MEETING OF THE TOWN BOARD
Town Board Room
807 Mountain Avenue
Town of Berthoud, Colorado
Tuesday, October 8, 2024, 6:30 p.m.

This is an IN-PERSON meeting at the location and time noted above.
You may also join virtually using Zoom: Phone: 1-346-248-7799 or 301-715-8592
Web: www.zoom.us/join Use this Meeting ID: 210 035 9423

The Town Board may take action on any of the following agenda items as presented or modified prior to or during the meeting and items necessary or convenient to effectuate the agenda items.

1. Meeting Called To Order - Mayor William Karspeck
2. Pledge Of Allegiance - Mayor William Karspeck
3. Roll Call - Mayor William Karspeck
4. Citizen Participation
5. Scheduled Items And Estimated Time For Discussion

5.I. Consent Agenda
Introduction By: Christian Samora

Documents:

MEMO RE CONSENT AGENDA.PDF
A. OCTOBER 8, 2024, MEETING AGENDA.PDF
B. SEPTEMBER 24, 2024, MEETING MINUTES.PDF
C. AUGUST 2024 FINANCIAL INFORMATION.PDF
D. MEGANHARDT HANDY DITCH WATER PURCHASE.PDF
E. GOLDEN LINKS AGREEMENT.PDF

5.II. Draft 2025 Annual Budget Presentation
Introduction By: Cindy Leach

Documents:

MEMO RE DRAFT 2025 ANNUAL BUDGET.PDF
2025 BUDGET-WORKSHEET.PDF

5.III. Tree Advisory Committee Annual Update

Introduction By: Tree Advisory Committee

Documents:

MEMO RE TREE COMMITTEE ANNUAL UPDATE PRESENTATION.PDF

6. Elected Official Reports

   1. Town Board - Tim Hardy, May Albrecht, Sean Murphy, Karl Ayers, Chris Kurtz, and Brett Wing
   2. Mayor - William Karspeck
   3. Staff - Town Administrator, Attorney

7. Adjourn

The order of agenda items listed above is approximate and intended as a guideline for the

Town Board. Individuals needing special accommodation may request assistance by *contacting the Town Clerk 807 Mountain Avenue, Berthoud, Colorado 80513, 970-532-2643 at least 24 hours in advance.*

BOARD OF TRUSTEES INFORMATION

ADMINISTRATION DEPARTMENT

Meeting Date:	**October 8, 2024**
Agenda Title/Subject:	**Consent Agenda**
Type of Item:	**Regular Item**
Purpose:	**The Consent Agenda contains routine items that can be approved with a single action by the Board.**
Presented by:	**Christian Samora**

ATTACHMENTS:

a) October 8, 2024, Meeting Agenda
b) September 24, 2024, Meeting Minutes
c) August 2024 Financial Information
d) Carlson Handy Ditch and Loveland, Lake and Ditch Water Purchase
e) Meganhardt Handy Ditch Water Purchase
f) Golden Links Agreement

BACKGROUND:

The Consent Agenda is a group of routine matters to be acted on with a single motion and vote. The mayor will ask if any Board Member wishes to remove an item for separate discussion. Items removed from the consent agenda should be considered immediately following adoption of the amended Consent Agenda.

UPDATE/NEXT STEPS:

Any updates or next steps for the items on the Consent Agenda will be articulated in the information sheet provided for each item on the Consent Agenda.

FISCAL IMPACT AND FUND SOURCE:

Any fiscal information for the items on the Consent Agenda will be articulated in the information sheet provided for each item on the Consent Agenda.

COMMUNITY TOUCHSTONES:

Any Community Touchstones for the items on the Consent Agenda will be articulated in the information sheet provided for each item on the Consent Agenda.

RECOMMENDED ACTION(S):

“Move to combine and approve the items on the Consent Agenda.”

Followed by a second and a vote.

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Please note that you will need to call into the meeting if you wish to speak and do not have a microphone on your computer. If you are using a mobile device, it is highly recommended that you download the Zoom app.

The Town Board may take action on any of the following agenda items as presented or modified prior to or during the meeting and items necessary or convenient to effectuate the agenda items.

I. REGULAR MEETING CALLED TO ORDER – Mayor William Karspeck

II. PLEDGE OF ALLEGIANCE – Mayor William Karspeck

III. ROLL CALL – Mayor William Karspeck

IV. CITIZEN PARTICIPATION

V. SCHEDULED ITEMS and ESTIMATED TIMES FOR DISCUSSION

1. Consent Agenda	**(Christian Samora)**	**(5 Min)**

Consent Agenda items are considered to be routine by the Town Board and will be enacted with a single vote. There will be no separate discussion of these items. If discussion is deemed necessary, that item should be removed from the Consent Agenda and considered separately.

- **a)** October 8, 2024, Meeting Agenda
- **b)** September 24, 2024, Meeting Minutes
- **c)** August 2024 Financial Information
- **d)** Meganhardt Handy Ditch Water Purchase
- **e)** Golden Links Agreement

2. Tree Advisory Committee Annual Update	**(Tree Committee)**	**(20 Min)**
3. Draft 2025 Annual Budget Presentation	**(Cindy Leach)**	**(45 Min)**

VI. ELECTED OFFICIAL REPORTS **(10 Min)**

1. Town Board – Tim Hardy, May Albrecht, Sean Murphy, Karl Ayers, Chris Kurtz, and Brett Wing
2. Mayor – William Karspeck
3. Staff – Town Administrator, Attorney

VII. ADJOURN

Town Clerk or Deputy Town Clerk

William Karspeck, Mayor

October 8, 2024, Meeting Agenda
The order of agenda items listed above is approximate and intended as a guideline for the Town Board. Individuals needing special accommodation may request assistance by contacting the Town Clerk 807 Mountain Avenue, Berthoud, Colorado 80513, 970-532-2643 at least 24 hours in advance.

MEETING MINUTES OF THE TOWN BOARD
Town Board Room
807 Mountain Avenue
Town of Berthoud, Colorado
Tuesday, September 24, 2024, 6:30 p.m.

9/24/2024 - Minutes

1. Meeting Called To Order - Mayor William Karspeck

   Mayor Pro-Tem Murphy called the meeting to order at 6:32 pm.

2. Pledge Of Allegiance - Mayor William Karspeck

   Mayor Pro-Tem Murphy led the Pledge of Allegiance.

3. Roll Call - Mayor William Karspeck

   The following Board members were present:

   Karl Ayers, Trustee
   Chris Kurtz, Trustee
   May Albrecht, Trustee
   Tim Hardy, Trustee
   Brett Wing, Trustee
   Sean Murphy, Mayor Pro-Tem

   The following Board members were absent:

   Will Karspeck, Mayor

   The following staff members were present:

   Alicia Garcia, Town Attorney
   Chris Kirk, Town Administrator
   Christian Samora, Town Clerk
   Lexi Weissman, Deputy Town Clerk
   Sergeant Justin Williamson, Larimer County Sheriff
   Walt Elish, Economic Development Director
   Anne Johnson, Community Development Director

4. Citizen Participation

   Richard Rupp spoke regarding trails in Berthoud.

   Brian Laak spoke regarding the Town's 2022 Trail Master Plan and the PORT survey.

Kelly Seaton spoke, via Zoom, regarding Town staff, Trustee and Larimer County Sheriff involvement at Berthoud Elementary during the railroad repair and traffic detours.

5. Scheduled Items And Estimated Time For Discussion

5.I. Consent Agenda

Items:

a) September 24, 2024 Meeting Agenda
b) September 10, 2024 Meeting Minutes
c) September 2024 Board Report
d) Farmstead 3rd Filing Notice of Hearing Cancellation
e) North Berthoud Parkway Trail Gap Bid Award
f) Resolution of Support for R2-J Bond Question
g) Stan Kaufman Proclamation

Trustee Hardy requested item E be removed from the Consent Agenda for individual consideration. Trustee Albrecht requested item F be removed for individual consideration. Mayor Pro-Tem Murphy requested item G be removed for individual consideration.

Trustee Kurtz moved to combine and approve the items on the Consent Agenda, less items E, F and G. Trustee Wing seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

Administrator Kirk provided additional information on item e) North Berthoud Parkway Trail Gap Bid Award.

The Board discussed item f) Resolution of Support for R2-J Bond Question.

Mayor Pro-Tem Murphy read the Stan Kaufman Proclamation aloud.

Trustee Kurtz moved to combine and approve items E, F, and G. Trustee Hardy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

5.II. Appointments To Volunteer Committees

Trustee Hardy reported that the interview committee for Historic Preservation Advisory Committee will be waiting until October to recommend committee member appointments. There have been several new applications submitted for HPAC that have yet to be interviewed.

Trustee Kurtz provided information on the applicant interviews for Planning Commission.

Trustee Hardy moved to appoint Stacy Sigman and Mark Brodie to the Planning Commission for terms to expire on May 24, 2025. Trustee Ayers seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

Trustee Ayers provided information on the applicant interviews for the PORT Committee.

Trustee Hardy moved to appoint Anna Murphy and Callie West to the Parks, Open Space, Recreation, and Trails Committee for a term of 2 years. Trustee Wing seconded the motion. In a 5-0 roll call vote, THE MOTION CARRIED, with Mayor Pro-Tem Murphy abstaining due to conflict of interest.

Trustee Wing provided information on the applicant interviews for the Tree Advisory Committee.

Trustee Hardy moved to appoint Randy Niece, Hannah Daniels, and Kathy Mitchell to the Tree Advisory Committee for a term of 2 years. Trustee Kurtz seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

5.III. Mountain Ave And 2nd Street Concept Presentation

Economic Development Director, Walt Elish, provided an introduction on the Mountain Ave and 2nd Street Concept Presentation.

David Stranathan and Josh McCarn with Asher Architects gave a presentation.

Mayor Pro-Tem Murphy opened the item up to public comment.
Gina Samus, Leslie Tassi, Richard Rupp, Linda Wilson, and Brian Laak with Golden Links spoke regarding the Mountain Ave and 2nd Street Concepts.
Mayor Pro-Tem Murphy closed the public comment.

The Board provided feedback to Town staff and Asher Architects.

5.IV. Comp Plan Report Card Presentation

Community Development Director, Anne Johnson, gave a presentation on the Comp Plan Report Card.

5.V. Removal Of Town Property From River Trails Annexation

Administrator Kirk provided some information on the removal of Town property from the River Trails annexation.

Trustee Wing moved to remove the Town-owned parcel from the consideration for annexation. Trustee Kurtz seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

6. Elected Official Reports

Trustee Ayers:

Ayers reported on the Town Park opening and possibilities for adult-focused recreation areas. Ayers discussed the upcoming study session on the PORT survey.

Trustee Kurtz:

Kurtz reported on the Town Park opening.

Trustee Albrecht:

Albrecht reported on the Town Park opening. Albrecht requested an update on the new Town welcome signs.

Trustee Hardy:

Hardy reported on the Town Park opening. Hardy inquired about wayfinding signage near the highway and public transportation from downtown to the Bustang stop.

Trustee Wing:

Wing reported on the Town Park opening. Wing inquired about development at Highway 287 and Highway 56 and the study session tour next Tuesday.

Mayor Pro-Tem Murphy:

Murphy reported on the Town Park opening and on the recent railroad crossing repair.

Sergeant Williamson:

Williamson inquired about attendance for the upcoming Larimer County Sheriff open house event.

7. Executive Session

Trustee Ayers moved to extend the meeting to 10:00 pm. Trustee Hardy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

Mayor Pro-Tem Murphy moved to go into Executive Session pursuant to C.R.S. 24-6-402(4)(e)(I) to determine positions relative to matters that may be subject to negotiations, developing a strategy for

negotiations, and instructing negotiators. And the following details are provided: Potential Acquisition of Properties. Trustee Ayers seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

8. Adjourn

   The meeting was adjourned at 9:54 pm.

____
Town Clerk or Deputy Town Clerk

____
William Karspeck, Mayor

TOWN OF BERTHOUD AT A GLANCE

Monthly Report
AUGUST 2024

- Sales & Use Tax revenue is 11% **over** budget for the month of August; $1,018,695 was received and $917,917 was budgeted.
- Town Revenue through August including transfers between funds is 3% **over** budget for 2024.
- Town Expenditures through August are 37% **under** budget for 2024.

Sales Tax Review

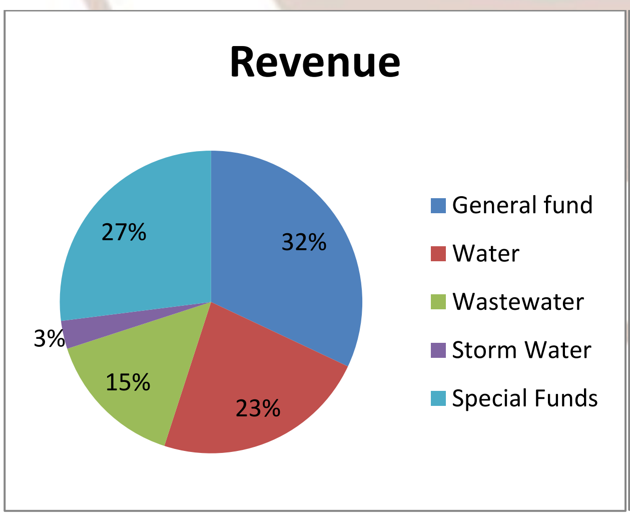
AUGUST	Berthoud Sales Tax	Motor Vehicle Use Tax	Building Materials Use Tax	Combined Total
2024	596,031.72	140,957.57	281,706.20	1,018,695.49
2023	679,635.51	161,034.21	295,651.47	1,136,321.19
2022	790,981.85	160,352.57	172,260.53	1,123,594.95
2021	766,152.11	153,875.31	300,508.64	1,220,536.06

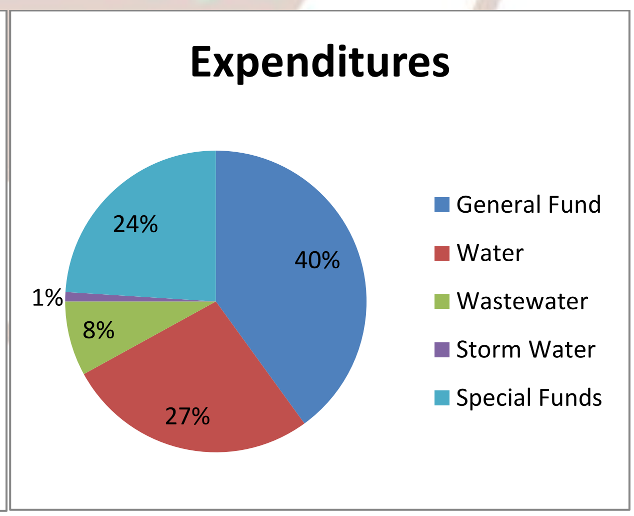
SALES TAX YEAR-TO-DATE FOR 2024 $ 8,760,241.27

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 2024

REVENUE	Current Month	YTD Actual	YTD Budget	% of YTD Budget	% of Annual Budget
General Fund	1,101,012	9,897,595	11,540,653	86%	57%
Water	1,782,390	7,375,278	6,337,436	106%	87%
Wastewater	581,485	4,562,033	3,543,687	129%	86%
Storm Water	133,543	1,077,502	718,667	150%	100%
Special Funds	1,079,843	8,320,066	8,056,633	103%	69%
TOTAL REVENUE	**4,678,273**	**31,232,474**	**30,197,076**	**103%**	**71%**

EXPENDITURES	Current Month	YTD Actual	YTD Budget	% of YTD Budget	% of Annual Budget
General Fund	1,321,254	12,342,769	15,625,045	79%	53%
Water	441,261	8,249,353	11,274,649	73%	49%
Wastewater	244,391	2,645,278	5,568,677	47%	32%
Storm Water	13,865	100,946	1,348,873	7%	5%
Special Funds	768,821	7,351,442	14,758,360	50%	33%
TOTAL EXPENDITURES	**2,789,592**	**30,689,788**	**48,575,604**	**63%**	**42%**





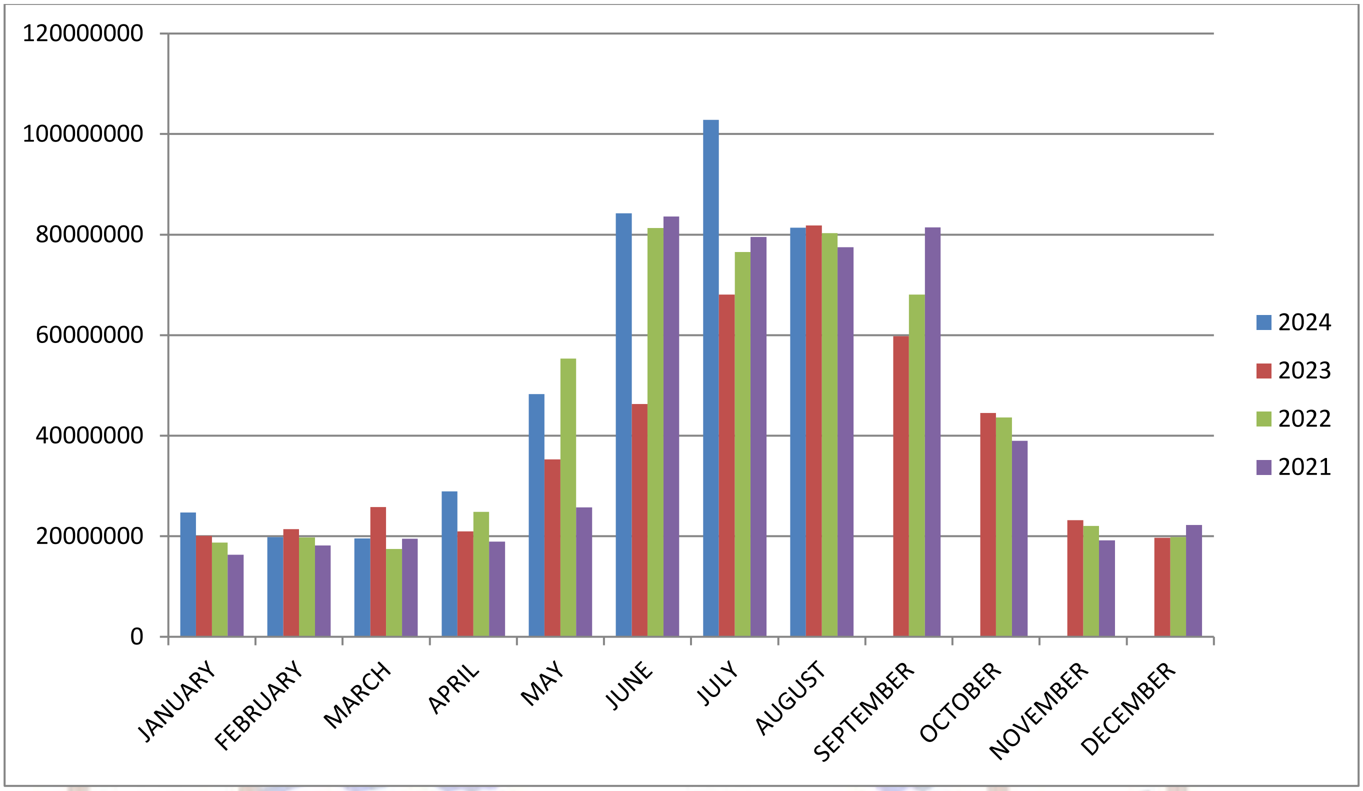
2024

	YEAR TO DATE TOTALS THRU AUGUST 2024
Single Family Permits	159
Overall Permit Total	470
Water Gallons Billed	409,734,000
Passports	685
Cemetery	20 Funerals

Building Permit & Permit Valuation by Year & 2024 YTD

	2020	2021	2022	2023	2024 YTD
Single-Family home permits	505	508	222	220	159
All permits (roofing, decks, additions, etc.)	934	1110	809	748	470
Total Permit Value	$119,451,932	$238,661,288	$164,526,847	$119,408,321	$88,483,895

BERTHOUD WATER USAGE



Personnel Summary

	Full-time	Part-time	Seasonal
Administration	13		
Code Enforcement	2		
Economic Development	1		
Planning-Building	4	1	
Streets	5		
Recreation	4		
Rec Center	7	91	
Parks-Forestry	13		
BATS	1	1	
Water-Wastewater	7	1	

August 2024

Beginning and ending fund balances are not included in YTD and TOTAL Budget columns.

GENERAL FUND
REVENUE

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TAXES	$ 663,399.57	$ 6,573,902.75	$ 5,906,900.00	$ 8,860,350.00	111.3%
LICENSES & PERMITS	$ 16,928.14	$ 162,752.11	$ 159,800.00	$ 239,700.00	101.8%
INTERGOVERNMENTAL REVENUE	$ 43,255.67	$ 423,031.33	$ 344,056.00	$ 516,084.00	123.0%
FINES	$ 3,160.00	$ 22,730.00	$ 14,000.00	$ 21,000.00	162.4%
MISCELLANEOUS	$ 323,848.59	$ 2,213,173.20	$ 1,716,000.00	$ 2,574,000.00	129.0%
TRANSFERS	$ 30,060.79	$ 239,271.41	$ 3,238,864.00	$ 4,858,298.00	7.4%
PROPERTY SALES & DONATIONS & INS CLAIM	$ -	$ 2,572.77	$ -	$ -	0.0%
RECREATION	$ 10,097.65	$ 181,770.35	$ 110,266.67	$ 165,400.00	164.8%
PARKS	$ 1,669.00	$ 11,841.50	$ 5,133.33	$ 7,700.00	230.7%
LEASE REVENUE	$ 8,593.56	$ 66,549.16	$ 45,633.33	$ 68,450.00	145.8%
TOTAL REVENUE GENERAL FUND	**$ 1,101,012.97**	**$ 9,897,594.58**	**$ 11,540,653.33**	**$ 17,310,982.00**	85.8%

ADMINISTRATION

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
ADMIN SALARIES/TAXES/BENEFITS	$ 102,175.39	$ 1,027,635.42	$ 1,062,966.67	$ 1,594,450.00	96.7%
GENERAL OFFICE OTHER	$ 34,818.94	$ 519,953.57	$ 520,170.00	$ 780,255.00	100.0%
ELECTIONS	$ -	$ 39,334.89	$ 43,666.67	$ 65,500.00	0.0%
MUNICIPAL COURT	$ 2,524.77	$ 26,567.03	$ 37,866.67	$ 56,800.00	70.2%
BOARD & BOARD MEETINGS	$ 5,159.58	$ 58,384.58	$ 76,736.00	$ 115,100.00	76.1%
FINANCE	$ 82.22	$ 10,544.26	$ 13,333.33	$ 20,000.00	79.1%
BUILDING MAINTENANCE	$ 3,471.68	$ 31,681.41	$ 46,666.67	$ 70,000.00	67.9%
COMMUNITY SUPPORT	$ 5,002.00	$ 71,470.79	$ 68,000.00	$ 102,000.00	105.1%
TRANSFERS	$ 1,666.67	$ 13,333.36	$ 13,333.33	$ 20,000.00	100.0%
TOTAL ADMIN EXPENDITURES	$ 154,901.25	$ 1,798,905.31	$ 1,882,739.33	$ 2,824,105.00	95.5%

PUBLIC SAFETY DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
CODE ENFORCEMENT (INCLUDES SALARY)	$ 11,081.04	$ 88,273.83	$ 123,915.33	$ 185,873.00	71.2%
LSCO ADMIN SUPPLIES	$ -	$ 89.77	$ 1,000.00	$ 1,500.00	9.0%
ANIMAL CONTROL	$ 4,354.67	$ 34,837.36	$ 38,666.67	$ 58,000.00	90.1%
TRAFFIC CONTROL/PEDESTRIAN SAFETY/ABATE	$ 1,318.00	$ 1,318.00	$ 666.67	$ 1,000.00	197.7%
DRUG EDUCATION/PUBLIC EVENTS	$ -	$ 1,035.76	$ 28,000.00	$ 42,000.00	3.7%
LARIMER COUNTY SHERIFF	$ -	$ 1,234,286.00	$ 1,646,666.67	$ 2,470,000.00	75.0%
TOTAL PUBLIC SAFETY EXPENDITURES	$ 16,753.71	$ 1,359,840.72	$ 1,838,915.33	$ 2,758,373.00	73.9%

STREETS DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ 34,795.52	$ 345,931.07	$ 435,875.33	$ 653,813.00	79.4%
ADMINISTRATION OTHER	$ 1,341.86	$ 10,665.70	$ 19,266.67	$ 28,900.00	55.4%
STREET REPAIR/MAINTENANCE	$ 14,917.91	$ 133,078.88	$ 180,000.00	$ 270,000.00	73.9%
CONTRACT SERVICES	$ 1,619.25	$ 36,913.75	$ 33,333.33	$ 50,000.00	110.7%
SIGNAGE	$ 4,032.60	$ 28,643.49	$ 26,666.67	$ 40,000.00	107.4%
SNOW REMOVAL	$ -	$ -	$ 43,333.33	$ 65,000.00	0.0%
SHOP & VEHICLE MAINTENANCE	$ 4,836.91	$ 63,820.62	$ 90,666.67	$ 136,000.00	70.4%
TOTAL STREETS EXPENDITURES	$ 61,544.05	$ 619,053.51	$ 829,142.00	$ 1,243,713.00	74.7%

RECREATION DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
ADMIN SALARIES/TAXES/BENEFITS	$ 19,584.27	$ 193,541.86	$ 186,431.33	$ 279,647.00	103.8%
ADMINISTRATION (SUPPLIES,CONCESSIONS)	$ 1,191.99	$ 20,451.34	$ 42,286.67	$ 63,430.00	48.4%
FLAG FOOTBALL	$ 4,406.00	$ 16,290.65	$ 10,346.67	$ 15,520.00	157.4%
TRACK	$ -	$ 4,239.05	$ 4,206.67	$ 6,310.00	100.8%
TENNIS	$ 100.50	$ 3,419.27	$ 3,893.33	$ 5,840.00	87.8%
ADULT SOFTBALL	$ -	$ -	$ 3,766.67	$ 5,650.00	0.0%
YOUTH BASEBALL	$ -	$ 15,492.47	$ 13,900.00	$ 20,850.00	111.5%
YOUTH SOFTBALL	$ -	$ 3,312.67	$ 8,006.67	$ 12,010.00	41.4%
ADULT KICKBALL	$ -	$ 856.60	$ 2,840.00	$ 4,260.00	30.2%
ADULT SOCCER	$ 772.74	$ 2,341.54	$ 3,000.00	$ 4,500.00	78.1%
SOCCER	$ 279.09	$ 9,171.21	$ 15,733.33	$ 23,600.00	58.3%
CAMPS/TOURNAMENTS	$ -	$ 6,003.67	$ 6,693.33	$ 10,040.00	89.7%
ADDITIONAL PROGRAMS	$ -	$ 377.15	$ 4,266.67	$ 6,400.00	8.8%
TOTAL RECREATION EXPENDITURES	$ 26,334.59	$ 275,497.48	$ 305,371.33	$ 458,057.00	90.2%

PARKS DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ 48,507.32	$ 383,195.12	$ 492,188.67	$ 738,283.00	77.9%
ADMINISTRATION OTHER	$ 1,361.87	$ 12,205.29	$ 20,000.00	$ 30,000.00	61.0%
INSECT CONTROL	$ 5,693.66	$ 33,452.95	$ 30,000.00	$ 45,000.00	111.5%
FACILITIES MAINTENANCE	$ 5,134.40	$ 22,551.19	$ 29,333.33	$ 44,000.00	76.9%
TURF/BALLFIELDS	$ 5,416.32	$ 36,262.06	$ 95,666.67	$ 143,500.00	37.9%
GENERAL PARKS	$ 6,483.98	$ 68,199.78	$ 77,333.33	$ 116,000.00	88.2%
FLEET MAINTENANCE	$ 4,317.40	$ 7,391.42	$ 21,333.33	$ 32,000.00	34.6%
SEASONAL DECORATIONS/BANNERS	$ -	$ 2,900.28	$ 11,333.33	$ 17,000.00	25.6%
TRANSFER TO FORESTRY	$ 41,666.67	$ 333,333.36	$ 333,333.33	$ 500,000.00	100.0%
TOTAL PARKS EXPENDITURES	$ 118,581.62	$ 899,491.45	$ 1,110,522.00	$ 1,665,783.00	81.0%

ECONOMIC DEVELOPMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ 12,900.14	$ 113,636.06	$ 119,400.67	$ 179,101.00	95.2%
ADMINISTRATION OTHER	$ 178.04	$ 20,456.42	$ 25,030.00	$ 37,545.00	81.7%
BUSINESS DEVELOPMENT/MARKETING	$ 747.65	$ 49,228.31	$ 72,416.67	$ 108,625.00	68.0%
GRANTS - MARKET STUDY & FAÇADE/SIGN	$ -	$ 16,000.00	$ 32,000.00	$ 48,000.00	50.0%
TOTAL ECONOMIC DEV EXPENDITURES	$ 13,825.83	$ 199,320.79	$ 248,847.33	$ 373,271.00	80.1%

BUILDING DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ 15,226.05	$ 106,211.00	$ 167,383.33	$ 251,075.00	63.5%
ADMINISTRATION OTHER	$ 532.21	$ 2,727.03	$ 15,290.00	$ 22,935.00	17.8%
INSPECTIONS	$ 45,903.79	$ 523,812.20	$ 600,000.00	$ 900,000.00	87.3%
TOTAL BUILDING DEPARMENT EXPENDITURES	$ 61,662.05	$ 632,750.23	$ 782,673.33	$ 1,174,010.00	80.8%

PLANNING DEPARTMENT

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ 23,804.18	$ 207,028.56	$ 199,245.33	$ 298,868.00	103.9%
ADMINISTRATION OTHER	$ 2,690.42	$ 12,039.15	$ 15,890.00	$ 23,835.00	75.8%
COMMISSION SUPPORT	$ 109.74	$ 4,012.04	$ 7,666.67	$ 11,500.00	52.3%
DEVELOPMENT REVIEW	$ 40,731.70	$ 107,881.70	$ 80,000.00	$ 120,000.00	134.9%
COMPREHENSIVE PLANNING	$ 4,209.00	$ 37,824.44	$ 161,333.33	$ 242,000.00	23.4%
TOTAL PLANNING DEPARTMENT EXPENDITURES	$ 71,545.04	$ 368,785.89	$ 464,135.33	$ 696,203.00	79.5%

ENGINEERING

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
SALARIES/TAXES/BENEFITS	$ -	$ -	$ 191,647.33	$ 287,471.00	0.0%
ADMINISTRATION OTHER	$ 600.00	$ 1,800.00	$ 8,260.00	$ 12,390.00	21.8%
TOTAL ENGINEERING EXPENDITURES	$ 600.00	$ 1,800.00	$ 199,907.33	$ 299,861.00	0.9%

			COMMUNITY OUTREACH						**PERCENTAGE YTD ACTUAL vs YTD BUDGET**
EXPENDITURES		**CURRENT MONTH**		**YTD ACTUAL**		**YTD BUDGET**		**TOTAL 2023 BUDGET**	
SALARIES/TAXES/BENEFITS	$	6,621.93	$	62,031.68	$	63,761.33	$	95,642.00	97.3%
ADMINISTRATION OTHER	$	55.41	$	1,025.81	$	19,296.67	$	28,945.00	5.3%
COMMUNITY SUPPORT	$	1,250.00	$	6,940.09	$	21,000.00	$	31,500.00	33.0%
TOTAL COMMUNITY OUTREACH EXPENDITURES	$	7,927.34	$	69,997.58	$	104,058.00	$	156,087.00	67.3%

			TOWN HALL-MOUNTAIN AVE						**PERCENTAGE YTD ACTUAL vs YTD BUDGET**
		CURRENT MONTH		**YTD ACTUAL**		**YTD BUDGET**		**TOTAL 2023 BUDGET**	
EXPENDITURES									
INSURANCE AND TAXES	$	-	$	-	$	24,666.67	$	37,000.00	0.0%
BUILDING MAINTENANCE	$	1,109.39	$	8,354.13	$	6,066.67	$	9,100.00	137.7%
BUILDING REPAIRS	$	-	$	282.00	$	-	$	-	0.0%
ELEVATOR MAINTENANCE	$	-	$	310.00	$	3,000.00	$	4,500.00	10.3%
HOA FEES	$	4,460.91	$	35,394.11	$	32,000.00	$	48,000.00	0.0%
DESIGN	$	-	$	942.92	$	-	$	-	0.0%
TOTAL MOUNTAIN AVE EXPENDITURES	**$**	**5,570.30**	**$**	**45,283.16**	**$**	**65,733.33**	**$**	**98,600.00**	68.9%

									PERCENTAGE YTD ACTUAL vs YTD BUDGET
		CURRENT MONTH		**YTD ACTUAL**		**YTD BUDGET**		**TOTAL 2023 BUDGET**	
TOTAL G.F.C.I. EXPENDITURES	$	770,007.97	$	5,974,651.82	$	7,711,200.00	$	11,566,800.00	77.5%
TOTAL CONTRIBUTION EXPENDITURES	$	12,000.00	$	97,390.92	$	81,800.00	$	122,700.00	119.1%
TOTAL EXPENDITURES GENERAL FUND	**$**	**1,321,253.75**	**$**	**12,342,768.86**	**$**	**15,625,044.67**	**$**	**23,437,563.00**	
TOTAL REVENUE OVER EXPENDITURES	**$**	**(220,240.78)**	**$**	**(2,445,174.28)**	**$**	**(4,084,391.33)**	**$**	**(6,126,581.00)**	

WATER FUND

SOURCE OF SUPPLY

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL SOURCE OF SUPPLY REVENUE	$ 938,308.71	$ 2,734,119.67	$ 2,040,833.33	$ 2,061,250.00	134.0%
TOTAL SOURCE OF SUPPLY EXPENDITURES	$ 32,014.02	$ 5,890,852.39	$ 7,369,860.00	$ 11,054,790.00	79.9%
NET REVENUE OVER EXPENDITURES	**$ 906,294.69**	**$ (3,156,732.72)**	**$ (5,329,026.67)**	**$ (8,993,540.00)**	

WATER OPERATIONS & MAINTENANCE

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL WATER OPERATING REVENUE	$ 650,430.58	$ 2,982,398.91	$ 2,725,333.33	$ 4,088,000.00	109.4%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ 41,954.01	$ 392,725.90	$ 603,899.33	$ 905,849.00	65.0%
ADMINISTRATION OTHER	$ 9,367.38	$ 452,401.04	$ 372,300.00	$ 558,450.00	121.5%
DISTRIBUTION	$ 152,326.98	$ 279,369.30	$ 214,000.00	$ 321,000.00	130.5%
TREATMENT	$ 119,590.69	$ 591,935.89	$ 458,000.00	$ 687,000.00	129.2%
PROFESSIONAL SERVICES	$ 46,121.08	$ 357,498.69	$ 447,000.00	$ 670,500.00	80.0%
UTILITY BILLING	$ 1,517.13	$ 14,951.46	$ 8,800.00	$ 13,200.00	169.9%
IMPROVEMENTS	$ 19,995.00	$ 119,512.00	$ 767,533.33	$ 1,151,300.00	15.6%
TRANSFER	$ 18,375.00	$ 147,000.00	$ 439,922.67	$ 659,884.00	33.4%
TOTAL WATER OPERATING EXPENDITURES	$ 409,247.27	$ 2,355,394.28	$ 3,311,455.33	$ 4,967,183.00	71.1%
NET REVENUE OVER EXPENDITURES	**$ 241,183.31**	**$ 627,004.63**	**$ (586,122.00)**	**$ (879,183.00)**	

WATER PLANT CAPITAL IMPROVEMENTS

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL WATER PLANT CAPITAL REVENUE	$ 193,651.16	$ 1,658,759.04	$ 1,571,269.33	$ 2,356,904.00	105.6%
TOTAL WATER PLANT CAPITAL EXPENDITURES	$ -	$ 3,106.75	$ 593,333.36	$ 890,000.00	0.5%
NET REVENUE OVER EXPENDITURES	**$ 193,651.16**	**$ 1,655,652.29**	**$ 977,935.97**	**$ 1,466,904.00**	

TOTAL WATER FUND REVENUE	$ 1,782,390.45	$ 7,375,277.62	$ 6,337,435.99	$ 8,506,154.00	116.4%
TOTAL WATER FUND EXPENDITURES	$ 441,261.29	$ 8,249,353.42	$ 11,274,648.69	$ 16,911,973.00	73.2%
NET REVENUE OVER EXPENDITURES	**$ 1,341,129.16**	**$ (874,075.80)**	**$ (4,937,212.70)**	**$ (8,405,819.00)**	

WASTEWATER FUND

WASTEWATER OPERATIONS & MAINTENANCE

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL WASTEWATER REVENUE	$ 371,528.26	$ 2,903,753.00	$ 2,147,000.00	$ 3,220,500.00	135.2%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ 20,112.03	$ 150,111.84	$ 213,432.00	$ 320,148.00	70.3%
ADMINISTRATION OTHER	$ 11,869.89	$ 137,282.21	$ 126,533.33	$ 189,800.00	108.5%
MAIN WASTEWATER TREATMENT PLANT	$ 35,692.90	$ 419,739.33	$ 413,066.67	$ 619,600.00	101.6%
REGIONAL I-25 TREATMENT PLAN	$ 16,123.21	$ 106,955.00	$ 89,666.67	$ 134,500.00	119.3%
COLLECTION SYSTEM	$ 6,724.39	$ 73,759.16	$ 138,666.67	$ 208,000.00	53.2%
PROFESSIONAL SERVICES	$ 26,306.69	$ 478,745.09	$ 455,333.33	$ 683,000.00	105.1%
UTILITY BILLING	$ 2,435.17	$ 16,783.11	$ 8,800.00	$ 13,200.00	190.7%
TRANSFER	$ 8,750.00	$ 70,000.00	$ 70,000.00	$ 105,000.00	100.0%
IMPROVEMENTS	$ 19,193.54	$ 97,895.54	$ 2,266,666.67	$ 3,400,000.00	4.3%
BOND	$ -	$ 86,687.74	$ 635,845.33	$ 953,768.00	13.6%
TOTAL WASTEWATER EXPENDITURES	$ 147,207.82	$ 1,637,959.02	$ 4,418,010.67	$ 6,627,016.00	37.1%
NET REVENUE OVER EXPENDITURES	**$ 224,320.44**	**$ 1,265,793.98**	**$ (2,271,010.67)**	**$ (3,406,516.00)**	

WASTEWATER CAPITAL IMPROVEMENTS

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL WASTEWATER CAPITAL REVENUE	$ 209,956.61	$ 1,658,280.56	$ 1,396,686.67	$ 2,095,030.00	118.7%
TOTAL WASTEWATER CAPITAL EXPENDITURES	$ 97,182.72	$ 1,007,318.52	$ 1,150,666.64	$ 1,726,000.00	87.5%
NET REVENUE OVER EXPENDITURES	**$ 112,773.89**	**$ 650,962.04**	**$ 246,020.03**	**$ 369,030.00**	
TOTAL WASTEWATER FUND REVENUE	$ 581,484.87	$ 4,562,033.56	$ 3,543,686.67	$ 5,315,530.00	128.7%
TOTAL WASTEWATER FUND EXPENDITURES	$ 244,390.54	$ 2,645,277.54	$ 5,568,677.31	$ 8,353,016.00	47.5%
TOTAL REVENUE OVER EXPENDITURES	**$ 337,094.33**	**$ 1,916,756.02**	**$ (2,024,990.64)**	**$ (3,037,486.00)**	

STORM WATER FACILITIES FUND

STORM WATER OPERATIONS & MAINTENANCE

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL STORM WATER REVENUE	$ 69,231.67	$ 541,859.79	$ 366,666.67	$ 550,000.00	147.8%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ -	$ 1,636.86	$ -	$ -	0.0%
ADMINISTRATION OTHER	$ 1,436.00	$ 8,096.92	$ 540.00	$ 810.00	1499.4%
STREET CLEANING	$ -	$ 18,791.52	$ 71,000.00	$ 106,500.00	26.5%
PROFESSIONAL SERVICES	$ 72.50	$ 9,836.25	$ 70,000.00	$ 105,000.00	14.1%
IMPROVEMENTS	$ -	$ 14,006.25	$ 26,666.67	$ 40,000.00	52.5%
TOTAL STORM WATER EXPENDITURES	$ 1,508.50	$ 52,367.80	$ 168,206.67	$ 252,310.00	31.1%
NET REVENUE OVER EXPENDITURES	**$ 67,723.17**	**$ 489,491.99**	**$ 198,460.00**	**$ 297,690.00**	

STORM WATER CAPITAL IMPROVEMENTS

	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL STORM WATER CAPITAL REVENUE	$ 64,311.65	$ 535,641.96	$ 352,000.00	$ 528,000.00	152.2%
TOTAL STORM WATER CAPITAL EXPENDITURES	$ 12,356.75	$ 48,578.00	$ 1,180,666.64	$ 1,771,000.00	4.1%
NET REVENUE OVER EXPENDITURES	**$ 51,954.90**	**$ 487,063.96**	**$ (828,666.64)**	**$ (1,243,000.00)**	
TOTAL STORM WATER FUND REVENUE	$ 133,543.32	$ 1,077,501.75	$ 718,666.67	$ 1,078,000.00	149.9%
TOTAL STORM WATER FUND EXPENDITURES	$ 13,865.25	$ 100,945.80	$ 1,348,873.31	$ 2,023,310.00	7.5%
TOTAL REVENUE OVER EXPENDITURES	**$ 119,678.07**	**$ 976,555.95**	**$ (630,206.64)**	**$ (945,310.00)**	

SPECIAL REVENUE FUNDS

PARK DEVELOPMENT

		CURRENT MONTH		YTD ACTUAL		YTD BUDGET		TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL PARK DEVELOPMENT REVENUE	$	77,177.52	$	711,890.37	$	644,166.67	$	966,250.00	110.5%
TOTAL PARK DEVELOPMENT EXPENDITURES	$	1,799.00	$	676,615.96	$	1,050,000.00	$	1,575,000.00	64.4%
NET REVENUE OVER EXPENDITURES	**$**	**75,378.52**	**$**	**35,274.41**	**$**	**(405,833.33)**	**$**	**(608,750.00)**	

PARK DEDICATION

		CURRENT MONTH		YTD ACTUAL		YTD BUDGET		TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL PARK DEDICATION REVENUE	$	21,135.52	$	189,405.92	$	176,833.33	$	265,250.00	107.1%
TOTAL PARK DEDICATION EXPENDITURES	$	-	$	-	$	104,000.00	$	156,000.00	0.0%
NET REVENUE OVER EXPENDITURES	**$**	**21,135.52**	**$**	**189,405.92**	**$**	**72,833.33**	**$**	**109,250.00**	

PUBLIC FACILITIES

		CURRENT MONTH		YTD ACTUAL		YTD BUDGET		TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL PUBLIC FACILITIES REVENUE	$	47,749.38	$	246,103.72	$	203,666.67	$	305,500.00	120.8%
TOTAL PUBLIC FACILITIES EXPENDITURES	$	2,900.00	$	60,970.00	$	353,267.00	$	529,900.00	17.3%
NET REVENUE OVER EXPENDITURES	**$**	**44,849.38**	**$**	**185,133.72**	**$**	**(149,600.33)**	**$**	**(224,400.00)**	

CONSERVATION TRUST/FORESTRY	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL CONSERVATION TRUST REVENUE	$ 44,401.15	$ 433,679.41	$ 423,333.33	$ 635,000.00	102.4%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ 28,670.35	$ 246,188.19	$ 286,424.67	$ 429,637.00	86.0%
ADMINISTRATION OTHER	$ 401.23	$ 5,928.02	$ 8,873.33	$ 13,310.00	66.8%
FLEET MAINTENANCE	$ 1,759.99	$ 29,736.71	$ 28,000.00	$ 42,000.00	106.2%
PARK MAINTENANCE & IMPROVEMENTS	$ 89,606.07	$ 129,787.01	$ 338,600.00	$ 507,900.00	38.3%
TREE MAINTENANCE	$ 1,012.37	$ 52,803.98	$ 44,666.67	$ 67,000.00	118.2%
EAB RESPONSE	$ -	$ -	$ 30,000.00	$ 45,000.00	0.0%
TOTAL CONSERVATION TRUST EXPENDITURES	$ 121,450.01	$ 464,443.91	$ 736,564.67	$ 1,104,847.00	63.1%
NET REVENUE OVER EXPENDITURES	**$ (77,048.86)**	**$ (30,764.50)**	**$ (313,231.34)**	**$ (469,847.00)**	

LARIMER COUNTY OPEN SPACE TAX	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL LARIMER COUNTY REVENUE	$ 40,316.38	$ 225,558.49	$ 376,666.67	$ 565,000.00	59.9%
TOTAL LARIMER COUNTY EXPENDITURES	$ 19,071.43	$ 562,091.45	$ 429,373.00	$ 644,060.00	130.9%
NET REVENUE OVER EXPENDITURES	**$ 21,244.95**	**$ (336,532.96)**	**$ (52,706.33)**	**$ (79,060.00)**	

CEMETERY ENDOWMENT	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL CEMETERY ENDOWMENT REVENUE	$ 6,806.94	$ 61,327.37	$ 51,333.33	$ 77,000.00	119.5%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ 4,022.80	$ 37,925.02	$ 45,089.33	$ 67,634.00	84.1%
FUNERALS	$ -	$ -	$ 2,000.00	$ 3,000.00	0.0%
MAINTENANCE	$ 1,665.85	$ 11,490.11	$ 19,073.33	$ 28,610.00	60.2%
IMPROVEMENTS	$ 6,175.00	$ 23,772.98	$ 23,333.33	$ 35,000.00	0.0%
TOTAL CEMETERY ENDOWMENT EXPENDITURES	$ 11,863.65	$ 73,188.11	$ 89,496.00	$ 134,244.00	81.8%
NET REVENUE OVER EXPENDITURES	**$ (5,056.71)**	**$ (11,860.74)**	**$ (38,162.67)**	**$ (57,244.00)**	

	BATS				PERCENTAGE YTD ACTUAL vs YTD BUDGET
	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	
TOTAL BATS REVENUE	$ 5,620.44	$ 118,559.50	$ 55,000.00	$ 82,500.00	215.6%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	$ 7,622.77	$ 76,775.14	$ 82,278.00	$ 123,417.00	93.3%
ADMINISTRATION OTHER	$ 62.84	$ 494.23	$ 4,873.33	$ 7,310.00	10.1%
DRIVING	$ 1,003.40	$ 16,954.70	$ 20,400.00	$ 30,600.00	83.1%
SERVICES	$ 29,140.00	$ 106,404.50	$ 89,333.33	$ 134,000.00	119.1%
TOTAL BATS EXPENDITURES	$ 37,829.01	$ 200,628.57	$ 196,884.67	$ 295,327.00	101.9%
NET REVENUE OVER EXPENDITURES	**$ (32,208.57)**	**$ (82,069.07)**	**$ (141,884.67)**	**$ (212,827.00)**	

	ROAD IMPACT FEES				PERCENTAGE YTD ACTUAL vs YTD BUDGET
	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	
TOTAL ROAD IMPACT REVENUE	$ 61,774.64	$ 632,122.87	$ 595,500.00	$ 893,250.00	106.1%
TOTAL ROAD IMPACT EXPENDITURES	$ 97,969.50	$ 730,092.37	$ 3,222,182.64	$ 4,833,298.00	22.7%
NET REVENUE OVER EXPENDITURES	**$ (36,194.86)**	**$ (97,969.50)**	**$ (2,626,682.64)**	**$ (3,940,048.00)**	

	RECREATIONAL MMJ				PERCENTAGE YTD ACTUAL vs YTD BUDGET
	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	
TOTAL RECREATIONAL MMJ REVENUES	$ 59,472.98	$ 400,133.64	$ 366,666.67	$ 550,000.00	109.1%
TOTAL RECREATIONAL MMJ EXPENDITURES	$ 21,196.00	$ 428,837.37	$ 443,333.36	$ 665,000.00	96.7%
NET REVENUE OVER EXPENDITURES	**$ 38,276.98**	**$ (28,703.73)**	**$ (76,666.69)**	**$ (115,000.00)**	

1998 1% SALES TAX	CURRENT MONTH		YTD ACTUAL		YTD BUDGET		TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
TOTAL 1998 1% REVENUE	$	276,783.44	$ 1,944,785.33	$	2,254,766.64	$	3,382,150.00	86.3%
TOTAL 1998 1% EXPENDITURES	$	289,588.55	$ 2,251,530.53	$	3,583,333.36	$	5,375,000.00	62.8%
NET REVENUE OVER EXPENDITURES	**$**	**(12,805.11)**	**$ (306,745.20)**	**$**	**(1,328,566.72)**	**$**	**(1,992,850.00)**	

2019 1% SALES TAX	CURRENT MONTH		YTD ACTUAL		YTD BUDGET		TOTAL 2023 BUDGET	PERCENTAGE YTD ACTUAL vs YTD BUDGET
RECREATION CENTER REVENUE	$	139,186.21	$ 1,262,750.28	$	1,039,533.33	$	1,559,300.00	121.5%
SALES TAX REVENUE/INTEREST	$	299,418.87	$ 2,093,749.45	$	1,869,166.67	$	2,803,750.00	112.0%
TOTAL 2019 1% REVENUE	$	438,605.08	$ 3,356,499.73	$	2,908,700.00	$	4,363,050.00	115.4%
RECREATION CENTER OPERATING EXPENSES	$	159,775.83	$ 1,439,732.05	$	1,672,992.00	$	2,509,488.00	86.1%
PARK EXPENSES	$	5,377.79	$ 77,311.66	$	2,116,933.36	$	3,175,400.00	3.7%
COP PAYMENT AND OTHER EXPENSES	$	-	$ 386,000.00	$	760,000.00	$	1,140,000.00	50.8%
TOTAL 2019 1% EXPENDITURES	$	165,153.62	$ 1,903,043.71	$	4,549,925.36	$	6,824,888.00	41.8%
NET REVENUE OVER EXPENDITURES	**$**	**273,451.46**	**$ 1,453,456.02**	**$**	**(1,641,225.36)**	**$**	**(2,461,838.00)**	

TOTAL SPECIAL FUNDS REVENUE	$	1,079,843.47	$ 8,320,066.35	$	8,056,633.31	$	12,084,950.00
TOTAL SPECIAL FUNDS EXPENDITURES	$	768,820.77	$ 7,351,441.98	$	14,758,360.05	$	22,137,564.00
TOTAL REVENUE OVER EXPENDITURES	**$**	**311,022.70**	**$ 968,624.37**	**$**	**(6,701,726.74)**	**$**	**(10,052,614.00)**

TOTAL REVENUE	$	4,678,275.08	$ 31,232,473.86	$	30,197,075.97	$	44,295,616.00
TOTAL EXPENDITURES	$	2,789,591.60	$ 30,689,787.60	$	48,575,604.03	$	72,863,426.00

Town of Berthoud
807 Mountain Ave
PO Box 1229
Berthoud, CO 80513-1229
Phone 970.532.2643 Fax 970.532.0640

BILLS SUMMARY
AUGUST 2024 FINAL

BILLS ALLOWED

TOTAL BILLS	$	3,400,925
NET PAYROLL	$	490,788

Mayor William Karspeck ______________________

Trustee May Albrecht ______________________

Trustee Karl Ayers ______________________

Trustee Tim Hardy ______________________

Trustee Chris Kurtz ______________________

Trustee Sean Murphy ______________________

Trustee Brett Wing ______________________

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1100200400							
80124300							
08/24	08/01/2024	801243	Allstate	AUGUST 202	11-00-200400	Insurance Payable	826.49
Total 1100200400:							826.49
1100221050							
80124302							
08/24	08/01/2024	801243	Guardian	AUGUST 202	11-00-221050	Payroll Deduction Payable	6,584.44
Total 1100221050:							6,584.44
1100465500							
76971							
08/24	08/06/2024	76971	Berthoud Gateway	SIGN DEPO	11-00-4655-00	Sign Deposit	600.00
Total 1100465500:							600.00
1101501001							
76980							
08/24	08/06/2024	76980	Culligan of Cheyenne	63774	11-01-5010.01	Office Supplies-General Office	83.00
77038							
08/24	08/06/2024	77038	Xerox Business Solutions	5188249	11-01-5010.01	Office Supplies-General Office	811.54
77140							
08/24	08/14/2024	77140	Digital Print Resources Inc	21935	11-01-5010.01	Office Supplies-General Office	864.00
77165							
08/24	08/14/2024	77165	Midwest Connect	675945	11-01-5010.01	Office Supplies-General Office	729.00
77221							
08/24	08/29/2024	77221	Digital Print Resources Inc	21956	11-01-5010.01	Office Supplies-General Office	903.00
Total 1101501001:							3,390.54
1101501101							
76978							
08/24	08/06/2024	76978	Comcast	AUGUST 202	11-01-5011.01	Telephone-General Office	1,648.01
77000							
08/24	08/06/2024	77000	Voice Exchange (Paragon	AUGUST 202	11-01-5011.01	Telephone-General Office	43.60
Total 1101501101:							1,691.61
1101501501							
77171							
08/24	08/19/2024	77171	CIRSA	241636	11-01-5015.01	Insurance	2,838.98
Total 1101501501:							2,838.98
1101501707							
77036							
08/24	08/06/2024	77036	Republic Services	Multiple	11-01-5017.07	Building Maintenance-Town Hall	342.90
Total 1101501707:							342.90
1101503800							
76969							
08/24	08/05/2024	76969	Schlaff, Kaila	DIRECT DEP	11-01-5038.00	Administrative Expenses	352.90
76982							
08/24	08/06/2024	76982	Hays Market	JULY 2024	11-01-5038.00	Administrative Expenses	53.44

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 1101503800:							406.34
1101504003							
77082							
08/24	08/13/2024	77082	Bell Gould Linder & Scott P	38277	11-01-5040.03	Attorney-Municipal Court	4,374.65
Total 1101504003:							4,374.65
1101504004							
77142							
08/24	08/14/2024	77142	Foote Law Firm	424	11-01-5040.04	Attorney-Board Meetings	1,237.50
Total 1101504004:							1,237.50
1101504801							
80124301							
08/24	08/01/2024	801243	CIGNA	AUGUST 202	11-01-5048.01	Wellness Committee	43,015.69
Total 1101504801:							43,015.69
1101508907							
77083							
08/24	08/13/2024	77083	C & B Cleaning	Multiple	11-01-5089.07	Janitorial Service & Supplies	6,620.00
Total 1101508907:							6,620.00
1101509101							
77210							
08/24	08/29/2024	77210	BNSF Railway Company	24008475	11-01-5091.01	Parking Lot Lease	100.00
Total 1101509101:							100.00
1101509501							
77162							
08/24	08/14/2024	77162	Anchor Network Solutions,	Multiple	11-01-5095.01	Computer Maintenance/Replace	4,711.50
Total 1101509501:							4,711.50
1101509601							
76979							
08/24	08/06/2024	76979	Comcast	AUGUST 202	11-01-5096.01	Internet	22.76
Total 1101509601:							22.76
1101524604							
77156							
08/24	08/14/2024	77156	Rockfan Entertainment	3536	11-01-5246.04	Audio/Video Equipment Upgrade	1,162.45
Total 1101524604:							1,162.45
1102501004							
77169							
08/24	08/15/2024	77169	Cardmember Service	JULY24	11-02-5010.04	Office Supplies-Code Enf	24,193.61
Total 1102501004:							24,193.61

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1102503404							
77113							
08/24	08/13/2024	77113	NOCO Humane	1043	11-02-5034.04	Animal Control	4,354.67
	Total 1102503404:						4,354.67
1103500801							
76989							
08/24	08/06/2024	76989	NOCO Drug Testing	24-2739	11-03-5008.01	Employee Physicals	70.00
77179							
08/24	08/19/2024	77179	Lambing, Adam	0021213-P01	11-03-5008.01	Employee Physicals	99.00
	Total 1103500801:						169.00
1103501101							
77163							
08/24	08/14/2024	77163	Complete Wireless Technol	66079	11-03-5011.01	Telephone	165.00
	Total 1103501101:						165.00
1103501206							
77184							
08/24	08/21/2024	77184	AGFINITY INC	Multiple	11-03-5012.06	Utilites-Shop	500.00
	Total 1103501206:						500.00
1103501406							
77093							
08/24	08/13/2024	77093	Kwik Korner	JULY24	11-03-5014.06	Gas & Oil	2,338.79
77159							
08/24	08/14/2024	77159	MAC Equipment INC	485184	11-03-5014.06	Gas & Oil	193.70
	Total 1103501406:						2,532.49
1103502106							
77097							
08/24	08/13/2024	77097	Mainstreet Car Care & Qui	58364	11-03-5021.06	Light Duty Veh/Eqiup Maint	140.74
	Total 1103502106:						140.74
1103503602							
77135							
08/24	08/14/2024	77135	BK Tire, Inc.	39725	11-03-5036.02	Heavy Duty Veh/Equip Maint	35.00
	Total 1103503602:						35.00
1103503702							
77147							
08/24	08/14/2024	77147	LG Everist INC	702334	11-03-5037.02	Materials for Maintenance	1,674.75
77189							
08/24	08/21/2024	77189	RoadSafe Traffic Systems,	212341	11-03-5037.02	Materials for Maintenance	439.50
77216							
08/24	08/29/2024	77216	RoadSafe Traffic Systems,	213575	11-03-5037.02	Materials for Maintenance	1,318.50
	Total 1103503702:						3,432.75

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1103504506							
77035							
08/24	08/06/2024	77035	Republic Services	Multiple	11-03-5045.06	Shop Operations	1,194.99
77045							
08/24	08/26/2024	77045	Cintas First Aid & Safety	Multiple	11-03-5045.06	Shop Operations	507.00
77132							
08/24	08/14/2024	77132	Air Comfort	1322	11-03-5045.06	Shop Operations	173.75
77141							
08/24	08/14/2024	77141	Ennis-Flint	284501	11-03-5045.06	Shop Operations	203.55
Total 1103504506:							2,079.29
1103504601							
76993							
08/24	08/06/2024	76993	Snyder, Kent	UNIFORM 7-	11-03-5046.01	Uniforms	155.77
77041							
08/24	08/13/2024	77041	Wicks, Jeff	UNIFORM 8-	11-03-5046.01	Uniforms	122.65
Total 1103504601:							278.42
1103504704							
76991							
08/24	08/06/2024	76991	Safety & Construction Sup	14731	11-03-5047.04	Signs & Signage	986.80
Total 1103504704:							986.80
1104502049							
77181							
08/24	08/19/2024	77181	Northern Colorado Sports	11127	11-04-5020.49	Officials-Adult Soccer	260.00
Total 1104502049:							260.00
1104504823							
76984							
08/24	08/06/2024	76984	IPGSA	2024 SPRIN	11-04-5048.23	Team Fees-Youth Softball	645.00
Total 1104504823:							645.00
1104505901							
77176							
08/24	08/19/2024	77176	Trusted Coaches	11869	11-04-5059.01	Coach Certification/background	1,055.00
Total 1104505901:							1,055.00
1106510606							
77152							
08/24	08/14/2024	77152	Prairie Mountain Media	393274	11-06-5106.06	Travel-Business Prospecting	1,099.00
Total 1106510606:							1,099.00
1107501209							
77166							
08/24	08/14/2024	77166	Poudre Valley REA	AUG24	11-07-5012.09	Utilities-facilities/gen parks	1,367.58
Total 1107501209:							1,367.58

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1107505709							
76985							
08/24	08/06/2024	76985	Larimer Co Solid Waste	JULY 2024	11-07-5057.09	Repair/Supplies-General Park	156.36
	Total 1107505709:						156.36
1107505902							
77200							
08/24	08/21/2024	77200	Vector Disease Control Inte	15039	11-07-5059.02	Insect Control	5,693.66
	Total 1107505902:						5,693.66
1108521502							
77153							
08/24	08/14/2024	77153	ProCode, Inc.	540552	11-08-5215.02	Contract Inspections	64,983.67
	Total 1108521502:						64,983.67
1110512300							
77151							
08/24	08/14/2024	77151	Paxton Signs	08062024	11-10-5123.00	Signage at Entryways	7,410.00
	Total 1110512300:						7,410.00
1110512800							
77110							
08/24	08/13/2024	77110	Wilson & Company, Inc.	128263	11-10-5128.00	3rd & Massachusetts	2,520.00
	Total 1110512800:						2,520.00
1110512900							
77185							
08/24	08/21/2024	77185	Baseline Engineering Corp.	Multiple	11-10-5129.00	Richardson Park Construction	54,753.75
	Total 1110512900:						54,753.75
1110570800							
77089							
08/24	08/13/2024	77089	Heritage Landscape Suppl	0015955460-	11-10-5708.00	Town Park Reconstruction	3,251.88
77137							
08/24	08/14/2024	77137	Colorado Custom Fire Pits	1724	11-10-5708.00	Town Park Reconstruction	5,357.50
77146							
08/24	08/14/2024	77146	Krische Construction	Multiple	11-10-5708.00	Town Park Reconstruction	785,628.46
77164							
08/24	08/14/2024	77164	Landmark Monuments LLC	11376	11-10-5708.00	Town Park Reconstruction	2,240.00
77217							
08/24	08/29/2024	77217	Star Playgrounds	11420D-2	11-10-5708.00	Town Park Reconstruction	661,778.53
	Total 1110570800:						1,458,256.37
1110571000							
77098							
08/24	08/13/2024	77098	Malm Electrical Contractor	4597	11-10-5710.00	Security System	4,522.00
	Total 1110571000:						4,522.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1111500906							
77172							
08/24	08/19/2024	77172	Collaborative Group Dyna	2024123	11-11-5009.06	Travel and Education	1,000.00
	Total 1111500906:						1,000.00
1111518902							
76990							
08/24	08/06/2024	76990	Quadient Finance USA, Inc	07292024	11-11-5189.02	DEVELOPMENT REVIEW	1,429.00
77134							
08/24	08/14/2024	77134	Baseline Engineering Corp.	JULY24	11-11-5189.02	DEVELOPMENT REVIEW	34,259.75
	Total 1111518902:						35,688.75
1112503901							
77112							
08/24	08/13/2024	77112	Berthoud Village Shopping	AUG24	11-12-5039.01	HOA Fees	4,460.91
	Total 1112503901:						4,460.91
1113501801							
77194							
08/24	08/21/2024	77194	BHS Athletics	2024	11-13-5018.01	Advertising-Community Outreach	500.00
	Total 1113501801:						500.00
1113502001							
77198							
08/24	08/21/2024	77198	Picture This Creative Servi	241-R-0017	11-13-5020.01	Prof Services-Community	300.00
	Total 1113502001:						300.00
1113510301							
76986							
08/24	08/06/2024	76986	Lefthand Printworks	3500	11-13-5103.01	Printing-Community Outreach	247.00
	Total 1113510301:						247.00
2000445002							
77032							
08/24	08/06/2024	77032	CB Signature Homes LLC	24BER-0034	20-00-4450-02	Water Source Dedication	25,000.00
	Total 2000445002:						25,000.00
2000504002							
77192							
08/24	08/21/2024	77192	Vranesh & Raisch	Multiple	20-00-5040.02	Attorney Fees	11,083.40
	Total 2000504002:						11,083.40
2000510103							
77095							
08/24	08/13/2024	77095	LG Sonic US	2400634	20-00-5101.03	Reservoir Mgt/Maint	7,558.80
	Total 2000510103:						7,558.80

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
2000510402							
77094							
08/24	08/13/2024	77094	Leonard Rice Engineers In	27078	20-00-5104.02	Water Resource Master Plan	28,593.97
77213							
08/24	08/29/2024	77213	Leonard Rice Engineers In	27356	20-00-5104.02	Water Resource Master Plan	11,199.22
Total 2000510402:							39,793.19
2000510800							
77154							
08/24	08/14/2024	77154	Resource Central	6106	20-00-5108.00	Water Conservation Program	1,887.00
Total 2000510800:							1,887.00
2100441000							
76904							
08/24	08/01/2024	76904	HEINEKE, TYSON D & HE	2365.3	21-00-4410-00	Sale of Water	126.33
76905							
08/24	08/12/2024	76905	Krische Construction	HM0925	21-00-4410-00	Sale of Water	2,500.00
76907							
08/24	08/12/2024	76907	WEEKS, SCOTT	10498.3	21-00-4410-00	Sale of Water	148.01
76908							
08/24	08/14/2024	76908	CB Signature Homes LLC	Multiple	21-00-4410-00	Sale of Water	752.24
76909							
08/24	08/14/2024	76909	LINDESAY CONSTRUCTI	HM0926	21-00-4410-00	Sale of Water	2,274.59
76910							
08/24	08/14/2024	76910	KYVIK, ROBERT N	2672.1	21-00-4410-00	Sale of Water	649.08
76911							
08/24	08/20/2024	76911	MERITAGE HOMES OF C	12356.1	21-00-4410-00	Sale of Water	148.12
77121							
08/24	08/20/2024	77121	MERITAGE HOMES OF C	12373.1	21-00-4410-00	Sale of Water	22.72
77122							
08/24	08/20/2024	77122	MERITAGE HOMES OF C	12451.1	21-00-4410-00	Sale of Water	4.53
77123							
08/24	08/21/2024	77123	RHODES, MICHAEL T.	1640.4	21-00-4410-00	Sale of Water	83.35
77124							
08/24	08/21/2024	77124	Star Playgrounds	HM0927	21-00-4410-00	Sale of Water	2,500.00
77125							
08/24	08/26/2024	77125	CHAPMAN, SUSAN	549.1	21-00-4410-00	Sale of Water	66.43
77126							
08/24	08/26/2024	77126	DUNRITE EXCAVATION	HM0929	21-00-4410-00	Sale of Water	1,000.00
77128							
08/24	08/28/2024	77128	READ, SCOTT D & MARJ	445.5	21-00-4410-00	Sale of Water	196.79
77129							
08/24	08/28/2024	77129	MORGAN, TANYA & ASHL	2592.6	21-00-4410-00	Sale of Water	10.00
77130							
08/24	08/28/2024	77130	WICOX, BRIAN	723.5	21-00-4410-00	Sale of Water	121.69
Total 2100441000:							10,603.88
2100500701							
76994							
08/24	08/06/2024	76994	Steuben, Cody	Multiple	21-00-5007.01	Licenses and Exams	154.00
Total 2100500701:							154.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
2100500901							
76987							
08/24	08/06/2024	76987	Matthews, Ken	Multiple	21-00-5009.01	Travel, Training	1,223.41
Total 2100500901:							1,223.41
2100501001							
76988							
08/24	08/06/2024	76988	Mitchell, Marie	5842075499	21-00-5010.01	Office Supplies	229.65
77188							
08/24	08/21/2024	77188	Pioneer Press of Greeley	98692	21-00-5010.01	Office Supplies	52.00
Total 2100501001:							281.65
2100501101							
77195							
08/24	08/21/2024	77195	Comcast	AUG24	21-00-5011.01	Telephone	436.77
Total 2100501101:							436.77
2100501203							
77201							
08/24	08/21/2024	77201	XCEL Energy	AUG2024	21-00-5012.03	Utilities-Treatment	12,743.96
Total 2100501203:							12,743.96
2100501301							
76972							
08/24	08/06/2024	76972	B-Town Automotive	42288	21-00-5013.01	Vehicle Maintenance	145.00
Total 2100501301:							145.00
2100504004							
77149							
08/24	08/14/2024	77149	Maynes Bradford Shipps &	JULY2024	21-00-5040.04	Attorney	21,190.40
Total 2100504004:							21,190.40
2100504701							
76970							
08/24	08/01/2024	76970	Northern Water	AUGUST 202	21-00-5047.01	Rental of Office Space	4,800.00
Total 2100504701:							4,800.00
2100504802							
76976							
08/24	08/06/2024	76976	Cintas First Aid & Safety	Multiple	21-00-5048.02	Safety Equipment	297.00
Total 2100504802:							297.00
2100505401							
77182							
08/24	08/19/2024	77182	Republic Services	0642-000996	21-00-5054.01	Trash	184.30
Total 2100505401:							184.30

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
2100505702							
77197							
08/24	08/21/2024	77197	Hydro Flow Products	57614	21-00-5057.02	Repair, Maint, Supp Dist	3,446.00
	Total 2100505702:						3,446.00
2100505703							
77104							
08/24	08/13/2024	77104	Ramey Environmental	Multiple	21-00-5057.03	Repair, Maint, Supp Treat	95,928.16
77196							
08/24	08/21/2024	77196	Hach Co.	14143885	21-00-5057.03	Repair, Maint, Supp Treat	1,527.26
	Total 2100505703:						97,455.42
2100506003							
77102							
08/24	08/13/2024	77102	PVS DX INC	Multiple	21-00-5060.03	Chemicals-Treatment	10,462.14
77150							
08/24	08/14/2024	77150	Nalco Company LLC	Multiple	21-00-5060.03	Chemicals-Treatment	33,766.57
	Total 2100506003:						44,228.71
2100508103							
76983							
08/24	08/06/2024	76983	HOA Solutions	12038	21-00-5081.03	SCADA	262.50
	Total 2100508103:						262.50
2100510905							
77138							
08/24	08/14/2024	77138	Dana Kepner	Multiple	21-00-5109.05	Meters-new	18,561.00
	Total 2100510905:						18,561.00
2100511102							
77091							
08/24	08/13/2024	77091	Jones Excavating & Plumbi	5474	21-00-5111.02	Water Breaks	7,279.94
	Total 2100511102:						7,279.94
2300441000							
76906							
08/24	08/12/2024	76906	VONDY, STEPHANIE	319.3	23-00-4410-00	Wastewater Charges	58.39
77127							
08/24	08/26/2024	77127	HUTTON, JULIA	2455.2	23-00-4410-00	Wastewater Charges	51.77
	Total 2300441000:						110.16
2300501004							
77040							
08/24	08/13/2024	77040	Office Depot	Multiple	23-00-5010.04	Office Supplies	754.72
	Total 2300501004:						754.72
2300501101							
76974							
08/24	08/06/2024	76974	CenturyLink	AUGUST 202	23-00-5011.01	Telephone-Main Plant	411.11

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77211							
08/24	08/29/2024	77211	CenturyLink	AUG2024	23-00-5011.01	Telephone-Main Plant	411.11
Total 2300501101:							822.22
2300501201							
77101							
08/24	08/13/2024	77101	Poudre Valley REA	JULY2024-2	23-00-5012.01	Utilities-Main Plant	12,835.05
77187							
08/24	08/21/2024	77187	Little Thompson Water Dist	JULY2024-3	23-00-5012.01	Utilities-Main Plant	249.84
77199							
08/24	08/21/2024	77199	Poudre Valley REA	AUG2024	23-00-5012.01	Utilities-Main Plant	303.75
77207							
08/24	08/29/2024	77207	AGFINITY INC	Multiple	23-00-5012.01	Utilities-Main Plant	300.00
77215							
08/24	08/29/2024	77215	Poudre Valley REA	AUG2024-2	23-00-5012.01	Utilities-Main Plant	8,183.72
Total 2300501201:							21,872.36
2300501202							
77111							
08/24	08/13/2024	77111	XCEL Energy	887282847	23-00-5012.02	Utilities-Regional	1,964.35
Total 2300501202:							1,964.35
2300501203							
77096							
08/24	08/13/2024	77096	Little Thompson Water Dist	JULY2024-2	23-00-5012.03	Utilities	12,033.41
Total 2300501203:							12,033.41
2300502004							
77085							
08/24	08/13/2024	77085	GEI Consultants Inc.	003156885	23-00-5020.04	Professional Fees	15,139.75
77155							
08/24	08/14/2024	77155	RJN Group	412803	23-00-5020.04	Professional Fees	4,438.43
Total 2300502004:							19,578.18
2300505401							
77034							
08/24	08/06/2024	77034	Republic Services	Multiple	23-00-5054.01	Trash	393.37
Total 2300505401:							393.37
2300505701							
76997							
08/24	08/06/2024	76997	Trojan Technologies Group	26999	23-00-5057.01	Repair, Maint. & Supplies-Main	344.50
77087							
08/24	08/13/2024	77087	Grainger	Multiple	23-00-5057.01	Repair, Maint. & Supplies-Main	234.73
77100							
08/24	08/13/2024	77100	MTech Mechanical	Multiple	23-00-5057.01	Repair, Maint. & Supplies-Main	3,004.00
Total 2300505701:							3,583.23
2300505702							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77209							
08/24	08/29/2024	77209	Black Eagle Fencing	3092	23-00-5057.02	Repair, Maint & Supplies-Reg	4,957.27
	Total 2300505702:						4,957.27
2300505703							
76998							
08/24	08/06/2024	76998	UNCC	224070180	23-00-5057.03	Repair, Maint. & Supplies-Lift	510.84
	Total 2300505703:						510.84
2300506001							
77081							
08/24	08/13/2024	77081	Aries Chemical	109410	23-00-5060.01	Chemicals-Main Plant	16,265.00
	Total 2300506001:						16,265.00
2300506002							
77219							
08/24	08/29/2024	77219	Treatment Technology	Multiple	23-00-5060.02	Chemicals-Regional	12,671.73
	Total 2300506002:						12,671.73
2300510801							
77084							
08/24	08/13/2024	77084	Colorado Analytical Labs, I	Multiple	23-00-5108.01	Lab Tests-Main Plant	4,156.21
	Total 2300510801:						4,156.21
2300511401							
77107							
08/24	08/13/2024	77107	TerraGenesis	Multiple	23-00-5114.01	Sludge Hauling-Main Plant	6,069.74
77218							
08/24	08/29/2024	77218	TerraGenesis	Multiple	23-00-5114.01	Sludge Hauling-Main Plant	4,505.40
	Total 2300511401:						10,575.14
2300511402							
77099							
08/24	08/13/2024	77099	McDonald Farms	0116871	23-00-5114.02	Sludge Hauling-Regional	2,176.50
	Total 2300511402:						2,176.50
2300511601							
77191							
08/24	08/21/2024	77191	USA Bluebook	Multiple	23-00-5116.01	Lab Equipment/supplies	4,563.93
	Total 2300511601:						4,563.93
2300521405							
81524310							
08/24	08/14/2024	815243	Caselle Inc.	AUGUST 202	23-00-5214.05	Computer Maint/Replacement	1,941.00
	Total 2300521405:						1,941.00
2300542006							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77086							
08/24	08/13/2024	77086	Gopher Excavation Inc	06-2504	23-00-5420.06	Line rehab and Man hole	25,474.48
Total 2300542006:							25,474.48
2300545106							
77108							
08/24	08/13/2024	77108	TETRA TECH, INC.	Multiple	23-00-5451.06	Plant Equipment Replacement	82,983.90
Total 2300545106:							82,983.90
2400501900							
83124300							
08/24	08/30/2024	831243	Alfa Construction LLC	AUGUST 202	24-00-5019.00	ALFA Line Reimbursement	13,082.34
Total 2400501900:							13,082.34
2400527100							
77039							
08/24	08/13/2024	77039	Jennifer Carter and Norma	TOB 1ST ST	24-00-5271.00	1st Street Sewer Upgrade	38,129.31
77092							
08/24	08/13/2024	77092	Kimley-Horn and Associate	196724000-0	24-00-5271.00	1st Street Sewer Upgrade	32,980.10
77106							
08/24	08/13/2024	77106	Smith Valuation Consultant	4991	24-00-5271.00	1st Street Sewer Upgrade	5,000.00
77190							
08/24	08/21/2024	77190	Roberts Excavation	Multiple	24-00-5271.00	1st Street Sewer Upgrade	91,834.80
77212							
08/24	08/29/2024	77212	Kimley-Horn and Associate	196724000-0	24-00-5271.00	1st Street Sewer Upgrade	45,756.25
Total 2400527100:							213,700.46
2900526102							
77088							
08/24	08/13/2024	77088	Hardline Equipment	Multiple	29-00-5261.02	Sweeper Parts	6,631.00
Total 2900526102:							6,631.00
3300502000							
77144							
08/24	08/14/2024	77144	Infusion Architects	4	33-00-5020.00	Professional Fees	6,340.00
Total 3300502000:							6,340.00
3400501301							
76977							
08/24	08/06/2024	76977	Colorado Crane & Hoist Co	17515	34-00-5013.01	Vehicle Maintenance	500.00
Total 3400501301:							500.00
3400505801							
76999							
08/24	08/06/2024	76999	University Auto Parts-NAP	Multiple	34-00-5058.01	Equipment Maintenance	333.72
Total 3400505801:							333.72
3400526600							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77109							
08/24	08/13/2024	77109	Wenk Associates, Inc.	Multiple	34-00-5266.00	Arboretum at Waggener Farm	33,822.43
77220							
08/24	08/29/2024	77220	Wenk Associates, Inc.	Multiple	34-00-5266.00	Arboretum at Waggener Farm	36,080.00
	Total 3400526600:						69,902.43
3600430600							
77075							
08/24	08/30/2024	77075	Larimer County Sales Tax	AUGUST 202	36-00-4306.00	County Open Space Revenue	52,823.51
	Total 3600430600:						52,823.51
3600525900							
77178							
08/24	08/19/2024	77178	Cedar Supply	283188A	36-00-5259.00	Hillsdale	199.90
	Total 3600525900:						199.90
3600526500							
77001							
08/24	08/06/2024	77001	Johnston Sanitation Servic	85911	36-00-5265.00	Jaskowski Property Maint.	687.50
77145							
08/24	08/14/2024	77145	Jones Excavating & Plumbi	3402	36-00-5265.00	Jaskowski Property Maint.	1,780.77
77193							
08/24	08/21/2024	77193	XCEL Energy	889801606	36-00-5265.00	Jaskowski Property Maint.	45.34
	Total 3600526500:						2,513.61
3700505702							
77103							
08/24	08/13/2024	77103	Quality well and Pump	204-3980	37-00-5057.02	Repair & Maintenance	231.93
	Total 3700505702:						231.93
3900502000							
77174							
08/24	08/19/2024	77174	Felsburg Holt & Ullevig	42006	39-00-5020.00	Professional Services	1,082.50
	Total 3900502000:						1,082.50
3900511402							
83124300							
08/24	08/31/2024	831243	WEX BANK	AUGUST 202	39-00-5114.02	Gas & Oil	3,732.98
	Total 3900511402:						3,732.98
4000511400							
77136							
08/24	08/14/2024	77136	BNSF Railway Company	90271979	40-00-5114.00	Spartan Design and Crossing	334.10
77143							
08/24	08/14/2024	77143	HDR Engineering	1200641411	40-00-5114.00	Spartan Design and Crossing	3,586.00
	Total 4000511400:						3,920.10
4100522100							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77160							
08/24	08/14/2024	77160	Schra Tree Care	29534	41-00-5221.00	Downtown Sidewalk Replacement	2,640.00
	Total 4100522100:						2,640.00
5100503800							
77044							
08/24	08/26/2024	77044	Bercaw, Woodson	75	51-00-5038.00	Sidewalk Improvements	1,650.00
77046							
08/24	08/26/2024	77046	Schoo, Steve	158	51-00-5038.00	Sidewalk Improvements	1,000.00
	Total 5100503800:						2,650.00
5100523900							
77148							
08/24	08/14/2024	77148	Lucero Concrete	2	51-00-5239.00	Street Improvements	47,843.46
77186							
08/24	08/21/2024	77186	Coulson Excavating Co Inc	3	51-00-5239.00	Street Improvements	571,558.55
77214							
08/24	08/29/2024	77214	Loveland Barricade LLC	23929	51-00-5239.00	Street Improvements	6,477.00
	Total 5100523900:						625,879.01
5100524400							
77090							
08/24	08/13/2024	77090	Integrated Site Services In	7	51-00-5244.00	I-25 Design	57,204.25
	Total 5100524400:						57,204.25
5201500801							
77133							
08/24	08/14/2024	77133	American DataBank LLC	2407281	52-01-5008.01	Background/Physicals	121.00
	Total 5201500801:						121.00
5201501101							
77033							
08/24	08/06/2024	77033	Hilltop Broadband	Multiple	52-01-5011.01	Telephone/Internet	589.60
77208							
08/24	08/29/2024	77208	AT&T Mobility	AUG24	52-01-5011.01	Telephone/Internet	867.55
	Total 5201501101:						1,457.15
5201501201							
77158							
08/24	08/14/2024	77158	XCEL Energy	JULY2024-3	52-01-5012.01	Utilities	20,262.20
	Total 5201501201:						20,262.20
5201505404							
77037							
08/24	08/06/2024	77037	Republic Services	Multiple	52-01-5054.04	Trash Service	5,300.35
	Total 5201505404:						5,300.35
5201524701							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
77105							
08/24	08/13/2024	77105	REACH Media Network	98193	52-01-5247.01	Computer Software	1,200.00
77173							
08/24	08/19/2024	77173	DaySmart Recreation	1257681	52-01-5247.01	Computer Software	1,964.66
Total 5201524701:							3,164.66
5203501701							
77180							
08/24	08/19/2024	77180	Malm Electrical Contractor	4602	52-03-5017.01	Building Maintenance/Repair	332.50
Total 5203501701:							332.50
5205505703							
76992							
08/24	08/06/2024	76992	Sentry Valve Co Inc.	93	52-05-5057.03	Boiler Room Maintenance/Repair	820.00
Total 5205505703:							820.00
5205506001							
76996							
08/24	08/06/2024	76996	The Aqueous Solution, Inc	16880	52-05-5060.01	Chemicals	439.00
Total 5205506001:							439.00
5205510201							
76973							
08/24	08/06/2024	76973	CEM Sales & Service	163923	52-05-5102.01	Supplies/Equipment	210.00
Total 5205510201:							210.00
5206502004							
77177							
08/24	08/19/2024	77177	Wellbeats	Multiple	52-06-5020.04	Purchased Services	498.00
Total 5206502004:							498.00
5206505701							
77175							
08/24	08/19/2024	77175	Life Fitness	7583153	52-06-5057.01	Equipment Maintenance/Repair	450.18
Total 5206505701:							450.18
5207502004							
76975							
08/24	08/06/2024	76975	Choose Well Nutrition, LLC	JUNE AND J	52-07-5020.04	Purchased Services	70.00
76995							
08/24	08/06/2024	76995	Tang Soo Do Concepts LL	2648	52-07-5020.04	Purchased Services	1,470.00
Total 5207502004:							1,540.00
5207502104							
77170							
08/24	08/19/2024	77170	Berthoud Local	Multiple	52-07-5021.04	Wildfire Class	120.00
Total 5207502104:							120.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
5240570100							
76981							
08/24	08/06/2024	76981	DBC Irrigation Supply	Multiple	52-40-5701.00	Waggener Farm Park maint	1,326.34
77139							
08/24	08/14/2024	77139	DBC Irrigation Supply	Multiple	52-40-5701.00	Waggener Farm Park maint	733.87
Total 5240570100:							2,060.21
5240570200							
77157							
08/24	08/14/2024	77157	Sunbelt Rentals Inc	154928733-0	52-40-5702.00	Berthoud Bike Park maint	500.06
77161							
08/24	08/14/2024	77161	#1 Backflow Pros	1796	52-40-5702.00	Berthoud Bike Park maint	2,565.00
Total 5240570200:							3,065.06
Grand Totals:							3,400,925.05

BOARD OF TRUSTEES INFORMATION

ADMINISTRATION DEPARTMENT

Meeting Date:	**October 8, 2024**
Agenda Title/Subject:	**Purchase of Handy Ditch Shares**
Type of Item:	**Consent Agenda**
Purpose:	**To authorize the Town Administrator to execute a contract for the purpose of purchasing water shares**
Presented by:	**Chris Kirk**

ATTACHMENTS:

1. Draft Contract to Buy and Sell Water Rights (Megenhardt – Handy Shares)

BACKGROUND:

A consistent aspect of the Town's long-term strategy to develop its water rights portfolio has been to acquire ditch shares on the Big Thompson River whenever those types of water rights become available. The Town has negotiated terms with Paula and Daniel Megenhardt to purchase One (1.0) share (the "Subject Shares") in the Handy Ditch Company ("Handy") represented by Stock Certificate No. 3756 for One-half (0.50) share, and Stock Certificate No. 3821 for One-half (0.50). Acquisition of the Subject Shares would satisfy satisfies the Town's criteria, is consistent with the Town's long-term water rights strategy, and is an excellent fit with the Town's water resources portfolio, particularly with the Town's recent acquisitions of other Handy shares.

The Town currently has 40.58 Handy shares in its water rights portfolio, and the addition of another 1.0 share would fit well within the Town's existing portfolio and bolster its ownership of Handy shares. The purchase agreement with exhibits is attached to this memo. The terms of the purchase agreement are consistent with the Town's prior purchase agreements for Handy shares

FISCAL IMPACT AND FUND SOURCE:

In addition to the purchase price outlined in the contract, the Town may incur some minor legal expenses and processing fees associated with the purchase of the water shares. The purchase price and other minor expenses will be covered within existing water acquisition budget in the Source of Supply Fund.

COMMUNITY TOUCHSTONES:

Having a strong and diverse water portfolio is critical to ensuring the Town's long-term *Resiliency and Sustainability.*

RECOMMENDED ACTION(S):

Authorize the Town Administrator to execute an agreement substantially in the form of the attached Contract to Buy and Sell Water Rights. And to authorize the Town Administrator to execute any other documents necessary to effectuate the purchase of the water shares.

CONTRACT TO BUY AND SELL WATER RIGHT

1. PARTIES AND WATER RIGHT. The **Town of Berthoud**, a municipal corporation ("Buyer"), agrees to buy, and the undersigned sellers, **Paula K. Megenhardt and Daniel L. Megenhardt** with an address of 614 W. County Road 10E, Berthoud, Colorado, 80513 (collectively "Seller"), agrees to sell, on the terms and conditions set forth in this Contract to Buy and Sell Water Right ("Contract"), the following described water right:

> Seller's shares in the Handy Ditch Company ("Company"), which is comprised of One (1.0) share of stock, represented by Stock Certificate No. 3756 for One-half (0.50) share, and Stock Certificate No. 3821 for One-half (0.50) share ("Water Right"), which has been used to irrigate the lands described in **Exhibit 1** (the "Property") attached hereto and incorporated by reference herein.

The Buyer and Seller may also be referred to herein individually as a "Party" and collectively as "Parties."

2. PURCHASE PRICE. The purchase price shall be Two Hundred and Forty Thousand Dollars ($240,000.00) ("Purchase Price").

3. NOT ASSIGNABLE. This Contract shall not be assignable by Buyer without Seller's prior written consent. Except as so restricted, this Contract shall inure to the benefit of and be binding upon the heirs, personal representatives, successors, and assigns of the Parties.

4. EVIDENCE OF TITLE. Buyer shall obtain, at Buyer's expense, an Ownership and Encumbrance Report ("O&E Report") for the lands that have historically been irrigated by the Water Right described in Paragraph 1 above, within fourteen (14) days after execution of this Contract ("Title Deadline") to determine whether any encumbrances on the Water Right are set forth therein. Buyer may require of Seller that copies of instruments (or abstracts of instruments) listed in the schedule of exceptions ("Exceptions") in the O&E Report be furnished to Buyer at Buyer's expense. This requirement shall pertain only to instruments shown of record in the office of the clerk and recorder of the designated county or counties. The Buyer may also conduct a search of the records of the Colorado Secretary of State to determine whether encumbrances on the Water Right exist, at Buyer's expense ("UCC Report"). The Buyer may also conduct a search of the records of the Company to determine whether encumbrances on the Water Right exist and whether Seller has clean title to the Water Right. The O&E Report, UCC Report, and Company records, together with any copies or abstracts of instruments furnished pursuant to this Paragraph 4, constitute the title documents ("Title Documents"). Buyer, or Buyer's designee, must request Seller, in writing, to furnish copies or abstracts of instruments listed in the schedule of exceptions no later than five (5) calendar days after Title Deadline.

5. TITLE.

(a) Title Review. Buyer shall have the right to inspect the Title Documents. Written notice by Buyer of unmerchantability of title or of any other unsatisfactory title condition shown by the Title Documents shall be signed by or on behalf of Buyer and given to Seller within fourteen (14) days after Buyer's receipt of the Title Documents. If Seller does not receive Buyer's notice on or before said date, Buyer accepts the condition of title as disclosed by the Title Documents as satisfactory subject to Paragraph 5(d) hereof.

(b) Matters Not Shown by the Public Records. Seller shall deliver to Buyer, on or before the Title Deadline set forth in Paragraph 4, true copies of all lease(s) in Seller's possession pertaining to the Water Right and shall disclose to Buyer all liens or other title matters not shown by the public records of which Seller has actual knowledge. Written notice of any unsatisfactory condition(s) disclosed by Seller or revealed by such inspection shall be signed by or on behalf of Buyer and given to Seller within fourteen (14) days of Buyers' receipt of such documents. If Seller does not receive Buyer's notice by said date, Buyer accepts title to such rights, if any, of third parties of which Buyer has actual knowledge, subject to Paragraph 5(d) hereof.

(c) Right to Cure. If Seller receives notice of unmerchantability of title or any other unsatisfactory title condition(s) as provided in subsection (a) or (b) above, Seller shall use reasonable efforts to correct said unsatisfactory title condition(s) within fourteen (14) days of receipt of such notice ("Cure Period"). If Seller fails to correct said unsatisfactory title condition(s) during the Cure Period, this Contract shall then terminate; provided, however, Buyer may, by written notice received by Seller within fourteen (14) days after the Cure Period, waive objection to said unsatisfactory title condition(s), subject to Paragraph 5(d) hereof.

(d) **Updated Title Documents**. Seller shall provide an updated O&E Report dated the day of closing of this transaction ("Closing"), at Buyer's expense. The Buyer may also provide an updated UCC Report at Closing. In the event that encumbrances appear in said updated Title Documents that did not appear in the original Title Documents, Buyer shall have the right to terminate this Contract and all rights and obligations hereunder shall become void.

6. **INVESTIGATIONS OF HISTORICAL USE OF WATER RIGHT.** Buyer shall have the right to investigate the historical delivery and use of the Water Right and all related matters, including but not limited to Company agreements, facilities, and records ("Water Right Investigations"), and Seller hereby agrees to assist in said Water Right Investigations at no cost to Seller. In the event that, based on those Water Right Investigations, Buyer determines in its sole discretion that the Water Right is unsuitable for use by Buyer, Buyer may provide written notice to Seller of the unsuitability of the Water Right, at Buyer's sole discretion, signed by or on behalf of the Buyer and delivered on or before Closing. Upon Seller's receipt of said notice within forty-five (45) days of execution of this Contract, this Contract shall terminate.

7. **WARRANTIES AND ASSESSMENTS.** Seller warrants that they have good and sufficient title to the Water Right, the right, privilege, and authority to sell the same, and that there are no liens or encumbrances of any kind against the Water Right. Buyer shall pay all Company assessments for 2024. Seller shall pay any transfer fees and any outstanding assessments due to the Company prior to Closing.

8. **TRANSFER OF TITLE TO WATER RIGHT.** Subject to tender of payment as required herein and compliance by Buyer with the other terms and provisions hereof, Seller shall execute and deliver a good and sufficient Special Warranty Deed to Buyer conveying the Water Right free and clear of all liens, encumbrances, and past assessments, in substantially the form attached hereto as **Exhibit 2**. Seller shall also execute a Stock Assignment, in substantially the form attached hereto as **Exhibit 3**.

9. **ESCROW.** The following shall be deposited into escrow within fourteen (14) days of execution of this Contract:

(a) The Purchase Price, by Buyer; and

(b) The executed Special Warranty Deed referenced in Paragraph 8, by Seller; and

(c) The original executed Dry-Up Covenant referenced in Paragraph 10, by Seller.

The Escrow Agent shall be Stewart Title Company ("Escrow Agent"), and the funds and documents shall be held by Escrow Agent pursuant to the terms of the Escrow Agreement attached hereto as **Exhibit 5**.

10. DRY-UP COVENANT. The Water Right has historically been used for irrigation purposes on the Property. Consistent with Paragraph 9 above, Seller agrees to deliver to Escrow Agent an executed Dry-Up Covenant in substantially the form of **Exhibit 4**, which Dry-Up Covenant shall be released from escrow to Buyer at Closing. If the Property is encumbered by a deed of trust or mortgage, Seller shall also deliver to Buyer a fully executed subordination agreement or release from the encumbrance holder in a form satisfactory to Buyer. The encumbrance holder shall acknowledge that the Dry-Up Covenant shall become a covenant running with the Property and is binding upon the owner of the Property, the encumbrance holder, and upon all other parties having any right, title, or interest in and to the Property, or any part thereof, their heirs, successors, and assigns.

11. STOCK CERTIFICATE. Seller shall be responsible for delivering the original Stock Certificates, the executed Stock Assignment, and any transfer fees to Company for the issuance of a new unencumbered Stock Certificate to the Water Right in the name of Buyer. Seller also is responsible for delivery of the new unencumbered Stock Certificate to the Water Right in the name of Buyer to Escrow Agent.

12. CLOSING. Closing shall occur upon (A) delivery of the new original Stock Certificate to Escrow Agent described in Paragraph 9 above and (B) issuance of the updated Title Documents pursuant to Paragraph 5(d) hereof which do not list any encumbrances on the Water Right that did not appear in the initial Title Documents. At Closing, Escrow Agent shall distribute the Purchase Price to Seller. At Closing, the Escrow Agent shall also deliver the new original Company Stock Certificate and the executed Special Warranty Deed for the Water Right to Buyer.

In the event that (1) a new Stock Certificate is not issued to Buyer in accordance herewith within forty-five (45) days of execution of this Contract; or (2) the updated Title Documents list new encumbrances on the Water Right, this Contract shall terminate, unless otherwise agreed to in writing by the Parties.

If the new Stock Certificate has not been issued as set forth in Paragraph 11 above, Escrow Agent shall deliver the Purchase Funds to Buyer and shall deliver the original Special Warranty Deed for the Water Right to Seller and this Contract shall terminate and all rights and obligations hereunder shall become null and void.

13. PAYMENT OF ENCUMBRANCES. Any encumbrance required to be paid shall be paid within thirty (30) days of execution of this Contract, unless otherwise agreed to in writing by the Parties.

14. CLOSING COSTS, DOCUMENTS, AND SERVICES. Buyer and Seller shall each pay half of the $1,500 escrow fee ($750) and any other Closing costs.

15. TIME OF ESSENCE/REMEDIES. Time is of the essence hereof. If any payment due hereunder is not paid, honored, or tendered when due, or if any other obligation hereunder is not performed or waived as herein provided, there shall be the following remedies:

(a) If Buyer is in Default: Seller may elect to treat this Contract as canceled, in which case all payments and things of value received hereunder shall be forfeited and retained on behalf of Seller, and Seller may recover such damages as may be proper, or Seller may elect to treat this Contract as being in full force and effect and Seller shall have the right to specific performance or damages, or both.

(b) If Seller is in Default: Buyer may elect to treat this Contract as canceled, in which case all payments and things of value received hereunder shall be returned and Buyer may recover such damages as may be proper, or Buyer may elect to treat this Contract as being in full force and effect and Buyer shall have the right to specific performance or damages, or both.

(c) Costs and Expenses: Anything to the contrary herein notwithstanding, in the event of any arbitration or litigation arising out of this Contract, the arbitrator or court shall award to the prevailing party all reasonable costs and expenses, including attorney fees.

16. RECOMMENDATION OF LEGAL COUNSEL. By signing this document, Buyer and Seller acknowledge that this document has important legal consequences and that the examination of title and consultation with legal and tax or other counsel is recommended before signing this Contract.

17. TERMINATION. In the event this Contract is terminated, all payments and things of value received hereunder shall be returned and the Parties shall be relieved of all obligations hereunder.

18. NOTICE TO BUYER. Any notice to Buyer shall be effective when received by Buyer.

19. NOTICE TO SELLER. Any notice to Seller shall be effective when received by Seller.

20. MODIFICATION OF THIS CONTRACT. No subsequent modification of any of the terms of this Contract shall be valid, binding upon the parties, or enforceable unless made in writing and signed by the parties.

21. ENTIRE AGREEMENT. This Contract constitutes the entire Contract between the parties relating to the subject hereof, and any prior agreements pertaining thereto, whether oral or written, have been merged and integrated into this Contract.

22. BOARD APPROVAL. This Contract and all obligations hereunder are expressly contingent on the Berthoud Board of Trustees affirmatively ratifying its execution by the Town Administration through a motion approved by ___________, 2024.

[*Remainder of page intentionally left blank; signature page follows*]

BUYER: TOWN OF BERTHOUD

By:___________________________________
Christopher Kirk, Town Administrator

Date of Buyer's Signature:____________

Buyer's Address: 807 Mountain Avenue, P.O. Box 1229, Berthoud, Colorado, 80513

SELLER:

By:___________________________________

Name: Paula K. Megenhardt

Dated: ______________________________

By:___________________________________

Name: Daniel L. Megenhardt

Dated: ______________________________

EXHIBIT 1
PROPERTY DESCRIPTION

614 W. County Road 10E, Berthoud, Colorado, 80513, which is currently assigned Larimer County Assessor Parcel No. 9411209002

EXHIBIT 2

SPECIAL WARRANTY DEED

THIS DEED is made this ____ day of __________________, 2024, between **Paula K. Megenhardt and Daniel L. Megenhardt**, with an address of 614 W. County Road 10E, Berthoud, Colorado, 80513 (collectively "*Grantor*"), and the **TOWN OF BERTHOUD**, a Colorado municipal corporation, having an address of 807 Mountain Avenue, P.O. Box 1229, Berthoud, Colorado, 80513 ("*Grantee*").

WITNESSETH, that Grantor, for and in consideration of the sum of Two Hundred and Forty Thousand Dollars ($240,000.00) and other consideration, the receipt and sufficiency of which is hereby acknowledged, have granted, sold, and conveyed, and do hereby grant, sell, convey, and confirm unto Grantee, its successors and assigns forever, all the water right situate, lying and being in the County of Larimer, State of Colorado, described as follows (the "Water Right"):

(1) All water and water rights represented by the following share of stock (collectively the "Share"): One (1.0) share of stock in the Handy Ditch Company, comprised of One-half (0.50) share represented by Stock Certificate No. 3756, and One-half (0.50) share represented by Stock Certificate No. 3821; and

(2) All beneficial right, title, and interest, if any, in all water, water right, ditches, ditch rights, reservoirs, reservoir rights, canals, canal rights, headgates and all other assets, rights, title, or interests represented by the Share.

TOGETHER with all and singular the hereditaments and appurtenances thereto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues, and profits thereof, and all the estate, right, title, interest, claim and demand whatsoever of the Grantor, either in law or equity, of, in, under and to the Water Right, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the Water Right with all the appurtenances, unto the Grantee, its successors and assigns forever. The Grantor, for the Grantor and their heirs, successors, and assigns, does covenant and agree that Grantor shall and will WARRANT AND FOREVER DEFEND the Water Right in the quiet and peaceable possession of the Grantee, and the Grantee's successors and assigns, against all and every person or persons claiming the whole or any part thereof, by, through, or under the Grantor.

IN WITNESS WHEREOF, Grantor has executed this Deed on the date set forth above.

GRANTOR:

By:___________________________________
Paula K. Megenhardt

By:___________________________________
Daniel L. Megenhardt

STATE OF COLORADO)
) ss.
COUNTY OF ___________)

The foregoing SPECIAL WARRANTY DEED was acknowledged before me this ____ day of __________________, 2024, by Paula K. Megenhardt and Daniel L. Megenhardt.

Witness my hand and official seal.

________________________________ SEAL
Notary Public

My Commission Expires: _____________________

EXHIBIT 3
STOCK ASSIGNMENT

FOR GOOD AND VALUABLE CONSIDERATION, the receipt, adequacy, and sufficiency of which are hereby acknowledged, **Paula K. Megenhardt and Daniel L. Megenhardt**, having an address of 614 W. County Road 10E, Berthoud, Colorado, 80513 ("Assignor") does hereby sell, transfer, assign, and convey to the **Town of Berthoud**, a Colorado municipal corporation, having an address of 807 Mountain Avenue, P.O. Box 1229, Berthoud, Colorado, 80513, ("Assignee") all of Assignor's right, title, and interest in One (1.0) share of stock of the Handy Ditch Company, evidenced by Stock Certificate No. 3756 for One-half (0.50) share, and Stock Certificate No. 3821 for One-half (0.50) share (collectively the "Share"), free and clear of all liens, encumbrances, and past-due assessments.

Assignor hereby authorizes the secretary of the Handy Ditch Company to effectuate this Assignment and to transfer the Share on the books of the Handy Ditch Company.

This Assignment is executed by Assignor as of the ____ day of _________________, 2024.

By:___________________________________
Paula K. Megenhardt

By:___________________________________
Daniel L. Megenhardt

STATE OF COLORADO)
) ss.
COUNTY OF ___________)

The foregoing STOCK ASSIGNMENT was acknowledged before me this ____ day of ___________________, 2024, by Paula K. Megenhardt and Daniel L. Megenhardt.

Witness my hand and official seal.

_________________________________ SEAL
Notary Public

My Commission Expires: ______________________

EXHIBIT 4
DRY-UP COVENANT

This **DRY-UP COVENANT** ("Covenant") is executed this _____ day of ______________, 2024, by **Paula K. Megenhardt and Daniel L. Megenhardt**, having an address of 614 W. County Road 10E, Berthoud, Colorado, 80513 (collectively "**Grantor**"), and the **TOWN OF BERTHOUD, COLORADO**, a Colorado municipal corporation ("**Grantee**"), whose address is 807 Mountain Avenue, P.O. Box 1229, Berthoud, Colorado, 80513.

WHEREAS, Grantor is the owner of a tract of land located at 614 W. County Road 10E, Town of Berthoud, County of Larimer, State of Colorado, which tract is currently assigned Larimer County Assessor Parcel No. 9411209002 (the "**Property**"); and

WHEREAS, the Property has historically been irrigated by the water rights associated with One (1.0) share of stock of the Handy Ditch Company, represented by Stock Certificate No. 3756 for One-half (0.50) share, which was issued on August 12, 1996, and Stock Certificate No. 3821 for One-half (0.50) share, which was issued on June 8, 1998 (the "**Water Rights**"); and

WHEREAS, Grantor desires to grant this Covenant in order for Grantee, and its successors and assigns, to apply for and receive temporary or permanent changes of the Water Rights that would allow for the transfer and change of the maximum amount of historical consumptive use associated with the Water Rights.

NOW, THEREFORE, for and in consideration of the sum of Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor covenants and agrees as follows:

1. Grantor hereby grants unto Grantee, and its successors and assigns, all rights to dry up the Property and take any action necessary to eliminate any consumptive use of water for irrigation purposes on the Property. Upon the demand of Grantee, its successors and assigns, and subject to the terms set forth below, Grantor covenants and agrees that such Property shall forever cease to be irrigated by the Water Rights, by any water out of the Handy Ditch system, and by any surface or subsurface water which is tributary to the South Platte River or its tributaries, or as otherwise may be required by the Water Court, the State or Division Engineer, or any other court or agency having

jurisdiction over the administration or adjudication of the Water Rights, except as set forth below. At Grantee's discretion, this dry-up may occur in phases.

2. Unless otherwise required by any decree changing the Water Rights and/or allowing such Water Rights to be exchanged, or as required by any approval for a substitute water supply plan, this Covenant shall not prohibit Grantor, its successors and assigns, from irrigating the affected lands:

a. With water rights that may in the future be transferred to the Property for such use through an appropriate Water Court proceeding; or
b. With water from a well or wells to be constructed in the future which are nontributary wells or, if tributary, which are authorized to pump pursuant to a Water Court approved plan for augmentation; or
c. With water from an exempt well or wells authorized by the Colorado Division of Water Resources; or
d. With water which is not tributary to the Big Thompson River, including not-nontributary water that is duly augmented as required by applicable law; or
e. With water supplied by a municipality, a water district, or other governmental entity; or
f. With water from the Colorado-Big Thompson Project.

Notwithstanding the foregoing, Grantor shall not expand the usage of any water rights on any of the Property so as to frustrate the purpose hereof.

3. Grantor agrees to provide to Grantee documentation and any other information relative to the Property or usage of water thereon as may be reasonably requested by Grantee to prove that the use of the Property complies with the terms of this Covenant. Grantor further agrees to execute any further documentation reasonably requested by Grantee to give full effect to this Covenant.

4. Grantor grants to Grantee, its successors and assigns, a non-exclusive, perpetual license for the purpose of access to and over the Property as may be reasonably necessary to conduct any monumenting, revegetation, monitoring, or testing of the Property that may be required by the State or Division Engineer or by the Water Court, including to enforce and/or give full effect to this Covenant.

5. Grantor covenants that it has the right and privilege to execute this Covenant and it is expressly understood and agreed by the Grantor that the restrictive dry-up covenant contained herein shall attach to and run with the land and shall be binding not only upon the Grantor, but also upon their successors, assigns and any other persons or entities which acquire an ownership or leasehold interest in all or a portion of the subject property in the future.

6. This Dry-Up Covenant may be enforced by Grantee, by any party which is materially injured as a result of a violation of the within-described Covenant, or by any party having any right, title, or interest in the Water Rights, or any part thereof, their successors and assigns, or by the State or Division Engineer, at any time in any appropriate administrative action or any action at law or in equity against any persons or entities violating or threatening to violate this Covenant. This Dry-Up Covenant may be separately assigned by Grantee in its discretion, and shall forever bind Grantor, its successors and assigns, and shall run with and burden the Property and shall run with and benefit the Water Rights.

7. This Dry-Up Covenant may be recorded in the Larimer County, Colorado real property records.

[*Remainder of page intentionally left blank; signature page follows*]

IN WITNESS WHEREOF, Grantor has executed this DRY-UP COVENANT effective as of the date set forth above.

By:___________________________________
Paula K. Megenhardt

By:___________________________________
Daniel L. Megenhardt

STATE OF COLORADO)
) ss.
COUNTY OF ___________)

The foregoing DRY-UP COVENANT was acknowledged before me this ____ day of ___________________, 2024, by Paula K. Megenhardt and Daniel L. Megenhardt.

Witness my hand and official seal.

________________________________ SEAL
Notary Public

My Commission Expires: ______________________

EXHIBIT 5
ESCROW AGREEMENT

1. PARTIES. The parties to this Escrow Agreement are the **Town of Berthoud** ("Purchaser"), **Paula K. Megenhardt and Daniel L. Megenhardt** (collectively "Seller"), and **Stewart Title Company** ("Escrow Agent").

2. RECITAL. Seller and Purchaser have entered into an Agreement for Sale and Purchase of One (1.0) share of stock of the Handy Ditch Company, represented by Stock Certificate No. 3756 for One-half (0.50) share and Stock Certificate No. 3821 for One-half (0.50) share (collectively the "Water Right"), attached hereto as **EXHIBIT 1** ("Sales Agreement").

3. DEPOSIT INTO ESCROW BY PURCHASER. Purchaser shall deposit the following into escrow with Escrow Agent within fourteen (14) days of execution of the Sales Agreement:

a. Purchase Price in the amount of Two Hundred and Forty Thousand dollars ($240,000.00).

4. DEPOSIT INTO ESCROW BY SELLER. Seller shall deposit the following into escrow with Escrow Agent within fourteen (14) days of execution of the Sales Agreement:

a. Original executed Special Warranty Deed for the Water Right; and

b. Original executed Dry-Up Covenant for Irrigated Land.

5. SECOND DEPOSIT INTO ESCROW BY SELLER. Upon issuance of a new original Stock Certificate for the Water Right by the Handy Ditch Company in the name of the Buyer, Seller shall deposit said original Stock Certificate into escrow.

6. ESCROW ACCOUNT FEES. The escrow account fees assessed for this transaction shall be $1,500.00. Purchaser and Seller agree to each pay half of the escrow account fees ($750.00 each).

7. RECORDING FEES. Purchaser and Seller shall be responsible for payment of all recording fees for documents issued in their names.

8. CLOSING. Upon deposit of the original Stock Certificate described in Paragraph 5 above, and issuance of updated Title Documents that do not include encumbrances on the Water Right that did not appear in the original Title Documents, Closing shall be scheduled, and the Escrow Agent shall release the Purchase Funds to Seller at said Closing. At Closing, Escrow Agent shall also release the Special Warranty Deed referenced in Paragraph 4 above, the Dry-Up Covenant, and the new original Stock Certificate referenced in Paragraph 5 above to Purchaser. Closing shall occur within five (5) business days of deposit of the new original Stock Certificate referenced in Paragraph 5 above.

9. FAILURE OF DELIVERY OF ORIGINAL STOCK CERTIFICATE OR IDENTIFICATION OF NEW ENCUMBRANCES. In the event that the new original Stock Certificate described in Paragraph 5 above is not deposited into escrow within forty-five (45) days of execution of the Sales Agreement, or the updated Title Documents list new encumbrances on the Water Right which did not appear in the original Title Documents, the Purchase Funds shall be returned to Purchaser and all documents deposited by Seller shall be returned to Seller.

10. INDEMNIFICATIONS. In the event of any conflicting demand made upon it in connection with this Escrow Agreement, Escrow Agent may continue to hold the escrowed funds until receipt of instructions from both parties or until a final order by a court of competent jurisdiction resolving the subject dispute. Escrow Agent shall be entitled to rely upon any such final order. If for any reason the parties fail to resolve a dispute, Escrow Agent may, at its discretion, commence a civil action to interplead any conflicting demands made upon it. Escrow Agent's deposit with a court of competent jurisdiction of the escrowed funds shall relieve Escrow Agent from all further liability and responsibility hereunder. The parties agree to indemnify and save Escrow Agent harmless against all costs, damages, attorneys' fees, expenses, and liabilities which Escrow Agent may incur or sustain in connection with this Escrow Agreement, including any interpleader action brought by Escrow Agent. Escrow Agent shall not be liable for any act it may do or omit to do hereunder while acting in good faith and in the exercise of its reasonable judgment, and any act done or omitted by Escrow Agent pursuant to the advice of its attorney shall be conclusive evidence of such good faith and reasonable judgment.

11. **NOTICES**. Any notice required or permitted by this Escrow Agreement shall be in writing and shall be deemed to have been sufficiently given for all purposes if sent by certified or registered mail, postage and fees prepaid, addressed to the party to whom such notice is intended to be given at the address set forth on the signature page below, or at such other address as has been previously furnished in writing to the other party or parties. Such notice shall be deemed to have been given when deposited in the U.S. Mail.

12. **TIME OF THE ESSENCE.** Time is of the essence to all performance required by this Escrow Agreement.

13. **PARAGRAPH CAPTIONS.** The captions of the paragraphs are set forth only for convenience and reference, and are not intended in any way to define, limit, or describe the scope or intent of this Escrow Agreement.

DATED: ___________________, 2024

[*Remainder of page intentionally left blank; signature page follows*]

<u>PURCHASER</u>:

TOWN OF BERTHOUD

By:____
Christopher Kirk, Town Administrator

Address: 807 Mountain Avenue
P.O. Box 1229
Berthoud, Colorado, 80513

<u>SELLER</u>:

PAULA MEGENHARDT

____
Paula K. Megenhardt

DANIEL MEGENHARDT

____
Daniel L. Megenhardt

Address: 614 W. County Road 10E
Berthoud, Colorado, 80513

<u>ESCROW AGENT</u>:

Stewart Title Company

By:____
Gina Cruz

Address: 12110 North Pecos Street
Suite 150
Westminster, Colorado, 80234

BOARD OF TRUSTEES INFORMATION

ADMINISTRATION DEPARTMENT

Meeting Date:	**October 8, 2024**
Agenda Title/Subject:	**Golden Links Agreement**
Type of Item:	**Consent Agenda**
Purpose:	**To authorize contract with Golden Links to provide educational and recreational programming for seniors and other interested adults**
Presented by:	**Chris Kirk**

ATTACHMENTS:

1. Draft Agreement with Berthoud Golden Links Inc.

BACKGROUND:

As the Board will recall, the Berthoud Golden Links non-profit organization recently approached the Town to request support for senior-focused recreational activities in Berthoud that they have organized. Specifically, the Berthoud Golden Links organizes out-of-town educational or recreational trips for seniors and other interested adults in the community. To provide these trips, there is a need for safe and reliable transportation for a large group, which can be prohibitively expensive.

To expand the Town's recreational offerings for seniors and other adults, staff met with Berthoud Golden Links and prepared a contract for services between our two organizations. Specifically, the Town would contract with Berthoud Golden Links to provide programming that includes, but is not limited to:

- Weekly social or educational gatherings for seniors and other interested adults.
- Four recreational or educational day trips outside of the Town of Berthoud using hired transportation.

Weekly social and educational gatherings will be held at a place determined by Berthoud Golden Links and information about these gatherings will be published to the public via a variety of methods as outlined in the scope of work.

Day trip destinations will be determined by Berthoud Golden Links and will organized to accommodate a minimum of 25 participants. Fees for trips may be charged for the cost of admittance to the location being visited and the cost of any food provided. The Town's funds will be used to support the transportation costs and other overhead and administrative costs associated with providing the services.

Quarterly reports of the activities will be provided to the Town, including an explanation of the services provided and the costs associated with providing the services.

FISCAL IMPACT AND FUND SOURCE:

The cost of the services will be $15,000, paid in two separate $7,500 installments. The funding will come from the Town's general fund.

COMMUNITY TOUCHSTONES:

Providing high quality social and educational activities for seniors and adults strengthens our *Community Identity* as a great small town.

RECOMMENDED ACTION(S):

Authorize the Town Administrator to finalize and execute the Consulting Services Agreement with Berthoud Golden Links Inc.

<u>CONSULTING SERVICES AGREEMENT</u>

This Consulting Service Agreement (“**Agreement**”) is made effective as of September 25, 2024 (“**Effective Date**”) and entered into between Berthoud Golden Links, Inc., a 501(c)3 charitable corporation (“**Consultant**”) and Town of Berthoud (“**Town**” or “**Berthoud**”). Taken together, Consultant and Town shall be referred to as “**Parties**.”

<u>Recitals</u>

WHEREAS, the Town desires to hire Consultant to perform certain services as more particularly described in Exhibit “A” attached hereto and by this reference made a part hereof;

<u>Agreement</u>

NOW, THEREFORE, in consideration of the mutual covenants, promises and agreements contained herein, the sufficiency of which is hereby acknowledged, the Parties do hereby promise and agree to and with each other as follows:

1. **<u>Services</u>**. Consultant shall provide to Berthoud the Services set forth in Exhibit A attached hereto (the **“Services**”), in a good and workmanlike manner and in accordance with all applicable professional standards and industry practices. Exhibit A shall describe in reasonable detail (i) the services to be performed by Consultant and any deliverables to be provided by Consultant (ii) the contract price to be paid by Berthoud (“**Contract Price**”), and (iii) any additional terms or conditions related to the Services. All Services shall be governed by the terms and conditions of this Agreement, the Exhibits attached hereto, and any Change Orders that may be executed by the Parties (collectively, the “**Contract Documents**”). To the extent a conflict arises between the Parties, the terms of this Agreement shall control.

2. **<u>Term</u>**. This Agreement and all provisions contained herein shall be effective as of the Effective Date and all Services contemplated hereunder shall be completed no later than December 31, 2025 (“**Term**”) unless otherwise extended in writing by the Town.

3. **<u>Fees, Expenses and Taxes</u>**. Consultant expressly acknowledges that all costs, expenses and applicable taxes for materials and services that it is required to supply and perform hereunder, including any costs associated with travel, lodging and meals, are the responsibility of the Consultant. Unless otherwise explicitly set forth in Exhibit A, Consultant shall provide and pay for labor, materials, furniture, furnishings and equipment, tools, consumables, installation equipment and machinery, delivery and other facilities and services necessary for the proper execution and completion of the Services.

4. **<u>Payment Terms</u>**. The ”Fee”, as identified on Exhibit A, shall not exceed $15,000 without prior written authorization by Town and shall be payable as outlined in Exhibit A.

5. **<u>Representations, Warranties and Covenants</u>**.

   a. Consultant hereby represents, warrants and agrees that:

      i. Consultant has adequate skill, training, expertise, knowledge and experience to perform the Services in a competent and professional manner consistent with industry standards;

      ii. Consultant has sufficient personnel and equipment available to perform and complete the Services within the milestones, timelines and time frames specified in this Agreement;

      iii. Consultant will perform the Services in a good and workmanlike manner consistent with industry standards;

      iv. Consultant will provide necessary reporting to the Town as required in Exhibit A, or as requested from time to time by the Town;

      v. Consultant has the full right and authority to enter into and fully perform this Agreement;

vi. Consultant shall perform its activities under this Agreement in accordance with all federal, state and local codes, laws, rules, regulations, and legal requirements relating to the services provided by Consultant under this Agreement ("**Legal Requirements**");

vii. The execution, delivery and performance of this Agreement will not violate the provisions of any agreement to which Consultant is a party or by which it is bound; and

viii. The person signing this Agreement on behalf of Consultant has the full authority to do so.

b. Berthoud hereby represents, warrants and agrees that:

i. Berthoud has the full right and authority to enter into and fully perform this Agreement;

ii. Berthoud shall perform its activities under this Agreement in accordance with all Legal Requirements;

iii. The execution, delivery and performance of this Agreement will not violate the provisions of any agreement to which Berthoud is a party or by which it is bound;

iv. The person signing this Agreement on behalf of Berthoud has the full authority to do so.

6. **Insurance**. Consultant agrees to maintain insurance during the life of the agreement:

a. Comprehensive general liability insurance coverage in an amount not less than $1 million per occurrence and automobile liability for owned, hired, and non-owned vehicles; and

b. Professional/negligent acts, errors and omissions insurance in an amount not less than $1 million; and

c. Such workers' compensation insurance as required.

7. **Termination**. Town may terminate this agreement at any time by giving Consultant ten working days' prior written notice, provided that in such event Consultant shall be entitled to payment for those Services rendered through the date of termination, provided those Services rendered are satisfactory to the Town.

8. **Records**. Information, data, estimates, reports, studies, and all other project documents drafted or created by Consultant or on behalf of Consultant for Town shall belong to Town and Consultant hereby assigns all of its copyright interests to Town. All of the foregoing documents hereafter prepared by Consultant for Town shall be retained and maintained for Town by Consultant in its offices at no additional cost to Town. Consultant shall release all such files and documents as instructed by Town from time to time. Consultant shall not be liable for use of any such documents for purposes other than their original intended purpose.

9. **Liability and indemnity**. Consultant agrees to hold the Town harmless for any costs, claims, or liabilities arising from Consultant's performance or operations relating to the services required by this agreement.

10. **Notices**. All notices required to be given pursuant to this Agreement shall be made in writing and shall be delivered by personal delivery and securing a written receipt, or shall be sent by certified mail, return receipt requested, to the respective Party's address included below. Notice given as provided herein shall be deemed to have been given on the date it was received as evidenced by the receipt received pursuant to either form of delivery. Notice hereunder shall be addressed to:

If sent to Berthoud:

Town of Berthoud
c/o Mr. Christopher Kirk
807 Mountain Ave.
Berthoud, CO 80513

If sent to Consultant:

[INSERT CONSULTANT BUSINESS NAME]
c/o [INSERT INDIVIDUAL]
ADDRESS
ADDRESS

11. **Restriction of Assignment**. Neither party shall have the right or power to assign its rights or obligations under this Agreement without the written consent of the other party.

12. **Waiver**. The failure of any of the Parties to enforce any provision or condition contained in this Agreement at any time will not be construed as a waiver of that condition or provision nor will it operate as a forfeiture of any right of future enforcement of the condition or provision.

13. **Entire Agreement**. This Agreement, together with all Contract Documents, contains the entire agreement between the parties and merges any prior representations, warranties, or understandings they may have had regarding the subject matter of this Agreement. This Agreement may not be amended or modified except by a writing executed by all parties.

14. **Counterpart; Facsimile Signatures**. This Agreement may be executed in counterparts by each party, separately, and when each party has executed a copy thereof, such copies taken together shall be deemed to be a full and complete contract between the Parties.

15. **Headings**. The section headings appearing in this Agreement are inserted for reference purposes only and in no way define, limit, construe or describe the scope or intent of such section, or in any way affect the meaning or interpretation of this Agreement.

16. **Construction**. It is agreed that all parties have participated in preparation of this Agreement and that there shall be no presumption of construing ambiguities against the drafter.

17. **Governing Law**. This Agreement and the parties' conduct arising out of or related to it shall be governed by and interpreted under the laws of the State of Colorado. Any suit, action or proceeding seeking to enforce any of the terms of this Agreement shall be brought in a court of competent jurisdiction in Larimer County, Colorado. All Parties expressly and irrevocably consent to jurisdiction and venue in said courts.

18. **Severability**. In the event that any provisions of this Agreement are found to be illegal or unenforceable, such provisions shall be modified to the extent necessary to make it enforceable, and as so modified, the remainder of this Agreement shall remain in full force and effect.

IN WITNESS WHEREOF the parties have executed this Agreement by their properly authorized signatories:

INSERT CONSULTANTS BUSINESS NAME	TOWN OF BERTHOUD
By: Date:	By: Chris Kirk Date
Its:	Its: Town Administrator

EXHIBIT A
SCOPE OF WORK

The Town of Berthoud desires to provide recreational, educational, and social programming for seniors and other interested adults. The Town desires to contract with Berthoud Golden Links to provide a portion of this programming.

Pursuant to a vote of the Town Board of the Town, held September 24, 2024, the Town shall pay Berthoud Golden Links a total not to exceed $15,000. Berthoud Golden Links will provide programming that includes but is not be limited to:

- Weekly social or educational gatherings for seniors and other interested adults.
- Four recreational or educational day trips outside of the Town of Berthoud using hired transportation.

Social and educational gatherings will be held weekly at a place determined by Berthoud Golden Links. Information about the time and place of these gatherings will be published via appropriate channels, which may include social media, websites (including the Town website), Town recreational programming, the newspaper, or other reasonable methods for informing the public about these gatherings.

Recreational or educational day trips will be at locations determined by Berthoud Golden Links, but may include a trip to the Georgetown Historic Railroad, tours of local museums or factories, and other similar locations which are safe and accessible to the public. The four trips shall be taken prior to the expiration of this agreement. Trips shall be able to accommodate a minimum of 25 participants. Fees may be charged for participation in these trips but shall not exceed the cost of admittance to the location being visited and costs for food or beverages provided as part of the trip. Transportation for day trips shall be organized by Berthoud Golden Links and shall be on accessible public or private transportation provided by professionally licensed operators. Information about the time and place of these trips, as well as how to participate, will be published via appropriate channels, which may include social media, websites (including the Town website), Town recreational programming, the newspaper, or other reasonable methods for informing the public about these trips.

Upon execution of this agreement, Berthoud Golden Links shall invoice the Town for $7,500. A second invoice for $7,500 may be submitted to the Town by Berthoud Golden Links no sooner than March 1, 2025. Payment of the second invoice shall be contingent upon the Town receiving reports, as outlined below, in a timely manner.

A report detailing the services provided and the total number of seniors and adults served shall be filed with the Town Administrator, or their designee, no less than quarterly following execution of the agreement. In addition to an explanation of the services provided, each report shall include the total amount of funding expended for said services during the quarter and the total amount of funding expended from the date of execution of the agreement.

BOARD OF TRUSTEES INFORMATION

ADMINISTRATION DEPARTMENT

Meeting Date:	**October 8, 2024**
Agenda Title/Subject:	**Draft budget for 2025**
Type of Item:	**Presentation**
Purpose:	**To present draft budget for 2025**
Presented by:	**Chris Kirk**

ATTACHMENTS:

- 2025 draft budget spreadsheet

BACKGROUND: No later than October 15th each year, the person appointed to prepare the budget shall submit a preliminary budget estimate to the governing body. The governing body shall then cause a notice to be published containing the date and time of the hearing at which the adoption of the proposed budget will be considered. The draft budget is the first step in the preparation of the upcoming annual budget.

UPDATE/NEXT STEPS: The Town Administrator and Finance Director will meet with each department director over the next 3 weeks. Each department will be analyzed to determine personnel and equipment needs, as well as special needs within each department. The Town Administrator, with the assistance of the Finance Director, will prepare a 2025 budget and budget presentation, scheduled for November 12th. The budget will be presented for adoption on December 10th.

FISCAL IMPACT AND FUND SOURCE: All funds, revenues, and expenditures are reviewed for this project.

COMMUNITY TOUCHSTONES: Sustainability and Resiliency are most pertinent to this project.

RECOMMENDED ACTION(S): A Board Member may move to schedule a Public Hearing on December 10, 2024 at the hour of 6:30 PM, or as soon thereafter as practicable, to consider the adoption of the 2025 Annual Budget and associated ordinances for the Town of Berthoud, and to direct staff to publish a notice for the same in accordance with the Local Government Budget Law of Colorado.

Followed by a second and a roll call vote.

TOWN OF BERTHOUD
BUDGET YEAR ENDING DECEMBER 31, 2025

GENERAL FUND TOTALS												
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	DESCRIPTION	2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
	BEGINNING FUND BALANCE	7,434,983	11,259,871	18,410,765	23,415,239	24,481,483	24,481,483	18,715,391	15,888,384	15,895,362	15,936,682	15,908,449
	REVENUES											
1	Total Taxes	7,435,888	9,363,123	9,259,465	9,203,320	8,860,350	8,868,250	8,767,913	9,165,246	9,582,445	10,020,505	10,480,468
2	Total Licenses and Permits	179,071	178,194	273,262	236,902	239,700	224,700	219,435	230,407	241,927	254,023	266,725
3	Total Intergovernmental Rev.	1,177,722	1,868,450	1,627,920	492,680	516,084	572,784	557,334	584,897	613,837	644,225	676,132
4	Total Charges for Services(Rec,Pool,Pks)	81,170	145,258	155,345	146,676	173,100	197,800	223,500	230,475	241,999	254,099	266,804
5	Total Fines and Forfeits	23,906	16,026	24,127	27,612	21,000	25,000	26,250	27,563	28,941	30,388	31,907
6	Total Interest & Fee Revenue	480,025	553,365	874,880	1,767,915	1,100,000	1,400,000	1,130,000	1,186,500	1,245,825	1,308,116	1,373,522
7	Total Transfers In	333,610	384,053	349,240	359,774	4,858,298	4,858,298	534,998	560,633	587,549	615,812	645,488
8	Total Building Fees	1,575,671	2,203,838	1,547,004	1,115,509	1,450,000	1,200,000	800,000	800,000	800,000	800,000	800,000
9	Total Miscellaneous Revenue	101,902	126,403	16,306	63,311	-	26,500	-	-	-	-	-
11	Total Planning Fees	39,324	25,570	90,112	171,167	24,000	25,000	26,250	27,563	28,941	30,388	31,907
12	Total Town Hall Lease Income	117,426	107,962	99,009	102,736	68,450	97,800	99,528	89,408	91,643	93,934	96,283
	TOTAL OPERATING REVENUES	11,545,715	14,972,242	14,316,670	13,687,602	17,310,982	17,496,132	12,385,207	12,902,690	13,463,107	14,051,490	14,669,235
13	MISCELLANEOUS REVENUE	20	22	75,898	115,241	0	30,000	36,000	0	0	0	0
	TOTAL REVENUES	11,545,735	14,972,264	14,392,568	13,802,843	17,310,982	17,526,132	12,421,207	12,902,690	13,463,107	14,051,490	14,669,235
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	EXPENSES	2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
100	Total General Government	2,105,341	1,830,368	2,219,434	2,232,644	2,824,105	2,837,605	2,929,033	3,178,330	3,290,241	3,509,748	3,680,230
200	Total Public Safety	1,418,375	1,650,208	1,862,495	2,372,064	2,758,373	2,730,495	2,961,314	3,098,150	3,250,957	3,415,505	3,584,181
300	Total Streets	773,407	784,704	747,860	888,473	1,243,713	1,245,413	1,352,095	1,419,700	1,490,685	1,565,219	1,643,480
400	Total Recreation	338,378	275,421	374,093	431,218	458,057	459,157	462,342	485,459	509,732	535,218	561,979
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	310,295	325,810	342,101	359,206	377,166
700	Total Parks	761,932	746,567	1,156,745	1,239,279	1,665,783	1,668,983	1,720,224	1,831,235	1,895,296	1,962,561	2,033,189
800	Total Building Department	874,737	1,235,511	992,677	726,676	1,174,010	1,174,710	763,796	777,985	792,885	808,529	824,955
1100	Total Planning	382,836	436,601	502,259	508,045	696,203	696,203	774,893	759,888	797,882	837,776	879,665
1200	Total Town Hall Lease Expense	190,824	77,296	79,183	84,502	98,600	110,100	114,555	113,888	119,583	125,562	131,840
1300	Total Community Outreach	-	-	-	93,534	156,087	156,087	164,236	169,163	174,238	179,465	184,849
	Total Engineering	-	-	-	-	299,861	106,390	781,621	736,105	758,188	780,934	804,362
1500	Contributions	21,833	45,400	23,146	55,441	122,700	122,700	60,400	-	-	-	-
	TOTAL OPERATING EXPENSES	7,040,196	7,312,538	8,755,603	8,882,913	11,870,762	11,681,424	12,394,803	12,895,712	13,421,787	14,079,723	14,705,896
1000	TOTAL CAPITAL PROJECTS	680,651	508,832	632,491	3,853,686	11,566,800	11,610,800	2,480,774	-	-	-	-
	TOTAL EXPENSES	7,720,847	7,821,370	9,388,094	12,736,599	23,437,562	23,292,224	14,875,577	12,895,712	13,421,787	14,079,723	14,705,896
	EMERGENCY RESERVES	-	-	-	-	-	-	372,636				
	ENDING FUND BALANCE	11,259,871	18,410,765	23,415,239	24,481,483	18,354,902	18,715,391	15,888,384	15,895,362	15,936,682	15,908,449	15,871,787
	MINIMUM EFB							1,859,220	1,934,357	2,013,268	2,111,958	2,205,884

GENERAL FUND REVENUES

11-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		Taxes											
4101	0	Property Tax - General	1,338,217	1,447,664	1,401,407	1,547,068	1,750,000	1,770,000	1,858,500	1,951,425	2,048,996	2,151,446	2,259,018
4102	0	Specific Ownership	344,269	374,142	511,649	325,119	380,000	328,000	344,400	361,620	379,701	398,686	418,620
4103	0	Sales Tax - General	3,240,145	4,399,494	5,021,128	5,050,074	4,650,000	4,300,000	4,515,000	4,740,750	4,977,788	5,226,677	5,488,011
4103	1	Sales Tax - Permits	1,485,396	2,210,809	1,306,883	1,185,955	857,500	1,300,000	821,250	821,250	821,250	821,250	821,250
4103	2	Colorado Excise Tax	91,585	127,457	142,632	155,479	140,000	110,000	115,500	121,275	127,339	133,706	140,391
4104	0	Cigarette	10,782	15,914	12,084	16,611	12,000	12,000	12,600	13,230	13,892	14,586	15,315
4105	0	Franchise Taxes	100,443	110,342	127,697	124,855	90,000	90,000	94,500	99,225	104,186	109,396	114,865
4106	0	Severance Tax	39,871	14,925	92,979	88,687	70,000	48,000	50,400	52,920	55,566	58,344	61,262
4107	0	Property Tax - Police	773,835	651,221	631,651	698,151	900,000	900,000	945,000	992,250	1,041,863	1,093,956	1,148,653
4108	0	Occupation Tax	10,622	10,900	10,682	9,263	10,000	10,000	10,500	11,025	11,576	12,155	12,763
4109	0	Lodging Tax	723	255	673	1,687	600	-	-	-	-	-	-
4110	0	Disposable Bag Fee	-	-	-	371	250	250	263	276	289	304	319
4100		**Total Taxes**	**7,435,888**	**9,363,123**	**9,259,465**	**9,203,320**	**8,860,350**	**8,868,250**	**8,767,913**	**9,165,246**	**9,582,445**	**10,020,505**	**10,480,468**
		Licenses & Permits											
4201	0	Business License/Liquor/MMJ	92,447	77,085	107,387	93,841	100,000	100,000	105,000	110,250	115,763	121,551	127,628
4201	1	MMJ Transaction Fee	31,407	23,848	21,676	15,567	12,000	12,000	12,600	13,230	13,892	14,586	15,315
4202	0	Animal Licenses	930	1,240	3,250	1,860	1,800	1,800	1,890	1,985	2,084	2,188	2,297
4203	0	Passports	13,207	21,926	76,995	65,921	70,000	55,000	57,750	60,638	63,669	66,853	70,195
4206	0	Farm Leases	38,275	36,780	38,714	33,227	30,000	30,000	15,000	15,750	16,538	17,364	18,233
4207	0	Rental Property	2,000	16,000	24,280	24,766	24,900	24,900	26,145	27,452	28,825	30,266	31,779
4208	0	Records Requests	805	1,315	960	1,720	1,000	1,000	1,050	1,103	1,158	1,216	1,276
4200		**Total Licenses & Permits**	**179,071**	**178,194**	**273,262**	**236,902**	**239,700**	**224,700**	**219,435**	**230,407**	**241,927**	**254,023**	**266,725**
		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	474,075	497,779	522,668	548,801
4304	0	Road & Bridge	157,920	77,750	66,202	70,268	70,000	80,000	84,000	88,200	92,610	97,241	102,103
4305	0	Utility Road Cut Permit	7,710	10,103	27,515	21,494	15,000	15,000	15,750	16,538	17,364	18,233	19,144
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	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**	**572,784**	**557,334**	**584,897**	**613,837**	**644,225**	**676,132**
		Charges For Services											
4401	0	Recreation (see 11-04)	64,932	140,567	144,123	137,083	165,400	183,600	209,900	220,395	231,415	242,985	255,135
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	10,200	9,600	10,080	10,584	11,113	11,669
4400		**Total Charges for Services**	**81,170**	**145,258**	**155,345**	**146,676**	**173,100**	**197,800**	**223,500**	**230,475**	**241,999**	**254,099**	**266,804**

GENERAL FUND REVENUES CON'T

11-00

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		Fines											
4500	0	Fines & Forfeitures	17,705	7,866	7,130	12,685	8,000	12,000	12,600	13,230	13,892	14,586	15,315
4501	0	Court Fees	3,586	7,230	16,292	13,597	12,000	12,000	12,600	13,230	13,892	14,586	15,315
4502	0	Surcharges	2,615	930	705	1,330	1,000	1,000	1,050	1,103	1,158	1,216	1,276
4500		**Total Fines & Forfeits**	**23,906**	**16,026**	**24,127**	**27,612**	**21,000**	**25,000**	**26,250**	**27,563**	**28,941**	**30,388**	**31,907**
		Interest & Fees											
4601	0	Interest	68,900	85,789	304,247	1,159,452	500,000	800,000	500,000	525,000	551,250	578,813	607,753
4603	0	Municipal Fees	411,125	467,576	570,633	608,463	600,000	600,000	630,000	661,500	694,575	729,304	765,769
4600		**Total Interest & Fees**	**480,025**	**553,365**	**874,880**	**1,767,915**	**1,100,000**	**1,400,000**	**1,130,000**	**1,186,500**	**1,245,825**	**1,308,116**	**1,373,522**
		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	800,000	800,000	800,000	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**	**800,000**	**800,000**	**800,000**	**800,000**
		Planning Department											
4651	0	Application Fees	11,650	19,578	35,800	25,650	20,000	20,000	21,000	22,050	23,153	24,310	25,526
4653	0	Electric Charging Vehicle Fees	-	-	2,721	4,598	4,000	5,000	5,250	5,513	5,788	6,078	6,381
4654	0	Development Review Fees	27,674	5,092	53,463	139,569	-	-	-	-	-	-	-
4655	0	Sign Deposit	-	900	(1,872)	1,350	-	-	-	-	-	-	-
4600		**Total Planning Department**	**39,324**	**25,570**	**90,112**	**171,167**	**24,000**	**25,000**	**26,250**	**27,563**	**28,941**	**30,388**	**31,907**
		Transfers											
4701	0	Water	140,000	214,430	210,000	220,500	220,500	220,500	279,000	292,950	307,598	322,977	339,126
4702	0	Wastewater	140,000	107,215	100,000	105,000	105,000	105,000	223,200	234,360	246,078	258,382	271,301
4705	0	Road Impact Fees	36,610	51,892	29,240	23,774	22,298	22,298	22,298	22,298	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	11,025	11,576	12,155	12,763
4700		**Total Transfers**	**333,610**	**384,053**	**349,240**	**359,774**	**4,858,298**	**4,858,298**	**534,998**	**560,633**	**587,549**	**615,812**	**645,488**
		Miscellaneous Revenues											
4209	0	Restitution	-	175	197	-	-	-	-	-	-	-	-
4310	0	Loss Control Rebate/Insurance Claims	96,840	45,395	13,659	47,484	-	24,000	-	-	-	-	-
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**	**-**	**26,500**	**-**	**-**	**-**	**-**	**-**
		Miscellaneous Revenues											
4610	0	Oil and Gas	20	22	75,898	115,241	-	30,000	36,000	-	-	-	-
		Total Miscellaneous Revenues	**20**	**22**	**75,898**	**115,241**	**-**	**30,000**	**36,000**	**-**	**-**	**-**	**-**

GENERAL FUND REVENUES (CHARGES FOR SERVICES)													
11-04													
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		RECREATION											
4450	1	Tennis	777	5,411	6,420	4,316	7,700	7,700	7,700	8,085	8,489	8,914	9,359
4450	2	Active Net Credit	-	(13,682)	-	-	-	-	-	-	-	-	-
4450	3	British Soccer	-	390	675	840	850	850	950	998	1,047	1,100	1,155
4450	5	Concession Stand Receipts	-	678	-	-	500	500	500	525	551	579	608
4450	8	Flag Football	5,954	12,938	16,766	18,599	19,500	24,000	27,000	28,350	29,768	31,256	32,819
4450	9	Track Fees/Cross Country	(60)	4,058	3,403	5,618	7,350	7,350	7,350	7,718	8,103	8,509	8,934
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	2,835	2,977	3,126	3,282
4450	22	Youth Baseball	6,459	20,274	23,841	22,716	23,000	23,000	24,000	25,200	26,460	27,783	29,172
4450	23	Youth Softball	9,088	10,199	14,907	11,898	15,000	15,000	18,200	19,110	20,066	21,069	22,122
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	12,600	13,230	13,892	14,586
4450	35	Field Fees	4,593	8,480	4,536	6,300	4,000	4,000	12,000	12,600	13,230	13,892	14,586
4450	45	Adult Kickball	1,061	3,051	3,007	3,316	4,000	4,000	4,000	4,200	4,410	4,631	4,862
4450	49	Adult Soccer	-	-	-	-	5,600	5,600	7,000	7,350	7,718	8,103	8,509
4450	50	Youth Soccer	21,124	36,314	38,646	35,608	39,000	46,000	53,500	56,175	58,984	61,933	65,030
4450	51	Sport Camps	404	14,102	15,736	14,796	15,300	22,000	23,000	24,150	25,358	26,625	27,957
4450	52	Tournaments	149	468	-	-	-	-	1,000	1,050	1,103	1,158	1,216
4450	55	Additional Programs Fees	3,176	2,031	8,886	8,426	6,000	6,000	9,000	9,450	9,923	10,419	10,940
4450		**Total Recreation Revenue**	**64,932**	**140,567**	**144,123**	**137,083**	**165,400**	**183,600**	**209,900**	**220,395**	**231,415**	**242,985**	**255,135**
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	200	100	105	110	116	122
4469	0	Park Reservations	2,286	4,357	9,777	8,788	7,000	9,000	9,000	9,450	9,923	10,419	10,940
4470	0	Banners	40	230	1,125	725	500	1,000	500	525	551	579	608
		Total Parks Revenue	**2,326**	**4,927**	**11,222**	**9,593**	**7,700**	**10,200**	**9,600**	**10,080**	**10,584**	**11,113**	**11,669**
		TOTAL GENERAL FUND OPERATING REVENUES	**11,428,289**	**14,864,280**	**14,217,661**	**13,584,866**	**17,242,532**	**17,394,332**	**12,281,679**	**12,813,281**	**13,371,464**	**13,957,555**	**14,572,952**
		Total Miscellaneous Revenue	**20**	**22**	**75,898**	**115,241**	**-**	**30,000**	**36,000**	**-**	**-**	**-**	**-**
		TOTAL GENERAL FUND REVENUES	**11,428,309**	**14,864,302**	**14,293,559**	**13,700,107**	**17,242,532**	**17,424,332**	**12,317,679**	**12,813,281**	**13,371,464**	**13,957,555**	**14,572,952**

GENERAL GOVERNMENT EXPENSE

11-01

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
5001		Salaries	655,369	827,176	977,045	1,076,942	1,226,272	1,226,272	1,327,258	1,393,621	1,463,302	1,536,467	1,613,290
5002		Employer Contributions	154,735	193,854	216,626	242,304	306,864	306,864	349,257	366,720	385,056	404,309	424,524
5003		Pension	28,819	37,258	43,741	46,706	61,314	61,314	66,363	69,681	73,165	76,823	80,665
5009	5	Travel-Trans-Educ-Finance	4,327	1,738	732	1,444	10,000	5,000	5,000	5,250	5,513	5,788	6,078
5009	12	Travel-Clerk/Deputy Clerk	2,919	3,998	3,399	3,215	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5009	14	Travel-Trans-Educ-Administration	1,289	6,326	10,853	9,881	15,000	15,000	15,000	15,750	16,538	17,364	18,233
5009	41	Travel-Trans-Educ Board	6,754	6,055	11,115	2,877	17,500	10,000	10,000	10,500	11,025	11,576	12,155
5010	1	Office Supplies-admin	39,648	47,604	51,027	53,631	65,000	62,000	62,000	65,100	68,355	71,773	75,361
5010	3	Office Supplies-court			988	1,556	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5010	4	Office Supplies-board			2,882	455	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5011	1	Telephone	8,543	9,447	10,998	9,547	11,000	11,000	11,000	11,550	12,128	12,734	13,371
5012	1	Utilities	27,024	29,855	32,433	31,705	36,000	36,000	36,000	37,800	39,690	41,675	43,758
5013	1	Vehicle Maintenance	712	174	396	715	3,000	3,000	3,000	3,150	3,308	3,473	3,647
5014	1	Gasoline	93	224	533	343	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5015	1	Insurance	88,995	109,246	120,537	122,956	225,000	225,000	225,000	236,250	248,063	260,466	273,489
5017	7	Town Hall Building Maintenance	8,252	26,355	18,750	39,720	35,000	35,000	35,000	36,750	38,588	40,517	42,543
5018	4	Publications/Legal Notices	1,938	5,480	4,683	4,405	5,000	7,000	7,000	7,350	7,718	8,103	8,509
5019	4	Recording Fees	156	6	-	6	100	100	100	105	110	116	122
5020	1	Professional Fees	49,674	120,953	107,687	59,662	50,000	40,000	40,000	42,000	44,100	46,305	48,620
5021	3	Municipal Judge	9,428	4,245	16,765	12,428	18,000	18,000	18,000	18,900	19,845	20,837	21,879
5022	2	Election Judge	2,370	-	2,089	-	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5023	2	Election Supplies	55,143	2,213	65,132	-	60,000	60,000	20,000	60,000	20,000	60,000	63,000
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	42,000	44,100	46,305	48,620
5036	1	Regional Meetings	3,638	399	-	-	-	-	-	-	-	-	-
5038	0	Administrative Expense	3,607	3,010	8,170	16,882	36,000	30,000	30,000	31,500	33,075	34,729	36,465
5038	1	Passport Expense	312	1,069	1,794	3,367	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5039	1	Dues and Subscriptions	17,143	22,068	11,552	19,124	24,000	27,000	27,000	28,350	29,768	31,256	32,819
5040	1	Attorney-admin	118,164	120,591	53,452	43,081	82,000	82,000	82,000	86,100	90,405	94,925	99,672
5040	2	Attorney-elections			1,535	778	3,000	3,000	3,000	3,150	3,308	3,473	3,647
5040	3	Attorney-court			25,258	26,171	30,000	30,000	30,000	31,500	33,075	34,729	36,465
5040	4	Attorney-board			49,703	60,634	60,000	65,000	65,000	68,250	71,663	75,246	79,008
5041	3	Court Expense	180	-	7	1,582	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5045	1	Safety Committee (CPR)	204	3,076	3,192	4,418	7,500	7,500	7,500	7,875	8,269	8,682	9,116
5046	1	Uniforms	-	-	-	1,602	4,655	4,655	4,655	4,888	5,132	5,389	5,658
5048	1	Wellness Committee	1,198	3,341	25,862	26,488	34,000	40,000	40,000	42,000	44,100	46,305	48,620
5050	1	Employee Recognition	7,226	(131)	3,810	6,834	12,000	12,000	12,000	12,600	13,230	13,892	14,586
5089	7	Janitorial Service & Supplies	23,110	30,436	20,500	24,128	35,000	35,000	35,000	36,750	38,588	40,517	42,543
5090	5	Auditing (1/3)	9,166	8,333	8,400	8,336	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5091	1	Parking Lot Lease	100	100	100	100	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	84,000	88,200	92,610	97,241
5096	1	Internet	2,691	2,365	3,053	3,849	4,000	4,000	4,000	4,200	4,410	4,631	4,862
5097	1	Webpage (redesign)	8,180	8,589	34,001	7,801	8,000	12,000	12,000	12,600	13,230	13,892	14,586
5246	4	Audio/visual Equipment	-	85	7,826	9,602	30,000	30,000	3,000	8,000	8,400	8,820	9,261
5247	1	Software (Caselle)	20,706	9,158	9,726	11,572	22,000	22,000	22,000	23,100	24,255	25,468	26,741
5247	3	Software (Caselle)-Court	1,260	1,260	1,281	1,296	1,300	1,300	1,300	1,365	1,433	1,505	1,580
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	94,500	99,225	104,186	109,396
5256	7	Clean-Up Day	-	3,783	4,029	8,836	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5257	7	Spring/Fall Clean Up-Branches	-	2,250	-	-	2,000	2,000	2,000	2,100	2,205	2,315	2,431
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	80,000	80,000	100,000	100,000
5300	1		Bank Fees	21,463	24,295	28,596	32,784	35,000	35,000	35,000	36,750	38,588	40,517	42,543
			TOTAL GENERAL GOVERNMENT	**2,105,341**	**1,830,368**	**2,219,434**	**2,232,644**	**2,824,105**	**2,837,605**	**2,929,033**	**3,178,330**	**3,290,241**	**3,509,748**	**3,680,230**

PUBLIC SAFETY EXPENSE

11-02			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5001	4	Salaries-Code Enforcement	40,480	41,796	44,706	51,165	129,235	109,000	137,185	144,044	151,246	158,809	166,749
5002	4	Employer Contributions-Code Enforcement	23,426	17,716	18,775	4,154	40,731	25,000	46,570	48,899	51,343	53,911	56,606
5003	4	Pension-Code Enforcement	617	925	1,292	2,558	6,462	5,450	6,859	7,202	7,562	7,940	8,337
5009	4	Training-Code Enforcement	38	706	45	188	2,000	2,000	4,000	4,200	4,410	4,631	4,862
5010	1	Office Supplies-LCSO	1,010	2,186	581	334	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5010	4	Office Supplies-Code Enforcement			2,056	1,505	2,000	6,000	6,000	6,300	6,615	6,946	7,293
5011	4	Telephone/Mobile-Code Enforcement	656	663	659	663	800	800	1,600	1,680	1,764	1,852	1,945
5013	4	Vehicle Maintenance-Code Enforcement	431	529	290	1,442	2,000	2,000	3,000	3,150	3,308	3,473	3,647
5014	4	Gasoline-Code Enforcement	637	463	584	369	1,000	1,000	1,500	1,575	1,654	1,736	1,823
5018	1	Public Events (LETA, Holiday light contest)	-	6,276	6,276	1,565	18,000	18,000	18,000	18,900	19,845	20,837	21,879
5034	4	Animal Control	16,553	3,483	30,141	45,922	58,000	58,000	58,000	60,900	63,945	67,142	70,499
5039	1	Dues & Memberships	-	-	-	-	200	200	400	420	441	463	486
5046	4	Uniforms-Code Enforcement	515	552	745	908	1,445	1,445	3,000	3,150	3,308	3,473	3,647
5095	4	Computer-Code Enforcement	-	-	-	947	-	5,100	-	2,000	-	2,000	-
5218	0	Traffic Control	-	-	-	-	1,000	1,000	-	-	-	-	-
5221	4	Abatement of Property	-	-	-	-	-	-	55,000	57,750	60,638	63,669	66,853
5222	7	School Safety/Education	-	-	19,440	-	24,000	24,000	25,200	13,230	13,892	14,586	15,315
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	2,593,500	2,723,175	2,859,334	3,002,300	3,152,415
		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**	**2,730,495**	**2,961,314**	**3,098,150**	**3,250,957**	**3,415,505**	**3,584,181**

STREETS EXPENSE

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-03			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5001		Salaries	252,669	271,444	249,814	307,957	457,803	457,803	501,278	526,342	552,659	580,292	609,307
5002		Employer Contributions	80,702	93,099	80,032	107,165	173,120	173,120	209,853	220,346	231,363	242,931	255,078
5003		Pension	8,076	10,176	8,554	11,853	22,890	22,890	25,064	26,317	27,633	29,015	30,465
5008	1	Employee Physicals-Background	377	524	461	451	800	800	800	840	882	926	972
5009	1	Training	1,052	5,243	3,536	4,869	6,500	6,500	8,500	8,925	9,371	9,840	10,332
5010	1	Office Supplies	3,803	4,159	5,303	983	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5011	1	Telephone	6,782	5,187	4,404	3,913	5,500	5,500	5,500	5,775	6,064	6,367	6,685
5012	2	Street Lighting-utilities only	114,856	132,437	159,204	156,422	165,000	165,000	180,000	189,000	198,450	208,373	218,791
5012	6	Utilities-Shop	5,740	3,147	1,142	2,765	3,000	4,700	5,000	5,250	5,513	5,788	6,078
5012	7	Street Light Repairs	16,747	11,173	6,200	817	15,000	15,000	15,000	15,750	16,538	17,364	18,233
5014	6	Gasoline	18,248	23,083	28,459	31,554	35,000	35,000	35,000	36,750	38,588	40,517	42,543
5018	1	Publications	25	-	-	-	500	500	500	525	551	579	608
5020	1	Professional Fees (ROW inspections)	-	-	15,743	28,971	30,000	30,000	30,000	31,500	33,075	34,729	36,465
5021	6	Vehicle and Equipment Maintenance - Light Duty	43,367	10,697	12,919	9,029	20,000	20,000	20,000	21,000	22,050	23,153	24,310
5036	2	Vehicle and Equipment Maintenance - Heavy Duty	34,096	22,184	29,220	37,760	40,000	40,000	40,000	42,000	44,100	46,305	48,620
5037	2	Material for Maintenance	45,391	16,187	11,121	22,072	50,000	50,000	50,000	52,500	55,125	57,881	60,775
5039	1	Dues	391	50	421	569	600	600	600	630	662	695	729
5040	7	Contracting(weed applications, dust suppresant)	-	23,435	39,502	32,196	50,000	50,000	50,000	52,500	55,125	57,881	60,775
5041	2	Equipment Rental	12,561	2,941	460	4,272	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5042	5	Snow & Ice Removal	65,000	55,871	17,623	51,712	65,000	65,000	65,000	68,250	71,663	75,246	79,008
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	23,100	24,255	25,468	26,741
5046	1	Uniforms	6,275	2,567	2,790	2,823	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5047	4	Signs & Signage	14,324	36,799	32,926	35,778	40,000	40,000	40,000	42,000	44,100	46,305	48,620
5048	2	Safety Equipment	2,992	5,359	8,323	9,293	10,000	10,000	15,000	15,750	16,538	17,364	18,233
5049	5	Storm Costs	17,486	-	-	-	-	-	-	-	-	-	-
5095	1	Computer Maintenance/Replacement	-	1,044	2,513	2,477	-	-	2,000	2,100	2,205	2,315	2,431
5247	1	Software	1,240	4,810	-	-	3,000	3,000	3,000	3,150	3,308	3,473	3,647
5251	6	Tools	5,656	6,166	5,213	5,731	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5255	0	Removal of old streets building	-	23,285	3,475	-	-	-	-	-	-	-	-
		TOTAL STREETS DEPARTMENT	**773,407**	**784,704**	**747,860**	**888,473**	**1,243,713**	**1,245,413**	**1,352,095**	**1,419,700**	**1,490,685**	**1,565,219**	**1,643,480**

RECREATION EXPENSE													
11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		ADMINISTRATION											
5001	2	Salaries	148,017	71,363	205,942	252,100	209,117	209,117	177,190	186,050	195,352	205,120	215,376
5002	2	Employer Contributions	43,491	20,734	57,641	69,979	60,074	60,074	72,899	76,544	80,371	84,390	88,609
5003	2	Pension	5,348	2,722	2,662	6,450	10,456	10,456	8,860	9,302	9,768	10,256	10,769
5009	2	Training/Professional Dev/Membership	1,843	1,030	4,810	2,697	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5010	2	Office Supplies	4,533	3,032	730	522	3,000	3,000	500	525	551	579	608
5011	2	Telephone	3,388	3,566	1,052	1,007	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5012	2	Utilities	2,170	1,664	-	-	-	-	-	-	-	-	-
5013	2	Vehicle Maintenance	2,089	746	472	2,115	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5014	2	Gasoline	1,555	1,484	1,678	1,706	2,250	2,250	2,250	2,363	2,481	2,605	2,735
5020	1	Officiating Administrative Fee	3,425	4,410	7,110	6,920	8,500	8,500	11,000	11,550	12,128	12,734	13,371
5046	2	Uniforms	2,251	2,161	159	694	1,980	1,980	1,980	2,079	2,183	2,292	2,407
5048	1	School District Charges	1,816	1,392	-	-	600	600	600	630	662	695	729
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	2,625	2,756	2,894	3,039
5053	1	Porta john	171	225	-	-	500	500	1,500	1,575	1,654	1,736	1,823
5054	2	Trash	1,501	714	-	-	-	-	-	-	-	-	-
5056	1	Brochures\Advertising	11,163	15,843	18,110	20,643	23,300	23,300	23,300	24,465	25,688	26,973	28,321
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	2,625	2,756	2,894	3,039
5060	1	Rec registration/tracking software	-	2,141	8,705	649	1,200	1,200	1,200	1,260	1,323	1,389	1,459
5071	1	Scholarships	-	-	-	-	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5095	2	Computer Equipment Maintenance/Replacement	-	-	-	-	2,000	2,000	2,000	2,100	2,205	2,315	2,431
		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	2,100	2,205	2,315	2,431
		FLAG FOOTBALL											
5001	8	Salaries	3,860	4,426	914	1,263	1,700	1,700	1,700	1,785	1,874	1,968	2,066
5002	8	Employer Contributions	781	732	72	99	170	170	170	179	187	197	207
5003	8	Pension	35	114	-	-	-	-	-	-	-	-	-
5020	8	Officials	680	1,417	1,780	2,880	4,800	4,800	5,760	6,048	6,350	6,668	7,001
5046	8	Uniforms/Shirts	998	5,385	6,017	4,216	8,250	8,250	12,000	12,600	13,230	13,892	14,586
5050	8	Equipment	413	292	320	415	600	600	600	630	662	695	729
5055	8	Clinics	-	-	-	-	-	-	-	-	-	-	-
		TRACK/CROSS COUNTRY											
5001	9	Salaries	-	3,910	-	3,495	4,100	4,100	7,613	7,994	8,393	8,813	9,254
5002	9	Employer Contributions	-	482	-	274	410	410	760	798	838	880	924
5003	9	Pension	-	47	-	-	-	-	-	-	-	-	-
5046	9	Uniforms/Shirts	-	449	325	432	1,050	1,050	1,050	1,103	1,158	1,216	1,276
5048	9	Dues/Team Fees	-	621	375	375	550	550	500	525	551	579	608
5050	9	Equipment	-	11	-	200	200	200	200	210	221	232	243
		TENNIS											
5001	10	Salaries	250	5,595	1,490	2,735	3,400	3,400	3,400	3,570	3,749	3,936	4,133
5002	10	Employer Contributions	92	445	117	215	340	340	340	357	375	394	413
5046	10	Uniforms/Shirts	-	478	531	395	900	900	700	735	772	810	851
5048	10	Dues/Team Fees	-	-	-	-	600	600	600	630	662	695	729
5050	10	Equipment	-	719	-	590	600	600	750	788	827	868	912

RECREATION EXPENSE CON'T

11-04			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		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	1,575	1,654	1,736	1,823
5002	21	Employer Contributions	35	43	-	-	150	150	150	158	165	174	182
5003	21	Pension	2	8	-	-	-	-	-	-	-	-	-
5020	21	Officials	-	-	-	-	3,100	3,100	3,100	3,255	3,418	3,589	3,768
5048	21	Dues/Team Fees	-	-	-	-	-	-	-	-	-	-	-
5050	21	Equipment	-	-	-	-	900	900	900	945	992	1,042	1,094
		YOUTH BASEBALL											
5001	22	Salaries	10,189	8,486	2,145	3,003	3,500	3,500	3,500	3,675	3,859	4,052	4,254
5002	22	Employer Contributions	2,322	1,457	168	236	350	350	350	368	386	405	425
5003	22	Pension	44	254	-	-	-	-	-	-	-	-	-
5020	22	Officials	1,388	3,045	3,740	3,478	4,000	4,000	5,300	5,565	5,843	6,135	6,442
5046	22	Uniforms/Shirts	2,884	6,408	5,880	7,909	9,600	9,600	13,000	13,650	14,333	15,049	15,802
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	2,625	2,756	2,894	3,039
5055	22	Clinics	-	-	-	-	-	-	-	-	-	-	-
		YOUTH SOFTBALL											
5001	23	Salaries	2,325	1,950	283	287	1,100	1,100	1,100	1,155	1,213	1,273	1,337
5002	23	Employer Contributions	329	398	22	23	110	110	110	116	121	127	134
5003	23	Pension	23	76	-	-	-	-	-	-	-	-	-
5020	23	Officials	1,610	670	1,545	865	1,400	1,400	1,800	1,890	1,985	2,084	2,188
5046	23	Uniforms/Shirts	1,949	2,205	909	1,117	2,300	2,300	2,600	2,730	2,867	3,010	3,160
5048	23	Dues/Team Fees	3,195	4,045	3,275	3,595	5,100	5,100	7,500	7,875	8,269	8,682	9,116
5050	23	Equipment	399	1,026	1,017	1,018	2,000	2,000	2,100	2,205	2,315	2,431	2,553
5055	23	Clinics	-	-	-	-	-	-	-	-	-	-	-

RECREATION EXPENSE CON'T													
11-04			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		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	1,575	1,654	1,736	1,823
5002	45	Employer Contributions	154	117	65	52	160	160	150	158	165	174	182
5003	45	Pension	5	10	-	-	-	-	-	-	-	-	-
5020	45	Officials	500	1,225	1,680	1,650	2,400	2,400	2,400	2,520	2,646	2,778	2,917
5050	45	Equipment	39	-	-	45	100	100	100	105	110	116	122
		ADULT SOCCER											
5001	49	Salaries	1,299	611	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5002	49	Employer Contributions	252	133	-	-	100	100	100	105	110	116	122
5003	49	Pension	61	-	-	-	-	-	-	-	-	-	-
5020	49	Officials	-	80	-	-	2,900	2,900	3,200	3,360	3,528	3,704	3,890
5046	49	Uniforms/Shirts	461	374	-	-	-	-	-	-	-	-	-
5050	49	Equipment	155	-	-	-	500	500	500	525	551	579	608
		SOCCER											
5001	50	Salaries	9,583	9,762	2,565	2,713	4,500	4,500	6,900	7,245	7,607	7,988	8,387
5002	50	Employer Contributions	1,933	1,727	201	213	450	450	690	725	761	799	839
5003	50	Pension	362	259	-	-	-	-	-	-	-	-	-
5020	50	Officials	1,577	3,262	3,255	3,400	8,000	8,000	10,320	10,836	11,378	11,947	12,544
5046	50	Uniforms/Shirts	2,841	7,122	8,868	6,620	9,750	9,750	9,500	9,975	10,474	10,997	11,547
5048	50	Dues/Team Fees	-	-	112	213	500	500	500	525	551	579	608
5050	50	Equipment	2,068	3,035	298	439	400	400	400	420	441	463	486
5055	50	Clinics	-	250	-	-	-	-	-	-	-	-	-
		SPORTS CAMPS											
5001	51	Salaries	-	11,222	3,043	3,583	4,900	5,900	4,900	5,145	5,402	5,672	5,956
5002	51	Employer Contributions	-	1,501	239	281	490	590	490	515	540	567	596
5003	51	Pension	-	62	-	-	-	-	-	-	-	-	-
5020	51	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	51	Uniforms/Shirts	-	1,291	787	452	1,900	1,900	800	840	882	926	972
5050	51	Equipment	-	1,679	1,098	671	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5055	51	Clinics	-	-	-	-	-	-	-	-	-	-	-
		TOURNAMENTS											
5001	52	Salaries	-	-	-	-	500	500	600	630	662	695	729
5002	52	Employer Contributions	-	-	-	-	50	50	60	63	66	69	73
5020	52	Officials	-	-	-	-	-	-	-	-	-	-	-
5050	52	Equipment	-	-	-	-	200	200	200	210	221	232	243
		ADDITIONAL PROGRAMS											
5001	55	Salaries	4,303	4,528	914	-	2,000	2,000	2,300	2,415	2,536	2,663	2,796
5002	55	Employer Contributions	989	683	72	-	200	200	300	315	331	347	365
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	9,975	10,474	10,997	11,547
			TOTAL RECREATION DEPARTMENT	**338,378**	**275,421**	**374,093**	**431,218**	**458,057**	**459,157**	**462,342**	**485,459**	**509,732**	**535,218**	**561,979**

SWIMMING POOL EXPENSE													
11-05													
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
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	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5001	6	Salaries	95,148	99,762	114,229	126,171	144,340	144,340	156,089	163,893	172,088	180,693	189,727
5002	6	Employer Contributions	17,833	19,494	19,755	22,349	27,544	27,544	30,902	32,447	34,069	35,773	37,562
5003	6	Pension	4,757	4,988	5,711	6,309	7,217	7,217	7,804	8,195	8,604	9,035	9,486
5009	6	Education	50	1,254	803	993	1,900	1,900	850	893	937	984	1,033
5011	6	Telephone	2,104	1,680	2,163	1,999	2,400	2,400	2,400	2,520	2,646	2,778	2,917
5039	6	Dues & Subscriptions	1,012	1,260	1,011	384	1,390	1,700	2,000	2,100	2,205	2,315	2,431
5046	6	Uniforms	-	-	-	30	245	245	250	263	276	289	304
5095	6	Computer Equipment Maintenance/Replacement	-	-	-	719	-	-	-	-	-	-	-
5101	6	Memberships	5,505	6,510	18,560	23,690	28,610	28,610	35,900	37,695	39,580	41,559	43,637
5102	6	Office Supplies	717	104	113	206	500	500	500	525	551	579	608
5103	6	Printing	-	-	-	-	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5106	6	Business Prospecting-Travel	774	8,685	6,773	8,817	22,925	22,925	1,450	1,523	1,599	1,679	1,762
5108	6	Business Development	1,771	18,135	11,936	8,176	35,350	35,350	19,300	20,265	21,278	22,342	23,459
5110	6	Professional Services-Consultants	3,728	2,855	16,687	48,119	46,600	46,600	46,600	48,930	51,377	53,945	56,643
5112	6	Marketing/Advertising/Giveaways	350	-	1,040	2,700	3,750	3,750	3,750	3,938	4,134	4,341	4,558
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**	**310,295**	**325,810**	**342,101**	**359,206**	**377,166**

PARKS EXPENSES

11-07

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5001	1	Salaries	326,654	289,669	273,312	372,573	573,375	573,375	575,130	603,887	634,081	665,785	699,074
5002	1	Employer Contributions	86,431	78,984	68,283	75,572	136,239	136,239	156,137	163,944	172,141	180,748	189,785
5003	1	Pension	11,353	9,546	10,674	9,379	28,669	28,669	28,757	30,194	31,704	33,289	34,954
5008	1	Physicals, Background	49	-	70	212	400	400	400	420	441	463	486
5009	1	Travel, Education	3,676	3,499	4,038	5,471	6,500	6,500	9,000	9,450	9,923	10,419	10,940
5010	1	Office Supplies	624	863	1,666	812	1,500	1,500	3,500	3,675	3,859	4,052	4,254
5011	1	Telephone	2,762	4,983	3,631	3,331	4,000	4,000	4,000	4,200	4,410	4,631	4,862
5012	4	Utilities-turf/ballfields	8,944	9,655	8,702	6,268	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5012	9	Utilities-facilities/general parks	6,028	8,537	10,604	11,121	14,000	14,000	14,000	14,700	15,435	16,207	17,017
5013	9	Vehicle Maintenance-general parks	3,465	1,283	4,524	8,660	9,000	9,000	9,000	9,450	9,923	10,419	10,940
5014	4	Gasoline-turf/ballfields	5,164	6,247	8,216	7,475	9,000	9,000	12,000	12,600	13,230	13,892	14,586
5014	9	Gasoline-facilities/general parks	5,168	3,916	6,388	5,545	9,000	9,000	12,000	12,600	13,230	13,892	14,586
5020	4	Weed/Turf Maintenance-contract	9,125	10,901	17,574	20,755	30,000	30,000	30,000	31,500	33,075	34,729	36,465
5039	1	Dues	-	-	-	-	100	100	100	105	110	116	122
5040	1	Attorney	-	-	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5044	4	Turf Maintenance-turf/ballfields	2,448	3,258	5,511	7,256	7,500	7,500	7,500	7,875	8,269	8,682	9,116
5044	9	Turf Maintenance-general parks	5,334	3,674	3,470	5,496	8,000	8,000	8,000	8,400	8,820	9,261	9,724
5046	1	Uniforms	6,264	4,455	4,145	5,504	7,500	7,500	7,500	7,875	8,269	8,682	9,116
5048	4	Ballfield Maintenance (bleachers)(remove bleachers)	-	-	49,934	2,560	65,000	65,000	65,000	68,250	71,663	75,246	79,008
5049	4	Irrigation and Sprinkler Repair-turf/ballfields	1,521	3,839	5,239	10,012	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5049	9	Irrigation and Sprinkler Repair-general parks	2,843	6,133	12,798	9,832	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5053	3	Porta-Johns-parks	3,673	5,126	6,037	7,596	8,000	9,700	9,700	10,185	10,694	11,229	11,790
5054	2	Facility Maintenance (trash)	500	2,034	2,592	3,904	3,500	5,000	5,000	5,250	5,513	5,788	6,078
5055	3	Restroom Maintenance-parks	5,894	7,318	20,833	25,517	30,000	30,000	30,000	31,500	33,075	34,729	36,465
5057	4	Repair and Maintenance Supplies-turf/ballfield	6,539	7,196	7,671	12,000	12,000	12,000	12,000	12,600	13,230	13,892	14,586
5057	9	Repair and Maintenance Supplies-facilities/general parks	8,292	16,950	15,938	34,242	60,000	60,000	60,000	63,000	66,150	69,458	72,930
5057	10	Farm Lease Supplies	787	3,628	704	7,712	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5058	6	Equipment Maintenance	9,907	8,635	12,720	17,962	18,000	18,000	22,000	23,100	24,255	25,468	26,741
5059	2	Insect Control	29,230	29,961	43,258	33,167	45,000	45,000	60,000	63,000	66,150	69,458	72,930
5060	8	Seasonal Decorations	4,247	4,380	17,829	3,076	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5064	9	Transfer to Forestry	175,000	195,000	500,000	500,000	500,000	500,000	500,000	550,000	550,000	550,000	550,000
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	2,625	2,756	2,894	3,039
5075	9	Bein Park trail improvements	17,205	-	18,000	-	-	-	-	-	-	-	-
5076	9	Park signage	-	-	-	-	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5090	8	Equipment Rental	2,298	4,485	5,528	5,927	7,000	7,000	7,000	7,350	7,718	8,103	8,509
5092	3	Main Street Maintenance	2,581	4,777	3,154	6,000	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5095	1	Computer Equipment Maintenance/Replacement	-	4,175	1,501	-	3,000	3,000	3,000	3,150	3,308	3,473	3,647
5251	6	Tools	286	1,485	2,201	4,990	5,000	5,000	5,000	5,250	5,513	5,788	6,078
		TOTAL PARKS DEPARTMENT	**761,932**	**746,567**	**1,156,745**	**1,239,279**	**1,665,783**	**1,668,983**	**1,720,224**	**1,831,235**	**1,895,296**	**1,962,561**	**2,033,189**

BUILDING DEPARTMENT EXPENSE

11-08													
			ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
5001	1	Salaries	91,636	129,973	155,779	137,176	174,646	174,646	193,090	202,745	212,882	223,526	234,702
5002	1	Employer Contributions	20,304	31,668	41,231	30,795	67,697	67,697	61,251	64,314	67,529	70,906	74,451
5003	1	Pension	416	6,317	7,789	6,158	8,732	8,732	9,655	10,137	10,644	11,176	11,735
5009	3	Travel-Trans-Educ	-	135	1,098	671	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5010	3	Office Supplies	5,527	2,496	1,295	264	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5011	3	Telephone	1,724	1,600	2,026	2,015	1,800	2,500	2,500	2,625	2,756	2,894	3,039
5046	3	Uniforms	-	-	-	-	735	735	500	525	551	579	608
5095	3	Computer Equipment Maintenance/Replacement	610	-	994	225	3,600	3,600	-	-	-	-	-
5185	3	Internet Access	581	441	507	655	800	800	800	840	882	926	972
5215	2	Contract Inspections	753,939	1,062,881	781,958	548,717	900,000	900,000	480,000	480,000	480,000	480,000	480,000
		TOTAL BUILDING DEPARTMENT	**874,737**	**1,235,511**	**992,677**	**726,676**	**1,174,010**	**1,174,710**	**763,796**	**777,985**	**792,885**	**808,529**	**824,955**

PLANNING DEPARTMENT EXPENSE

11-11													
			ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
5001	1	Salaries	145,211	152,197	178,288	187,702	249,694	249,694	403,860	424,053	445,256	467,518	490,894
5002	1	Employer Contributions	39,699	42,585	45,155	23,628	36,689	36,689	86,590	90,920	95,465	100,239	105,251
5003	1	Pension	4,604	7,554	8,869	410	12,485	12,485	20,193	21,203	22,263	23,376	24,545
5009	6	Travel-Trans-Educ	1,020	50	3,000	2,386	8,000	8,000	8,000	8,400	8,820	9,261	9,724
5010	6	Office Supplies	4,127	3,104	8,191	5,112	6,000	6,000	6,000	6,300	6,615	6,946	7,293
5011	6	Telephone	1,724	1,599	2,026	2,015	2,300	2,300	2,300	2,415	2,536	2,663	2,796
5018	3	Legal Notices/Recording Fees	74	320	-	40	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5022	1	Planning Commission Support	-	322	376	408	1,500	1,500	5,000	5,250	5,513	5,788	6,078
5023	1	Historical Preservation Support	2,443	3,275	1,014	25	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5024	1	Youth Advisory	456	1,227	988	2,640	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5025	1	PORT Committee	-	-	-	37	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5026	1	Tree Committee				25	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5036	3	Mapping Updates	2,126	-	680	-	-	-	-	-	-	-	-
5039	6	Dues & Subscriptions	533	632	455	793	4,000	4,000	5,750	6,038	6,339	6,656	6,989
5040	3	Attorney	47,142	50,044	57,920	20,925	60,000	60,000	60,000	63,000	66,150	69,458	72,930
5046	6	Uniforms	-	-	-	516	735	735	1,000	1,050	1,103	1,158	1,216
5095	6	Computer Equipment Maintenance/Replacement	-	1,329	2,316	1,300	1,800	1,800	3,000	3,150	3,308	3,473	3,647
5184	6	Regional Fees and Support	3,147	3,487	4,430	5,424	5,500	5,500	5,500	5,775	6,064	6,367	6,685
5185	6	Internet Access	581	441	507	655	1,000	1,000	1,200	1,260	1,323	1,389	1,459
5186	3	Development Code Update (Housing Needs Assessment)	-	50,070	29,132	47,491	175,000	175,000	75,000	25,000	26,250	27,563	28,941
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	80,000	84,000	88,200	92,610	97,241
		TOTAL PLANNING DEPARTMENT	**382,836**	**436,601**	**502,259**	**508,045**	**696,203**	**696,203**	**774,893**	**759,888**	**797,882**	**837,776**	**879,665**

LEASE

11-12

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		REVENUES											
4401	0	Lease-Guaranty Bank	61,368	63,209	63,209	65,105	65,100	65,100	66,728	68,396	70,106	71,858	73,655
4402	0	Lease-Edward Jones	18,764	19,234	19,634	20,027	3,350	20,000	20,500	21,013	21,538	22,076	22,628
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	-	1,000	-	-	-	-	-
		TOTAL REVENUES	**117,426**	**107,962**	**99,009**	**102,736**	**68,450**	**97,800**	**99,528**	**89,408**	**91,643**	**93,934**	**96,283**
		EXPENDITURES											
5012	1	Utilities (XCEL)	3,823	4,353	7,566	8,445	7,200	7,300	7,665	8,048	8,451	8,873	9,317
5013	1	Trash	949	965	1,048	1,330	1,400	1,600	1,680	-	-	-	-
5017	1	Building Maintenance-Janitor	3,363	2,609	2,365	2,943	500	2,700	2,835	-	-	-	-
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	6,064	6,367	6,685	7,020
5020	1	Property Tax	23,234	24,079	24,111	20,867	37,000	37,000	38,850	40,793	42,832	44,974	47,222
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	58,984	61,933	65,030	68,281
5112	1	Lease Expense	250	-	-	-	-	1,000	-	-	-	-	-
		TOTAL EXPENDITURES	**190,824**	**77,296**	**79,183**	**84,502**	**98,600**	**110,100**	**114,555**	**113,888**	**119,583**	**125,562**	**131,840**
		TOTAL NEW TOWN HALL DEPARTMENT	**(73,398)**	**30,666**	**19,826**	**18,234**	**(30,150)**	**(12,300)**	**(15,028)**	**(24,480)**	**(27,939)**	**(31,627)**	**(35,557)**

COMMUNITY OUTREACH

11-13

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
5001	1	Salaries	-	-	-	61,493	73,267	73,267	78,864	81,230	83,667	86,177	88,762
5002	1	Employer Contributions	-	-	-	14,864	18,712	18,712	20,984	21,614	22,262	22,930	23,618
5003	1	Pension	-	-	-	2,270	3,663	3,663	3,943	4,061	4,183	4,309	4,438
5009	1	Education/Travel	-	-	-	2,120	2,500	2,500	2,500	2,575	2,652	2,732	2,814
5010	1	Office Supplies	-	-	-	1,143	2,000	2,000	2,000	2,060	2,122	2,185	2,251
5011	1	Telephone	-	-	-	112	1,200	1,200	1,200	1,236	1,273	1,311	1,351
5018	1	Advertising/Promotional	-	-	-	3,235	7,500	7,500	7,500	7,725	7,957	8,195	8,441
5020	1	Professional Services	-	-	-	6,317	40,000	40,000	40,000	41,200	42,436	43,709	45,020
5039	1	Memberships/Dues/Subscriptions	-	-	-	892	3,000	3,000	3,000	3,090	3,183	3,278	3,377
5046	1	Uniforms	-	-	-	190	245	245	245	252	260	268	276
5103	1	Printing	-	-	-	898	3,000	3,000	3,000	3,090	3,183	3,278	3,377

5247	1		Software	-	-	-	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126
			TOTAL COMMUNITY OUTREACH	**-**	**-**	**-**	**93,534**	**156,087**	**156,087**	**164,236**	**169,163**	**174,238**	**179,465**	**184,849**

ENGINEERING													
11-14													
			ACTUALS	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
5001	1	Salaries	-	-	-	-	211,406	70,000	455,440	469,103	483,176	497,672	512,602
5002	1	Employer Contributions	-	-	-	-	76,065	24,000	187,781	193,414	199,217	205,193	211,349
5003	1	Pension	-	-	-	-	-	-	6,000	23,455	24,159	24,884	25,630
5009	1	Education/Travel	-	-	-	-	2,500	2,500	8,000	8,240	8,487	8,742	9,004
5010	1	Office Supplies	-	-	-	-	2,000	2,000	6,000	6,180	6,365	6,556	6,753
5011	1	Telephone	-	-	-	-	1,200	1,200	1,200	1,236	1,273	1,311	1,351
5013	1	Vehicle Maintenance	-	-	-	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126
5014	1	Gasoline					1,200	1,200	1,200	1,236	1,273	1,311	1,351
5020	1	Professional Services	-	-	-	-	-	-	100,000	25,000	25,750	26,523	27,318
5039	1	Memberships/Dues/Subscriptions	-	-	-	-	3,000	3,000	5,000	5,150	5,305	5,464	5,628
5046	1	Uniforms	-	-	-	-	490	490	1,000	1,030	1,061	1,093	1,126
5095	1	Computer Equipment Maintenance/Replacement	-	-	-	-	-	-	8,000	-	-	-	-
5247	1	Software	-	-	-	-	1,000	1,000	1,000	1,030	1,061	1,093	1,126
		TOTAL ENGINEERING	**-**	**-**	**-**	**-**	**299,861**	**106,390**	**781,621**	**736,105**	**758,188**	**780,934**	**804,362**

GENERAL FUND-CAPITAL IMPROVEMENT EXPENSE

11-10

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		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									
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					
		PARKS & REC											
5083	0	Walker Mower	29,916										
5084	0	ATV Plow				15,078							
5101	0	New Vehicle (Parks)			40,692	-	121,000	165,000					
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					
			ENGINEERING											
			New Vehicle x 2							80,000				
			GENERAL											
5128	0		3rd Street and Massachusetts				82,242	4,373,500	4,373,500					
			Downtown Building Renovation							2,285,774				
			TOTAL CAPITAL IMPROVEMENT	**680,651**	**508,832**	**632,491**	**3,853,686**	**11,566,800**	**11,610,800**	**2,480,774**	**-**	**-**	**-**	**-**

CONTRIBUTION EXPENSE													
11-15													
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
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	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**	**60,400**	**-**	**-**	**-**	**-**
		TOTAL GENERAL FUND OPERATING EXPENSES	**7,040,196**	**7,312,538**	**8,755,603**	**8,882,913**	**11,870,762**	**11,681,424**	**12,394,803**	**12,895,712**	**13,421,787**	**14,079,723**	**14,705,896**
		Total Capital Projects Expense	**680,651**	**508,832**	**632,491**	**3,853,686**	**11,566,800**	**11,610,800**	**2,480,774**	**-**	**-**	**-**	**-**
		TOTAL GENERAL FUND EXPENSES	**7,720,847**	**7,821,370**	**9,388,094**	**12,736,599**	**23,437,562**	**23,292,224**	**14,875,577**	**12,895,712**	**13,421,787**	**14,079,723**	**14,705,896**

WATER FUND-SOURCE OF SUPPLY

20-00			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**28,827,774**	**16,912,218**	**24,481,494**	**29,910,288**	**25,146,825**	**25,146,825**	**17,253,285**	**12,438,745**	**11,135,048**	**9,816,485**	**8,482,313**
		REVENUES											
4450	2	Cash in Lieu-Water Dedication	1,626,150	8,386,055	9,456,917	6,074,795	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
4451	2	Raw Water System Fee	123,725	125,195	54,145	55,125	61,250	61,250	61,250	61,250	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	1,100,000	500,000	525,000	551,250	578,813	607,753
		TOTAL REVENUE	**2,074,579**	**8,737,470**	**9,922,908**	**7,535,864**	**3,061,250**	**3,161,250**	**2,561,250**	**2,586,250**	**2,612,500**	**2,640,063**	**2,669,003**
		EXPENSES											
5040	2	Attorney Fees	74,802	88,906	196,038	197,750	230,000	230,000	241,500	253,575	266,254	279,566	293,545
5080	2	Payments Richardson Property (til 2028)	67,640	67,456	67,456	67,456	67,640	67,640	67,640	67,640	67,640	67,640	-
5101	2	Reservoir Design and Construction	-	-	14,489	-	50,000	50,000	52,500	55,125	57,881	60,775	63,814
5101	3	Reservoir Management/Maintenance	114,347	6,398	2,036	2,896	85,000	85,000	30,000	31,500	33,075	34,729	36,465
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	132,300	138,915	145,861	153,154
5104	2	Water Resource Management Plan	58,629	98,735	-	28,537	20,000	20,000	21,000	22,050	23,153	24,310	25,526
5104	2	Non-Pot Master Plan	-	-	-	-	100,000	100,000	105,000	110,250	115,763	121,551	127,628
5106	2	Ditchwide Study	15,519	39,322	116,002	205,786	120,000	120,000	126,000	132,300	138,915	145,861	153,154
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	31,500	33,075	34,729	36,465
5123	2	Water Purchases	13,585,000	691,000	3,541,283	11,291,650	9,000,000	9,000,000	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000
5208	2	Raw Line Maintenance and Improvements (design)	5,542	6,152	131,504	327,726	700,000	700,000	50,000	52,500	55,125	57,881	60,775
5209	2	Boat/Tractor Maintenance	-	-	-	-	2,000	2,000	1,000	1,050	1,103	1,158	1,216
5278	2	Southern Water Supply Pipeline (SWSP2)	(7,910)	(1,320)	(1,098)	-	-	-	-	-	-	-	-
5300	2	Bank Fees	12	75	60	120	150	150	150	158	165	174	182
		TOTAL EXPENSES	**13,990,135**	**1,168,194**	**4,494,114**	**12,299,327**	**11,054,790**	**11,054,790**	**7,375,790**	**3,889,948**	**3,931,063**	**3,974,234**	**3,951,924**
		SOURCE OF SUPPLY FUND BALANCE	**16,912,218**	**24,481,494**	**29,910,288**	**25,146,825**	**17,153,285**	**17,253,285**	**12,438,745**	**11,135,048**	**9,816,485**	**8,482,313**	**7,199,393**

WATER FUND-OPERATIONS & MAINTENANCE

21-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**2,660,137**	**4,223,070**	**5,086,329**	**6,744,411**	**7,375,324**	**7,375,324**	**6,607,441**	**3,708,746**	**2,963,512**	**2,809,718**	**2,658,086**
		REVENUES											
4410	0	Sale of Water	3,458,196	3,295,123	3,823,424	3,212,105	3,800,000	3,800,000	3,800,000	3,990,000	4,189,500	4,398,975	4,618,924
4411	0	Water Meters	561,660	566,100	142,780	80,952	88,000	88,000	88,000	88,000	88,000	88,000	88,000
4412	0	Berth. Lake Ranchettes Pump Fee	55,865	63,180	67,830	69,635	-	-	-	-	-	-	-
4416	0	Water Share Rental	13,724	-	-	-	-	-	-	-	-	-	-
4420	0	Property Rental	655	-	-	-	-	-	-	-	-	-	-
4601	0	Interest	24,208	25,097	88,239	337,173	200,000	200,000	200,000	210,000	220,500	231,525	243,101
		TOTAL REVENUES	**4,114,308**	**3,949,500**	**4,122,273**	**3,699,865**	**4,088,000**	**4,088,000**	**4,088,000**	**4,288,000**	**4,498,000**	**4,718,500**	**4,950,025**
		EXPENSES											
5001		Salaries	362,562	277,992	225,870	329,898	579,269	579,269	596,123	625,929	657,226	690,087	724,591
5002		Employer Contributions	108,138	85,405	57,834	90,890	297,617	297,617	222,881	234,025	245,726	258,013	270,913
5003		Pension	13,713	12,357	3,547	11,022	28,963	28,963	29,806	31,296	32,861	34,504	36,230
5007	1	License and Examinations	920	168	300	210	600	600	900	945	992	1,042	1,094
5008	1	Employee Physicals-Background	74	-	92	130	100	100	500	525	551	579	608
5009	1	Travel, Trans. & Education	866	632	4,841	3,988	5,000	5,000	5,250	5,513	5,788	6,078	6,381
5010	1	Office Supplies-admin	15,382	19,928	31,827	21,750	35,000	35,000	36,750	38,588	40,517	42,543	44,670
5010	5	Office Supplies-billing	-	-	7,090	4,628	6,600	20,000	20,000	21,000	22,050	23,153	24,310
5011	1	Telephone/pager	6,607	7,471	6,814	8,493	8,500	8,500	8,400	8,820	9,261	9,724	10,210
5012	3	Utilities	112,641	119,213	126,680	132,016	150,000	150,000	136,500	143,325	150,491	158,016	165,917
5013	1	Vehicle Maintenance	1,133	929	3,210	3,476	4,500	4,500	4,200	4,410	4,631	4,862	5,105
5014	1	Gasoline	3,499	4,899	3,583	6,860	8,000	8,000	8,400	8,820	9,261	9,724	10,210
5015	1	Insurance	77,140	89,397	111,952	113,584	120,000	120,000	126,000	132,300	138,915	145,861	153,154
5018	1	Publications/Legal Notices	1,414	2,950	4,181	25	5,000	5,000	5,250	5,513	5,788	6,078	6,381
5020	4	Professional Fees	118,298	128,984	468,184	454,087	575,000	575,000	525,000	551,250	578,813	607,753	638,141
5021	4	Prof Fees: Engineer	-	2,293	-	-	20,000	20,000	21,000	22,050	23,153	24,310	25,526
5022	4	GIS Data Mapping	-	1,025	2,674	2,184	10,500	10,500	15,000	15,750	16,538	17,364	18,233
5039	1	Dues	419	-	3,552	5,143	5,000	5,000	5,250	5,513	5,788	6,078	6,381
5040	4	Attorney	12,709	102,694	2,874	1,982	35,000	35,000	36,750	38,588	40,517	42,543	44,670
5041	2	Equipment Rental	342	-	-	-	1,000	1,000	1,050	1,103	1,158	1,216	1,276
5044	2	Weed Spray	442	65	-	-	-	-	2,500	2,625	2,756	2,894	3,039
5046	1	Uniforms	2,188	1,651	1,111	1,726	8,250	8,250	4,200	4,410	4,631	4,862	5,105
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	2,500	2,100	2,205	2,315	2,431	2,553
5054	1	Trash	2,605	1,265	1,439	1,975	2,000	2,300	2,100	2,205	2,315	2,431	2,553
5056	1	Facility Maintenance	13,041	6,059	1,864	11,974	4,000	4,000	4,200	4,410	4,631	4,862	5,105
5057	2	Repair/Maint/Supplies-distribution	87,772	74,430	18,577	77,662	82,500	82,500	84,000	88,200	92,610	97,241	102,103
5057	3	Repair/Maint/Supplies-treatment			63,158	71,116	90,000	90,000	80,000	84,000	88,200	92,610	97,241
5060	3	Chemicals	175,844	217,874	331,334	335,094	365,000	500,000	381,000	400,050	420,053	441,055	463,108
5081	3	SCADA/Software	9,718	8,810	15,747	64,007	42,000	42,000	44,000	46,200	48,510	50,936	53,482
5082	2	Lab Software	20,149	2,050	-	-	15,000	15,000	15,000	15,750	16,538	17,364	18,233
5090	4	Auditing (1/3)	9,167	8,333	8,300	8,332	10,000	10,000	10,000	10,500	11,025	11,576	12,155

WATER FUND-OPERATIONS & MAINTENANCE, CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
21-00			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5106	3	Lab Equipment & Supplies	8,337	3,473	2,225	11,147	10,000	20,000	15,750	16,538	17,364	18,233	19,144
5107	1	Transfer to General Fund	140,000	214,430	210,000	220,500	220,500	220,500	279,000	292,950	307,598	322,977	339,126
5108	2	Lab Testing	26,408	25,312	19,307	19,122	32,000	32,000	26,250	27,563	28,941	30,388	31,907
5109	2	Meters repairs, replacement, moves	275,817	215,531	38,042	52,292	60,000	60,000	56,700	59,535	62,512	65,637	68,919
5109	5	Meters - New	170,852	332,718	47,972	64,291	250,000	250,000	250,000	250,000	250,000	250,000	250,000
5110	2	Permits	963	940	940	1,798	1,000	1,000	1,050	1,103	1,158	1,216	1,276
5111	2	Water Breaks	13,498	44,551	9,174	33,800	47,000	47,000	49,350	51,818	54,408	57,129	59,985
5116	2	Carriage Agreement(BUREC)	45,551	78,203	43,014	-	80,000	150,000	150,000	157,500	165,375	173,644	182,326
5124	1	Water Assessments (CBT)	142,431	201,549	205,031	279,425	295,000	295,000	310,000	325,500	341,775	358,864	376,807
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	439,384	-	-	-
5276	1	Computer Maintenance/Computer/Caselle-admin	4,353	4,356	3,570	1,208	5,500	5,500	5,000	5,250	5,513	5,788	6,078
5276	5	Computer Maintenance/Computer/Caselle-billing			6,637	4,797	6,600	6,600	6,600	6,930	7,277	7,640	8,022
5284	3	Contract Water Treatment (Little T)	39,132	26,782	21,417	15,410	30,000	30,000	31,500	33,075	34,729	36,465	38,288
5300	1	Bank fees	10,738	13,850	18,017	19,827	18,000	18,000	18,000	18,900	19,845	20,837	21,879
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**	**4,304,583**	**4,136,694**	**4,241,860**	**3,980,099**	**4,166,604**	**4,362,435**
		WATER OPERATING BALANCE	$ 4,702,439	$ 5,422,335	$ 6,749,411	$ 7,516,352	$ 7,397,441	$ 7,158,741	$ 6,558,746	$ 3,754,887	$ 3,481,412	$ 3,361,614	$ 3,245,676

WATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
21-00			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		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	200,000	700,000	606,375	636,694	668,528	668,528
5277	3	Plant Improvements			0	0	200,000	200,000	2,000,000	150,000			
5277	4	Filter Plant (Media,valves)				14,500							
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	35,000	35,000	35,000	35,000
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**	**551,300**	**2,850,000**	**791,375**	**671,694**	**703,528**	**703,528**
		TOTAL WATER FUND EXPENSES	**2,551,375**	**3,086,241**	**2,464,191**	**3,068,952**	**4,967,183**	**4,855,883**	**6,986,694**	**5,033,235**	**4,651,793**	**4,870,132**	**5,065,963**
		ENDING OPERATIONS FUND BALANCE	**4,223,070**	**5,086,329**	**6,744,411**	**7,375,324**	**6,496,141**	**6,607,441**	**3,708,746**	**2,963,512**	**2,809,718**	**2,658,086**	**2,542,148**

WATER FUND-CAPITAL IMPROVEMENTS

22-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**4,191,501**	**7,163,865**	**10,595,924**	**11,045,747**	**13,579,167**	**13,579,167**	**15,311,071**	**14,162,975**	**15,981,380**	**7,827,727**	**8,792,266**
		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	1,582,500	1,582,500	1,582,500	1,582,500
4414	0	Wilson Ranch for I-25	22	-	-	-	20	20	20	21	22	23	24
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	315,000	330,750	347,288	364,652
4601	3	Interest-Rate Stability	4,605	5,157	15,678	57,096	35,000	50,000	30,000	31,500	33,075	34,729	36,465
4602	1	Transfer from Water Fund	-	382,584	325,982	439,384	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**	**2,368,405**	**1,946,347**	**1,964,539**	**1,983,641**
		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	500,000				
5152	1	Town Hall Building	100,000										
5204	0	Treatment Plant Transmission Line/Storage Tank Pipeline		100,000	92,071		450,000	450,000	3,000,000	350,000	2,100,000	1,000,000	1,000,000
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	200,000	0	200,000	8,000,000		
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**	**890,000**	**3,500,000**	**550,000**	**10,100,000**	**1,000,000**	**1,000,000**
		ENDING CAPITAL FUND BALANCE	**7,163,865**	**10,595,924**	**11,045,747**	**13,579,167**	**15,046,071**	**15,311,071**	**14,162,975**	**15,981,380**	**7,827,727**	**8,792,266**	**9,775,908**

WASTEWATER FUND-OPERATIONS & MAINTENANCE

23-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**3,263,952**	**3,973,123**	**4,772,837**	**5,853,447**	**7,203,232**	**7,203,232**	**4,482,416**	**1,955,516**	**971,577**	**620,458**	**312,175**
		REVENUES											
4410	0	Wastewater Charges	2,900,454	3,093,222	3,367,742	3,501,801	3,000,000	3,500,000	3,500,000	3,675,000	3,858,750	4,051,688	4,254,272
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	2,100	2,205	2,315	2,431
4433	1	Campion Lift Station Maint	14,746	15,051	14,947	14,970	15,000	15,000	15,000	15,750	16,538	17,364	18,233
4434	0	Riverglen Lift Station Maint.	3,989	4,026	4,070	4,058	3,500	3,500	3,500	3,675	3,859	4,052	4,254
4435	0	Heron Lakes Lift Station Maint	-	-	-	1,026	-	9,000	9,000	9,450	9,923	10,419	10,940
4601	0	Interest	29,319	25,191	75,656	308,336	200,000	300,000	200,000	210,000	220,500	231,525	243,101
		TOTAL WASTEWATER REVENUES	**2,953,013**	**3,144,889**	**3,472,622**	**3,842,513**	**3,220,500**	**3,829,500**	**3,729,500**	**3,915,975**	**4,111,774**	**4,317,362**	**4,533,231**
		EXPENSES											
5001		Salaries	54,107	32,866	91,761	110,663	218,468	218,468	123,829	130,020	136,521	143,348	150,515
5002		Employer Contributions	13,197	8,406	20,400	26,061	90,757	90,757	36,356	38,174	40,082	42,087	44,191
5003		Pension	2,296	1,145	800	4,458	10,923	10,923	6,191	6,501	6,826	7,167	7,526
5007	4	License and Examinations	-	-	-	-	500	500	525	551	579	608	638
5008	4	Employee Physicals-Background	-	-	-	-	500	500	525	551	579	608	638
5009	4	Travel, Trans. & Education	-	-	63	350	1,650	1,650	1,733	1,820	1,911	2,006	2,106
5010	4	Office Supplies-admin	21,753	25,107	19,402	20,051	14,000	14,000	15,750	16,538	17,364	18,233	19,144
5010	5	Office Supplies-billing			7,090	4,444	6,600	25,000	25,000	26,250	27,563	28,941	30,388
5011	1	Telephone/pager-main plant	4,593	5,733	2,168	2,172	2,500	2,500	2,625	2,756	2,894	3,039	3,191
5011	2	Telephone/pager-regional plant			2,109	2,104	2,500	2,500	2,625	2,756	2,894	3,039	3,191
5012	1	Utilities-main plant	212,081	224,304	233,978	202,432	235,000	235,000	246,750	259,088	272,042	285,644	299,926
5012	2	Utilities-regional plant			14,541	19,112	20,000	20,000	21,000	22,050	23,153	24,310	25,526
5012	3	Utilities-lift stations			1,527	1,560	5,000	5,000	5,250	5,513	5,788	6,078	6,381
5013	3	Vehicle Maintenance	212	600	340	285	1,500	1,500	1,575	1,654	1,736	1,823	1,914
5014	3	Gasoline	1,672	484	-	-	1,000	1,000	1,050	1,103	1,158	1,216	1,276
5015	4	Insurance	73,223	87,776	111,952	115,420	120,000	140,000	140,000	147,000	154,350	162,068	170,171
5018	4	Publications	-	3,683	-	-	1,000	1,000	1,050	1,103	1,158	1,216	1,276
5020	4	Professional Fees	352,628	334,648	442,959	569,730	620,000	750,000	772,500	811,125	851,681	894,265	938,979
5022	4	GIS Data Mapping	247	1,025	1,907	8,481	16,000	16,000	16,800	17,640	18,522	19,448	20,421
5039	4	Dues	1,225	1,127	-	-	2,000	4,000	2,100	2,205	2,315	2,431	2,553
5040	4	Attorney	5,955	14,026	2,950	7,093	22,000	22,000	23,100	24,255	25,468	26,741	28,078
5041	1	Equipment Rental	-	-	-	-	1,500	1,500	1,575	1,654	1,736	1,823	1,914
5046	4	Uniforms	93	-	-	-	3,750	3,750	1,260	1,323	1,389	1,459	1,532
5048	4	Safety	-	-	164	-	500	500	525	551	579	608	638
5054	1	Trash	2,137	2,139	2,442	3,434	3,500	4,000	3,675	3,859	4,052	4,254	4,467
5057	1	Repair, Maint. & Supplies-main plant	126,353	80,012	68,811	89,469	125,000	125,000	131,250	137,813	144,703	151,938	159,535
5057	2	Repair, Maint. & Supplies-regional plant			9,695	4,681	41,000	41,000	41,000	43,050	45,203	47,463	49,836
5057	3	Repair, Maint. & Supplies-lift stations			26,253	50,845	47,500	47,500	49,875	52,369	54,987	57,737	60,623
5060	1	Chemicals-main plant	54,696	53,121	52,552	20,462	80,000	112,000	80,000	84,000	88,200	92,610	97,241
5060	2	Chemicals-regional plant			22,832	10,911	40,000	50,000	45,000	47,250	49,613	52,093	54,698
5081	1	Plant SCADA	19,219	3,715	8,268	7,590	30,000	30,000	52,500	55,125	57,881	60,775	63,814
5090	4	Auditing (1/3)	9,167	8,333	8,300	8,332	10,000	10,000	10,000	10,500	11,025	11,576	12,155
5107	4	Transfer to General Fund	140,000	107,215	100,000	105,000	105,000	105,000	223,200	234,360	246,078	258,382	271,301
5108	1	Lab Tests-main plant	37,977	35,728	28,337	34,866	31,500	31,500	33,075	34,729	36,465	38,288	40,203
5108	2	Lab Tests-regional plant			4,578	3,536	11,000	11,000	11,550	12,128	12,734	13,371	14,039
5109	3	Generator Maintenance	8,202	13,687	14,030	11,866	16,000	16,000	16,800	17,640	18,522	19,448	20,421
5110	4	Plant Permit	9,801	9,896	10,458	10,134	12,000	12,000	12,600	13,230	13,892	14,586	15,315

5111	3		Sewer Incidents	10,684	1,500	-	2,610	10,000	10,000	10,500	11,025	11,576	12,155	12,763
5114	1		Sludge Hauling-main plant	56,907	72,758	61,535	74,660	105,000	105,000	115,500	121,275	127,339	133,706	140,391
5114	2		Sludge Hauling-regional plant			3,541	15,085	20,000	20,000	13,000	13,650	14,333	15,049	15,802
5116	1		Lab Equipment	855	1,979	4,585	3,905	4,600	15,000	4,830	5,072	5,325	5,591	5,871
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	49,613	52,093	54,698	57,433
5138	3		T.V. Lines/Line Cleaning	80,638	71,073	32,109	64,003	87,000	87,000	91,350	95,918	100,713	105,749	111,036
5182	1		Repair & Calibration-Lab Equip.	-	-	-	-	1,000	1,000	1,050	1,103	1,158	1,216	1,276

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-00			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
5214	4	Computer Maintenance/Computer/Caselle-admin	6,793	4,353	2,575	-	10,400	10,400	11,000	11,550	12,128	12,734	13,371
5214	5	Computer Maintenance/Computer/Caselle-billing			4,637	4,797	6,600	6,600	6,600	6,930	7,277	7,640	8,022
5231	4	Software	8,738	7,014	205	-	5,500	5,500	6,000	6,300	6,615	6,946	7,293
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	910,350	912,850	908,600	908,600
5300	4	Bank Fees	10,988	14,100	18,267	20,077	18,000	18,000	18,000	18,900	19,845	20,837	21,879
		TOTAL EXPENSES	**1,876,731**	**1,813,852**	**2,326,392**	**2,477,488**	**3,227,016**	**3,450,316**	**3,406,399**	**3,519,914**	**3,652,893**	**3,785,645**	**3,929,497**
		WASTEWATER OPERATING BALANCE	4,340,234	5,304,160	5,919,067	7,218,472	7,196,716	7,582,416	4,805,516	2,351,577	1,430,458	1,152,175	915,909

WASTEWATER FUND-OPERATIONS & MAINTENANCE CON'T			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
23-00			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		CAPITAL PROJECTS											
5285	0	New Equipment (Vac Trailer 1/3)											
5420	6	Line Rehab and Manhole			-	-	350,000	350,000	375,000	390,000	405,000	420,000	420,000
5430	6	Lift Station Projects			2,092	0	1,150,000	1,150,000	1,800,000	600,000			
5431	6	Collection Replacement Projects	19,646		0	0	880,000	880,000	375,000	390,000	405,000	420,000	420,000
5450	6	Solids Handling Facility Improvements				0							
5451	6	Plant Equipment Replacement	347,461	531,324	63,527	15,240	1,000,000	700,000	300,000				
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**	**3,100,000**	**2,850,000**	**1,380,000**	**810,000**	**840,000**	**840,000**
		TOTAL WASTEWATER EXPENSE	**2,243,838**	**2,345,176**	**2,392,011**	**2,492,728**	**6,627,016**	**6,550,316**	**6,256,399**	**4,899,914**	**4,462,893**	**4,625,645**	**4,769,497**
		TOTAL WASTEWATER FUND BALANCE	**3,973,127**	**4,772,836**	**5,853,448**	**7,203,232**	**3,796,716**	**4,482,416**	**1,955,516**	**971,577**	**620,458**	**312,175**	**75,909**

WASTEWATER CAPITAL FUND

24-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**9,600,676**	**11,829,857**	**14,692,607**	**16,118,884**	**17,808,983**	**17,808,983**	**18,478,013**	**8,347,043**	**10,247,075**	**12,173,358**	**14,127,205**
		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	1,375,000	1,375,000	1,375,000	1,375,000
4414	0	Wilson Ranch for I-25	27	-	-	-	30	30	30	32	33	35	36
4419	0	ALFA Line	140,250	171,050	113,772	126,422	220,000	220,000	220,000	220,000	220,000	220,000	220,000
4601	0	Interest	88,622	78,565	222,923	806,415	500,000	800,000	500,000	525,000	551,250	578,813	607,753
		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**	**2,120,032**	**2,146,283**	**2,173,847**	**2,202,790**
		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	220,000	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	1st Street Sanitary Sewer Upgrade	110,067	16,251	51,580	320,953	1,500,000	1,500,000	12,000,000				
5273	0	WW Master Plan Update			88,187	131,911							
5278	4	WW System Improvements for Capacity		3,610	79,890	-							
5278	4	Plant Improvements			-	-							
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**	**12,226,000**	**220,000**	**220,000**	**220,000**	**220,000**
		ENDING CAP FAC FUND BALANCE	**11,829,857**	**14,692,607**	**16,118,884**	**17,808,983**	**18,178,013**	**18,478,013**	**8,347,043**	**10,247,075**	**12,173,358**	**14,127,205**	**16,109,994**

STORM WATER CAPITAL FUND													
28-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
4999		**BEGINNING FUND BALANCE**	**1,690,007**	**2,318,301**	**3,356,579**	**3,870,643**	**4,455,138**	**4,455,138**	**3,682,138**	**2,015,138**	**2,550,638**	**3,094,013**	**3,645,657**
		REVENUES											
4410	0	Storm Water Impact Fees	906,287	1,075,687	491,328	389,510	378,000	378,000	378,000	378,000	378,000	378,000	378,000
4415	0	Storm Water Inspection Fees	-	-	-	-	-	70,000	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	157,500	165,375	173,644	182,326
		TOTAL REVENUE	**1,123,723**	**1,092,727**	**543,786**	**587,171**	**528,000**	**998,000**	**598,000**	**535,500**	**543,375**	**551,644**	**560,326**
		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**	**3,682,138**	**2,015,138**	**2,550,638**	**3,094,013**	**3,645,657**	**4,205,983**

STORM WATER OPERATIONS FUND

29-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
4999		**BEGINNING FUND BALANCE**	**645,527**	**938,434**	**1,256,206**	**1,846,287**	**2,510,285**	**2,510,285**	**2,908,035**	**3,357,785**	**3,830,023**	**4,325,872**	**4,846,514**
		REVENUES											
4410	0	Storm Water Fees	501,689	557,928	611,539	648,625	480,000	550,000	550,000	577,500	606,375	636,694	668,528
4601	0	Interest	5,992	5,914	22,891	102,184	70,000	100,000	70,000	73,500	77,175	81,034	85,085
		TOTAL REVENUE	**507,681**	**563,842**	**634,430**	**750,809**	**550,000**	**650,000**	**620,000**	**651,000**	**683,550**	**717,728**	**753,614**
		EXPENSES											
5001		Salaries	39,895	8,810	5,142	2,608	-	-	-	-	-	-	-
5002		Employer Contributions	13,020	2,650	320	311	-	-	-	-	-	-	-
5003		Pension	1,560	312	-	10	-	-	-	-	-	-	-
5009	5	Travel, Training	-	-	-	-	750	750	750	788	827	868	912
5020	4	Professional Fees	5,224	16,405	870	11,745	25,000	25,000	25,000	26,250	27,563	28,941	30,388
5022	4	GIS Data Mapping	247	197	-	739	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5042	1	Snow & Ice Removal	9,438	17,535	4,625	3,558	25,000	25,000	25,000	26,250	27,563	28,941	30,388
5057	3	Repair & Maint: culverts, drain pans, gutters	35,626	19,355	5,610	42,774	50,000	50,000	50,000	52,500	55,125	57,881	60,775
5059	5	Computer Maint/Replacement/Caselle	1,800	-	-	-	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5060	3	Drainage Parts	-	391	1,287	-	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5107	5	Transfer to General Fund	12,000	10,516	10,000	10,500	10,500	10,500	10,500	11,025	11,576	12,155	12,763
5110	4	Permit	462	-	355	-	10,000	10,000	10,000	10,500	11,025	11,576	12,155
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	40,000	42,000	44,100	46,305	48,620
5269	0	Rate Study	-	-	-	-	-	-	-	-	-	-	-
5300	5	Bank Fees	12	-	-	-	60	-	-	-	-	-	-
		TOTAL EXPENSES	**147,985**	**96,070**	**44,349**	**86,811**	**212,310**	**212,250**	**170,250**	**178,763**	**187,701**	**197,086**	**206,940**
		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**	**252,250**	**170,250**	**178,763**	**187,701**	**197,086**	**206,940**
5999		**ENDING STORM WATER FUND BALANCE**	**938,434**	**1,256,206**	**1,846,287**	**2,510,285**	**2,807,975**	**2,908,035**	**3,357,785**	**3,830,023**	**4,325,872**	**4,846,514**	**5,393,188**

PARK DEVELOPMENT													
31-00			**ACTUALS**	**ACTUALS**	**ACTUALS**	**ACTUALS**	**BUDGET**	**ESTIMATE**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4999		**BEGINNING FUND BALANCE**	**2,585,670**	**1,469,514**	**2,471,918**	**2,553,299**	**2,089,175**	**2,089,175**	**1,555,175**	**1,035,845**	**2,049,345**	**3,065,470**	**4,084,351**
		REVENUES											
4601	0	Interest	17,931	14,390	38,605	90,793	5,250	80,000	50,000	52,500	55,125	57,881	60,775
4607	0	Grant Revenue	-	40,000	-	-	-	-	-	-	-	-	-
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	961,000	961,000	961,000	961,000
		TOTAL REVENUES	**1,606,502**	**1,891,606**	**872,314**	**952,059**	**966,250**	**1,041,000**	**1,011,000**	**1,013,500**	**1,016,125**	**1,018,881**	**1,021,775**
		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					
5203	0	Batting Cages at Bein (40% in GF)		30,522									
5204	0	Town Park	2,900										
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	575,000					
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**	**1,575,000**	**1,500,000**	**-**	**-**	**-**	**-**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	30,330				
5999		**ENDING PARK FUND BALANCE**	**1,469,514**	**2,471,918**	**2,553,299**	**2,089,175**	**1,480,425**	**1,555,175**	**1,035,845**	**2,049,345**	**3,065,470**	**4,084,351**	**5,106,127**

PARK LAND ACQUISITION AND DEDICATION

32-00			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
4999		**BEGINNING FUND BALANCE**	**1,134,153**	**1,503,754**	**1,873,536**	**662,799**	**767,231**	**767,231**	**891,481**	**498,774**	**615,274**	**733,086**	**852,277**
		REVENUES											
4601	0	Interest	10,673	10,067	24,583	36,973	25,000	40,000	25,000	26,250	27,563	28,941	30,388
4700	0	Park Dedication	358,940	416,613	200,709	215,316	240,250	240,250	240,250	240,250	240,250	240,250	240,250
		TOTAL REVENUES	**369,613**	**426,680**	**225,292**	**252,289**	**265,250**	**280,250**	**265,250**	**266,500**	**267,813**	**269,191**	**270,638**
		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)			500,000				
5171	1	Park Expansion-transfer to open space acquisition				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
5300	0	Bank Fees	12		25	-	-	-	-	-	-	-	-
		TOTAL EXPENSES	**12**	**56,898**	**1,436,029**	**147,857**	**156,000**	**156,000**	**650,000**	**150,000**	**150,000**	**150,000**	**150,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	7,958				
5999		**ENDING DEDICATION FUND BALANCE**	**1,503,754**	**1,873,536**	**662,799**	**767,231**	**876,481**	**891,481**	**498,774**	**615,274**	**733,086**	**852,277**	**972,914**

PUBLIC FACILITIES FUND

33-00			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
4999		**BEGINNING FUND BALANCE**	**2,363,051**	**1,620,006**	**2,353,419**	**2,623,937**	**3,156,049**	**3,156,049**	**2,951,649**	**997,984**	**1,308,484**	**1,624,234**	**1,945,497**
		REVENUES											
4601	0	Interest	17,182	11,412	35,902	140,396	100,000	120,000	100,000	105,000	110,250	115,763	121,551
4700	0	Public Facilities	657,317	733,220	304,646	406,057	205,500	205,500	205,500	205,500	205,500	205,500	205,500
		TOTAL REVENUES	**674,499**	**744,632**	**340,548**	**546,453**	**305,500**	**325,500**	**305,500**	**310,500**	**315,750**	**321,263**	**327,051**
		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	Service Center (90%/ 10% from storm water)	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	140,000					

5300	0	Bank Fees	12		-	-	-	-	-	-	-	-	-
		TOTAL EXPENSES	**1,417,544**	**11,219**	**70,030**	**14,341**	**529,900**	**529,900**	**2,250,000**	**-**	**-**	**-**	**-**
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**	**2,951,649**	**997,984**	**1,308,484**	**1,624,234**	**1,945,497**	**2,272,547**

CONSERVATION TRUST FUND

34-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
4999		**BEGINNING FUND BALANCE**	**116,515**	**158,927**	**230,599**	**368,734**	**586,313**	**586,313**	**127,766**	**58,072**	**44,290**	**(4,056)**	**(75,369)**
		REVENUES											
4301	0	Conservation Trust Distribution	81,011	108,532	134,329	155,417	120,000	120,000	150,000	157,500	165,375	173,644	182,326
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	550,000	550,000	550,000	550,000
4601	0	Interest	1,096	1,080	4,457	22,759	15,000	25,000	15,000	15,750	16,538	17,364	18,233
		TOTAL REVENUES	**257,107**	**304,612**	**638,786**	**678,176**	**635,000**	**646,240**	**665,000**	**723,250**	**731,913**	**741,008**	**750,559**
		GENERAL PARK											
5140	1	Park Building - Grounds - Sprinklers	1,000	1,628	-	2,860	3,000	3,000	3,000	3,150	3,308	3,473	3,647
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	-	-	-	-	-	-	-	-
5143	0	Trail Signage	-	-	-	-	10,000	10,000	10,000	4,000	4,200	4,410	4,631
5270	1	Tennis Court Repair	-	2,500	-	99	9,900	9,900	9,000	2,500	9,000	2,500	2,625
		GENERAL EXPENSE SUBTOTAL	**5,915**	**10,303**	**72,163**	**2,959**	**57,900**	**57,900**	**22,000**	**9,650**	**16,508**	**10,383**	**10,902**
		FORESTRY and OPEN SPACE											
5001		Salaries	94,513	114,075	197,728	232,376	319,717	319,717	399,472	419,446	440,418	462,439	485,561
5002		Employer Contributions	24,946	32,935	54,234	49,733	93,934	93,934	125,049	131,301	137,867	144,760	151,998
5003		Pension	4,722	3,652	2,747	9,321	15,986	15,986	19,974	20,972	22,021	23,122	24,278
5009	1	Travel, Education	-	2,595	3,330	3,881	4,500	4,500	9,000	9,450	9,923	10,419	10,940
5010	1	Office Supplies	-	335	564	886	1,000	1,000	3,000	3,150	3,308	3,473	3,647
5011	1	Telephone	-	25	519	520	750	750	750	788	827	868	912
5013	1	Vehicle Maintenance	-	706	3,339	5,140	6,000	6,000	10,000	10,500	11,025	11,576	12,155
5014	1	Gasoline	-	4,053	5,166	7,031	7,000	7,000	12,000	12,600	13,230	13,892	14,586
5046	1	Uniforms	-	1,353	1,981	2,249	4,500	4,500	4,500	4,725	4,961	5,209	5,470
5058	1	Equipment Maintenance	-	2,233	2,025	5,022	29,000	29,000	35,000	36,750	38,588	40,517	42,543
5072	2	Tree Maintenance	4,760	28,256	35,428	29,035	40,000	40,000	40,000	42,000	44,100	46,305	48,620
5076	2	Educational Materials	632	-	452	445	2,500	2,500	2,500	2,625	2,756	2,894	3,039
5077	3	Tree Replacement	17,494	18,732	11,199	16,592	20,000	20,000	20,000	21,000	22,050	23,153	24,310
5079	2	Supplies	2,677	3,080	5,406	6,825	7,000	7,000	7,000	7,350	7,718	8,103	8,509
5080	4	EAB Response-Treatment	59,024	10,607	36,849	43,632	45,000	45,000	4,500	4,725	4,961	5,209	5,470
5095	1	Computer Equipment Maintenance/Replacement	-	-	2,003	778	-	-	-	-	-	-	-
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**	**1,046,887**	**692,745**	**727,382**	**763,751**	**801,938**	**842,035**
		TOTAL EXPENSES	**214,695**	**232,940**	**500,651**	**460,597**	**1,104,847**	**1,104,787**	**714,745**	**737,032**	**780,258**	**812,321**	**852,937**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	19,950				
5999		**ENDING CONSERV FUND BALANCE**	**158,927**	**230,599**	**368,734**	**586,313**	**116,466**	**127,766**	**58,072**	**44,290**	**(4,056)**	**(75,369)**	**(177,748)**

LARIMER COUNTY OPEN SPACE TAX FUND													
36-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
4999		**BEGINNING FUND BALANCE**	**1,517,801**	**953,816**	**855,107**	**1,301,392**	**752,404**	**752,404**	**753,404**	**1,021,054**	**1,383,304**	**1,763,667**	**2,163,047**
		REVENUES											
4306	0	Revenues	239,006	322,925	403,689	406,387	220,000	300,000	300,000	315,000	330,750	347,288	364,652
4307	0	CDOT Funding for Berthoud Parkway Trail / MPO Funding B Pkwy	-	-	79,130	97,676	-	-	-	-	-	-	-
4310	1	Transfer from Park Dedication Fund	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
4310	2	Transfer from 1998 1% Fund	-	-	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
4601	0	Interest	11,339	6,173	15,354	49,280	45,000	45,000	45,000	47,250	49,613	52,093	54,698
		TOTAL REVENUES	**250,345**	**329,098**	**498,173**	**853,343**	**565,000**	**645,000**	**645,000**	**662,250**	**680,363**	**699,381**	**719,350**
		EXPENSES											
5020	0	Professional Fees					40,000	40,000					
5220	0	Waggener Farm Construction (Pickleball courts)	450,000			1,139,775	160,000	160,000					
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	35,000				
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	10,000				
5300	0	Bank Fees	12		-	-	60	-	-	-	-	-	-
		EXPENSES	**814,330**	**427,807**	**51,888**	**1,202,331**	**242,060**	**242,000**	**58,000**	**-**	**-**	**-**	**-**
5171	0	Open Space Acquisition	-	0	0	200,000	402,000	402,000	300,000	300,000	300,000	300,000	300,000
		LAND ACQUISITION EXPENSES	**-**	**-**	**-**	**200,000**	**402,000**	**402,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**
		TOTAL EXPENSES	**814,330**	**427,807**	**51,888**	**1,402,331**	**644,060**	**644,000**	**358,000**	**300,000**	**300,000**	**300,000**	**300,000**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	19,350				
5999		**ENDING LARIMER FUND BALANCE**	**953,816**	**855,107**	**1,301,392**	**752,404**	**673,344**	**753,404**	**1,021,054**	**1,383,304**	**1,763,667**	**2,163,047**	**2,582,397**

CEMETERY ENDOWMENT FUND													
37-00			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
4999		**BEGINNING FUND BALANCE**	**39,569**	**122,260**	**157,044**	**198,304**	**205,530**	**205,530**	**145,546**	**72,897**	**57,899**	**38,150**	**33,415**
		REVENUES											
4280	0	Transfer from General Fund	50,000	20,000	20,000	20,000	20,000	20,000	20,000	80,000	80,000	100,000	100,000
4601	0	Interest	623	827	2,708	9,893	7,000	7,000	5,000	5,250	5,513	5,788	6,078
4710	0	Lot Sales	38,470	33,250	42,860	25,015	25,000	27,000	27,000	28,350	29,768	31,256	32,819
4711	0	Opening & Closing	27,925	37,740	23,315	20,460	25,000	20,000	20,000	21,000	22,050	23,153	24,310
4713	0	Marker Sales	1,525	165	145	-	-	200	500	525	551	579	608
		TOTAL REVENUES	**118,543**	**91,982**	**89,028**	**75,368**	**77,000**	**74,200**	**72,500**	**135,125**	**137,881**	**160,775**	**163,814**
		EXPENSES											
5001		Salaries	20,101	35,382	29,030	41,669	58,512	58,512	66,271	69,585	73,064	76,717	80,553
5002		Employer Contributions	2,876	8,769	3,903	3,710	6,196	6,196	6,840	7,182	7,541	7,918	8,314
5003		Pension	200	1,631	304	1,119	2,926	2,926	3,314	3,479	3,653	3,836	4,028
5012	2	Utilities	2,199	568	485	5,757	8,000	8,000	8,000	8,400	8,820	9,261	9,724
5014	2	Gasoline	229	2,102	1,952	1,718	2,200	2,200	2,200	2,310	2,426	2,547	2,674
5020	1	Professional Fees (funerals)	-	-	1,200	-	3,000	3,000	3,000	3,150	3,308	3,473	3,647
5020	0	Professional Fees - concept plan for Cemetery improvements	-	-	-	930	35,000	35,000	35,000	36,750	38,588	40,517	42,543
5046	2	Uniforms	-	-	-	-	850	850	850	893	937	984	1,033
5057	2	Repair & Maintenance	6,827	6,946	10,894	11,215	15,000	15,000	15,000	15,750	16,538	17,364	18,233
5059	2	Marker Sales	1,670	-	-	275	2,500	2,500	2,500	2,625	2,756	2,894	3,039
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**	**142,975**	**150,123**	**157,629**	**165,511**	**173,786**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	2,175				
5999		**ENDING CEMETERY FUND BALANCE**	**122,260**	**157,044**	**198,304**	**205,530**	**148,286**	**145,546**	**72,897**	**57,899**	**38,150**	**33,415**	**23,442**

BERTHOUD AREA TRANSPORTATION FUND

39-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
4999		**BEGINNING FUND BALANCE**	**352,837**	**546,666**	**514,853**	**440,395**	**329,249**	**329,249**	**174,482**	**13,286**	**907,732**	**1,840,400**	**2,813,201**
		REVENUES											
4101	0	Donations / Microtransit grant	-	-	-	-	-	-	850,000	892,500	937,125	983,981	1,033,180
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	2,625	2,756	2,894	3,039
4108	0	Transfer from 1% Fund	90,000	90,000	50,000	50,000	50,000	50,000	100,000	250,000	250,000	250,000	300,000
4109	0	City of Ft. Collins	238,298	9,727	57,993	9,607	15,000	73,000	50,000	52,500	55,125	57,881	60,775
4601	0	Interest	3,243	3,002	5,855	17,713	15,000	15,000	15,000	15,750	16,538	17,364	18,233
		TOTAL REVENUE	**353,916**	**131,271**	**147,903**	**94,660**	**82,500**	**140,500**	**1,017,500**	**1,213,375**	**1,261,544**	**1,312,121**	**1,415,227**
		EXPENSES											
5001		Salaries	69,713	63,010	68,238	77,277	97,419	97,419	107,897	113,292	118,956	124,904	131,149
5002		Employer Contributions	14,229	14,363	14,572	15,772	21,127	21,127	24,029	25,230	26,492	27,817	29,207
5003		Pension	2,733	2,598	2,659	3,056	4,871	4,871	5,395	5,665	5,948	6,245	6,557
5008	2	Employee Physicals-Background	-	-	-	21	500	500	500	525	551	579	608
5009	1	Travel, Training, Education	-	-	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5010	1	Office Supplies	244	115	142	379	800	800	800	840	882	926	972
5011	2	Telephone	696	1,172	1,271	1,247	1,300	1,300	1,300	1,365	1,433	1,505	1,580
5013	2	Vehicle Maintenance	4,304	5,235	8,566	15,670	15,000	15,000	15,000	15,750	16,538	17,364	18,233
5017	2	Insurance Deductibles	-	-	758	-	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5020	0	Consultant - Transit Study	-	19,675	60,327	5,558	14,000	14,000	850,000	15,000	15,750	16,538	17,364
5021	1	Admin. Expenses	-	-	-	-	100	100	100	105	110	116	122
5022	1	Flex Bus Service	36,338	27,137	33,258	34,127	45,000	45,000	45,000	45,000	45,000	45,000	45,000
5023	1	RAFT Contribution	22,000	22,000	22,000	41,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
5039	1	CASTA Dues	281	315	247	286	350	350	350	368	386	405	425
5040	1	Attorney	-	-	-	-	500	500	500	525	551	579	608
5044	1	Advertising	62	672	-	2,199	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5045	2	Driver Drug Testing	358	130	685	491	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5046	1	Uniforms	-	-	-	403	1,500	1,500	1,500	1,575	1,654	1,736	1,823
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	8,190	8,600	9,029	9,481
5247	1	Software	1,000	1,000	1,000	1,200	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5300	1	Bank Fees	12	-	-	-	60	-	-	-	-	-	-
		TOTAL EXPENSES	**160,087**	**163,084**	**222,361**	**205,806**	**295,327**	**295,267**	**1,148,171**	**318,929**	**328,876**	**339,320**	**350,286**
5998		**EMERGENCY RESERVES**	-	-	-	-	-	-	30,525				
5999		**ENDING BATS FUND BALANCE**	**546,666**	**514,853**	**440,395**	**329,249**	**116,422**	**174,482**	**13,286**	**907,732**	**1,840,400**	**2,813,201**	**3,878,142**

ROAD IMPACT FEES

40-00

			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
			2020	2021	2022	2023	2024	2024	2025	2026	2027	2028	2029
		BEGINNING FUND BALANCE	**2,511,947**	**2,688,275**	**4,295,079**	**4,921,774**	**6,071,538**	**6,071,538**	**1,851,491**	**695,646**	**1,574,098**	**2,460,426**	**3,355,022**
		REVENUES											
4401	0	Road Impact Fees	1,220,318	1,729,723	978,317	792,468	743,250	743,250	743,250	743,250	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	220,000	150,000	157,500	165,375	173,644	182,326
		TOTAL REVENUES	**1,243,893**	**1,750,841**	**1,046,625**	**1,401,159**	**893,250**	**613,250**	**893,250**	**900,750**	**908,625**	**916,894**	**925,576**
		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	22,298	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	4,500,000	2,000,000				
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**	**4,833,298**	**2,022,298**	**22,298**	**22,298**	**22,298**	**22,298**
		EMERGENCY RESERVES	-	-	-	-	-	-	26,798				
		ENDING ROAD IMPACT FUND BALANCE	**2,688,275**	**4,295,079**	**4,921,774**	**6,071,538**	**2,131,491**	**1,851,491**	**695,646**	**1,574,098**	**2,460,426**	**3,355,022**	**4,258,300**

RECREATIONAL MJ TAX 7%

41-00

			ACTUALS 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**82,744**	**501,969**	**1,105,948**	**1,465,802**	**1,112,159**	**1,112,159**	**1,032,159**	**1,202,659**	**1,790,159**	**2,411,784**	**3,069,240**
		REVENUES											
4601	0	Interest	1,917	4,548	17,907	62,185	50,000	50,000	50,000	52,500	55,125	57,881	60,775
4604	0	Sales Tax	426,705	594,431	665,252	680,749	500,000	550,000	600,000	630,000	661,500	694,575	729,304
4606	0	Quick Win Grant (MPO)	-	5,000	-	-	-	-	-	-	-	-	-
		TOTAL REVENUES	**428,622**	**603,979**	**683,159**	**742,934**	**550,000**	**600,000**	**650,000**	**682,500**	**716,625**	**752,456**	**790,079**
		EXPENSES											
5200	0	Street Projects	-	-	-								
5201	0	Bike Lane Striping	-	-	-								
5210	0	Youth Projects	-	-	-								
5211	0	Carnival	-	-	23,125	19,294	30,000	30,000					
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					
5242	0	LCSO Equipment					10,000	10,000					
5260	0	Park Projects	-	-	-								
5261	0	Bike Park Scope expansion				974,336							
5280	0	Recreation Projects	-	-	-								
5281	0	Wildfire arts provider	-	-	60,000	60,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
5282	0	Other Recreation Service Providers	-	-	-	-	25,000	40,000	40,000	25,000	25,000	25,000	25,000
5300	0	Bank Fees	12	-	-	-							
		TOTAL EXPENSES	**9,397**	**-**	**323,305**	**1,096,577**	**665,000**	**680,000**	**460,000**	**95,000**	**95,000**	**95,000**	**95,000**
		EMERGENCY RESERVES	-	-	-	-	-	-	19,500				
		ENDING SALES TAX FUND BALANCE	**501,969**	**1,105,948**	**1,465,802**	**1,112,159**	**997,159**	**1,032,159**	**1,202,659**	**1,790,159**	**2,411,784**	**3,069,240**	**3,764,319**

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**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
			2020	**2021**	**2022**	**2023**	**2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
		BEGINNING FUND BALANCE	**4,524,786**	**1,167,278**	**2,309,405**	**4,483,834**	**5,278,786**	**5,278,786**	**3,493,786**	**1,759,467**	**2,924,467**	**4,212,186**	**5,628,759**
		<u>REVENUES</u>											
4601	0	Interest	26,958	11,279	51,336	238,734	8,400	170,000	80,000	84,000	88,200	92,610	97,241
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	2,150,000	2,257,500	2,370,375	2,488,894	2,613,338	2,744,005
4610	1	Sales Tax-building permits	742,698	1,105,405	653,442	592,978	428,750	650,000	410,625	410,625	410,625	410,625	410,625
		TOTAL REVENUES	**2,389,729**	**3,316,431**	**3,499,963**	**3,356,738**	**3,382,150**	**3,590,000**	**2,748,125**	**2,865,000**	**2,987,719**	**3,116,573**	**3,251,871**
		<u>EXPENSES</u>											
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	250,000	250,000	250,000	300,000
5239	0	Street Improvements	750,238	725,010	818,729	1,527,974	2,300,000	2,300,000	1,300,000	1,300,000	1,300,000	1,300,000	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	150,000	150,000	150,000	150,000	150,000
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					
		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**	**4,400,000**	**1,700,000**	**1,700,000**	**1,700,000**	**1,750,000**
		EMERGENCY RESERVES	-	-	-	-	-	-	82,444				
		ENDING SALES TAX FUND BALANCE	**1,167,278**	**2,309,405**	**4,483,834**	**5,278,786**	**3,285,936**	**3,493,786**	**1,759,467**	**2,924,467**	**4,212,186**	**5,628,759**	**7,130,630**

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 2020	ACTUALS 2021	ACTUALS 2022	ACTUALS 2023	BUDGET 2024	ESTIMATE 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029
		BEGINNING FUND BALANCE	**1,760,033**	**21,894,066**	**6,190,072**	**6,085,268**	**8,378,171**	**8,378,171**	**6,192,583**	**2,975,072**	**3,937,801**	**4,585,139**	**5,327,284**
00		**REVENUES**											
4400	0	Sales Tax	1,643,387	2,225,447	2,537,812	2,590,175	2,325,000	2,150,000	2,257,500	2,370,375	2,488,894	2,613,338	2,744,005
4400	1	Sales Tax-building permits	742,698	1,081,572	653,442	592,978	428,750	650,000	410,625	410,625	410,625	410,625	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	1,050,000	1,102,500	1,157,625	1,215,506	1,276,282
4500	70	Recreation Center Memberships-Corporate	-	3,212	935	992	2,500	2,500	2,500	2,625	2,756	2,894	3,039
4500	2	Recreation Center Daily Fees	-	54,499	279,949	304,157	325,000	325,000	325,000	341,250	358,313	376,228	395,040
4500	3	Recreation Center Rentals	-	7,285	48,761	54,303	53,900	53,900	68,000	71,400	74,970	78,719	82,654
4500	60	Recreation Center Sponsorships	-	-	11,026	8,075	30,000	30,000	30,000	31,500	33,075	34,729	36,465
4500	4	Activity Fee-Senior Activites	-	-	170	1,104	1,000	1,000	1,000	1,050	1,103	1,158	1,216
4500	5	Activity Fee-Aquatics	-	10,513	66,446	80,621	64,800	64,800	75,000	78,750	82,688	86,822	91,163
4500	6	Activity Fee-Fitness	-	3,515	49,258	81,808	68,200	68,200	90,000	94,500	99,225	104,186	109,396
4500	7	Activity Fee-Contracted Programs	-	840	23,565	12,022	15,000	15,000	15,000	15,750	16,538	17,364	18,233
4500	8	Activity Fee-Youth Futsal	-	868	1,195	980	2,700	2,700	2,500	2,625	2,756	2,894	3,039
4500	11	Activity Fee-Adult Basketball	-	4,016	6,034	2,750	5,600	5,600	8,500	8,925	9,371	9,840	10,332
4500	12	Activity Fee-Youth Basketball	-	10,392	15,655	23,106	18,900	18,900	25,000	26,250	27,563	28,941	30,388
4500	15	Activity Fee-Senior Pickleball	-	15	1,825	810	600	600	2,500	2,625	2,756	2,894	3,039
4500	16	Activity Fee-Classes/Programs	-	-	-	650	1,800	1,800	1,200	1,260	1,323	1,389	1,459
4500	31	Activity Fee-Adult Volleyball	-	5,168	12,618	9,933	11,700	11,700	15,000	15,750	16,538	17,364	18,233
4500	32	Activity Fee-Youth Volleyball	-	1,095	4,611	16,995	12,700	12,700	17,500	18,375	19,294	20,258	21,271
4500	40	Activity Fee-Senior Volleyball/Basketball	-	-	-	-	1,500	1,500	2,600	2,730	2,867	3,010	3,160
4500	45	Activity Fee-Senior Travel	-	-	-	2,465	4,000	4,000	4,000	4,200	4,410	4,631	4,862
4500	54	Activity Fee-Adult Additional Sports	-	(90)	1,395	201	750	750	1,500	1,575	1,654	1,736	1,823
4500	55	Activity Fee-Youth Additional Sports	-	850	497	284	750	750	750	788	827	868	912
4500	75	Special Events Fee	-	-	7,674	25,974	9,000	9,000	25,000	26,250	27,563	28,941	30,388
4563	0	Vending/Inventory Sales	-	264	3,811	11,263	8,500	8,500	36,200	38,010	39,911	41,906	44,001
4564	0	Contract Arts Activities	-	-	-	13,976	20,000	20,000	20,000	21,000	22,050	23,153	24,310
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	280,000	300,000	315,000	330,750	347,288	364,652
		TOTAL REVENUES	**33,690,257**	**4,444,028**	**4,733,091**	**5,175,831**	**4,363,050**	**4,639,300**	**4,786,875**	**5,005,688**	**5,235,441**	**5,476,681**	**5,729,984**

		RECREATION CENTER OPERATING EXPENSES											
01		**Recreation Center Administration/Operations**											
5001	1	Salaries	-	262,081	210,843	203,811	284,933	284,933	336,582	353,411	371,082	389,636	409,118
5002	1	Employer Contributions	-	74,797	69,083	65,169	97,950	97,950	121,079	127,133	133,490	140,164	147,172
5003	1	Pension	-	3,164	8,132	9,845	14,247	14,247	16,829	17,671	18,554	19,482	20,456
5001	2	Salaries-PART TIME/SEASONAL	-	21,669	146,278	168,074	181,400	181,400	190,000	199,500	209,475	219,949	230,946
5002	2	Employer Contributions-PART TIME/SEASONAL	-	1,717	11,483	13,194	18,140	18,140	19,000	19,950	20,948	21,995	23,095
5007	1	Employee license/certifications/recognition	-	-	-	448	1,500	1,500	1,500	1,575	1,654	1,736	1,823
5008	1	Background/Physicals	-	673	312	334	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5009	1	Training/Education/Travel	-	160	437	1,437	4,000	4,000	4,000	4,200	4,410	4,631	4,862
5010	1	Office Supplies	-	8,929	2,659	3,036	4,000	4,000	4,000	4,200	4,410	4,631	4,862
5011	1	Telephone/Internet	-	3,257	4,897	5,839	5,500	5,500	5,500	5,775	6,064	6,367	6,685
5012	1	Utilities	-	34,804	163,800	158,306	170,000	170,000	170,000	178,500	187,425	196,796	206,636
5013	1	Vehicle Maintenance	-	-	-	-	-	-	1,000	1,050	1,103	1,158	1,216
5014	1	Gasoline	-	-	-	-	-	-	500	525	551	579	608
5015	1	Insurance	-	8,051	38,000	40,359	48,000	48,000	48,000	50,400	52,920	55,566	58,344
5018	1	Publications/Subscriptions/Job Postings	-	1,461	810	154	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5020	4	Recreation Center Management Expense	25,000	129	-	-	-	-	-	-	-	-	-
5020	4	Purchased Services	-	3,125	7,008	4,510	8,000	8,000	8,000	8,400	8,820	9,261	9,724
5039	1	Dues/memberships	-	-	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5040	1	Attorney	-	3,346	616	1,791	3,500	3,500	3,500	3,675	3,859	4,052	4,254
5046	1	Uniforms	-	6,289	4,327	3,220	4,225	4,225	4,600	4,830	5,072	5,325	5,591
5048	1	Safety/First Aid	-	-	1,233	1,649	3,700	3,700	3,700	3,885	4,079	4,283	4,497
5053	1	Postage	-	206	27	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5054	4	Trash Service	-	462	2,266	3,413	3,300	3,300	4,800	5,040	5,292	5,557	5,834
5056	1	Brochures/Advertising/Printing	-	7,104	8,316	6,590	13,000	13,000	13,000	13,650	14,333	15,049	15,802
5057	1	Equipment Maintenance/Repair	-	-	-	29	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5063	5	Pro Shop Inventory	-	327	1,365	4,078	6,000	6,000	37,700	39,585	41,564	43,642	45,825
5095	1	Computer/Maintenance/Replacement	-	32,364	-	779	3,600	3,600	3,600	3,780	3,969	4,167	4,376
5102	1	Supplies (non-office)/Equipment (non-dep)	-	18,350	3,572	8,300	9,000	9,000	9,000	9,450	9,923	10,419	10,940
5110	1	Permits/building license	-	-	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5247	1	Computer Software	-	8,816	16,782	23,375	29,640	29,640	30,800	32,340	33,957	35,655	37,438
5300	1	Bank Fees	22	10,456	52,343	56,889	54,000	54,000	70,000	73,500	77,175	81,034	85,085
		01 SUBTOTAL	**25,022**	**511,737**	**754,589**	**784,629**	**973,635**	**973,635**	**1,112,690**	**1,168,325**	**1,226,741**	**1,288,078**	**1,352,482**
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	21,300	22,365	23,483	24,657	25,890
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	43	746	2,130	2,130	2,130	2,237	2,348	2,466	2,589
5020	4	Purchased Services	-	-	3,496	2,355	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5102	1	Supplies (non-office)/Equipment (non-dep)	-	12,541	1,717	4,086	6,500	6,500	6,500	6,825	7,166	7,525	7,901
		02 SUBTOTAL	**-**	**13,019**	**5,799**	**16,689**	**34,930**	**34,930**	**34,930**	**36,677**	**38,510**	**40,436**	**42,458**
03		**Recreation Center Maintenance**											
5001	1	Salaries	-	11,510	57,131	42,834	48,336	48,336	51,898	54,493	57,218	60,078	63,082
5002	1	Employer Contributions	-	925	4,516	11,553	16,219	16,219	30,961	32,509	34,135	35,841	37,633
5003	1	Pension	-	-	1,486	399	2,417	2,417	2,595	2,725	2,861	3,004	3,154
5001	2	Salaries-PART TIME/SEASONAL	-	1,675	9,414	12,078	21,900	21,900	24,300	25,515	26,791	28,130	29,537
5002	2	Employer Contributions-PART TIME/SEASONAL	-	133	839	948	2,190	2,190	2,430	2,552	2,679	2,813	2,954

5014	1		Fuel	-	36	-	-	250	250	250	263	276	289	304
5017	1		Building Maintenance/Repair	-	-	3,193	17,150	20,000	20,000	32,000	33,600	35,280	37,044	38,896
5020	4		Purchased Services	-	-	1,737	4,260	21,100	21,100	20,000	21,000	22,050	23,153	24,310
5041	1		Equipment Rental	-	-	668	1,864	5,000	5,000	1,300	1,365	1,433	1,505	1,580
5057	1		Equipment Maintenance/Repair	-	-	773	12,907	10,000	10,000	5,000	5,250	5,513	5,788	6,078
5089	4		Janitorial Service	-	7,500	60,000	60,000	65,000	65,000	68,250	71,663	75,246	79,008	82,958
5102	1		Supplies (non-office)/Equipment (non-dep)	-	22,616	13,703	21,342	23,100	23,100	24,100	25,305	26,570	27,899	29,294
5251	1		Tools	-	2,935	415	890	1,200	1,200	7,700	8,085	8,489	8,914	9,359
			03 SUBTOTAL	**-**	**47,330**	**153,875**	**186,225**	**236,712**	**236,712**	**270,784**	**284,323**	**298,539**	**313,466**	**329,140**

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	1,050	1,103	1,158	1,216
5002	2	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100	105	110	116	122
5020	4	Purchased Services	-	-	-	-	-	-	-	-	-	-	-
5102	1	Supplies (non-office)/Equipment (non-dep)	-	52	26	133	250	250	500	525	551	579	608
		Subtotal	**-**	**52**	**26**	**133**	**1,350**	**1,350**	**1,600**	**1,680**	**1,764**	**1,852**	**1,945**
		Senior Cornhole											
5001	14	Salaries-PART TIME/SEASONAL	-	-	-	-	1,100	1,100	1,000	1,050	1,103	1,158	1,216
5002	14	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	110	110	100	105	110	116	122
5020	14	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	14	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	14	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	14	Equipment/Awards	-	440	133	-	750	750	250	263	276	289	304
		Subtotal	**-**	**440**	**133**	**-**	**1,960**	**1,960**	**1,350**	**1,418**	**1,488**	**1,563**	**1,641**
		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	525	551	579	608
		Subtotal	**-**	**1,668**	**402**	**108**	**2,230**	**2,230**	**500**	**525**	**551**	**579**	**608**
		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	1,365	1,433	1,505	1,580
5046	40	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	40	Team Fees/Dues	-	-	-	-	-	-	500	525	551	579	608
5050	40	Equipment/Awards	-	-	-	-	250	250	250	263	276	289	304
		Subtotal	**-**	**-**	**-**	**-**	**1,680**	**1,680**	**2,050**	**2,153**	**2,260**	**2,373**	**2,492**
		Senior Travel											
5001	45	Salaries-PART TIME/SEASONAL	-	-	-	-	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5002	45	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	100	100	100	105	110	116	122
5020	45	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	45	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	45	Team Fees/Dues	-	-	-	770	-	-	4,224	4,435	4,657	4,890	5,134
5050	45	Equipment/Awards/Fuel	-	-	-	1,650	750	750	750	788	827	868	912
		Subtotal	**-**	**-**	**-**	**2,420**	**1,850**	**1,850**	**6,074**	**6,378**	**6,697**	**7,031**	**7,383**
		04 SUBTOTAL	**-**	**2,160**	**561**	**2,661**	**9,070**	**9,070**	**11,574**	**12,153**	**12,760**	**13,398**	**14,068**

05		**Recreation Center Aquatics**											
5001	1	Salaries	-	12,484	77,655	110,171	141,319	141,319	146,980	154,329	162,045	170,148	178,655
5002	1	Employer Contributions	-	3,161	28,374	39,531	69,056	69,056	47,124	49,480	51,954	54,552	57,280
5003	1	Pension	-	-	-	2,723	7,066	7,066	7,349	7,716	8,102	8,507	8,933
5001	2	Salaries-PART TIME/SEASONAL	-	38,230	293,926	240,746	283,000	283,000	303,000	318,150	334,058	350,760	368,298
5002	2	Employer Contributions-PART TIME/SEASONAL	-	3,026	23,073	18,899	28,300	28,300	32,800	34,440	36,162	37,970	39,869
5001	3	Salaries-Programs-PART TIME/SEASONAL			-	24,518	36,400	36,400	37,100	38,955	40,903	42,948	45,095
5002	3	Employer Contributions-Programs-PART TIME/SEASONAL			-	1,925	3,640	3,640	3,710	3,896	4,090	4,295	4,510
5007	1	Employee license/certifications/recognition	-	800	816	688	2,250	2,250	2,250	2,363	2,481	2,605	2,735
5007	3	Employee license/certifications-programs			-	1,482	2,500	2,500	3,300	3,465	3,638	3,820	4,011
5008	1	Background/Physicals	-	33	395	269	800	800	800	840	882	926	972
5009	1	Training/Education/Travel	-	245	835	744	2,000	2,000	2,000	2,100	2,205	2,315	2,431
5010	1	Office Supplies	-	145	2,826	534	500	500	500	525	551	579	608
5018	1	Publications/Subscriptions/Job Postings	-	25	129	283	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5020	4	Purchased Services	-	-	-	8,628	26,000	26,000	15,000	15,750	16,538	17,364	18,233
5039	1	Dues/memberships	-	-	857	408	500	500	500	525	551	579	608
5046	1	Uniforms	-	-	-	1,874	2,990	2,990	2,990	3,140	3,296	3,461	3,634
5048	1	Safety/First Aid	-	1,528	446	445	1,000	1,000	1,000	1,050	1,103	1,158	1,216
5048	3	Team Fees/Dues			-	-	700	700	15,000	15,750	16,538	17,364	18,233
5057	1	Equipment Maintenance/Repair	-	-	4,730	10,571	52,000	52,000	3,500	3,675	3,859	4,052	4,254
5057	3	Boiler Equipment Maintenance/Repair	-	256	209	3,208	3,500	3,500	40,000	42,000	44,100	46,305	48,620
5060	1	Chemicals	-	3,162	15,114	21,303	30,000	30,000	3,500	3,675	3,859	4,052	4,254
5102	1	Supplies (non-office)/Equipment (non-dep)	-	87,136	4,178	1,982	3,500	3,500	7,900	8,295	8,710	9,145	9,602
5102	3	supplies (non-office)/Equipment (non-dep)-programs			-	1,017	4,800	4,800	500	525	551	579	608
5110	1	Permits/building license	-	645	1,991	1,020	1,500	1,500	1,500	1,575	1,654	1,736	1,823
		05 SUBTOTAL	**-**	**150,876**	**455,554**	**492,969**	**704,321**	**704,321**	**679,303**	**713,268**	**748,932**	**786,378**	**825,697**
06		**Recreation Center Fitness**											
5001	1	Salaries	-	9,132	51,420	53,818	60,674	60,674	65,254	68,517	71,943	75,540	79,317
5002	1	Employer Contributions	-	4,806	22,434	27,595	33,529	33,529	38,527	40,453	42,476	44,600	46,830
5003	1	Pension	-	-	1,222	641	3,034	3,034	3,263	3,426	3,597	3,777	3,966
5001	2	Salaries-PART TIME/SEASONAL	-	8,292	69,477	86,539	96,800	96,800	98,500	103,425	108,596	114,026	119,727
5002	2	Employer Contributions-PART TIME/SEASONAL	-	657	5,454	6,794	9,680	9,680	9,860	10,353	10,871	11,414	11,985
5020	4	Purchased Services	-	-	3,685	2,739	5,000	5,000	5,000	5,250	5,513	5,788	6,078
5057	1	Equipment Maintenance/Repair	-	-	230	1,166	9,000	9,000	8,000	8,400	8,820	9,261	9,724
5102	1	Supplies (non-office)/Equipment (non-dep)	-	3,206	4,577	3,805	3,000	3,000	4,000	4,200	4,410	4,631	4,862
		06 SUBTOTAL	**-**	**26,093**	**158,499**	**183,097**	**220,717**	**220,717**	**232,404**	**244,024**	**256,225**	**269,036**	**282,488**
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	10,000	10,500	11,025	11,576	12,155	12,763
5021	4	Contract Arts Activities	-	-	-	13,625	95,000	95,000	95,000	99,750	104,738	109,974	115,473
5102	1	Supplies (non-office)/Equipment (non-dep)	-	42	1,630	-	8,000	8,000	-	-	-	-	-
		07 SUBTOTAL	**-**	**265**	**27,284**	**27,251**	**118,885**	**118,885**	**105,500**	**110,775**	**116,314**	**122,129**	**128,236**

08		**Recreation Center Adult Sports**											
		General Administration											
5001	1	Salaries	-	816	6,632	1,157	11,066	11,066	20,479	21,503	22,578	23,707	24,892
5002	1	Employer Contributions	-	104	1,540	612	5,240	5,240	8,557	8,985	9,434	9,906	10,401
5003	1	Pension	-	11	112	47	553	553	1,024	1,075	1,129	1,185	1,245
5008	1	Background/Physicals	-	-	54	22	100	100	100	105	110	116	122
5009	1	Training/Education/Travel	-	-	-	-	-	-	-	-	-	-	-
5010	1	Office Supplies	-	-	2	-	250	250	250	263	276	289	304
5018	1	Publications/Subscriptions/Job Postings	-	-	129	129	250	250	250	263	276	289	304
5020	1	Purchased Services	-	-	-	-	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100	105	110	116	122
5055	1	Clinics/Tournaments	-	-	-	-	750	750	750	788	827	868	912
		Subtotal	**-**	**931**	**8,469**	**1,967**	**18,309**	**18,309**	**31,510**	**33,085**	**34,740**	**36,477**	**38,301**
		Adult Basketball											
5001	11	Salaries-PART TIME/SEASONAL	-	-	959	485	2,200	2,200	4,300	4,515	4,741	4,978	5,227
5002	11	Employer Contributions-PART TIME/SEASONAL	-	-	75	38	220	220	430	452	474	498	523
5020	11	Officials	-	-	4,558	1,890	5,800	5,800	9,600	10,080	10,584	11,113	11,669
5046	11	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	11	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	11	Equipment/Awards	-	-	165	182	400	400	600	630	662	695	729
		Subtotal	**-**	**-**	**5,757**	**2,595**	**8,620**	**8,620**	**14,930**	**15,677**	**16,460**	**17,283**	**18,148**
		Adult Volleyball											
5001	31	Salaries-PART TIME/SEASONAL	-	314	1,656	1,352	3,700	3,700	4,500	4,725	4,961	5,209	5,470
5002	31	Employer Contributions-PART TIME/SEASONAL	-	25	130	106	370	370	450	473	496	521	547
5020	31	Officials	-	-	5,480	3,588	10,800	10,800	10,000	10,500	11,025	11,576	12,155
5046	31	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	31	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	31	Equipment/Awards	-	584	415	-	1,250	1,250	1,250	1,313	1,378	1,447	1,519
		Subtotal	**-**	**923**	**7,681**	**5,046**	**16,120**	**16,120**	**16,200**	**17,010**	**17,861**	**18,754**	**19,691**
		Additional Adult Sports											
5001	54	Salaries-PART TIME/SEASONAL	-	-	151	-	600	600	600	630	662	695	729
5002	54	Employer Contributions-PART TIME/SEASONAL	-	-	12	-	60	60	60	63	66	69	73
5020	54	Officials	-	-	-	-	1,000	1,000	500	525	551	579	608
5046	54	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	54	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	54	Equipment/Awards	-	-	66	-	200	200	200	210	221	232	243
		Subtotal	**-**	**-**	**229**	**-**	**1,860**	**1,860**	**1,360**	**1,428**	**1,499**	**1,574**	**1,653**
		08 SUBTOTAL	**-**	**1,854**	**22,136**	**9,608**	**44,909**	**44,909**	**64,000**	**67,200**	**70,560**	**74,088**	**77,792**

09		**Recreation Center Youth Sports**											
		General Administration											
5001	1	Salaries	-	4,351	7,439	19,249	11,066	11,066	20,479	21,503	22,578	23,707	24,892
5002	1	Employer Contributions	-	592	1,718	5,535	5,240	5,240	8,557	8,985	9,434	9,906	10,401
5003	1	Pension	-	14	112	435	553	553	1,024	1,075	1,129	1,185	1,245
5008	1	Background/Physicals	-	-	27	285	900	900	900	945	992	1,042	1,094
5009	1	Training/Education/Travel	-	-	100	-	900	900	900	945	992	1,042	1,094
5010	1	Office Supplies	-	-	-	-	250	250	250	263	276	289	304
5018	1	Publications/Subscriptions/Job Postings	-	-	258	-	250	250	250	263	276	289	304
5020	1	Purchased Services	-	-	-	-	-	-	-	-	-	-	-
5048	1	Safety/First Aid	-	-	-	-	100	100	100	105	110	116	122
5055	1	Clinics	-	-	-	-	600	600	600	630	662	695	729
		Subtotal	**-**	**4,957**	**9,654**	**25,504**	**19,859**	**19,859**	**33,060**	**34,713**	**36,449**	**38,271**	**40,185**
		Youth Futsal											
5001	8	Salaries-PART TIME/SEASONAL	-	-	-	102	400	400	400	420	441	463	486
5002	8	Employer Contributions-PART TIME/SEASONAL	-	-	-	8	40	40	40	42	44	46	49
5020	8	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	8	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	8	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	8	Equipment/Awards	-	7,579	-	-	300	300	300	315	331	347	365
		Subtotal	**-**	**7,579**	**-**	**110**	**740**	**740**	**740**	**777**	**816**	**857**	**899**
		Youth Basketball											
5001	12	Salaries-PART TIME/SEASONAL	-	958	1,619	2,734	3,200	3,200	4,000	4,200	4,410	4,631	4,862
5002	12	Employer Contributions-PART TIME/SEASONAL	-	76	127	215	320	320	400	420	441	463	486
5020	12	Officials	-	-	1,930	2,500	4,100	4,100	5,400	5,670	5,954	6,251	6,564
5046	12	Uniforms	-	-	3,045	7,097	4,800	4,800	8,200	8,610	9,041	9,493	9,967
5048	12	Team Fees/Dues	-	-	35	63	-	-	-	-	-	-	-
5050	12	Equipment/Awards	-	69	905	1,718	1,600	1,600	1,000	1,050	1,103	1,158	1,216
		Subtotal	**-**	**1,103**	**7,661**	**14,327**	**14,020**	**14,020**	**19,000**	**19,950**	**20,948**	**21,995**	**23,095**
		Youth Multi Sport Class											
5001	16	Salaries-PART TIME/SEASONAL	-	-	-	-	600	600	600	630	662	695	729
5002	16	Employer Contributions-PART TIME/SEASONAL	-	-	-	-	60	60	60	63	66	69	73
5020	16	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	16	Uniforms	-	-	179	-	-	-	-	-	-	-	-
5048	16	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	16	Equipment/Awards	-	-	-	-	200	200	300	315	331	347	365
		Subtotal	**-**	**-**	**179**	**-**	**860**	**860**	**960**	**1,008**	**1,058**	**1,111**	**1,167**
		Youth Volleyball											
5001	32	Salaries-PART TIME/SEASONAL	-	-	210	819	2,350	2,350	2,900	3,045	3,197	3,357	3,525
5002	32	Employer Contributions-PART TIME/SEASONAL	-	-	17	64	235	235	235	247	259	272	286
5020	32	Officials	-	-	200	1,540	4,320	4,320	2,600	2,730	2,867	3,010	3,160
5046	32	Uniforms	-	-	493	848	1,575	1,575	3,100	3,255	3,418	3,589	3,768
5048	32	Team Fees/Dues	-	-	-	2,113	-	-	-	-	-	-	-
5050	32	Equipment/Awards	-	-	-	1,287	1,000	1,000	1,000	1,050	1,103	1,158	1,216
		Subtotal	**-**	**-**	**920**	**6,671**	**9,480**	**9,480**	**9,835**	**10,327**	**10,843**	**11,385**	**11,955**
		Additional Youth Sports											
5001	55	Salaries-PART TIME/SEASONAL	-	49	-	-	1,000	1,000	500	525	551	579	608
5002	55	Employer Contributions-PART TIME/SEASONAL	-	4	-	-	100	100	50	53	55	58	61
5020	55	Officials	-	-	-	-	-	-	-	-	-	-	-
5046	55	Uniforms	-	-	-	-	-	-	-	-	-	-	-
5048	55	Team Fees/Dues	-	-	-	-	-	-	-	-	-	-	-
5050	55	Equipment/Awards	-	400	-	-	250	250	250	263	276	289	304

			Subtotal	**-**	**453**	**-**	**-**	**1,350**	**1,350**	**800**	**840**	**882**	**926**	**972**
			09 SUBTOTAL	**-**	**14,092**	**18,414**	**46,612**	**46,309**	**46,309**	**64,395**	**67,615**	**70,995**	**74,545**	**78,272**

30		**Recreation Center Capital Expenditures/Improvements**											
5101	0	Office Furniture	-	110,490	-	-	-	-	-	-	-	-	-
5102	0	Copier	-	10,500	-	-	-	-	-	-	-	-	-
5301	0	Security System	-	-	-	-	-	-	-	-	-	-	-
5302	0	Maintenance Equipment	-	-	13,771	-	-	-	-	-	-	-	-
5501	0	Robotic Pool Cleaner	-	5,034	-	-	-	-	-	-	-	-	-
5601	0	Fitness Equipment	-	16,484	32,953	-	40,000	40,000	-	-	-	-	-
5602	0	Fitness Equipment Replacement	-	-	-	-	80,000	80,000	40,000	40,000	40,000	40,000	40,000
5801	0	Bleachers	-	9,483	-	-	-	-	-	-	-	-	-
		Cargo Trailer	-	-	-	-	-	-	5,000	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
		30 SUBTOTAL	**-**	**151,991**	**46,724**	**-**	**120,000**	**120,000**	**45,000**	**40,000**	**40,000**	**40,000**	**40,000**
		RECREATION CENTER OPERATIONS TOTAL EXPENDITURES	**25,022**	**919,417**	**1,643,435**	**1,749,741**	**2,509,488**	**2,509,488**	**2,620,580**	**2,744,359**	**2,879,577**	**3,021,555**	**3,170,633**
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	1,152,400	1,558,000	1,558,000	1,558,000
5255	0	COP Fee	203,267	2,756	2,080	(85)	2,000	2,000	2,000	2,000	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**	**1,154,400**	**1,560,000**	**1,560,000**	**1,560,000**
		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	66,950	68,959	71,027	73,158
5702	0	Berthoud Bike Park Maintenance				978	75,000	75,000	75,000	77,250	79,568	81,955	84,413
									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				
		TOTAL OTHER EXPENSES	**0**	**-**	**-**	**1,048**	**3,175,400**	**3,175,400**	**4,090,000**	**144,200**	**148,526**	**152,982**	**157,571**
		TOTAL RECREATION CENTER OPERATING AND OTHER EXPENSES	**13,556,224**	**20,148,022**	**4,837,895**	**2,882,928**	**6,824,888**	**6,824,888**	**7,860,780**	**4,042,959**	**4,588,103**	**4,734,537**	**4,888,204**

			EMERGENCY RESERVES	-	-	-	-	-	-	143,606	-	-	-	-
			ENDING SALES TAX FUND BALANCE	**21,894,066**	**6,190,072**	**6,085,268**	**8,378,171**	**5,916,333**	**6,192,583**	**2,975,072**	**3,937,801**	**4,585,139**	**5,327,284**	**6,169,064**

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	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
BEGINNING BALANCE	75303663	91245270	105009721	123910484	131287042	131287042	106607311	72205088	80167465	79334797	87969388
REVENUE	69926174	53081592	49980785	49401227	45295616	47865056	41524891	43146289	44264733	45920397	47687787
EXPENSE	53984563	39317142	31080021	42024669	72863425	72544786	75162678	35183912	45097400	37285806	38502731
EMERGENCY RESERVES	0	0	0	0	0	0	764436	0	0	0	0
ENDING BALANCE	91245274	105009720	123910485	131287042	103719233	106607311	72205088	80167465	79334797	87969388	97154444
ENDING BALANCE VERIFICATION	91245274	105009720	123910485	131287042	103719233	106607311	72205088	80167465	79334797	87969388	97154444

	2020	2021	2022		2024	2024	2025	2026	2027	2028	2029
Valuation	275,956,520	211,195,697	2,141,671		2,926,692	2,926,692					
GENERAL FUND	5.188	6.636	6.636		6.058	6.058					
POLICE SERVICES	3.000	3.000	3.000		3.000	3.000					
REFUND & ABATEMENT	0.000	0.033	0.200		0.014	0.014					
TOTAL MILL LEVY	8.188	9.669	9.656		9.072	9.072					
ACTUALS SF BUILDING PERMITS	505	508	223	220	250	250	250	250	250	250	250

BOARD OF TRUSTEES INFORMATION

FORESTRY DEPARTMENT

Meeting Date:	**October 8, 2024**
Agenda Title/Subject:	**Tree Advisory Committee Annual Update**
Type of Item:	**Presentation**
Purpose:	**Informational Presentation**
Presented by:	**Tree Advisory Committee**

BACKGROUND:

This item will be an informational presentation. There may be additional information distributed during the presentation.