TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2025

GENERAL FUND TOTALS

		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
	DESCRIPTION	**2020**	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
	BEGINNING FUND BALANCE	**7,434,983**	**11,259,871**	**18,410,765**	**23,415,239**	**24,481,483**	**24,481,483**	**23,675,051**
	REVENUES							
1	Total Taxes	7,435,888	9,363,123	9,259,465	9,203,320	8,860,350	9,623,800	9,348,314
2	Total Licenses and Permits	179,071	178,194	273,262	236,902	239,700	224,800	219,540
3	Total Intergovernmental Rev.	1,177,722	1,868,450	1,627,920	492,680	516,084	575,784	559,584
4	Total Charges for Services(Rec,Pool,Pks)	81,170	145,258	155,345	146,676	173,100	200,860	193,950
5	Total Fines and Forfeits	23,906	16,026	24,127	27,612	21,000	33,500	34,075
6	Total Interest & Fee Revenue	480,025	553,365	874,880	1,767,915	1,100,000	1,529,000	1,130,000
7	Total Transfers In	333,610	384,053	349,240	359,774	4,858,298	4,858,298	562,798
8	Total Building Fees	1,575,671	2,203,838	1,547,004	1,115,509	1,450,000	1,200,000	800,000
9	Total Miscellaneous Revenue	101,902	126,403	16,306	63,311	-	26,900	-
11	Total Planning Fees	39,324	25,570	90,112	171,167	24,000	74,000	235,700
12	Total Town Hall Lease Income	117,426	107,962	99,009	102,736	68,450	98,400	99,528
	TOTAL OPERATING REVENUES	**11,545,715**	**14,972,242**	**14,316,670**	**13,687,602**	**17,310,982**	**18,445,342**	**13,183,488**
13	**OIL and GAS**	20	22	75,898	115,241	0	40,000	30,000
	TOTAL REVENUES	**11,545,735**	**14,972,264**	**14,392,568**	**13,802,843**	**17,310,982**	**18,485,342**	**13,213,488**
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET
	EXPENSES	**2020**	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
100	Total General Government	2,105,341	1,830,368	2,219,434	2,232,644	2,824,105	2,805,705	3,087,842
200	Total Public Safety	1,418,375	1,650,208	1,862,495	2,372,064	2,758,373	2,729,395	3,169,095
300	Total Streets	773,407	784,704	747,860	888,473	1,243,713	1,276,413	1,368,547
400	Total Recreation	338,378	275,421	374,093	431,218	458,057	466,907	498,152
500	Total Pool	38,784	50,154	595,881	375	-	-	-
600	Total Economic Development	133,749	180,308	201,830	250,662	373,271	373,581	309,647
700	Total Parks	761,932	746,567	1,156,745	1,239,279	1,665,783	1,677,283	1,729,845
800	Total Building Department	874,737	1,235,511	992,677	726,676	1,174,010	1,174,710	762,819
1100	Total Planning	382,836	436,601	502,259	508,045	696,203	696,203	758,435
1200	Total Town Hall Lease Expense	190,824	77,296	79,183	84,502	98,600	110,600	114,990
1300	Total Community Outreach	-	-	-	93,534	156,087	156,087	190,681
	Total Engineering	-	-	-	-	299,861	109,890	733,516
1500	Contributions	21,833	45,400	23,146	55,441	122,700	122,700	15,400
	TOTAL OPERATING EXPENSES	**7,040,196**	**7,312,538**	**8,755,603**	**8,882,913**	**11,870,762**	**11,699,474**	**12,738,969**
1000	**TOTAL CAPITAL PROJECTS**	**680,651**	**508,832**	**632,491**	**3,853,686**	**11,566,800**	**7,592,300**	**6,430,000**
	TOTAL EXPENSES	**7,720,847**	**7,821,370**	**9,388,094**	**12,736,599**	**23,437,562**	**19,291,774**	**19,168,969**
	EMERGENCY RESERVES	-	-	-	-	-	-	396,405
	ENDING FUND BALANCE	**11,259,871**	**18,410,765**	**23,415,239**	**24,481,483**	**18,354,902**	**23,675,051**	**17,323,164**
	MINIMUM EFB							1,910,845

GENERAL FUND REVENUES									
11-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		Taxes							
4101	0	Property Tax - General	1,338,217	1,447,664	1,401,407	1,547,068	1,750,000	1,805,000	1,886,867
4102	0	Specific Ownership	344,269	374,142	511,649	325,119	380,000	290,000	304,500
4103	0	Sales Tax - General	3,240,145	4,399,494	5,021,128	5,050,074	4,650,000	5,070,000	5,200,000
4103	1	Sales Tax - Permits	1,485,396	2,210,809	1,306,883	1,185,955	857,500	1,300,000	821,250
4103	2	Colorado Excise Tax	91,585	127,457	142,632	155,479	140,000	110,000	115,500
4104	0	Cigarette	10,782	15,914	12,084	16,611	12,000	10,000	10,500
4105	0	Franchise Taxes	100,443	110,342	127,697	124,855	90,000	90,000	94,500
4106	0	Severance Tax	39,871	14,925	92,979	88,687	70,000	48,400	50,820
4107	0	Property Tax - Police	773,835	651,221	631,651	698,151	900,000	890,000	853,014
4108	0	Occupation Tax	10,622	10,900	10,682	9,263	10,000	10,000	10,500
4109	0	Lodging Tax	723	255	673	1,687	600	150	600
4110	0	Disposable Bag Fee	-	-	-	371	250	250	263
4100		**Total Taxes**	**7,435,888**	**9,363,123**	**9,259,465**	**9,203,320**	**8,860,350**	**9,623,800**	**9,348,314**
		Licenses & Permits							
4201	0	Business License/Liquor/MMJ	92,447	77,085	107,387	93,841	100,000	100,000	105,000
4201	1	MMJ Transaction Fee	31,407	23,848	21,676	15,567	12,000	12,000	12,600
4202	0	Animal Licenses	930	1,240	3,250	1,860	1,800	1,800	1,890
4203	0	Passports	13,207	21,926	76,995	65,921	70,000	55,000	57,750
4206	0	Farm Leases	38,275	36,780	38,714	33,227	30,000	30,000	15,000
4207	0	Rental Property	2,000	16,000	24,280	24,766	24,900	24,900	26,145
4208	0	Records Requests	805	1,315	960	1,720	1,000	1,100	1,155
4200		**Total Licenses & Permits**	**179,071**	**178,194**	**273,262**	**236,902**	**239,700**	**224,800**	**219,540**
		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	266,733	351,181	365,232	394,834	380,000	430,000	451,500
4304	0	Road & Bridge	157,920	77,750	66,202	70,268	70,000	80,000	84,000
4305	0	Utility Road Cut Permit	7,710	10,103	27,515	21,494	15,000	18,000	18,000
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	41,700	-
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**	**1,177,722**	**1,868,450**	**1,627,920**	**492,680**	**516,084**	**575,784**	**559,584**
		Charges For Services							
4401	0	Recreation (see 11-04)	64,932	140,567	144,123	137,083	165,400	183,600	180,350
4401	52	3rd July Sponsorships	-	-	-	-	-	4,000	4,000
4402	0	Swimming Pool Fees (see 11-05)	13,912	(236)	-	-	-	-	-
4404	0	Park Fees (see 11-07)	2,326	4,927	11,222	9,593	7,700	13,260	9,600
4400		**Total Charges for Services**	**81,170**	**145,258**	**155,345**	**146,676**	**173,100**	**200,860**	**193,950**

GENERAL FUND REVENUES CON'T									
11-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		Fines							
4500	0	Fines & Forfeitures	17,705	7,866	7,130	12,685	8,000	22,000	22,000
4501	0	Court Fees	3,586	7,230	16,292	13,597	12,000	10,000	10,500
4502	0	Surcharges	2,615	930	705	1,330	1,000	1,500	1,575
4500		**Total Fines & Forfeits**	**23,906**	**16,026**	**24,127**	**27,612**	**21,000**	**33,500**	**34,075**
		Interest & Fees							
4601	0	Interest	68,900	85,789	304,247	1,159,452	500,000	900,000	500,000
4603	0	Municipal Fees	411,125	467,576	570,633	608,463	600,000	629,000	630,000
4600		**Total Interest & Fees**	**480,025**	**553,365**	**874,880**	**1,767,915**	**1,100,000**	**1,529,000**	**1,130,000**
		Building Department							
4620	0	Building and Planning Fees	1,575,671	2,203,838	1,547,004	1,115,509	1,450,000	1,200,000	800,000
4600		**Total Building Department**	**1,575,671**	**2,203,838**	**1,547,004**	**1,115,509**	**1,450,000**	**1,200,000**	**800,000**
		Planning Department							
4651	0	Application Fees	11,650	19,578	35,800	25,650	20,000	28,000	29,400
4653	0	Electric Charging Vehicle Fees	-	-	2,721	4,598	4,000	6,000	6,300
4654	0	Development Review Fees	27,674	5,092	53,463	139,569	-	40,000	200,000
4655	0	Sign Deposit	-	900	(1,872)	1,350	-	-	-
4600		**Total Planning Department**	**39,324**	**25,570**	**90,112**	**171,167**	**24,000**	**74,000**	**235,700**
		Transfers							
4701	0	Water	140,000	214,430	210,000	220,500	220,500	220,500	290,000
4702	0	Wastewater	140,000	107,215	100,000	105,000	105,000	105,000	240,000
4705	0	Road Impact Fees	36,610	51,892	29,240	23,774	22,298	22,298	22,298
4706	0	Transfer from 1998 and 2019 1% for Town Park reconstruction	-	-	-	-	4,500,000	4,500,000	-
4709	0	BATS	5,000	-	-	-	-	-	-
4711	0	Storm Water	12,000	10,516	10,000	10,500	10,500	10,500	10,500
4700		**Total Transfers**	**333,610**	**384,053**	**349,240**	**359,774**	**4,858,298**	**4,858,298**	**562,798**
		Miscellaneous Revenues							
4209	0	Restitution	-	175	197	-	-	-	-
4310	0	Loss Control Rebate/Insurance Claims	96,840	45,395	13,659	47,484	-	24,400	-
4607	0	Donations	-	57,672	-	-	-	-	-
4901	0	Sale of Equipment	5,062	23,161	2,450	15,827	-	2,500	-
		Total Miscellaneous Revenues	**101,902**	**126,403**	**16,306**	**63,311**	**-**	**26,900**	**-**
		Oil and Gas							
4610	0	Oil and Gas	20	22	75,898	115,241	-	40,000	30,000
		Total Oil and Gas	**20**	**22**	**75,898**	**115,241**	**-**	**40,000**	**30,000**

GENERAL FUND REVENUES (CHARGES FOR SERVICES)									
11-04									
			ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
		RECREATION							
4450	1	Tennis	777	5,411	6,420	4,316	7,700	7,700	6,000
4450	2	Active Net Credit	-	(13,682)	-	-	-	-	-
4450	3	British Soccer	-	390	675	840	850	850	950
4450	5	Concession Stand Receipts	-	678	-	-	500	500	500
4450	8	Flag Football	5,954	12,938	16,766	18,599	19,500	24,000	22,800
4450	9	Track Fees/Cross Country	(60)	4,058	3,403	5,618	7,350	7,350	6,500
4450	11	Adult Basketball	857	(15)	-	-	-	-	-
4450	12	Youth Basketball	1,660	3,247	-	-	-	-	-
4450	21	Adult Softball	245	-	325	-	5,600	5,600	2,700
4450	22	Youth Baseball	6,459	20,274	23,841	22,716	23,000	23,000	23,300
4450	23	Youth Softball	9,088	10,199	14,907	11,898	15,000	15,000	15,100
4450	31	Adult Volleyball	807	2,705	-	-	-	-	-
4450	32	Youth Volleyball	1,355	2,003	-	-	-	-	-
4450	34	Youth Sponsorships	7,283	27,915	6,975	4,650	12,000	12,000	12,000
4450	35	Field Fees	4,593	8,480	4,536	6,300	4,000	4,000	9,200
4450	45	Adult Kickball	1,061	3,051	3,007	3,316	4,000	4,000	3,000
4450	49	Adult Soccer	-	-	-	-	5,600	5,600	5,600
4450	50	Youth Soccer	21,124	36,314	38,646	35,608	39,000	46,000	44,600
4450	51	Sport Camps	404	14,102	15,736	14,796	15,300	22,000	19,000
4450	52	Tournaments	149	468	-	-	-	-	600
4450	55	Additional Programs Fees	3,176	2,031	8,886	8,426	6,000	6,000	8,500
4450		**Total Recreation Revenue**	**64,932**	**140,567**	**144,123**	**137,083**	**165,400**	**183,600**	**180,350**
11-05									
		SWIMMING POOL							
4451	0	Lessons	12,973	(236)	-	-	-	-	-
4463	0	Daily Admissions	351	-	-	-	-	-	-
4467	0	Swim Team	588	-	-	-	-	-	-
4460		**Total Swimming Pool Revenue**	**13,912**	**(236)**	**-**	**-**	**-**	**-**	**-**
11-07									
		PARKS							
4468	0	Shooting Range	-	340	320	80	200	60	100
4469	0	Park Reservations	2,286	4,357	9,777	8,788	7,000	12,000	9,000
4470	0	Banners	40	230	1,125	725	500	1,200	500
		Total Parks Revenue	**2,326**	**4,927**	**11,222**	**9,593**	**7,700**	**13,260**	**9,600**
		TOTAL GENERAL FUND OPERATING REVENUES	**11,428,289**	**14,864,280**	**14,217,661**	**13,584,866**	**17,242,532**	**18,342,942**	**13,079,960**
		Total Miscellaneous Revenue	**20**	**22**	**75,898**	**115,241**	**-**	**40,000**	**30,000**
		TOTAL GENERAL FUND REVENUES	**11,428,309**	**14,864,302**	**14,293,559**	**13,700,107**	**17,242,532**	**18,382,942**	**13,109,960**

GENERAL GOVERNMENT EXPENSE

11-01			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001		Salaries	655,369	827,176	977,045	1,076,942	1,226,272	1,226,272	1,418,969
5002		Employer Contributions	154,735	193,854	216,626	242,304	306,864	306,864	380,170
5003		Pension	28,819	37,258	43,741	46,706	61,314	61,314	70,948
5009	5	Travel-Trans-Educ-Finance	4,327	1,738	732	1,444	10,000	5,000	6,000
5009	12	Travel-Clerk/Deputy Clerk	2,919	3,998	3,399	3,215	10,000	10,000	10,000
5009	14	Travel-Trans-Educ-Administration	1,289	6,326	10,853	9,881	15,000	10,000	15,000
5009	41	Travel-Trans-Educ Board	6,754	6,055	11,115	2,877	17,500	10,000	10,000
5010	1	Office Supplies-admin	39,648	47,604	51,027	53,631	65,000	59,000	62,000
5010	3	Office Supplies-court			988	1,556	2,500	1,500	2,500
5010	4	Office Supplies-board			2,882	455	2,500	1,500	2,500
5011	1	Telephone	8,543	9,447	10,998	9,547	11,000	12,000	12,500
5012	1	Utilities	27,024	29,855	32,433	31,705	36,000	35,000	36,000
5013	1	Vehicle Maintenance	712	174	396	715	3,000	3,000	3,000
5014	1	Gasoline	93	224	533	343	1,000	1,000	1,000
5015	1	Insurance	88,995	109,246	120,537	122,956	225,000	225,000	225,000
5017	7	Town Hall Building Maintenance	8,252	26,355	18,750	39,720	35,000	30,000	35,000
5018	4	Publications/Legal Notices	1,938	5,480	4,683	4,405	5,000	6,000	7,000
5019	4	Recording Fees	156	6	-	6	100	100	100
5020	1	Professional Fees	49,674	120,953	107,687	59,662	50,000	40,000	60,000
5021	3	Municipal Judge	9,428	4,245	16,765	12,428	18,000	18,000	18,000
5022	2	Election Judge	2,370	-	2,089	-	2,500	2,600	2,600
5023	2	Election Supplies	55,143	2,213	65,132	-	60,000	60,000	30,000
5024	2	Election Publications	-	-	133	-	-	-	-
5027	1	Codification	-	-	3,947	-	-	-	-
5028	1	Records Management	15,913	13,271	18,907	20,969	25,000	40,000	40,000
5036	1	Regional Meetings	3,638	399	-	-	-	-	-
5038	0	Administrative Expense	3,607	3,010	8,170	16,882	36,000	25,000	30,000
5038	1	Passport Expense	312	1,069	1,794	3,367	10,000	10,000	10,000
5039	1	Dues and Subscriptions	17,143	22,068	11,552	19,124	24,000	27,000	27,000
5040	1	Attorney-admin	118,164	120,591	53,452	43,081	82,000	70,000	70,000
5040	2	Attorney-elections			1,535	778	3,000	3,000	4,000
5040	3	Attorney-court			25,258	26,171	30,000	30,000	30,000
5040	4	Attorney-board			49,703	60,634	60,000	65,000	65,000
5041	3	Court Expense	180	-	7	1,582	5,000	5,000	5,000
5045	1	Safety Committee (CPR)	204	3,076	3,192	4,418	7,500	7,500	7,500
5046	1	Uniforms	-	-	-	1,602	4,655	4,655	4,655
5048	1	Wellness Committee	1,198	3,341	25,862	26,488	34,000	40,000	40,000
5050	1	Employee Recognition	7,226	(131)	3,810	6,834	12,000	12,000	12,000
5089	7	Janitorial Service & Supplies	23,110	30,436	20,500	24,128	35,000	35,000	35,000
5090	5	Auditing (1/3)	9,166	8,333	8,400	8,336	10,000	10,000	10,000
5091	1	Parking Lot Lease	100	100	100	100	100	100	100
5095	1	Computer Equipment Maintenance/Replacement	17,349	41,721	89,161	90,871	60,000	70,000	80,000
5096	1	Internet	2,691	2,365	3,053	3,849	4,000	4,000	4,000
5097	1	Webpage (redesign)	8,180	8,589	34,001	7,801	8,000	12,000	12,000
5246	4	Audio/visual Equipment	-	85	7,826	9,602	30,000	30,000	10,000
5247	1	Software (Caselle)	20,706	9,158	9,726	11,572	22,000	22,000	22,000
5247	3	Software (Caselle)-Court	1,260	1,260	1,281	1,296	1,300	1,300	1,300
5249	1	Public Outreach	64,216	35,039	17,883	-	-	-	-
5252	1	Community Events	35,062	44,053	69,145	61,041	90,000	90,000	90,000
5256	7	Clean-Up Day	-	3,783	4,029	8,836	10,000	10,000	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	20,000
5300	1	Bank Fees	21,463	24,295	28,596	32,784	35,000	36,000	38,000
		TOTAL GENERAL GOVERNMENT	**2,105,341**	**1,830,368**	**2,219,434**	**2,232,644**	**2,824,105**	**2,805,705**	**3,087,842**

PUBLIC SAFETY EXPENSE									
11-02									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	4	Salaries-Code Enforcement	40,480	41,796	44,706	51,165	129,235	109,000	137,185
5002	4	Employer Contributions-Code Enforcement	23,426	17,716	18,775	4,154	40,731	25,000	45,178
5003	4	Pension-Code Enforcement	617	925	1,292	2,558	6,462	5,450	6,859
5009	4	Training-Code Enforcement	38	706	45	188	2,000	2,000	4,000
5010	1	Office Supplies-LCSO	1,010	2,186	581	334	1,500	1,500	1,500
5010	4	Office Supplies-Code Enforcement			2,056	1,505	2,000	6,000	6,000
5011	4	Telephone/Mobile-Code Enforcement	656	663	659	663	800	1,200	1,600
5013	4	Vehicle Maintenance-Code Enforcement	431	529	290	1,442	2,000	2,500	3,000
5014	4	Gasoline-Code Enforcement	637	463	584	369	1,000	1,000	2,000
5018	1	Public Events (LETA, Holiday light contest)	-	6,276	6,276	1,565	18,000	13,000	13,000
5034	4	Animal Control	16,553	3,483	30,141	45,922	58,000	58,000	39,000
5039	1	Dues & Memberships	-	-	-	-	200	200	400
5046	4	Uniforms-Code Enforcement	515	552	745	908	1,445	1,445	3,000
5095	4	Computer-Code Enforcement	-	-	-	947	-	5,100	-
5218	0	Traffic Control	-	-	-	-	1,000	1,000	6,000
5221	4	Abatement of Property	-	-	-	-	-	3,000	-
5222	7	School Safety/Education	-	-	19,440	-	24,000	24,000	25,200
5228	1	LARIMER COUNTY SHERIFF'S DEPT	1,334,012	1,574,913	1,951,905	2,260,344	2,470,000	2,470,000	2,875,173
		Fund 41 Retail MJ participation			(150,000)	-	-	-	-
		Fund 33 Public Facilities participation for LSCO vehicle			(65,000)	0	0	0	0
		TOTAL PUBLIC SAFETY DEPARTMENT	**1,418,375**	**1,650,208**	**1,862,495**	**2,372,064**	**2,758,373**	**2,729,395**	**3,169,095**

STREETS EXPENSE									
11-03									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001		Salaries	252,669	271,444	249,814	307,957	457,803	457,803	498,861
5002		Employer Contributions	80,702	93,099	80,032	107,165	173,120	173,120	202,843
5003		Pension	8,076	10,176	8,554	11,853	22,890	22,890	24,943
5008	1	Employee Physicals-Background	377	524	461	451	800	800	800
5009	1	Training	1,052	5,243	3,536	4,869	6,500	6,500	8,500
5010	1	Office Supplies	3,803	4,159	5,303	983	6,000	6,000	6,000
5011	1	Telephone	6,782	5,187	4,404	3,913	5,500	6,500	6,500
5012	2	Street Lighting-utilities only	114,856	132,437	159,204	156,422	165,000	165,000	180,000
5012	6	Utilities-Shop	5,740	3,147	1,142	2,765	3,000	4,700	5,000
5012	7	Street Light Repairs	16,747	11,173	6,200	817	15,000	45,000	15,000
5014	6	Gasoline	18,248	23,083	28,459	31,554	35,000	35,000	35,000
5018	1	Publications	25	-	-	-	500	500	500
5020	1	Professional Fees (ROW inspections)	-	-	15,743	28,971	30,000	30,000	30,000
5021	6	Vehicle and Equipment Maintenance - Light Duty	43,367	10,697	12,919	9,029	20,000	20,000	20,000
5036	2	Vehicle and Equipment Maintenance - Heavy Duty	34,096	22,184	29,220	37,760	40,000	40,000	40,000
5037	2	Material for Maintenance	45,391	16,187	11,121	22,072	50,000	50,000	50,000
5039	1	Dues	391	50	421	569	600	600	600
5040	7	Contracting(weed applications, dust suppresant)	-	23,435	39,502	32,196	50,000	50,000	50,000
5041	2	Equipment Rental	12,561	2,941	460	4,272	10,000	10,000	10,000
5042	5	Snow & Ice Removal	65,000	55,871	17,623	51,712	65,000	65,000	65,000
5044	3	Weed Control Chemicals and Supplies	3,584	425	-	-	-	-	-
5045	6	Shop Operations	11,967	13,212	18,502	17,041	22,000	22,000	22,000
5046	1	Uniforms	6,275	2,567	2,790	2,823	6,000	6,000	6,000
5047	4	Signs & Signage	14,324	36,799	32,926	35,778	40,000	40,000	40,000
5048	2	Safety Equipment	2,992	5,359	8,323	9,293	10,000	10,000	15,000
5049	5	Storm Costs	17,486	-	-	-	-	-	-
5095	1	Computer Maintenance/Replacement	-	1,044	2,513	2,477	-	-	2,000
5247	1	Software	1,240	4,810	-	-	3,000	3,000	3,000
5251	6	Tools	5,656	6,166	5,213	5,731	6,000	6,000	6,000
5255	0	Removal of old streets building	-	23,285	3,475	-	-	-	25,000
		TOTAL STREETS DEPARTMENT	**773,407**	**784,704**	**747,860**	**888,473**	**1,243,713**	**1,276,413**	**1,368,547**

RECREATION EXPENSE									
11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		ADMINISTRATION							
5001	2	Salaries	148,017	71,363	205,942	252,100	209,117	209,117	215,800
5002	2	Employer Contributions	43,491	20,734	57,641	69,979	60,074	60,074	77,489
5003	2	Pension	5,348	2,722	2,662	6,450	10,456	10,456	10,790
5009	2	Training/Professional Dev/Membership	1,843	1,030	4,810	2,697	5,000	5,000	5,000
5010	2	Office Supplies	4,533	3,032	730	522	3,000	3,000	500
5011	2	Telephone	3,388	3,566	1,052	1,007	2,000	2,000	1,200
5012	2	Utilities	2,170	1,664	-	-	-	-	-
5013	2	Vehicle Maintenance	2,089	746	472	2,115	2,500	2,500	2,500
5014	2	Gasoline	1,555	1,484	1,678	1,706	2,250	2,250	2,000
5020	1	Officiating Administrative Fee	3,425	4,410	7,110	6,920	8,500	8,500	11,000
5046	2	Uniforms	2,251	2,161	159	694	1,980	1,980	1,300
5048	1	School District Charges	1,816	1,392	-	-	600	600	150
5049	1	Ballfield Maintenance and Repair	19,291	17,618	-	-	-	-	-
5052	2	First Aid Supplies-Safety	1,440	1,995	1,908	2,315	2,500	2,500	2,500
5053	1	Porta john	171	225	-	-	500	500	1,500
5054	2	Trash	1,501	714	-	-	-	-	-
5056	1	Brochures\Advertising	11,163	15,843	18,110	20,643	23,300	23,300	20,000
5058	1	Equipment Maintenance	1,021	1,647	-	-	-	-	-
5059	1	Coach Certification-Background checks	723	1,395	1,560	1,410	3,600	3,600	2,500
5060	1	Rec registration/tracking software	-	2,141	8,705	649	1,200	1,200	500
5071	1	Scholarships	-	-	-	-	2,500	2,500	2,500
5095	2	Computer Equipment Maintenance/Replacement	-	-	-	-	2,000	2,000	2,000
		CONCESSION STAND							
5001	5	Salaries	122	667	-	14	-	-	-
5002	5	Employer Contributions	10	53	-	1	-	-	-
5063	5	Supplies	-	452	-	-	2,000	2,000	2,000
		FLAG FOOTBALL							
5001	8	Salaries	3,860	4,426	914	1,263	1,700	1,700	1,300
5002	8	Employer Contributions	781	732	72	99	170	170	130
5003	8	Pension	35	114	-	-	-	-	-
5020	8	Officials	680	1,417	1,780	2,880	4,800	4,800	5,760
5046	8	Uniforms/Shirts	998	5,385	6,017	4,216	8,250	15,000	11,200
5050	8	Equipment	413	292	320	415	600	1,200	600
5055	8	Clinics	-	-	-	-	-	-	-
		TRACK/CROSS COUNTRY							
5001	9	Salaries	-	3,910	-	3,495	4,100	4,100	7,613
5002	9	Employer Contributions	-	482	-	274	410	410	760
5003	9	Pension	-	47	-	-	-	-	-
5046	9	Uniforms/Shirts	-	449	325	432	1,050	1,050	1,050
5048	9	Dues/Team Fees	-	621	375	375	550	550	500
5050	9	Equipment	-	11	-	200	200	600	500
		TENNIS							
5001	10	Salaries	250	5,595	1,490	2,735	3,400	3,400	3,400
5002	10	Employer Contributions	92	445	117	215	340	340	340
5046	10	Uniforms/Shirts	-	478	531	395	900	900	700
5048	10	Dues/Team Fees	-	-	-	-	600	600	600
5050	10	Equipment	-	719	-	590	600	600	750

RECREATION EXPENSE CON'T									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		ADULT BASKETBALL							
5001	11	Salaries	1,036	35	-		-	-	-
5002	11	Employer Contributions	195	8	-		-	-	-
5003	11	Pension	2	2	-		-	-	-
5020	11	Officials	570	-	-		-	-	-
		YOUTH BASKETBALL							
5001	12	Salaries	6,641	724	-		-	-	-
5002	12	Employer Contributions	1,045	170	-		-	-	-
5003	12	Pension	134	23	-		-	-	-
5020	12	Officials	1,080	560	-		-	-	-
5046	12	Uniforms/Shirts	1,705	582	-		-	-	-
5048	12	Dues/Team Fees	-	-	-		-	-	-
5050	12	Equipment	762	1,261	-		-	-	-
5055	12	Clinics	-	-	-		-	-	-
		ADULT SOFTBALL							
5001	21	Salaries	91	165	-	-	1,500	1,500	1,500
5002	21	Employer Contributions	35	43	-	-	150	150	150
5003	21	Pension	2	8	-	-	-	-	-
5020	21	Officials	-	-	-	-	3,100	3,100	3,100
5048	21	Dues/Team Fees	-	-	-	-	-	-	-
5050	21	Equipment	-	-	-	-	900	900	900
		YOUTH BASEBALL							
5001	22	Salaries	10,189	8,486	2,145	3,003	3,500	3,500	3,500
5002	22	Employer Contributions	2,322	1,457	168	236	350	350	350
5003	22	Pension	44	254	-	-	-	-	-
5020	22	Officials	1,388	3,045	3,740	3,478	4,000	4,000	5,300
5046	22	Uniforms/Shirts	2,884	6,408	5,880	7,909	9,600	9,600	11,500
5048	22	Dues/Team Fees	350	350	706	55	900	900	-
5050	22	Equipment	1,411	2,034	2,435	1,833	2,500	2,500	2,500
5055	22	Clinics	-	-	-	-	-	-	-
		YOUTH SOFTBALL							
5001	23	Salaries	2,325	1,950	283	287	1,100	1,100	1,100
5002	23	Employer Contributions	329	398	22	23	110	110	110
5003	23	Pension	23	76	-	-	-	-	-
5020	23	Officials	1,610	670	1,545	865	1,400	1,400	1,800
5046	23	Uniforms/Shirts	1,949	2,205	909	1,117	2,300	2,300	3,200
5048	23	Dues/Team Fees	3,195	4,045	3,275	3,595	5,100	5,100	7,000
5050	23	Equipment	399	1,026	1,017	1,018	2,000	2,000	2,100
5055	23	Clinics	-	-	-	-	-	-	-

RECREATION EXPENSE CON'T									
11-04									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		ADULT VOLLEYBALL							
5001	31	Salaries	1,910	1,533	-		-	-	-
5002	31	Employer Contributions	347	262	-		-	-	-
5003	31	Pension	13	32	-		-	-	-
5020	31	Officials	640	1,510	-		-	-	-
5050	31	Equipment	291	100	-		-	-	-
		ADULT KICKBALL							
5001	45	Salaries	962	939	823	661	1,600	1,600	1,500
5002	45	Employer Contributions	154	117	65	52	160	160	150
5003	45	Pension	5	10	-	-	-	-	-
5020	45	Officials	500	1,225	1,680	1,650	2,400	2,400	2,400
5050	45	Equipment	39	-	-	45	100	100	100
		ADULT SOCCER							
5001	49	Salaries	1,299	611	-	-	1,000	1,000	1,000
5002	49	Employer Contributions	252	133	-	-	100	100	100
5003	49	Pension	61	-	-	-	-	-	-
5020	49	Officials	-	80	-	-	2,900	2,900	3,200
5046	49	Uniforms/Shirts	461	374	-	-	-	-	-
5050	49	Equipment	155	-	-	-	500	500	500
		SOCCER							
5001	50	Salaries	9,583	9,762	2,565	2,713	4,500	4,500	6,900
5002	50	Employer Contributions	1,933	1,727	201	213	450	450	690
5003	50	Pension	362	259	-	-	-	-	-
5020	50	Officials	1,577	3,262	3,255	3,400	8,000	8,000	10,320
5046	50	Uniforms/Shirts	2,841	7,122	8,868	6,620	9,750	9,750	9,500
5048	50	Dues/Team Fees	-	-	112	213	500	500	500
5050	50	Equipment	2,068	3,035	298	439	400	400	400
5055	50	Clinics	-	250	-	-	-	-	-
		SPORTS CAMPS							
5001	51	Salaries	-	11,222	3,043	3,583	4,900	5,900	4,900
5002	51	Employer Contributions	-	1,501	239	281	490	590	490
5003	51	Pension	-	62	-	-	-	-	-
5020	51	Officials	-	-	-	-	-	-	-
5046	51	Uniforms/Shirts	-	1,291	787	452	1,900	1,900	-
5050	51	Equipment	-	1,679	1,098	671	2,000	2,000	2,000
5055	51	Clinics	-	-	-	-	-	-	-
		TOURNAMENTS							
5001	52	Salaries	-	-	-	-	500	500	600
5002	52	Employer Contributions	-	-	-	-	50	50	60
5020	52	Officials	-	-	-	-	-	-	-
5050	52	Equipment	-	-	-	-	200	200	200
		ADDITIONAL PROGRAMS							
5001	55	Salaries	4,303	4,528	914	-	2,000	2,000	2,300
5002	55	Employer Contributions	989	683	72	-	200	200	300
5003	55	Pension	196	74	-	-	-	-	-
5046	55	Uniforms/Shirts	-	-	-	-	-	-	-
5048	55	Dues/Team Fees/Printing	-	-	-	-	-	-	-
5050	55	Equipment	2,404	2,046	84	-	-	-	-
5055	55	Martial Arts	840	1,830	3,384	-	4,200	4,200	9,500
		TOTAL RECREATION DEPARTMENT	**338,378**	**275,421**	**374,093**	**431,218**	**458,057**	**466,907**	**498,152**

SWIMMING POOL EXPENSE									
11-05									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	1	Salaries	25,782	-	-	-	-	-	-
5002	1	Employer Contributions	2,329	-	-	-	-	-	-
5003	1	Pension	32	-	-	-	-	-	-
5009	1	Training, certifications	450	-	-	-	-	-	-
5010	1	Office Supplies	10	-	-	-	-	-	-
5011	1	Telephone	937	107	-	-	-	-	-
5012	2	Utilities	3,390	1,159	-	-	-	-	-
5046	1	Uniforms	74	-	-	-	-	-	-
5054	2	Trash	172	233	(85)	-	-	-	-
5057	2	Boiler Room Maintenance	302	-	-	-	-	-	-
5057	3	Pool Supplies/Maintenance	1,795	181	-	-	-	-	-
5060	3	Chemicals	2,088	-	-	-	-	-	-
5062	4	First Aid-Safety	1,379	990	-	-	-	-	-
5063	4	Concession Supplies	44	-	-	-	-	-	-
5080	0	Town Park pool removal and redesign	-	47,484	595,966	375	-	-	-
		TOTAL SWIMMING POOL	**38,784**	**50,154**	**595,881**	**375**	**-**	**-**	**-**

ECONOMIC DEVELOPMENT

11-06			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	6	Salaries	95,148	99,762	114,229	126,171	144,340	144,340	156,089
5002	6	Employer Contributions	17,833	19,494	19,755	22,349	27,544	27,544	30,254
5003	6	Pension	4,757	4,988	5,711	6,309	7,217	7,217	7,804
5009	6	Education	50	1,254	803	993	1,900	1,900	850
5011	6	Telephone	2,104	1,680	2,163	1,999	2,400	2,400	2,400
5039	6	Dues & Subscriptions	1,012	1,260	1,011	384	1,390	1,700	2,000
5046	6	Uniforms	-	-	-	30	245	245	250
5095	6	Computer Equipment Maintenance/Replacement	-	-	-	719	-	-	-
5101	6	Memberships	5,505	6,510	18,560	23,690	28,610	28,610	35,900
5102	6	Office Supplies	717	104	113	206	500	500	500
5103	6	Printing	-	-	-	-	2,500	2,500	2,500
5106	6	Business Prospecting-Travel	774	8,685	6,773	8,817	22,925	22,925	1,450
5108	6	Business Development	1,771	18,135	11,936	8,176	35,350	35,350	19,300
5110	6	Professional Services-Consultants	3,728	2,855	16,687	48,119	46,600	46,600	46,600
5112	6	Marketing/Advertising/Giveaways	350	-	1,040	2,700	3,750	3,750	3,750
5120	6	Grants for Business Facade Improvements	-	15,581	3,049	-	48,000	48,000	-
		TOTAL BUSINESS DEVELOPMENT	**133,749**	**180,308**	**201,830**	**250,662**	**373,271**	**373,581**	**309,647**

PARKS EXPENSES									
11-07			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	1	Salaries	326,654	289,669	273,312	372,573	573,375	573,375	575,130
5002	1	Employer Contributions	86,431	78,984	68,283	75,572	136,239	136,239	151,958
5003	1	Pension	11,353	9,546	10,674	9,379	28,669	28,669	28,757
5008	1	Physicals, Background	49	-	70	212	400	400	400
5009	1	Travel, Education	3,676	3,499	4,038	5,471	6,500	6,500	10,000
5010	1	Office Supplies	624	863	1,666	812	1,500	1,500	3,500
5011	1	Telephone	2,762	4,983	3,631	3,331	4,000	4,000	4,000
5012	4	Utilities-turf/ballfields	8,944	9,655	8,702	6,268	10,000	10,000	10,000
5012	9	Utilities-facilities/general parks	6,028	8,537	10,604	11,121	14,000	14,000	14,000
5013	9	Vehicle Maintenance-general parks	3,465	1,283	4,524	8,660	9,000	12,000	12,000
5014	4	Gasoline-turf/ballfields	5,164	6,247	8,216	7,475	9,000	9,000	12,000
5014	9	Gasoline-facilities/general parks	5,168	3,916	6,388	5,545	9,000	9,000	10,000
5020	4	Weed/Turf Maintenance-contract	9,125	10,901	17,574	20,755	30,000	30,000	30,000
5039	1	Dues	-	-	-	-	100	100	100
5040	1	Attorney	-	-	-	-	1,000	1,000	1,000
5044	4	Turf Maintenance-turf/ballfields	2,448	3,258	5,511	7,256	7,500	7,500	7,500
5044	9	Turf Maintenance-general parks	5,334	3,674	3,470	5,496	8,000	8,000	8,000
5046	1	Uniforms	6,264	4,455	4,145	5,504	7,500	7,500	8,000
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)	-	-	49,934	2,560	65,000	65,000	65,000
5049	4	Irrigation and Sprinkler Repair-turf/ballfields	1,521	3,839	5,239	10,012	10,000	10,000	10,000
5049	9	Irrigation and Sprinkler Repair-general parks	2,843	6,133	12,798	9,832	10,000	10,000	10,000
5053	3	Porta-Johns-parks	3,673	5,126	6,037	7,596	8,000	13,000	13,000
5054	2	Facility Maintenance (trash)	500	2,034	2,592	3,904	3,500	7,000	7,000
5055	3	Restroom Maintenance-parks	5,894	7,318	20,833	25,517	30,000	30,000	30,000
5057	4	Repair and Maintenance Supplies-turf/ballfield	6,539	7,196	7,671	12,000	12,000	12,000	12,000
5057	9	Repair and Maintenance Supplies-facilities/general parks	8,292	16,950	15,938	34,242	60,000	60,000	60,000
5057	10	Farm Lease Supplies	787	3,628	704	7,712	10,000	10,000	15,000
5058	6	Equipment Maintenance	9,907	8,635	12,720	17,962	18,000	18,000	21,000
5059	2	Insect Control	29,230	29,961	43,258	33,167	45,000	45,000	60,000
5060	8	Seasonal Decorations	4,247	4,380	17,829	3,076	10,000	10,000	10,000
5064	9	Transfer to Forestry	175,000	195,000	500,000	500,000	500,000	500,000	500,000
5070	3	Entry gate/fence at main building and Bein ballfield	7,640	-	-	8,650	-	-	-
5074	1	Office Furniture	-	1,975	-	702	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	2,298	4,485	5,528	5,927	7,000	7,000	9,000
5092	3	Main Street Maintenance	2,581	4,777	3,154	6,000	6,000	6,000	6,000
5095	1	Computer Equipment Maintenance/Replacement	-	4,175	1,501	-	3,000	3,000	3,000
5251	6	Tools	286	1,485	2,201	4,990	5,000	5,000	5,000
		TOTAL PARKS DEPARTMENT	**761,932**	**746,567**	**1,156,745**	**1,239,279**	**1,665,783**	**1,677,283**	**1,729,845**

BUILDING DEPARTMENT EXPENSE

11-08			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	1	Salaries	91,636	129,973	155,779	137,176	174,646	174,646	193,090
5002	1	Employer Contributions	20,304	31,668	41,231	30,795	67,697	67,697	59,474
5003	1	Pension	416	6,317	7,789	6,158	8,732	8,732	9,655
5009	3	Travel-Trans-Educ	-	135	1,098	671	6,000	6,000	6,300
5010	3	Office Supplies	5,527	2,496	1,295	264	10,000	10,000	10,500
5011	3	Telephone	1,724	1,600	2,026	2,015	1,800	2,500	2,500
5046	3	Uniforms	-	-	-	-	735	735	500
5095	3	Computer Equipment Maintenance/Replacement	610	-	994	225	3,600	3,600	-
5185	3	Internet Access	581	441	507	655	800	800	800
5215	2	Contract Inspections	753,939	1,062,881	781,958	548,717	900,000	900,000	480,000
		TOTAL BUILDING DEPARTMENT	**874,737**	**1,235,511**	**992,677**	**726,676**	**1,174,010**	**1,174,710**	**762,819**

PLANNING DEPARTMENT EXPENSE

11-11			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	1	Salaries	145,211	152,197	178,288	187,702	249,694	249,694	403,860
5002	1	Employer Contributions	39,699	42,585	45,155	23,628	36,689	36,689	84,632
5003	1	Pension	4,604	7,554	8,869	410	12,485	12,485	20,193
5009	6	Travel-Trans-Educ	1,020	50	3,000	2,386	8,000	8,000	8,000
5010	6	Office Supplies	4,127	3,104	8,191	5,112	6,000	6,000	10,000
5011	6	Telephone	1,724	1,599	2,026	2,015	2,300	2,300	2,300
5018	3	Legal Notices/Recording Fees	74	320	-	40	1,500	1,500	1,500
5022	1	Planning Commission Support	-	322	376	408	1,500	1,500	6,000
5023	1	Historical Preservation Support	2,443	3,275	1,014	25	5,000	5,000	6,000
5024	1	Youth Advisory	456	1,227	988	2,640	2,000	2,000	3,000
5025	1	PORT Committee	-	-	-	37	1,500	1,500	2,500
5026	1	Tree Committee				25	1,500	1,500	2,500
5036	3	Mapping Updates	2,126	-	680	-	-	-	-
5039	6	Dues & Subscriptions	533	632	455	793	4,000	4,000	6,750
5040	3	Attorney	47,142	50,044	57,920	20,925	60,000	60,000	55,000
5046	6	Uniforms	-	-	-	516	735	735	1,500
5095	6	Computer Equipment Maintenance/Replacement	-	1,329	2,316	1,300	1,800	1,800	3,000
5184	6	Regional Fees and Support	3,147	3,487	4,430	5,424	5,500	5,500	5,500
5185	6	Internet Access	581	441	507	655	1,000	1,000	1,200
5186	3	Development Code Update (Housing Needs Assessment)	-	50,070	29,132	47,491	175,000	175,000	75,000
5188	3	Comp Plan	101,270	98,831	89,261	27,935	-	-	-
5189	2	Development Review	28,679	19,534	69,651	178,578	120,000	120,000	60,000
		TOTAL PLANNING DEPARTMENT	**382,836**	**436,601**	**502,259**	**508,045**	**696,203**	**696,203**	**758,435**

LEASE									
11-12			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		REVENUES							
4401	0	Lease-Guaranty Bank	61,368	63,209	63,209	65,105	65,100	65,100	66,728
4402	0	Lease-Edward Jones	18,764	19,234	19,634	20,027	3,350	20,000	20,500
4501	0	Lease-Triton	3,000	3,000	3,000	3,250	-	-	-
4503	0	Lease-Tax Credit Connection	16,294	9,769	-	-	-	-	-
4504	0	Lease-United Waste	5,400	5,400	5,400	5,400	-	5,000	5,400
4505	0	Lease-Archinger	4,200	3,150	700	-	-	-	-
4506	0	Lease-A Little Help	3,600	4,200	4,200	4,200	-	4,000	4,200
4507	0	Lease-Berthoud Feed	4,800	-	-	-	-	-	-
4508	0	Lease-ProClean	-	-	2,615	2,942	-	2,700	2,700
4509	0	Lease-RAFT	-	-	251	-	-	-	-
4510	0	Lease-Month to Month	-	-	-	1,812	-	1,600	-
		TOTAL REVENUES	**117,426**	**107,962**	**99,009**	**102,736**	**68,450**	**98,400**	**99,528**
		EXPENDITURES							
5012	1	Utilities (XCEL)	3,823	4,353	7,566	8,445	7,200	7,300	7,665
5013	1	Trash	949	965	1,048	1,330	1,400	1,800	1,800
5017	1	Building Maintenance-Janitor	3,363	2,609	2,365	2,943	500	3,000	3,150
5017	2	Building Maintenance-Maintenance	551	486	253	725	-	1,000	1,050
5017	3	Building Maintenance-Repairs	147	-	136	622	-	500	525
5019	1	Elevator Maintenance	2,805	2,923	4,978	3,240	4,500	5,500	5,775
5020	1	Property Tax	23,234	24,079	24,111	20,867	37,000	37,000	38,850
5021	1	Purchase Expense (Berthoud Feed Supply)	114,869	-	-	-	-	-	-
5039	1	HOA Fees	40,833	41,881	38,726	46,330	48,000	53,500	56,175
5112	1	Lease Expense	250	-	-	-	-	1,000	-
		TOTAL EXPENDITURES	**190,824**	**77,296**	**79,183**	**84,502**	**98,600**	**110,600**	**114,990**
		TOTAL NEW TOWN HALL DEPARTMENT	**(73,398)**	**30,666**	**19,826**	**18,234**	**(30,150)**	**(12,200)**	**(15,463)**

COMMUNITY OUTREACH									
11-13			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5001	1	Salaries	-	-	-	61,493	73,267	73,267	78,864
5002	1	Employer Contributions	-	-	-	14,864	18,712	18,712	20,429
5003	1	Pension	-	-	-	2,270	3,663	3,663	3,943
5009	1	Education/Travel	-	-	-	2,120	2,500	2,500	2,500
5010	1	Office Supplies	-	-	-	1,143	2,000	2,000	2,000
5011	1	Telephone	-	-	-	112	1,200	1,200	1,200
5018	1	Advertising/Promotional	-	-	-	3,235	7,500	7,500	7,500
5020	1	Professional Services	-	-	-	6,317	40,000	40,000	67,000
5039	1	Memberships/Dues/Subscriptions	-	-	-	892	3,000	3,000	3,000
5046	1	Uniforms	-	-	-	190	245	245	245
5103	1	Printing	-	-	-	898	3,000	3,000	3,000
5247	1	Software	-	-	-	-	1,000	1,000	1,000
		TOTAL COMMUNITY OUTREACH	**-**	**-**	**-**	**93,534**	**156,087**	**156,087**	**190,681**

ENGINEERING									
11-14			**ACTUALS**	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
5001	1	Salaries	-	-	-	-	211,406	70,000	393,748
5002	1	Employer Contributions	-	-	-	-	76,065	24,000	144,668
5003	1	Pension	-	-	-	-	-	-	6,000
5009	1	Education/Travel	-	-	-	-	2,500	2,500	8,000
5010	1	Office Supplies	-	-	-	-	2,000	2,500	6,000
5011	1	Telephone	-	-	-	-	1,200	1,200	1,200
5013	1	Vehicle Maintenance	-	-	-	-	1,000	1,000	1,000
5014	1	Gasoline					1,200	1,200	2,400
5020	1	Professional Services	-	-	-	-	-	-	125,000
		GIS Mapping	-	-	-	-	-	-	30,000
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	3,000	3,000	5,000
5046	1	Uniforms	-	-	-	-	490	490	1,000
5095	1	Computer Equipment Maintenance/Replacement	-	-	-	-	-	3,000	7,500
5247	1	Software	-	-	-	-	1,000	1,000	2,000
		TOTAL ENGINEERING	**-**	**-**	**-**	**-**	**299,861**	**109,890**	**733,516**

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE									
11-10			**ACTUALS**	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
		ADMIN							
5085	0	Town Hall roof				70,041			
5086	0	Vehicle Replacement Admin				-	40,000	40,000	
5102	0	Town Signage Improvements (replace front sign)					32,000	32,000	
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			8,925			
5106	0	Parking Lot overlay (45%)	196,257						
5120	0	Carpet 2nd floor Town Hall	208,196		98,840				
5123	0	Monument-Wayfinding Signs				970	59,000	59,000	
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		63,997			
		SAFETY							
5151	0	Crosswalk lights				-	100,000	100,000	60,000
5153	0	Radar speed trailer				9,925	13,300	13,300	
		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					60,000
5127	0	Street Light replacement / retrofit for dark sky		2,290					
5283	0	Mini Skid mower attachments				5,506			
5302	0	Packer/roller for grader		27,000					
5302	0	Skid Steer grader attachment				15,549			
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			
5309	0	Grinder Vacuum					15,000	15,000	
		Mini Excavator							72,000
		PARKS & REC							
5083	0	Walker Mower	29,916						
5084	0	ATV Plow				15,078			
5101	0	New Vehicle (Parks)			40,692	-	121,000	170,000	
5129	0	Richardson Park Construction Drawings				1,952,039	1,297,000	1,297,000	
5401	0	New Vehicle (Recreation) (2 in 2020)	56,000						
5403	0	Batting Cages at Bein (60% in park dev)		11,381					
5406	0	Soccer Goals - Waggener Farm Park			12,971				
5407	0	Pitching mounds, batter boxes, batting cages			10,000				
5701	0	Trailer		8,092					
5708	0	Town Park Phase I			3,266	1,539,074	4,710,000	4,710,000	
5710	0	Security System-Bein, Town Park, Pioneer Park, BUILDINGS				38,358	41,000	41,000	30,000
5714	0	ToolCat		59,586					
5715	0	Irrigation Improvements Project		49,614	54,447	11,982	43,000	43,000	25,000
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				
5723	0	Electric mowers					50,000	50,000	
5725	0	Parking lot pavement design					42,000	42,000	
		Articulator							8,000
		Walker pickup deck, 2 mulching decks							12,000
		Small trailer							8,000
		Gaga pit construction at Pioneer Park							5,000
		GENERAL							
5128	0	3rd Street and Massachusetts				82,242	4,373,500	350,000	1,500,000
5130	0	Downtown Building Renovation							4,500,000
		Public Arts Projects							150,000
		TOTAL CAPITAL IMPROVEMENT	**680,651**	**508,832**	**632,491**	**3,853,686**	**11,566,800**	**7,592,300**	**6,430,000**

CONTRIBUTION EXPENSE									
11-15									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
5150	0	Shop Local	-	30,000	3,680	13,342	15,000	15,000	15,000
5154	0	House of Neighborly Service utility assistance	-	-	-	16,699	18,300	18,300	-
5155	0	VFW					12,000	12,000	
5165	0	American Legion	-	-	-	-	32,000	32,000	-
5166	0	Historical Society	-	15,000	17,500	25,000	45,000	45,000	-
5168	0	Contributions-Other (RAQC)	400	400	1,966	400	400	400	400
5169	0	Municipal Shareback	21,433	-	-	-	-	-	-
		TOTAL CONTRIBUTIONS	**21,833**	**45,400**	**23,146**	**55,441**	**122,700**	**122,700**	**15,400**
		TOTAL GENERAL FUND OPERATING EXPENSES	**7,040,196**	**7,312,538**	**8,755,603**	**8,882,913**	**11,870,762**	**11,699,474**	**12,738,969**
		Total Capital Projects Expense	**680,651**	**508,832**	**632,491**	**3,853,686**	**11,566,800**	**7,592,300**	**6,430,000**
		TOTAL GENERAL FUND EXPENSES	**7,720,847**	**7,821,370**	**9,388,094**	**12,736,599**	**23,437,562**	**19,291,774**	**19,168,969**

WATER FUND-SOURCE OF SUPPLY

20-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025
		BEGINNING FUND BALANCE	**28,827,774**	**16,912,218**	**24,481,494**	**29,910,288**	**25,146,825**	**25,146,825**	**17,303,285**
		REVENUES							
4450	2	Cash in Lieu-Water Dedication	1,626,150	8,386,055	9,456,917	6,074,795	2,500,000	2,100,000	2,000,000
4451	2	Raw Water System Fee	123,725	125,195	54,145	55,125	61,250	61,250	61,250
4452	1	Transfer from Water Fund	100,000	100,000	-	-	-	-	-
4601	2	Interest	224,704	126,220	411,846	1,405,944	500,000	1,050,000	500,000
		TOTAL REVENUE	**2,074,579**	**8,737,470**	**9,922,908**	**7,535,864**	**3,061,250**	**3,211,250**	**2,561,250**
		EXPENSES							
5040	2	Attorney Fees	74,802	88,906	196,038	197,750	230,000	230,000	241,500
5080	2	Payments Richardson Property (til 2028)	67,640	67,456	67,456	67,456	67,640	67,640	67,640
5101	2	Reservoir Design and Construction	-	-	14,489	-	50,000	50,000	52,500
5101	3	Reservoir Management/Maintenance	114,347	6,398	2,036	2,896	85,000	85,000	30,000
5101	4	Reservoir Aeration Maintenance	-	-	-	11,082	-	-	-
5103	2	Consultant Fees	76,554	165,904	111,293	133,647	120,000	120,000	126,000
5104	2	Water Resource Management Plan	58,629	98,735	-	28,537	20,000	20,000	21,000
5104	2	Non-Pot Master Plan	-	-	-	-	100,000	100,000	120,000
5106	2	Ditchwide Study	15,519	39,322	116,002	205,786	120,000	120,000	126,000
5107	0	New Water Storage Reservoir (design)	-	5,566	295,456	11,926	500,000	500,000	525,000
5108	0	Water Conservation Program	-	-	19,595	20,751	60,000	60,000	30,000
5123	2	Water Purchases	13,585,000	691,000	3,541,283	11,291,650	9,000,000	9,000,000	6,000,000
5208	2	Raw Line Maintenance and Improvements (design)	5,542	6,152	131,504	327,726	700,000	700,000	50,000
5209	2	Boat/Tractor Maintenance	-	-	-	-	2,000	2,000	1,000
5278	2	Southern Water Supply Pipeline (SWSP2)	(7,910)	(1,320)	(1,098)	-	-	-	-
5300	2	Bank Fees	12	75	60	120	150	150	150
		TOTAL EXPENSES	**13,990,135**	**1,168,194**	**4,494,114**	**12,299,327**	**11,054,790**	**11,054,790**	**7,390,790**
		SOURCE OF SUPPLY FUND BALANCE	**16,912,218**	**24,481,494**	**29,910,288**	**25,146,825**	**17,153,285**	**17,303,285**	**12,473,745**

WATER FUND-OPERATIONS & MAINTENANCE									
21-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**2,660,137**	**4,223,070**	**5,086,329**	**6,744,411**	**7,375,324**	**7,375,324**	**6,965,031**
		REVENUES							
4410	0	Sale of Water	3,458,196	3,295,123	3,823,424	3,212,105	3,800,000	3,800,000	4,100,000
4411	0	Water Meters	561,660	566,100	142,780	80,952	88,000	88,000	88,000
4412	0	Berth. Lake Ranchettes Pump Fee	55,865	63,180	67,830	69,635	-	49,500	-
4416	0	Water Share Rental	13,724	-	-	-	-	5,890	-
4420	0	Property Rental	655	-	-	-	-	-	-
4601	0	Interest	24,208	25,097	88,239	337,173	200,000	260,000	200,000
		TOTAL REVENUES	**4,114,308**	**3,949,500**	**4,122,273**	**3,699,865**	**4,088,000**	**4,203,390**	**4,388,000**
		EXPENSES							
5001		Salaries	362,562	277,992	225,870	329,898	579,269	579,269	694,334
5002		Employer Contributions	108,138	85,405	57,834	90,890	297,617	297,617	254,876
5003		Pension	13,713	12,357	3,547	11,022	28,963	28,963	34,717
5007	1	License and Examinations	920	168	300	210	600	600	900
5008	1	Employee Physicals-Background	74	-	92	130	100	100	500
5009	1	Travel, Trans. & Education	866	632	4,841	3,988	5,000	7,000	5,250
5010	1	Office Supplies-admin	15,382	19,928	31,827	21,750	35,000	30,000	25,000
5010	5	Office Supplies-billing	-	-	7,090	4,628	6,600	25,000	25,000
5011	1	Telephone/pager	6,607	7,471	6,814	8,493	8,500	8,500	8,700
5012	3	Utilities	112,641	119,213	126,680	132,016	150,000	150,000	136,500
5013	1	Vehicle Maintenance	1,133	929	3,210	3,476	4,500	4,500	4,200
5014	1	Gasoline	3,499	4,899	3,583	6,860	8,000	8,000	8,400
5015	1	Insurance	77,140	89,397	111,952	113,584	120,000	120,000	126,000
5018	1	Publications/Legal Notices	1,414	2,950	4,181	25	5,000	5,000	5,250
5020	4	Professional Fees	118,298	128,984	468,184	454,087	575,000	575,000	575,000
5021	4	Prof Fees: Engineer	-	2,293	-	-	20,000	20,000	21,000
5022	4	GIS Data Mapping	-	1,025	2,674	2,184	10,500	10,500	3,000
5039	1	Dues	419	-	3,552	5,143	5,000	5,000	5,250
5040	4	Attorney	12,709	102,694	2,874	1,982	35,000	35,000	36,750
5041	2	Equipment Rental	342	-	-	-	1,000	1,000	1,050
5044	2	Weed Spray	442	65	-	-	-	-	2,500
5046	1	Uniforms	2,188	1,651	1,111	1,726	8,250	8,250	4,200
5047	1	Rental of Office Space	-	-	-	-	34,000	44,000	44,000
5048	2	Safety Equipment	4,932	1,722	1,228	2,671	2,500	3,000	3,000
5054	1	Trash	2,605	1,265	1,439	1,975	2,000	2,300	2,100
5056	1	Facility Maintenance	13,041	6,059	1,864	11,974	4,000	4,000	4,200
5057	2	Repair/Maint/Supplies-distribution	87,772	74,430	18,577	77,662	82,500	82,500	84,000
5057	3	Repair/Maint/Supplies-treatment			63,158	71,116	90,000	140,000	130,000
5060	3	Chemicals	175,844	217,874	331,334	335,094	365,000	500,000	525,000
5081	3	SCADA/Software	9,718	8,810	15,747	64,007	42,000	42,000	50,000
5082	2	Lab Software	20,149	2,050	-	-	15,000	15,000	15,000
5090	4	Auditing (1/3)	9,167	8,333	8,300	8,332	10,000	10,000	10,000

WATER FUND-OPERATIONS & MAINTENANCE, CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2020	2021	2022	2023	2024	2024	2025
5106	3	Lab Equipment & Supplies	8,337	3,473	2,225	11,147	10,000	20,000	15,700
5107	1	Transfer to General Fund	140,000	214,430	210,000	220,500	220,500	220,500	290,000
5108	2	Lab Testing	26,408	25,312	19,307	19,122	32,000	32,000	26,200
5109	2	Meters repairs, replacement, moves	275,817	215,531	38,042	52,292	60,000	60,000	56,700
5109	5	Meters - New	170,852	332,718	47,972	64,291	250,000	250,000	50,000
5110	2	Permits	963	940	940	1,798	1,000	1,300	1,300
5111	2	Water Breaks	13,498	44,551	9,174	33,800	47,000	47,000	48,350
5116	2	Carriage Agreement(BUREC)	45,551	78,203	43,014	-	80,000	150,000	150,000
5124	1	Water Assessments (CBT)	142,431	201,549	205,031	279,425	295,000	340,000	310,000
5189	4	Development Review	138	-	-	-	-	-	-
5269	4	Water Rate Study	-	-	-	-	20,000	20,000	20,000
5274	7	Transfer loan to Water Capital	-	382,584	325,982	439,384	439,384	439,384	439,384
5276	1	Computer Maintenance/Computer/Caselle-admin	4,353	4,356	3,570	1,208	5,500	5,500	5,000
5276	5	Computer Maintenance/Computer/Caselle-billing			6,637	4,797	6,600	6,600	6,600
5284	3	Contract Water Treatment (Little T)	39,132	26,782	21,417	15,410	30,000	30,000	31,500
5300	1	Bank fees	10,738	13,850	18,017	19,827	18,000	18,000	18,000
5416	2	Water Leasing	32,073	27,360	-	-	-	-	-
		TOTAL EXPENSES	**2,072,006**	**2,750,235**	**2,459,191**	**2,927,924**	**4,065,883**	**4,402,383**	**4,314,411**
		WATER OPERATING BALANCE	$ 4,702,439	$ 5,422,335	$ 6,749,411	$ 7,516,352	$ 7,397,441	$ 7,176,331	$ 7,038,620

WATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
21-00			2020	2021	2022	2023	2024	2024	2025
		OPERATIONS CAPITAL EXPENSES							
5277	3	Booster Station (power supply to booster station)							
5277	2	Distribution System Improvements (upgrade pipe)			5,000	126,528	550,000	40,000	1,000,000
5277	3	Plant Improvements			0	0	200,000	20,000	1,500,000
5277	4	Filter Plant (Media,valves)				14,500			
		SCADA upgrades							350,000
		AMI Pilot program							300,000
5278	0	New Vehicle				0	100,000	100,000	75,000
5285	0	New Equipment (Vac Trailer 1/3)					51,300	51,300	75,000
5402	6	Bunyan Avenue Water Main Replacement	479,369						
5410	6	Treatment Plant Backwash Improvements (1/2)	-	336,006	0				
		TOTAL OPERATIONS CAPITAL EXPENSES	**479,369**	**336,006**	**5,000**	**141,028**	**901,300**	**211,300**	**3,300,000**
		TOTAL WATER FUND EXPENSES	**2,551,375**	**3,086,241**	**2,464,191**	**3,068,952**	**4,967,183**	**4,613,683**	**7,614,411**
		ENDING OPERATIONS FUND BALANCE	**4,223,070**	**5,086,329**	**6,744,411**	**7,375,324**	**6,496,141**	**6,965,031**	**3,738,620**

WATER FUND-CAPITAL IMPROVEMENTS

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
22-00			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**4,191,501**	**7,163,865**	**10,595,924**	**11,045,747**	**13,579,167**	**13,579,167**	**15,491,071**
		WATER CAPITAL REVENUES							
4412	1	System Investment Fees	3,129,845	3,097,917	1,805,949	1,772,400	1,582,500	1,582,500	1,582,500
4414	0	Wilson Ranch for I-25	22	-	-	-	20	20	20
4422	1	Sale of Assets	-	-	33,892	1,013	-	-	-
4425	1	Grant (Larimer County - ultrasonic bouy)	-	-	35,000	-	-	-	-
4601	1	Interest-System Investment Fees	41,438	46,411	141,099	513,864	300,000	550,000	300,000
4601	3	Interest-Rate Stability	4,605	5,157	15,678	57,096	35,000	50,000	30,000
4602	1	Transfer from Water Fund	-	382,584	325,982	439,384	439,384	439,384	439,384
		TOTAL CAPITAL REVENUE	**3,175,910**	**3,532,069**	**2,357,600**	**2,783,757**	**2,356,904**	**2,621,904**	**2,351,904**
		WATER CAPITAL EXPENSES							
5020	1	Professional Fees	1,790						
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5140	1	AFLA Water Line				0	125,000	125,000	
5151	1	Meter Reading Equipment				0	40,000	40,000	250,000
5152	1	Town Hall Building	100,000						
5204	0	Treatment Plant Transmission Line/Storage Tank Pipeline		100,000	92,071		450,000	450,000	1,500,000
5207	0	Loveland Reservoir Ditch pump				0			
5276	0	Master Plan Update			88,187	119,996	50,000	50,000	
5277	1	Plant Improvements for capacity	101,724		208,225	0	200,000	20,000	150,000
5300	1	Bank Fees	32	10	10	10			
5410	0	Treatment Plant Backwash Improvements (1/2)			1,519,284	130,331	19,000	19,000	
		CAPITAL EXPENSES	**203,546**	**100,010**	**1,907,777**	**250,337**	**890,000**	**710,000**	**1,900,000**
		ENDING CAPITAL FUND BALANCE	**7,163,865**	**10,595,924**	**11,045,747**	**13,579,167**	**15,046,071**	**15,491,071**	**15,942,975**

WASTEWATER FUND-OPERATIONS & MAINTENANCE									
23-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**3,263,952**	**3,973,123**	**4,772,837**	**5,853,447**	**7,203,232**	**7,203,232**	**7,216,416**
		REVENUES							
4410	0	Wastewater Charges	2,900,454	3,093,222	3,367,742	3,501,801	3,000,000	3,500,000	3,600,000
4410	3	Mary's Farm Lift Station Fees	2,394	5,274	8,084	10,214	-	-	-
4433	0	Bomar Lift Station Maint.	2,111	2,125	2,123	2,108	2,000	2,000	2,000
4433	1	Campion Lift Station Maint	14,746	15,051	14,947	14,970	15,000	15,000	15,000
4434	0	Riverglen Lift Station Maint.	3,989	4,026	4,070	4,058	3,500	3,500	3,500
4435	0	Heron Lakes Lift Station Maint	-	-	-	1,026	-	9,000	9,000
4601	0	Interest	29,319	25,191	75,656	308,336	200,000	300,000	200,000
		TOTAL WASTEWATER REVENUES	**2,953,013**	**3,144,889**	**3,472,622**	**3,842,513**	**3,220,500**	**3,829,500**	**3,829,500**
		EXPENSES							
5001		Salaries	54,107	32,866	91,761	110,663	218,468	218,468	272,017
5002		Employer Contributions	13,197	8,406	20,400	26,061	90,757	90,757	82,900
5003		Pension	2,296	1,145	800	4,458	10,923	10,923	13,601
5007	4	License and Examinations	-	-	-	-	500	500	525
5008	4	Employee Physicals-Background	-	-	-	-	500	500	525
5009	4	Travel, Trans. & Education	-	-	63	350	1,650	1,650	2,500
5010	4	Office Supplies-admin	21,753	25,107	19,402	20,051	14,000	8,000	14,000
5010	5	Office Supplies-billing			7,090	4,444	6,600	25,000	25,000
5011	1	Telephone/pager-main plant	4,593	5,733	2,168	2,172	2,500	2,500	2,625
5011	2	Telephone/pager-regional plant			2,109	2,104	2,500	2,500	2,625
5012	1	Utilities-main plant	212,081	224,304	233,978	202,432	235,000	235,000	246,750
5012	2	Utilities-regional plant			14,541	19,112	20,000	20,000	21,000
5012	3	Utilities-lift stations			1,527	1,560	5,000	3,000	5,250
5013	3	Vehicle Maintenance	212	600	340	285	1,500	1,500	1,575
5014	3	Gasoline	1,672	484	-	-	1,000	1,000	1,050
5015	4	Insurance	73,223	87,776	111,952	115,420	120,000	140,000	140,000
5018	4	Publications	-	3,683	-	-	1,000	1,000	1,050
5020	4	Professional Fees	352,628	334,648	442,959	569,730	620,000	740,000	772,500
5022	4	GIS Data Mapping	247	1,025	1,907	8,481	16,000	16,000	3,000
5039	4	Dues	1,225	1,127	-	-	2,000	4,000	4,000
5040	4	Attorney	5,955	14,026	2,950	7,093	22,000	22,000	23,100
5041	1	Equipment Rental	-	-	-	-	1,500	1,500	1,575
5046	4	Uniforms	93	-	-	-	3,750	3,750	1,260
5048	4	Safety	-	-	164	-	500	1,200	525
5054	1	Trash	2,137	2,139	2,442	3,434	3,500	5,300	5,500
5057	1	Repair, Maint. & Supplies-main plant	126,353	80,012	68,811	89,469	125,000	125,000	145,000
5057	2	Repair, Maint. & Supplies-regional plant			9,695	4,681	41,000	41,000	70,000
5057	3	Repair, Maint. & Supplies-lift stations			26,253	50,845	47,500	40,000	49,875
5060	1	Chemicals-main plant	54,696	53,121	52,552	20,462	80,000	108,000	90,000
5060	2	Chemicals-regional plant			22,832	10,911	40,000	55,000	45,000
5081	1	Plant SCADA	19,219	3,715	8,268	7,590	30,000	30,000	50,000
5090	4	Auditing (1/3)	9,167	8,333	8,300	8,332	10,000	10,000	10,000
5107	4	Transfer to General Fund	140,000	107,215	100,000	105,000	105,000	105,000	240,000
5108	1	Lab Tests-main plant	37,977	35,728	28,337	34,866	31,500	45,000	40,000
5108	2	Lab Tests-regional plant			4,578	3,536	11,000	11,000	11,550
5109	3	Generator Maintenance	8,202	13,687	14,030	11,866	16,000	16,000	16,800
5110	4	Plant Permit	9,801	9,896	10,458	10,134	12,000	12,000	12,600
5111	3	Sewer Incidents	10,684	1,500	-	2,610	10,000	15,000	15,000
5114	1	Sludge Hauling-main plant	56,907	72,758	61,535	74,660	105,000	105,000	125,000
5114	2	Sludge Hauling-regional plant			3,541	15,085	20,000	20,000	32,000
5116	1	Lab Equipment	855	1,979	4,585	3,905	4,600	15,000	6,000
5119	5	Meter Replacements	-	49,846	-	-	-	-	-
5129	3	Lift Station Maint	15,602	12,529	86,313	5,902	40,000	40,000	47,250
5138	3	T.V. Lines/Line Cleaning	80,638	71,073	32,109	64,003	87,000	87,000	91,350
5182	1	Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000	1,050

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2020	2021	2022	2023	2024	2024	2025
5214	4	Computer Maintenance/Computer/Caselle-admin	6,793	4,353	2,575	-	10,400	10,400	11,000
5214	5	Computer Maintenance/Computer/Caselle-billing			4,637	4,797	6,600	6,600	6,600
5231	4	Software	8,738	7,014	205	-	5,500	5,500	6,000
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	529,100	523,100	740,834	830,907	953,768	953,768	906,100
5300	4	Bank Fees	10,988	14,100	18,267	20,077	18,000	18,000	18,000
		TOTAL EXPENSES	**1,876,731**	**1,813,852**	**2,326,392**	**2,477,488**	**3,227,016**	**3,446,316**	**3,705,628**
		WASTEWATER OPERATING BALANCE	4,340,234	5,304,160	5,919,067	7,218,472	7,196,716	7,586,416	7,340,288

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
23-00			2020	2021	2022	2023	2024	2024	2025
		CAPITAL PROJECTS							
5285	0	New Equipment (Vac Trailer 1/3)							150,000
5420	6	Line Rehab and Manhole			-	-	350,000	50,000	375,000
5430	6	Lift Station Projects			2,092	0	1,150,000	50,000	100,000
5431	6	Collection Replacement Projects	19,646		0	0	880,000	50,000	375,000
5450	6	Solids Handling Facility Improvements				0			
5451	6	Plant Equipment Replacement	347,461	531,324	63,527	15,240	1,000,000	200,000	3,500,000
5452	6	Plant Improvements-Regional			0	0	20,000	20,000	
		TOTAL CAPITAL PROJECTS	**367,107**	**531,324**	**65,619**	**15,240**	**3,400,000**	**370,000**	**4,500,000**
		TOTAL WASTEWATER EXPENSE	**2,243,838**	**2,345,176**	**2,392,011**	**2,492,728**	**6,627,016**	**3,816,316**	**8,205,628**
		TOTAL WASTEWATER FUND BALANCE	**3,973,127**	**4,772,836**	**5,853,448**	**7,203,232**	**3,796,716**	**7,216,416**	**2,840,288**

WASTEWATER CAPITAL FUND									
24-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**9,600,676**	**11,829,857**	**14,692,607**	**16,118,884**	**17,808,983**	**17,808,983**	**18,478,013**
		CAPITAL FACILITY REVENUES							
4412	0	System Investment Fees	2,819,300	2,804,056	1,423,021	1,336,558	1,375,000	1,375,000	1,375,000
4414	0	Wilson Ranch for I-25	27	-	-	-	30	30	30
4419	0	ALFA Line	140,250	171,050	113,772	126,422	220,000	220,000	220,000
4601	0	Interest	88,622	78,565	222,923	806,415	500,000	800,000	500,000
		TOTAL CAPITAL FACILITY REVENUE	**3,048,199**	**3,053,671**	**1,759,716**	**2,269,395**	**2,095,030**	**2,395,030**	**2,095,030**
		CAPITAL FACILITY EXPENSES							
5014	0	Regional Wastewater Plant			-	-			
5015	0	Heron Lakes Lift Station	50,709						
5019	0	ALFA Line Reimbursement	140,250	171,050	113,772	126,422	220,000	220,000	220,000
5021	0	Impact Fee Study (1/7)	-	-	-	-	6,000	6,000	6,000
5134	0	UV System	516,856						
5148	0	CR 17 Sewer project	1,104						
5271	0	Bacon Lake Interceptor (1st Street Sewer)	110,067	16,251	51,580	320,953	1,500,000	1,500,000	5,000,000
5273	0	WW Master Plan Update			88,187	131,911			
5278	4	WW System Improvements for Capacity		3,610	79,890	-			500,000
5278	4	Plant Improvements			-	-			3,500,000
5300	0	Bank Fees	32	10	10	10			
		TOTAL CAP FACILITY EXPENSES	**819,018**	**190,921**	**333,439**	**579,296**	**1,726,000**	**1,726,000**	**9,226,000**
		ENDING CAP FAC FUND BALANCE	**11,829,857**	**14,692,607**	**16,118,884**	**17,808,983**	**18,178,013**	**18,478,013**	**11,347,043**

STORM WATER CAPITAL FUND									
28-00									
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**1,690,007**	**2,318,301**	**3,356,579**	**3,870,643**	**4,455,138**	**4,455,138**	**3,707,138**
		REVENUES							
4410	0	Storm Water Impact Fees	906,287	1,075,687	491,328	389,510	378,000	378,000	378,000
4415	0	Storm Water Inspection Fees	-	-	-	-	-	95,000	70,000
4420	0	Developers-CR 17 2020 / Heron Pointe Bridge Funds JE2024	200,000	-	-	-	-	350,000	-
4601	0	Interest	17,436	17,040	52,458	197,661	150,000	200,000	150,000
		TOTAL REVENUE	**1,123,723**	**1,092,727**	**543,786**	**587,171**	**528,000**	**1,023,000**	**598,000**
		STORM WATER CAPITAL EXPENSES							
5020	0	Professional Fees			-				
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5101	0	CR 17 Trunk Main	406,241	54,449	-				
5102	0	Service Center (10%)	89,177						
5104	0	Berthoud Reservoir Stormwater Outfall Improvements (design)			29,722	2,676	1,500,000	1,500,000	500,000
5105	0	Serenity Ridge Drainage improvements					265,000	265,000	265,000
5106	0	Home Supply Ditch Replacement							1,500,000
5300	0	Bank Fees	11		-	-			
		TOTAL CAPITAL EXPENSES	**495,429**	**54,449**	**29,722**	**2,676**	**1,771,000**	**1,771,000**	**2,265,000**
5999		**ENDING STORM WATER FUND BALANCE**	**2,318,301**	**3,356,579**	**3,870,643**	**4,455,138**	**3,212,138**	**3,707,138**	**2,040,138**

STORM WATER OPERATIONS FUND

29-00

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**645,527**	**938,434**	**1,256,206**	**1,846,287**	**2,510,285**	**2,510,285**	**2,911,235**
		REVENUES							
4410	0	Storm Water Fees	501,689	557,928	611,539	648,625	480,000	550,000	550,000
4601	0	Interest	5,992	5,914	22,891	102,184	70,000	100,000	70,000
		TOTAL REVENUE	**507,681**	**563,842**	**634,430**	**750,809**	**550,000**	**650,000**	**620,000**
		EXPENSES							
5001		Salaries	39,895	8,810	5,142	2,608	-	900	-
5002		Employer Contributions	13,020	2,650	320	311	-	850	-
5003		Pension	1,560	312	-	10	-	50	-
5009	5	Travel, Training	-	-	-	-	750	750	750
5020	4	Professional Fees	5,224	16,405	870	11,745	25,000	20,000	25,000
5022	4	GIS Data Mapping	247	197	-	739	5,000	5,000	5,000
5042	1	Snow & Ice Removal	9,438	17,535	4,625	3,558	25,000	25,000	25,000
5057	3	Repair & Maint: culverts, drain pans, gutters	35,626	19,355	5,610	42,774	50,000	50,000	50,000
5059	5	Computer Maint/Replacement/Caselle	1,800	-	-	-	2,000	2,000	2,000
5060	3	Drainage Parts	-	391	1,287	-	2,000	2,000	2,000
5107	5	Transfer to General Fund	12,000	10,516	10,000	10,500	10,500	10,500	10,500
5110	4	Permit	462	-	355	-	10,000	10,000	10,000
5190	0	Master Drainage Plan	15,414	-	-	-	50,000	50,000	-
5261	2	Sweeper Parts	13,287	19,899	16,140	14,566	32,000	32,000	36,000
5269	0	Rate Study	-	-	-	-	-	-	-
5300	5	Bank Fees	12	-	-	-	60	-	-
		TOTAL EXPENSES	**147,985**	**96,070**	**44,349**	**86,811**	**212,310**	**209,050**	**166,250**
		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	40,000	
5285	0	New Equipment (Vac Trailer 1/3)							
5401	6	Culverts-drain pans-gutters			-				
		TOTAL CAPITAL EXPENSES	**66,789**	**150,000**	**-**	**-**	**40,000**	**40,000**	**-**
		TOTAL STORM WATER OPERATION EXPENSES	**214,774**	**246,070**	**44,349**	**86,811**	**252,310**	**249,050**	**166,250**
5999		**ENDING STORM WATER FUND BALANCE**	**938,434**	**1,256,206**	**1,846,287**	**2,510,285**	**2,807,975**	**2,911,235**	**3,364,985**

PARK DEVELOPMENT									
31-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**2,585,670**	**1,469,514**	**2,471,918**	**2,553,299**	**2,089,175**	**2,089,175**	**2,070,175**
		REVENUES							
4601	0	Interest	17,931	14,390	38,605	90,793	5,250	80,000	50,000
4607	0	Grant Revenue	-	40,000	-	-	-	-	500,000
4607	0	CDOT Funding for Berthoud Parkway Trail	-	-	-	-	-	-	-
4700	0	Park Development	1,588,571	1,837,216	833,709	861,266	961,000	961,000	961,000
		TOTAL REVENUES	**1,606,502**	**1,891,606**	**872,314**	**952,059**	**966,250**	**1,041,000**	**1,511,000**
		EXPENSES							
5020	1	Professional Fees	40,000				30,000	-	30,000
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5022	0	Park Development Master Plan							
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	1,170,531	150,000	150,000	30,000
5203	0	Batting Cages at Bein (40% in GF)		30,522					
5204	0	Town Park	2,900						30,000
5207	1	Pioneer Park	13,225		-	220,966	164,000	164,000	
5207	2	Pioneer Park Community Garden		889	631	97			
5210	0	Dog Park	109,858		47,177				
5220	0	Waggener Farm Park Construction	1,500,000		-				1,500,000
5221	0	Farmstead Playground contribution					650,000	650,000	
5246	1	Heron Lakes (shelter, parking lot, bathrooms)			-				
5247	1	Hillsdale	1,600		-				
5248	1	Berthoud Reservoir (trails)	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	24,589	575,000	90,000	675,000
5251	0	Richardson Park (design)			66,724				
5300	1	Bank Fees	12		-	-	-	-	-
		TOTAL EXPENSES	**2,722,658**	**889,202**	**790,933**	**1,416,183**	**1,575,000**	**1,060,000**	**2,265,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	45,330
5999		**ENDING PARK FUND BALANCE**	**1,469,514**	**2,471,918**	**2,553,299**	**2,089,175**	**1,480,425**	**2,070,175**	**1,270,845**

PARK LAND ACQUISITION AND DEDICATION									
32-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		BEGINNING FUND BALANCE	1,134,153	1,503,754	1,873,536	662,799	767,231	767,231	891,481
		REVENUES							
4601	0	Interest	10,673	10,067	24,583	36,973	25,000	40,000	25,000
4700	0	Park Dedication	358,940	416,613	200,709	215,316	240,250	240,250	240,250
		TOTAL REVENUES	369,613	426,680	225,292	252,289	265,250	280,250	265,250
		EXPENSES							
5020	0	Professional Fees			1,700				
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5022	0	Open Space Master Plan		56,898	4,602				
5041	0	Welch Trail Easement			25,901	287			
5171	0	Park Expansion Property Purchase (GOCO grant match open space purchase)			1,403,801	(2,430)			
5171	1	Park Expansion-transfer to open space acquisition				150,000	150,000	150,000	750,000
5300	0	Bank Fees	12		25	-	-	-	-
		TOTAL EXPENSES	12	56,898	1,436,029	147,857	156,000	156,000	750,000
5998		EMERGENCY RESERVES	-	-	-	-	-	-	7,958
5999		ENDING DEDICATION FUND BALANCE	1,503,754	1,873,536	662,799	767,231	876,481	891,481	398,774

PUBLIC FACILITIES FUND									
33-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		BEGINNING FUND BALANCE	2,363,051	1,620,006	2,353,419	2,623,937	3,156,049	3,156,049	2,991,649
		REVENUES							
4601	0	Interest	17,182	11,412	35,902	140,396	100,000	120,000	100,000
4700	0	Public Facilities	657,317	733,220	304,646	406,057	205,500	205,500	205,500
		TOTAL REVENUES	674,499	744,632	340,548	546,453	305,500	325,500	305,500
		EXPENSES							
5020	0	Professional Fees				14,341	335,000	335,000	750,000
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5152	0	Town Hall office construct					15,000	15,000	
5153	0	Public Works Facility	1,417,532	9,719	-				1,500,000
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		33,900	33,900	
5177	0	New Vehicles					140,000	100,000	40,000
5300	0	Bank Fees	12		-	-	-	-	-
		TOTAL EXPENSES	1,417,544	11,219	70,030	14,341	529,900	489,900	2,290,000
5998		EMERGENCY RESERVES	-	-	-	-	-	-	9,165
5999		ENDING FACILITY FUND BALANCE	1,620,006	2,353,419	2,623,937	3,156,049	2,931,649	2,991,649	997,984

CONSERVATION TRUST FUND									
34-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**116,515**	**158,927**	**230,599**	**368,734**	**586,313**	**586,313**	**132,766**
		REVENUES							
4301	0	Conservation Trust Distribution	81,011	108,532	134,329	155,417	120,000	120,000	150,000
4305	0	Other Contributions	-	-	-	-	-	1,240	-
4364	0	Transfer from General Fund	175,000	195,000	500,000	500,000	500,000	500,000	500,000
4601	0	Interest	1,096	1,080	4,457	22,759	15,000	25,000	15,000
		TOTAL REVENUES	**257,107**	**304,612**	**638,786**	**678,176**	**635,000**	**646,240**	**665,000**
		GENERAL PARK							
5140	1	Park Building - Grounds - Sprinklers	1,000	1,628	-	2,860	3,000	3,000	3,000
5141	1	Roberts Park (concrete entry and pavillion)(nursery)	4,915	6,175	65,451	-	35,000	35,000	-
5142	0	Picnic tables and benches	-	-	6,712	-	-	-	8,000
5143	0	Trail Signage	-	-	-	-	10,000	10,000	10,000
5270	1	Tennis Court Repair	-	2,500	-	99	9,900	9,900	-
		GENERAL EXPENSE SUBTOTAL	**5,915**	**10,303**	**72,163**	**2,959**	**57,900**	**57,900**	**21,000**
		FORESTRY and OPEN SPACE							
5001		Salaries	94,513	114,075	197,728	232,376	319,717	319,717	399,472
5002		Employer Contributions	24,946	32,935	54,234	49,733	93,934	93,934	121,443
5003		Pension	4,722	3,652	2,747	9,321	15,986	15,986	19,974
5009	1	Travel, Education	-	2,595	3,330	3,881	4,500	4,500	8,000
5010	1	Office Supplies	-	335	564	886	1,000	1,000	1,000
5011	1	Telephone	-	25	519	520	750	750	750
5013	1	Vehicle Maintenance	-	706	3,339	5,140	6,000	6,000	6,000
5014	1	Gasoline	-	4,053	5,166	7,031	7,000	7,000	8,000
5046	1	Uniforms	-	1,353	1,981	2,249	4,500	4,500	4,500
5058	1	Equipment Maintenance	-	2,233	2,025	5,022	29,000	29,000	6,000
5072	2	Tree Maintenance	4,760	28,256	35,428	29,035	40,000	35,000	40,000
5076	2	Educational Materials	632	-	452	445	2,500	2,500	2,500
5077	3	Tree Replacement	17,494	18,732	11,199	16,592	20,000	20,000	20,000
5079	2	Supplies	2,677	3,080	5,406	6,825	7,000	7,000	9,000
5080	4	EAB Response-Treatment	59,024	10,607	36,849	43,632	45,000	45,000	45,000
5095	1	Computer Equipment Maintenance/Replacement	-	-	2,003	778	-	-	1,200
		Software	-	-	-	-	-	-	5,000
5263	0	New Vehicle and water tank	-	-	65,518	9,672	-	-	-
5266	0	Arboretum at Waggener Farm Park Master Plan - concept plan	-	-	-	34,500	450,000	450,000	-
5300	1	Bank Fees	12	-	-	-	60	-	-
		FORESTRY EXPENSE SUBTOTAL	**208,780**	**222,637**	**428,488**	**457,638**	**1,046,947**	**1,041,887**	**697,839**
		TOTAL EXPENSES	**214,695**	**232,940**	**500,651**	**460,597**	**1,104,847**	**1,099,787**	**718,839**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	19,950
5999		**ENDING CONSERV FUND BALANCE**	**158,927**	**230,599**	**368,734**	**586,313**	**116,466**	**132,766**	**58,978**

LARIMER COUNTY OPEN SPACE TAX FUND									
36-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**1,517,801**	**953,816**	**855,107**	**1,301,392**	**752,404**	**752,404**	**658,654**
		REVENUES							
4306	0	Revenues	239,006	322,925	403,689	406,387	220,000	300,000	300,000
4307	0	CDOT Funding for Berthoud Parkway Trail / MPO Funding B Pkwy	-	-	79,130	97,676	-	-	-
		Grant for Schaal purchase	-	-	-	-	-	-	1,000,000
4310	1	Transfer from Park Dedication Fund	-	-	-	150,000	150,000	150,000	750,000
4310	2	Transfer from 1998 1% Fund	-	-	-	150,000	150,000	150,000	1,560,000
4601	0	Interest	11,339	6,173	15,354	49,280	45,000	30,000	25,000
		TOTAL REVENUES	**250,345**	**329,098**	**498,173**	**853,343**	**565,000**	**630,000**	**3,635,000**
		EXPENSES							
5020	0	Professional Fees					40,000	40,000	
5220	0	Waggener Farm Construction (Pickleball courts)	450,000			1,139,775	160,000	140,000	
5257	0	Trail System & Improvements- HERON LAKES	269,251						
5257	0	Trail System & Improvements- Master Plan		27,548					
5257	1	Trail System & Improvements- South Berthoud Parkway Trail		363,997	31,452	18,409			
5259	0	Hillsdale-regular maintenance	65,201		6,764	10,656	19,000	19,000	22,000
5260	0	Pioneer Park-lake bank seed, trail around lake,pavillion		5,702					
5265	0	Jaskowski property maintenance	24,263	6,316	7,058	8,514	10,000	10,000	10,000
5265	1	Jaskowski trail connection			(162)				
5266	0	Richardson property maintenance	1,355	4,120	433	10,593	3,000	3,000	3,000
5268	0	Berthoud Reservoir Park/Trail maintenance	4,248	20,124	6,343	14,384	10,000	10,000	13,000
		Aerovator for seeding							12,000
5300	0	Bank Fees	12		-	-	60	-	-
		EXPENSES	**814,330**	**427,807**	**51,888**	**1,202,331**	**242,060**	**222,000**	**60,000**
5171	0	Open Space Acquisition	-	0	0	200,000	402,000	501,750	2,760,000
		LAND ACQUISITION EXPENSES	**-**	**-**	**-**	**200,000**	**402,000**	**501,750**	**2,760,000**
		TOTAL EXPENSES	**814,330**	**427,807**	**51,888**	**1,402,331**	**644,060**	**723,750**	**2,820,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	109,050
5999		**ENDING LARIMER FUND BALANCE**	**953,816**	**855,107**	**1,301,392**	**752,404**	**673,344**	**658,654**	**1,364,604**

CEMETERY ENDOWMENT FUND									
37-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**39,569**	**122,260**	**157,044**	**198,304**	**205,530**	**205,530**	**145,546**
		REVENUES							
4280	0	Transfer from General Fund	50,000	20,000	20,000	20,000	20,000	20,000	20,000
4601	0	Interest	623	827	2,708	9,893	7,000	7,000	5,000
4710	0	Lot Sales	38,470	33,250	42,860	25,015	25,000	27,000	27,000
4711	0	Opening & Closing	27,925	37,740	23,315	20,460	25,000	20,000	20,000
4713	0	Marker Sales	1,525	165	145	-	-	200	500
		TOTAL REVENUES	**118,543**	**91,982**	**89,028**	**75,368**	**77,000**	**74,200**	**72,500**
		EXPENSES							
5001		Salaries	20,101	35,382	29,030	41,669	58,512	58,512	66,271
5002		Employer Contributions	2,876	8,769	3,903	3,710	6,196	6,196	6,831
5003		Pension	200	1,631	304	1,119	2,926	2,926	3,314
5012	2	Utilities	2,199	568	485	5,757	8,000	8,000	8,000
5014	2	Gasoline	229	2,102	1,952	1,718	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	-	-	-	930	35,000	35,000	35,000
5046	2	Uniforms	-	-	-	-	850	850	850
5057	2	Repair & Maintenance	6,827	6,946	10,894	11,215	15,000	15,000	15,000
5059	2	Marker Sales	1,670	-	-	275	2,500	2,500	2,500
5082	0	Maint Shop & Storage Building (gutters, roof)	-	-	-	776	-	-	-
5083	0	Columbarium	-	-	-	-	-	-	-
5083	1	Cremains Vaults	1,740	1,800	-	973	-	-	-
5300	2	Bank Fees	10	-	-	-	60	-	-
		TOTAL EXPENSES	**35,852**	**57,198**	**47,768**	**68,142**	**134,244**	**134,184**	**142,966**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,175
5999		**ENDING CEMETERY FUND BALANCE**	**122,260**	**157,044**	**198,304**	**205,530**	**148,286**	**145,546**	**72,906**

BERTHOUD AREA TRANSPORTATION FUND									
39-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
4999		**BEGINNING FUND BALANCE**	**352,837**	**546,666**	**514,853**	**440,395**	**329,249**	**329,249**	**174,832**
		REVENUES							
4101	0	Donations / Microtransit grant	-	-	-	-	-	-	850,000
4106	0	OOA	20,112	24,285	30,430	13,370	-	-	-
4107	0	Client Contributions	2,263	4,257	3,625	3,970	2,500	2,500	2,500
4108	0	Transfer from 1% Fund	90,000	90,000	50,000	50,000	50,000	50,000	100,000
4109	0	City of Ft. Collins	238,298	9,727	57,993	9,607	15,000	73,000	50,000
4601	0	Interest	3,243	3,002	5,855	17,713	15,000	15,000	15,000
		TOTAL REVENUE	**353,916**	**131,271**	**147,903**	**94,660**	**82,500**	**140,500**	**1,017,500**
		EXPENSES							
5001		Salaries	69,713	63,010	68,238	77,277	97,419	97,419	107,897
5002		Employer Contributions	14,229	14,363	14,572	15,772	21,127	21,127	23,468
5003		Pension	2,733	2,598	2,659	3,056	4,871	4,871	5,395
5008	2	Employee Physicals-Background	-	-	-	21	500	500	500
5009	1	Travel, Training, Education	-	-	-	-	1,000	1,000	1,000
5010	1	Office Supplies	244	115	142	379	800	800	800
5011	2	Telephone	696	1,172	1,271	1,247	1,300	1,300	1,300
5013	2	Vehicle Maintenance	4,304	5,235	8,566	15,670	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	5,558	14,000	14,000	850,000
5021	1	Admin. Expenses	-	-	-	-	100	100	100
5022	1	Flex Bus Service	36,338	27,137	33,258	34,127	45,000	45,000	45,000
5023	1	RAFT Contribution	22,000	22,000	22,000	41,000	75,000	75,000	75,000
5039	1	CASTA Dues	281	315	247	286	350	500	500
5040	1	Attorney	-	-	-	-	500	500	500
5044	1	Advertising	62	672	-	2,199	1,500	1,500	1,500
5045	2	Driver Drug Testing	358	130	685	491	1,000	1,000	1,000
5046	1	Uniforms	-	-	-	403	1,500	1,000	1,500
5095	1	Computer Equipment Maintenance/Replacement	-	-	1,487	-	-	-	3,000
5107	1	Transfer to General Fund	5,000	-	-	-	-	-	-
5114	2	Gasoline	3,117	5,662	7,151	7,120	7,800	7,800	7,800
5247	1	Software	1,000	1,000	1,000	1,200	1,500	1,500	1,500
5300	1	Bank Fees	12	-	-	-	60	-	-
		TOTAL EXPENSES	**160,087**	**163,084**	**222,361**	**205,806**	**295,327**	**294,917**	**1,147,760**
5998		**EMERGENCY RESERVES**	**-**	**-**	**-**	**-**	**-**	**-**	**30,525**
5999		**ENDING BATS FUND BALANCE**	**546,666**	**514,853**	**440,395**	**329,249**	**116,422**	**174,832**	**14,047**

ROAD IMPACT FEES									
40-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	2,511,947	2,688,275	4,295,079	4,921,774	6,071,538	6,071,538	6,106,491
		REVENUES							
4401	0	Road Impact Fees	1,220,318	1,729,723	978,317	792,468	743,250	743,250	743,250
4405	0	Heron Pointe Bridge Funds (transferred to 28-00-4420-00 2024)	-	-	-	350,000	-	(350,000)	-
4601	0	Interest	23,575	21,118	68,308	258,691	150,000	225,000	150,000
		TOTAL REVENUES	1,243,893	1,750,841	1,046,625	1,401,159	893,250	618,250	893,250
		EXPENSES							
5016	0	Refunds				26,197			
5020	0	Professional Fees	52,462	18,783					
5021	0	Impact Fee Study (1/7)					6,000	6,000	
5087	0	Plow Truck/Steel V box			98,963	154,868			
5101	0	Transfer to General Fund (3%)	36,610	51,892	29,240	23,774	22,298	22,298	22,298
5106	0	Transportation Master Plan Update							
5108	0	Van Metre Purchase and Demo	38	1,175	52,960				
5110	0	Berthoud Parkway widening	600,176			-	250,000	250,000	
5111	0	CR 7 Project (30% for widening)		8,843					
5113	0	LCR 10E Bridge Widening							
5114	0	Spartan Design and Crossing	128,267	63,344	238,344	46,556	4,500,000	250,000	5,250,000
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	12		-	-	-	-	-
		TOTAL EXPENSES	1,067,565	144,037	419,930	251,395	4,833,298	583,298	5,272,298
		EMERGENCY RESERVES	-	-	-	-	-	-	26,798
		ENDING ROAD IMPACT FUND BALANCE	2,688,275	4,295,079	4,921,774	6,071,538	2,131,491	6,106,491	1,700,646

RECREATIONAL MJ TAX 7%									
41-00			**ACTUALS**	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**
		BEGINNING FUND BALANCE	**82,744**	**501,969**	**1,105,948**	**1,465,802**	**1,112,159**	**1,112,159**	**1,047,159**
		REVENUES							
4601	0	Interest	1,917	4,548	17,907	62,185	50,000	50,000	50,000
4604	0	Sales Tax	426,705	594,431	665,252	680,749	500,000	550,000	600,000
4606	0	Quick Win Grant (MPO)	-	5,000	-	-	-	-	-
		TOTAL REVENUES	**428,622**	**603,979**	**683,159**	**742,934**	**550,000**	**600,000**	**650,000**
		EXPENSES							
5200	0	Street Projects	-	-	-				
5201	0	Bike Lane Striping	-	-	-				
5210	0	Youth Projects	-	-	-				
5211	0	Carnival	-	-	23,125	19,294	30,000	15,000	
		Washington DC							15,000
		YAC Conference							15,000
5220	0	Sidewalk Projects	-	-	-				
5221	0	Downtown Sidewalk Replacement	-	-	90,180	42,947	455,000	455,000	350,000
5222	0	Quick Win Pedestrian Crosswalk at Welch/3rd	6,835	-	-				
5223	0	Sidewalk Maintenance Plan	-	-	-	-	50,000	50,000	
5240	0	Law Enforcement Projects	2,550	-	150,000				
5241	0	Flock Camera System					25,000	25,000	25,000
5242	0	LCSO Equipment					10,000	10,000	105,000
5260	0	Park Projects	-	-	-				
5261	0	Bike Park Scope expansion				974,336			150,000
5280	0	Recreation Projects	-	-	-				
5281	0	Wildfire arts provider	-	-	60,000	60,000	70,000	70,000	70,000
5282	0	Other Recreation Service Providers	-	-	-	-	25,000	40,000	95,000
5300	0	Bank Fees	12	-	-	-			
		TOTAL EXPENSES	**9,397**	**-**	**323,305**	**1,096,577**	**665,000**	**665,000**	**825,000**
		EMERGENCY RESERVES	-	-	-	-	-	-	19,500
		ENDING SALES TAX FUND BALANCE	**501,969**	**1,105,948**	**1,465,802**	**1,112,159**	**997,159**	**1,047,159**	**852,659**

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
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**4,524,786**	**1,167,278**	**2,309,405**	**4,483,834**	**5,278,786**	**5,278,786**	**3,898,786**
		REVENUES							
4601	0	Interest	26,958	11,279	51,336	238,734	8,400	190,000	80,000
4234	0	Transfer from General Fund 11-10-5104-00	-	-	-	-	620,000	620,000	-
4235	0	Safe Routes to School Grant	-	-	284,621	-	-	-	-
4610	0	Sales Tax	1,620,073	2,199,747	2,510,564	2,525,026	2,325,000	2,535,000	2,600,000
4610	1	Sales Tax-building permits	742,698	1,105,405	653,442	592,978	428,750	650,000	410,625
		TOTAL REVENUES	**2,389,729**	**3,316,431**	**3,499,963**	**3,356,738**	**3,382,150**	**3,995,000**	**3,090,625**
		EXPENSES							
5038	0	Sidewalks/ADA	327,040	143,492	192,934	462,552			350,000
5233	0	Pavement Maintenance Plan		10,215	11,759	651			
5235	0	Safe Routes to School	49,262	438,052	17,740				
5237	0	Transportation (BATS)-Transfer	90,000	90,000	50,000	50,000	50,000	50,000	100,000
5239	0	Street Improvements	750,238	725,010	818,729	1,527,974	2,300,000	2,300,000	1,300,000
5240	0	Waggener Farm Park	4,500,000	570,000			5,000	5,000	
5241	0	Round-a-bout Reconstruction	25,005	191,686	124,557	791			
5242	0	Open Space/Trail Acquisition transfer				150,000	150,000	150,000	1,560,000
5244	0	I-25 Design, Art and Landscaping	5,680	5,849	109,815	369,818	1,370,000	1,370,000	
5245	0	Town Park				-	1,500,000	1,500,000	
		Utilities - I-25							1,200
		Arboretum							2,500,000
5300	0	Bank Fees	12		-	-			
		TOTAL EXPENSES	**5,747,237**	**2,174,304**	**1,325,534**	**2,561,786**	**5,375,000**	**5,375,000**	**5,811,200**
		EMERGENCY RESERVES	-	-	-	-	-	-	92,719
		ENDING SALES TAX FUND BALANCE	**1,167,278**	**2,309,405**	**4,483,834**	**5,278,786**	**3,285,936**	**3,898,786**	**1,085,492**

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
			2020	2021	2022	2023	2024	2024	2025
		BEGINNING FUND BALANCE	**1,760,033**	**21,894,066**	**6,190,072**	**6,085,268**	**8,378,171**	**8,378,171**	**6,674,533**
00		**REVENUES**							
4400	0	Sales Tax	1,643,387	2,225,447	2,537,812	2,590,175	2,325,000	2,535,000	2,600,000
4400	1	Sales Tax-building permits	742,698	1,081,572	653,442	592,978	428,750	650,000	410,625
4450	52	COP Advance-GRANT	24,457,930	-	12,500	504	-	-	-
4500	1	Recreation Center Memberships	-	407,955	916,932	999,925	900,400	900,400	1,025,000
4500	70	Recreation Center Memberships-Corporate	-	3,212	935	992	2,500	2,500	1,800
4500	2	Recreation Center Daily Fees	-	54,499	279,949	304,157	325,000	325,000	314,500
4500	3	Recreation Center Rentals	-	7,285	48,761	54,303	53,900	53,900	54,000
4500	60	Recreation Center Sponsorships	-	-	11,026	8,075	30,000	30,000	30,000
4500	4	Activity Fee-Senior Activites	-	-	170	1,104	1,000	1,000	1,000
4500	5	Activity Fee-Aquatics	-	10,513	66,446	80,621	64,800	80,000	72,200
4500	6	Activity Fee-Fitness	-	3,515	49,258	81,808	68,200	75,000	86,000
4500	7	Activity Fee-Contracted Programs	-	840	23,565	12,022	15,000	25,000	13,500
4500	8	Activity Fee-Youth Futsal	-	868	1,195	980	2,700	2,700	1,700
4500	11	Activity Fee-Adult Basketball	-	4,016	6,034	2,750	5,600	5,600	5,600
4500	12	Activity Fee-Youth Basketball	-	10,392	15,655	23,106	18,900	18,900	23,500
4500	15	Activity Fee-Senior Pickleball	-	15	1,825	810	600	600	1,600
4500	16	Activity Fee-Classes/Programs	-	-	-	650	1,800	1,800	1,000
4500	31	Activity Fee-Adult Volleyball	-	5,168	12,618	9,933	11,700	11,700	12,500
4500	32	Activity Fee-Youth Volleyball	-	1,095	4,611	16,995	12,700	17,000	17,200
4500	40	Activity Fee-Senior Volleyball	-	-	-	-	1,500	1,500	1,300
4500	45	Activity Fee-Senior Travel	-	-	-	2,465	4,000	4,000	3,200
4500	54	Activity Fee-Adult Additional Sports	-	(90)	1,395	201	750	750	1,500
		Activity Fee-Adult Clinics/Tournaments	-	-	-	-	-	-	1,000
4500	55	Activity Fee-Youth Additional Sports	-	850	497	284	750	750	750
		Activity Fee-Youth Clinics/Tournaments	-	-	-	-	-	-	1,000
4500	75	Special Events Fee	-	-	7,674	25,974	9,000	28,000	24,500
4563	0	Vending/Inventory Sales	-	264	3,811	11,263	8,500	10,000	8,500
4564	0	Contract Arts Activities	-	-	-	13,976	20,000	20,000	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	106,242	56,612	76,980	339,780	50,000	320,000	300,000
		TOTAL REVENUES	**33,690,257**	**4,444,028**	**4,733,091**	**5,175,831**	**4,363,050**	**5,121,100**	**5,033,475**

		RECREATION CENTER OPERATING EXPENSES							
01		**Recreation Center Administration/Operations**							
5001	1	Salaries	-	262,081	210,843	203,811	284,933	284,933	322,971
5002	1	Employer Contributions	-	74,797	69,083	65,169	97,950	97,950	112,946
5003	1	Pension	-	3,164	8,132	9,845	14,247	14,247	16,149
5001	2	Salaries-PART TIME/SEASONAL	-	21,669	146,278	168,074	181,400	181,400	181,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	1,717	11,483	13,194	18,140	18,140	18,000
5007	1	Employee license/certifications/recognition	-	-	-	448	1,500	1,500	1,500
5008	1	Background/Physicals	-	673	312	334	1,000	1,000	1,000
5009	1	Training/Education/Travel	-	160	437	1,437	4,000	4,000	4,000
5010	1	Office Supplies	-	8,929	2,659	3,036	4,000	4,000	4,000
5011	1	Telephone/Internet	-	3,257	4,897	5,839	5,500	5,500	6,500
5012	1	Utilities	-	34,804	163,800	158,306	170,000	170,000	166,000
5013	1	Vehicle Maintenance	-	-	-	-	-	-	500
5014	1	Gasoline	-	-	-	-	-	-	300
5015	1	Insurance	-	8,051	38,000	40,359	48,000	48,000	48,000
5018	1	Publications/Subscriptions/Job Postings	-	1,461	810	154	1,000	1,000	1,000
5020	4	Recreation Center Management Expense	25,000	129	-	-	-	-	-
5020	4	Purchased Services	-	3,125	7,008	4,510	8,000	8,000	7,000
5039	1	Dues/memberships	-	-	-	-	1,000	1,000	1,000
5040	1	Attorney	-	3,346	616	1,791	3,500	3,500	3,500
5046	1	Uniforms	-	6,289	4,327	3,220	4,225	4,225	4,300
5048	1	Safety/First Aid	-	-	1,233	1,649	3,700	3,700	3,700
5053	1	Postage	-	206	27	-	1,000	1,000	250
5054	4	Trash Service	-	462	2,266	3,413	3,300	3,300	4,600
5056	1	Brochures/Advertising/Printing	-	7,104	8,316	6,590	13,000	13,000	10,000
5057	1	Equipment Maintenance/Repair	-	-	-	29	1,000	1,000	250
5063	5	Pro Shop Inventory	-	327	1,365	4,078	6,000	6,000	6,000
5095	1	Computer/Maintenance/Replacement	-	32,364	-	779	3,600	3,600	3,600
5102	1	Supplies (non-office)/Equipment (non-dep)	-	18,350	3,572	8,300	9,000	9,000	7,500
5110	1	Permits/building license	-	-	-	-	1,000	1,000	1,000
5247	1	Computer Software	-	8,816	16,782	23,375	29,640	29,640	30,800
5300	1	Bank Fees	22	10,456	52,343	56,889	54,000	54,000	70,000
		01 SUBTOTAL	**25,022**	**511,737**	**754,589**	**784,629**	**973,635**	**973,635**	**1,037,366**
02		**Events**							
5001	1	Salaries	-	322	-	-	-	-	-
5002	1	Employer Contributions	-	144	-	-	-	-	-
5003	1	Pension	-	12	-	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	543	9,502	21,300	21,300	21,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	43	746	2,130	2,130	2,100
5020	4	Purchased Services	-	-	3,496	2,355	5,000	5,000	5,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	12,541	1,717	4,086	6,500	6,500	7,000
		02 SUBTOTAL	**-**	**13,019**	**5,799**	**16,689**	**34,930**	**34,930**	**35,100**
03		**Recreation Center Maintenance**							
5001	1	Salaries	-	11,510	57,131	42,834	48,336	48,336	51,898
5002	1	Employer Contributions	-	925	4,516	11,553	16,219	16,219	29,869
5003	1	Pension	-	-	1,486	399	2,417	2,417	2,595
5001	2	Salaries-PART TIME/SEASONAL	-	1,675	9,414	12,078	21,900	21,900	23,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	133	839	948	2,190	2,190	2,300
5014	1	Fuel	-	36	-	-	250	250	250
5017	1	Building Maintenance/Repair	-	-	3,193	17,150	20,000	35,000	37,000
5020	4	Purchased Services	-	-	1,737	4,260	21,100	15,000	24,000
5041	1	Equipment Rental	-	-	668	1,864	5,000	5,000	2,500
5057	1	Equipment Maintenance/Repair	-	-	773	12,907	10,000	8,000	15,000
5089	4	Janitorial Service	-	7,500	60,000	60,000	65,000	65,000	68,250
5102	1	Supplies (non-office)/Equipment (non-dep)	-	22,616	13,703	21,342	23,100	23,100	24,100
5251	1	Tools	-	2,935	415	890	1,200	1,200	8,900
		03 SUBTOTAL	**-**	**47,330**	**153,875**	**186,225**	**236,712**	**243,612**	**289,662**

04		Recreation Center Senior Activities							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5001	2	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100
5020	4	Purchased Services	-	-	-	-	-	-	-
5102	1	Supplies (non-office)/Equipment (non-dep)	-	52	26	133	250	250	500
		Subtotal	**-**	**52**	**26**	**133**	**1,350**	**1,350**	**1,600**
		Senior Cornhole							
5001	14	Salaries-PART TIME/SEASONAL	-	-	-	-	1,100	1,100	1,000
5002	14	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	110	110	100
5020	14	Officials	-	-	-	-	-	-	-
5046	14	Uniforms	-	-	-	-	-	-	-
5048	14	Team Fees/Dues	-	-	-	-	-	-	-
5050	14	Equipment/Awards	-	440	133	-	750	750	250
		Subtotal	**-**	**440**	**133**	**-**	**1,960**	**1,960**	**1,350**
		Senior Pickleball							
5001	15	Salaries-PART TIME/SEASONAL	-	-	185	-	1,300	1,300	-
5002	15	Employer Contributions-PART TIME/SEASONAL	-	-	15	-	130	130	-
5020	15	Officials	-	-	-	-	-	-	-
5046	15	Uniforms	-	-	-	-	-	-	-
5048	15	Team Fees/Dues	-	-	-	-	-	-	-
5050	15	Equipment/Awards	-	1,668	202	108	800	800	500
		Subtotal	**-**	**1,668**	**402**	**108**	**2,230**	**2,230**	**500**
		Senior Volleyball							
5001	40	Salaries-PART TIME/SEASONAL	-	-	-	-	1,300	1,300	-
5002	40	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	130	130	-
5020	40	Officials	-	-	-	-	-	-	1,300
5046	40	Uniforms	-	-	-	-	-	-	-
5048	40	Team Fees/Dues	-	-	-	-	-	-	500
5050	40	Equipment/Awards	-	-	-	-	250	250	250
		Subtotal	**-**	**-**	**-**	**-**	**1,680**	**1,680**	**2,050**
		Senior Travel							
5001	45	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,000
5002	45	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100
5020	45	Officials	-	-	-	-	-	-	-
5046	45	Uniforms	-	-	-	-	-	-	-
5048	45	Team Fees/Dues	-	-	-	770	-	-	4,224
5050	45	Equipment/Awards/Fuel	-	-	-	1,650	750	4,000	4,000
		Subtotal	**-**	**-**	**-**	**2,420**	**1,850**	**5,100**	**9,324**
		04 SUBTOTAL	**-**	**2,160**	**561**	**2,661**	**9,070**	**12,320**	**14,824**

05		**Recreation Center Aquatics**							
5001	1	Salaries	-	12,484	77,655	110,171	141,319	135,000	146,980
5002	1	Employer Contributions	-	3,161	28,374	39,531	69,056	63,691	45,750
5003	1	Pension	-	-	-	2,723	7,066	6,750	7,349
5001	2	Salaries-PART TIME/SEASONAL	-	38,230	293,926	240,746	283,000	283,000	298,000
5002	2	Employer Contributions-PART TIME/SEASONAL	-	3,026	23,073	18,899	28,300	28,300	29,800
5001	3	Salaries-Programs-PART TIME/SEASONAL			-	24,518	36,400	36,400	39,300
5002	3	Employer Contributions-Programs-PART TIME/SEASONAL			-	1,925	3,640	3,640	3,930
5007	1	Employee license/certifications/recognition	-	800	816	688	2,250	2,250	2,250
5007	3	Employee license/certifications-programs			-	1,482	2,500	2,500	3,300
5008	1	Background/Physicals	-	33	395	269	800	800	800
5009	1	Training/Education/Travel	-	245	835	744	2,000	2,000	2,400
5010	1	Office Supplies	-	145	2,826	534	500	500	500
5018	1	Publications/Subscriptions/Job Postings	-	25	129	283	1,000	1,000	1,000
5020	4	Purchased Services	-	-	-	8,628	26,000	20,000	15,000
5039	1	Dues/memberships	-	-	857	408	500	500	500
5046	1	Uniforms	-	-	-	1,874	2,990	2,990	2,990
5048	1	Safety/First Aid	-	1,528	446	445	1,000	1,000	1,000
5048	3	Team Fees/Dues			-	-	700	700	700
5057	1	Equipment Maintenance/Repair	-	-	4,730	10,571	52,000	50,000	15,000
5057	3	Boiler Equipment Maintenance/Repair	-	256	209	3,208	3,500	3,500	3,500
5060	1	Chemicals	-	3,162	15,114	21,303	30,000	30,000	35,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	87,136	4,178	1,982	3,500	3,500	3,500
5102	3	Supplies (non-office)/Equipment (non-dep)-programs			-	1,017	4,800	4,800	7,900
5110	1	Permits/building license	-	645	1,991	1,020	1,500	1,500	1,100
		05 SUBTOTAL	**-**	**150,876**	**455,554**	**492,969**	**704,321**	**684,321**	**667,549**
06		**Recreation Center Fitness**							
5001	1	Salaries	-	9,132	51,420	53,818	60,674	60,674	65,254
5002	1	Employer Contributions	-	4,806	22,434	27,595	33,529	33,529	37,171
5003	1	Pension	-	-	1,222	641	3,034	3,034	3,263
5001	2	Salaries-PART TIME/SEASONAL	-	8,292	69,477	86,539	96,800	96,800	98,500
5002	2	Employer Contributions-PART TIME/SEASONAL	-	657	5,454	6,794	9,680	9,680	9,860
5020	4	Purchased Services	-	-	3,685	2,739	5,000	5,000	5,000
5057	1	Equipment Maintenance/Repair	-	-	230	1,166	9,000	9,000	6,500
5102	1	Supplies (non-office)/Equipment (non-dep)	-	3,206	4,577	3,805	3,000	3,000	4,000
		06 SUBTOTAL	**-**	**26,093**	**158,499**	**183,097**	**220,717**	**220,717**	**229,548**
07		**Recreation Center Contracted 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	-
5002	2	Employer Contributions-PART TIME/SEASONAL	-	2	-	-	535	535	-
5020	4	Purchased Services	-	-	18,479	13,626	10,000	20,000	14,000
5021	4	Contract Arts Activities	-	-	-	13,625	95,000	95,000	50,000
5102	1	Supplies (non-office)/Equipment (non-dep)	-	42	1,630	-	8,000	8,000	-
		07 SUBTOTAL	**-**	**265**	**27,284**	**27,251**	**118,885**	**128,885**	**64,000**

08		**Recreation Center Adult Sports**							
		General Administration							
5001	1	Salaries	-	816	6,632	1,157	11,066	11,066	20,479
5002	1	Employer Contributions	-	104	1,540	612	5,240	5,240	8,281
5003	1	Pension	-	11	112	47	553	553	1,024
5008	1	Background/Physicals	-	-	54	22	100	100	100
5009	1	Training/Education/Travel	-	-	-	-	-	-	-
5010	1	Office Supplies	-	-	2	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	129	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**	**1,967**	**18,309**	**18,309**	**31,234**
		Adult Basketball							
5001	11	Salaries-PART TIME/SEASONAL	-	-	959	485	2,200	2,200	4,000
5002	11	Employer Contributions-PART TIME/SEASONAL	-	-	75	38	220	220	400
5020	11	Officials	-	-	4,558	1,890	5,800	5,800	9,600
5046	11	Uniforms	-	-	-	-	-	-	-
5048	11	Team Fees/Dues	-	-	-	-	-	-	-
5050	11	Equipment/Awards	-	-	165	182	400	400	600
		Subtotal	**-**	**-**	**5,757**	**2,595**	**8,620**	**8,620**	**14,600**
		Adult Volleyball							
5001	31	Salaries-PART TIME/SEASONAL	-	314	1,656	1,352	3,700	3,700	4,400
5002	31	Employer Contributions-PART TIME/SEASONAL	-	25	130	106	370	370	440
5020	31	Officials	-	-	5,480	3,588	10,800	9,000	10,000
5046	31	Uniforms	-	-	-	-	-	-	-
5048	31	Team Fees/Dues	-	-	-	-	-	-	-
5050	31	Equipment/Awards	-	584	415	-	1,250	1,250	1,250
		Subtotal	**-**	**923**	**7,681**	**5,046**	**16,120**	**14,320**	**16,090**
		Additional Adult Sports							
5001	54	Salaries-PART TIME/SEASONAL	-	-	151	-	600	600	600
5002	54	Employer Contributions-PART TIME/SEASONAL	-	-	12	-	60	60	60
5020	54	Officials	-	-	-	-	1,000	1,000	500
5046	54	Uniforms	-	-	-	-	-	-	-
5048	54	Team Fees/Dues	-	-	-	-	-	-	-
5050	54	Equipment/Awards	-	-	66	-	200	200	200
		Subtotal	**-**	**-**	**229**	**-**	**1,860**	**1,860**	**1,360**
		08 SUBTOTAL	**-**	**1,854**	**22,136**	**9,608**	**44,909**	**43,109**	**63,284**

09		**Recreation Center Youth Sports**							
		General Administration							
5001	1	Salaries	-	4,351	7,439	19,249	11,066	11,066	20,479
5002	1	Employer Contributions	-	592	1,718	5,535	5,240	5,240	8,281
5003	1	Pension	-	14	112	435	553	553	1,024
5008	1	Background/Physicals	-	-	27	285	900	900	900
5009	1	Training/Education/Travel	-	-	100	-	900	900	900
5010	1	Office Supplies	-	-	-	-	250	250	250
5018	1	Publications/Subscriptions/Job Postings	-	-	258	-	250	250	250
5048	1	Safety/First Aid	-	-	-	-	100	100	100
5055	1	Clinics/Tournaments	-	-	-	-	600	600	600
		Subtotal	**-**	**4,957**	**9,654**	**25,504**	**19,859**	**19,859**	**32,784**
		Youth Futsal							
5001	8	Salaries-PART TIME/SEASONAL	-	-	-	102	400	400	400
5002	8	Employer Contributions-PART TIME/SEASONAL	-	-	-	8	40	40	40
5050	8	Equipment/Awards	-	7,579	-	-	300	300	300
		Subtotal	**-**	**7,579**	**-**	**110**	**740**	**740**	**740**
		Youth Basketball							
5001	12	Salaries-PART TIME/SEASONAL	-	958	1,619	2,734	3,200	3,200	4,000
5002	12	Employer Contributions-PART TIME/SEASONAL	-	76	127	215	320	320	400
5020	12	Officials	-	-	1,930	2,500	4,100	5,100	5,400
5046	12	Uniforms	-	-	3,045	7,097	4,800	4,800	8,200
5048	12	Team Fees/Dues	-	-	35	63	-	-	-
5050	12	Equipment/Awards	-	69	905	1,718	1,600	1,600	1,600
		Subtotal	**-**	**1,103**	**7,661**	**14,327**	**14,020**	**15,020**	**19,600**
		Youth Classes and Programs							
5001	16	Salaries-PART TIME/SEASONAL	-	-	-	-	600	600	600
5002	16	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	60	60	60
5046	16	Uniforms	-	-	179	-	-	-	-
5050	16	Equipment/Awards	-	-	-	-	200	200	300
		Subtotal	**-**	**-**	**179**	**-**	**860**	**860**	**960**
		Youth Volleyball							
5001	32	Salaries-PART TIME/SEASONAL	-	-	210	819	2,350	2,350	2,900
5002	32	Employer Contributions-PART TIME/SEASONAL	-	-	17	64	235	235	290
5020	32	Officials	-	-	200	1,540	4,320	4,320	2,600
5046	32	Uniforms	-	-	493	848	1,575	1,575	3,100
5048	32	Team Fees/Dues	-	-	-	2,113	-	-	-
5050	32	Equipment/Awards	-	-	-	1,287	1,000	1,500	1,000
		Subtotal	**-**	**-**	**920**	**6,671**	**9,480**	**9,980**	**9,890**
		Additional Youth Sports							
5001	55	Salaries-PART TIME/SEASONAL	-	49	-	-	1,000	1,000	500
5002	55	Employer Contributions-PART TIME/SEASONAL	-	4	-	-	100	100	50
5050	55	Equipment/Awards	-	400	-	-	250	250	250
		Subtotal	**-**	**453**	**-**	**-**	**1,350**	**1,350**	**800**
		09 SUBTOTAL	**-**	**14,092**	**18,414**	**46,612**	**46,309**	**47,809**	**64,774**
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	-	-	-	-	-
		Aquatics Repairs							10,000
5601	0	Fitness Equipment	-	16,484	32,953	-	40,000	40,000	-
5602	0	Fitness Equipment Replacement	-	-	-	-	80,000	80,000	40,000
5801	0	Bleachers	-	9,483	-	-	-	-	-
		Cargo Trailer	-	-	-	-	-	-	5,000
		15 Passenger Van (possibly used)	-	-	-	-	-	-	-
		30 SUBTOTAL	**-**	**151,991**	**46,724**	**-**	**120,000**	**120,000**	**55,000**
		RECREATION CENTER OPERATIONS TOTAL EXPENDITURES	**25,022**	**919,417**	**1,643,435**	**1,749,741**	**2,509,488**	**2,509,338**	**2,521,106**

35		**CERTIFICATES OF PARTICIPATION**							
5201	0	Waggener Farm Park Construction	12,220,941	18,102,849	2,061,980	224			
5254	0	COP Payment	1,106,994	1,123,000	1,130,400	1,132,000	1,138,000	1,138,000	1,148,200
5255	0	COP Fee	203,267	2,756	2,080	(85)	2,000	2,000	2,000
		COP TOTAL EXPENDITURES	**13,531,202**	**19,228,605**	**3,194,460**	**1,132,139**	**1,140,000**	**1,140,000**	**1,150,200**
		OTHER EXPENSES							
40		**Park Improvements**							
5245	0	Town Park				-	3,000,000	3,000,000	
5701	0	Waggener Farm Park Maintenance				70	63,400	63,400	65,000
5702	0	Berthoud Bike Park Maintenance				978	75,000	75,000	75,000
									3,500,000
50		**Trail Improvements**							
60		**Athletic Fields**							
5101	0	Athletic Complex Study	-	-					
70		**Aquatics Other**							
5101	0	Outdoor Lap Pool					37,000	37,000	450,000
		Town Park Splashpad							
5001	1	Salaries	-	-	-	-	-	-	-
5002	1	Employer Contributions	-	-	-	-	-	-	-
5003	1	Pension	-	-	-	-	-	-	-
5002	2	Salaries-PART TIME/SEASONAL	-	-	-	-	-	-	-
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	-	-	-
5020	1	Purchased Services	-	-	-	-	-	-	1,500
5057	1	Maintenance and Repair	-	-	-	-	-	-	1,500
5060	1	Chemicals	-	-	-	-	-	-	6,000
5102	1	Supplies	-	-	-	-	-	-	750
5251	1	Tools	-	-	-	-	-	-	500
		TOTAL OTHER EXPENSES	**0**	**-**	**-**	**1,048**	**3,175,400**	**3,175,400**	**4,100,250**
		TOTAL RECREATION CENTER OPERATING AND OTHER EXPENSES	**13,556,224**	**20,148,022**	**4,837,895**	**2,882,928**	**6,824,888**	**6,824,738**	**7,771,556**
		EMERGENCY RESERVES	-	-	-	-	-	-	151,004
		ENDING SALES TAX FUND BALANCE	**21,894,066**	**6,190,072**	**6,085,268**	**8,378,171**	**5,916,333**	**6,674,533**	**3,785,448**

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.

	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
BEGINNING BALANCE	75303663	91245270	105009721	123910484	131287042	131287042	120539311
REVENUE	69926174	53081592	49980785	49401227	45295616	49891456	46796272
EXPENSE	53984563	39317142	31080021	42024669	72863425	60639186	85751666
EMERGENCY RESERVES	0	0	0	0	0	0	910578
ENDING BALANCE	91245274	105009720	123910485	131287042	103719233	120539311	80673340
ENDING BALANCE VERIFICATION	91245274	105009720	123910485	131287042	103719233	120539311	80673340

	2020	2021	2022	2023	2024	2024	2025
Valuation	275,956,520	211,195,697	214,167,051	237,792,724	292,669,224	292,692,224	285,140,847
GENERAL FUND	5.188	6.636	6.636	6.629	6.058	6.058	6.636
POLICE SERVICES	3.000	3.000	3.000	3.000	3.000	3.000	3.000
REFUND & ABATEMENT	0.000	0.033	0.200	0.019	0.014	0.014	0.000
TOTAL MILL LEVY	8.188	9.669	9.656	9.648	9.072	9.072	9.636
ACTUALS SF BUILDING PERMITS	505	508	222	220	250	250	250