PART TIME/SEASONAL	-	-	-	151	500	500	600
5002	54	Employer Contributions-PART TIME/SEASONAL	-	-	-	12	50	50	60
5020	54	Officials	-	-	-	-	1,000	1,000	1,000
5046	54	Uniforms	-	-	-	-	-	-	-
5048	54	Team Fees/Dues	-	-	-	-	-	-	-
5050	54	Equipment/Awards	-	-	-	66	200	200	200
		Subtotal	**-**	**-**	**-**	**229**	**1,750**	**1,750**	**1,860**
		08 SUBTOTAL	**-**	**-**	**1,854**	**22,136**	**40,938**	**40,938**	**44,909**

09		**Recreation Center Youth Sports**							
		General Administration							
5001	1	Salaries	-	-	4,351	7,439	10,174	10,174	11,066
5002	1	Employer Contributions	-	-	592	1,718	4,945	4,945	5,240
5003	1	Pension	-	-	14	112	509	509	553
5008	1	Background/Physicals	-	-	-	27	750	750	900
5009	1	Training/Education/Travel	-	-	-	100	700	700	900
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	-	258	250	250	250
5020	1	Purchased Services	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics	-	-	-	-	600	600	600
		Subtotal	**-**	**-**	**4,957**	**9,654**	**18,278**	**18,278**	**19,859**
		Youth Futsal							
5001	8	Salaries-PART TIME/SEASONAL	-	-	-	-	500	500	400
5002	8	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	50	50	40
5020	8	Officials	-	-	-	-	-	-	-
5046	8	Uniforms	-	-	-	-	500	500	-
5048	8	Team Fees/Dues	-	-	-	-	-	-	-
5050	8	Equipment/Awards	-	-	7,579	-	300	300	300
		Subtotal	**-**	**-**	**7,579**	**-**	**1,350**	**1,350**	**740**
		Youth Basketball							
5001	12	Salaries-PART TIME/SEASONAL	-	-	958	1,619	2,800	2,800	3,200
5002	12	Employer Contributions-PART TIME/SEASONAL	-	-	76	127	280	280	320
5020	12	Officials	-	-	-	1,930	3,900	3,900	4,100
5046	12	Uniforms	-	-	-	3,045	2,900	2,900	4,800
5048	12	Team Fees/Dues	-	-	-	35	-	-	-
5050	12	Equipment/Awards	-	-	69	905	1,600	1,600	1,600
		Subtotal	**-**	**-**	**1,103**	**7,661**	**11,480**	**11,480**	**14,020**
		Youth Multi Sport Class							
5001	16	Salaries-PART TIME/SEASONAL	-	-	-	-	600	600	600
5002	16	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	60	60	60
5020	16	Officials	-	-	-	-	-	-	-
5046	16	Uniforms	-	-	-	179	450	450	-
5048	16	Team Fees/Dues	-	-	-	-	-	-	-
5050	16	Equipment/Awards	-	-	-	-	200	200	200
		Subtotal	**-**	**-**	**-**	**179**	**1,310**	**1,310**	**860**
		Youth Volleyball							
5001	32	Salaries-PART TIME/SEASONAL	-	-	-	210	1,000	1,000	2,350
5002	32	Employer Contributions-PART TIME/SEASONAL	-	-	-	17	100	100	235
5020	32	Officials	-	-	-	200	450	450	4,320
5046	32	Uniforms	-	-	-	493	900	900	1,575
5048	32	Team Fees/Dues	-	-	-	-	-	-	-
5050	32	Equipment/Awards	-	-	-	-	1,000	1,000	1,000
		Subtotal	**-**	**-**	**-**	**920**	**3,450**	**3,450**	**9,480**
		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**	**18,414**	**37,218**	**37,218**	**46,309**

30		**Recreation Center Capital Expenditures/Improvements**							
5101	0	Office Furniture	-	-	110,490	-	-	-	-
5102	0	Copier	-	-	10,500	-	-	-	-
5301	0	Security System	-	-	-	-	-	-	-
5302	0	Maintenance Equipment	-	-	-	13,771	-	-	-
5501	0	Robotic Pool Cleaner	-	-	5,034	-	-	-	-
5601	0	Fitness Equipment	-	-	16,484	32,953	40,000	40,000	-
5602	0	Fitness Equipment Replacement	-	-	-	-	40,000	40,000	40,000
5801	0	Bleachers	-	-	9,483	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
		30 SUBTOTAL	**-**	**-**	**151,991**	**46,724**	**80,000**	**80,000**	**40,000**
		RECREATION CENTER OPERATIONS TOTAL EXPENDITURES	**56**	**25,022**	**919,417**	**1,643,435**	**2,084,586**	**2,084,586**	**2,378,488**
35		**CERTIFICATES OF PARTICIPATION**							
5201	0	Waggener Farm Park Construction	19,125	12,220,941	18,102,849	2,061,980			
5254	0	COP Payment	-	1,106,994	1,123,000	1,130,400	1,132,000	1,132,000	1,138,000
5255	0	COP Fee	-	203,267	2,756	2,080	2,000	2,000	2,000
		COP TOTAL EXPENDITURES	**19,125**	**13,531,202**	**19,228,605**	**3,194,460**	**1,134,000**	**1,134,000**	**1,140,000**
		OTHER EXPENSES							
40		**Park Improvements**							
5245	0	Town Park					3,000,000	3,000,000	
		Waggener Farm Park Maintenance							63,400
		Richardson Bike Park Maintenance							50,000
50		**Trail Improvements**							
60		**Athletic Fields**							
5101	0	Athletic Complex Study	-	-	-				
70		**Aquatics Other**							
		TOTAL OTHER EXPENSES	**0**	**0**	**-**	**-**	**3,000,000**	**3,000,000**	**113,400**
		TOTAL RECREATION CENTER OPERATING AND OTHER EXPENSES	**19,181**	**13,556,224**	**20,148,022**	**4,837,895**	**6,218,586**	**6,218,586**	**3,631,888**
		EMERGENCY RESERVES	-	-	-	-	-	-	130,892
		ENDING SALES TAX FUND BALANCE	**1,760,033**	**21,894,066**	**6,190,072**	**6,085,268**	**3,308,182**	**3,738,432**	**4,338,703**

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.

	2019	2020	2021	2022	2023	2023 ESTIMATE	2024
BEGINNING BALANCE	50501914	75303662	91245270	105009721	123910484	123910484	104012373
REVENUE	48800333	69926171	53081593	49980784	31851016	40260906	39525616
EXPENSE	23998585	53984563	39317142	31080021	82131288	60159017	46259524
EMERGENCY RESERVES	0	0	0	0	0	0	708778
ENDING BALANCE	75303662	91245270	105009721	123910484	73630212	104012373	96569687
ENDING BALANCE VERIFICATION	75303662	91245270	105009721	123910484	73630212	104012373	96569687

	2019	2020	2021	2022	2023		2024
Valuation	204,767,931	275,956,520	211,195,697		237,792,724		
GENERAL FUND	6.291	5.188	6.636		6.629		
POLICE SERVICES	3.000	3.000	3.000		3.000		
REFUND & ABATEMENT	0.036	0.000	0.033		0.019		
TOTAL MILL LEVY	9.327	8.188	9.669		9.648		
ACTUALS SF BUILDING PERMITS	448	505	508	223	300		250