



2014 Budget

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2014 BUDGET MESSAGE

December 2, 2013

Honorable Mayor, Town Council, Citizens and Taxpayers of the Town of Johnstown:

In accordance with Colorado Revised Statutes (CRS) 29-1-103, and pursuant to Article 12 of the Johnstown Home Rule Charter, Town staff respectfully presents for your consideration a budget for the Town of Johnstown for fiscal year 2014. These proposed spending plans reflect our continued commitment to providing a high level of quality services to the residents of Johnstown while preserving our organization's financial health. As in past years, the Town of Johnstown embarks upon the coming year in a reasonably secure financial position as a result of fiscally conscientious leadership by Town Council and judicious spending oversight by Town staff.

Following is a summation of some of the key economic highlights of the 2014 budget.

General Fund

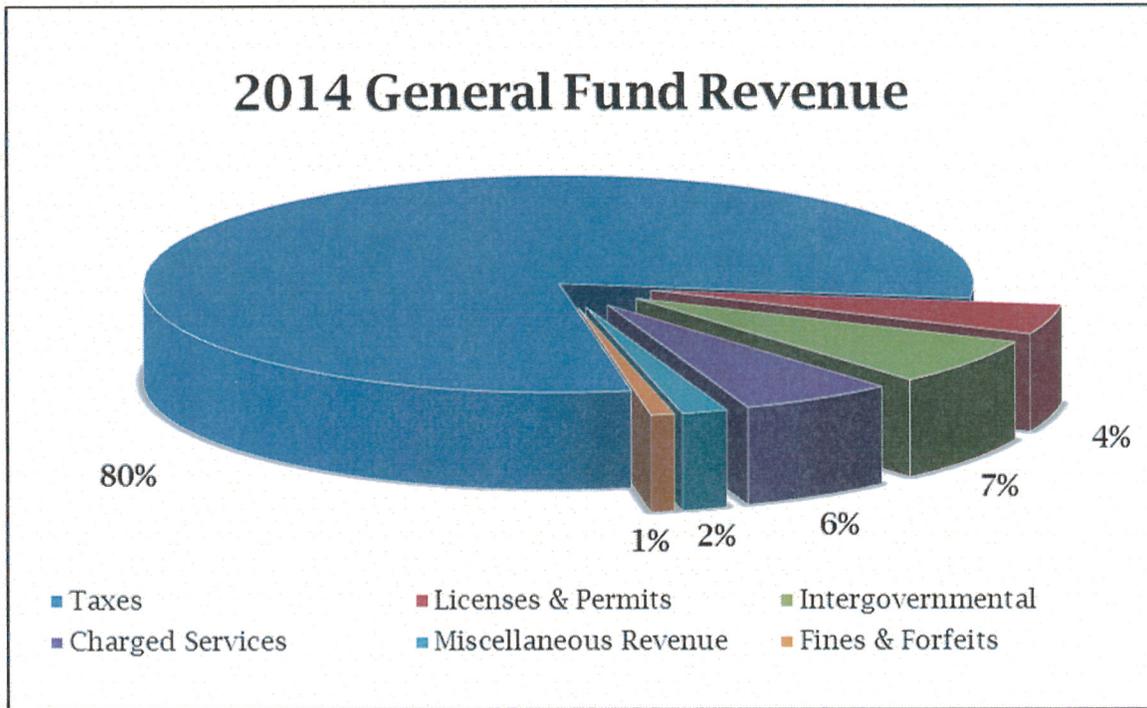
The General Fund is the major operating fund of the town. It is in this fund that revenue from sales tax, property tax, franchise fees, licenses, permits and other miscellaneous revenue accrues. The basic operations of the town are included in the General Fund. These operations include: legislative, judicial, planning and zoning, administration, police, code enforcement, streets, building department, cemetery, parks, senior citizens and community center.

The General Fund and all other funds, except enterprise funds, use the modified accrual basis of accounting. Basis of accounting refers to when revenues and expenditures are recognized and reported in financial statements. Under this method, revenues are recognized in the accounting period in which they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

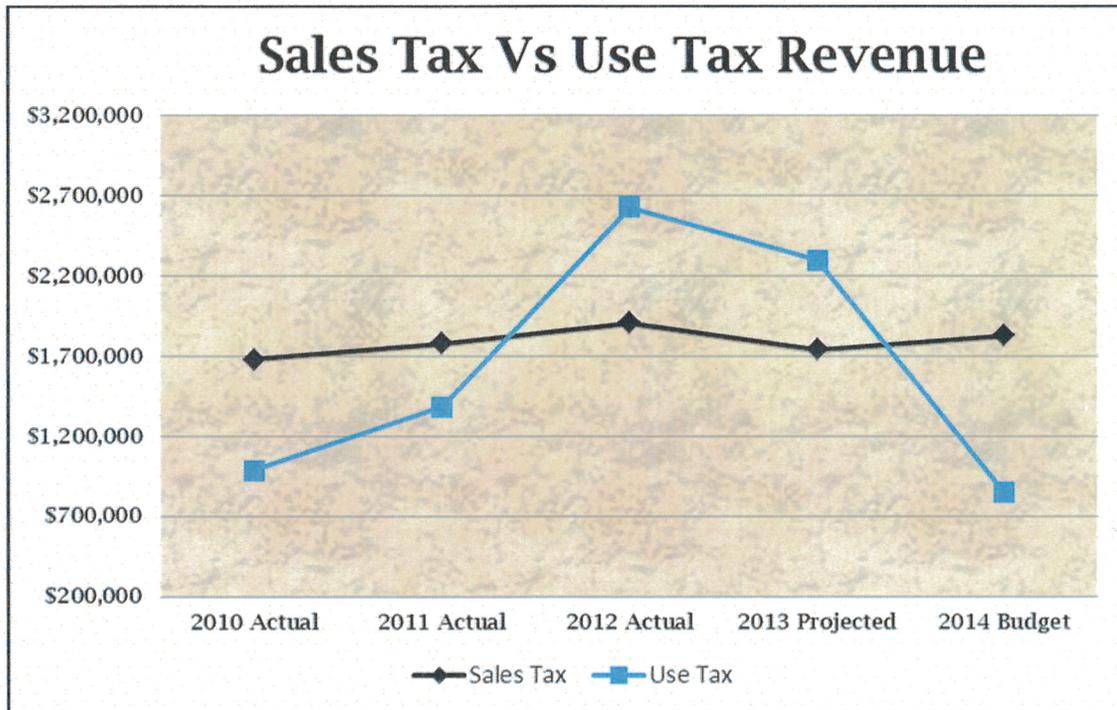
The 2014 proposed General Fund budget totals \$6,466,800. This represents an increase of \$512,200 from the 2013 budget. In accordance with the town's 2014 goals, a total of \$1,000,000 has been allocated in the General Fund to assist with funding for the construction of Phases III and IV of the downtown streetscape improvement project to include the municipal parking lot, \$20,000 for downtown facade improvement grants and \$20,000 for downtown beautification to include banners, flowers, seasonal lights and other amenities. Money has also been budgeted for a Public Works Director with the cost of the position to be shared between the General, Water, Wastewater and Drainage Funds. Funds have also been allocated in the Police Department's budget for an additional ten (10) hours per week for the current part-time records clerk, and an additional part-time administrative position (twenty-one (21) hours per week) in the Town Clerk's Office. Additionally, \$18,500 has been budgeted for the town's community communication system and newsletter, as well as \$20,500 for enhancements to the town's web site and development of a town communication master plan. A total of \$375,000 has been allocated from the General Fund for transfer to the Equipment Replacement Fund for future

acquisition of major pieces of equipment, and \$182,200 to the Water Fund for payment of water costs accrued by the town's General Fund. Ten thousand dollars (\$10,000) has been budgeted for contributions to area economic development organization(s), and \$17,000 for mosquito spraying. Additionally, \$19,000 has been allocated for the annual Johnstown BBQ Day celebration, and a \$32,500 cash match for a State Historical grant to be applied for by the Johnstown Historical Society.

Total revenue in the General Fund is projected to total \$6,523,400. This represents an increase of approximately seven (7%) percent from 2013 budgeted revenues. Sales and property taxes, plus fees and charges for services are the major sources of General Fund revenue.



The town's sales and use tax will remain unchanged at three percent (3%). It is anticipated that sales tax and use tax receipts will remain relatively stable during 2014. Sales tax revenue is estimated at \$1,825,000 while use tax collections have been projected at \$850,000. Use tax revenue received in 2014 will continue to be accounted for in the Use Tax Capital Improvement Fund.



Revenue derived from property taxes is expected to total approximately \$2,860,000. This amount is based upon a mill levy of 23.947, the same as 2013. According to figures provided by the Offices of the County Assessors, the town's assessed valuation for 2014 is expected to increase by approximately \$13,888,000. Additionally, \$355,400 (3.30 mills) will be transferred to the Library Fund.

The Highway Users Tax Fund (HUTF) is state collected locally shared revenue that is distributed monthly among state, county and municipal governments. HUTF revenues are derived from motor fuel taxes and various fees for vehicle registration, vehicle titles, licenses and taxes. HUTF revenues for 2014 are estimated to total \$330,000, an increase of \$30,000 from the 2013 budget figure.

Revenue generated from the Weld County Road and Bridge mill levy is estimated at \$65,000. Franchise fee receipts from cable television, gas and telephone are expected to total \$290,000. This figure represents an increase of \$20,000 over the 2013 budgeted revenue.

Building permit fees are anticipated to generate \$280,000 in 2014. This figure is based upon a conservative estimate of one hundred twenty five (125) single-family residential building permits being issued during the year. This projection continues to be contingent upon the local housing market, residential interest rates and other related economic factors.

License fees for businesses, liquor establishments and animals for 2014 are anticipated to total about \$11,500.

Charges for services in 2014 are estimated at \$390,900. Included within this total is \$18,000 for cemetery lot sales, refuse fees of \$360,000, planning fees of \$5,000, reservation / rental fees of \$5,500, fishing permit revenue of \$600 and revenue derived from "other" services budgeted at \$1,500.

The projected, final year-end carryover fund balance of the General Fund for 2014 has been projected at \$19,060,600.

Accelerating insurance premiums will continue to impact the town's 2014 budget. It is estimated the cost for property and liability coverage for the General, Water and Wastewater Funds will total about \$166,000.

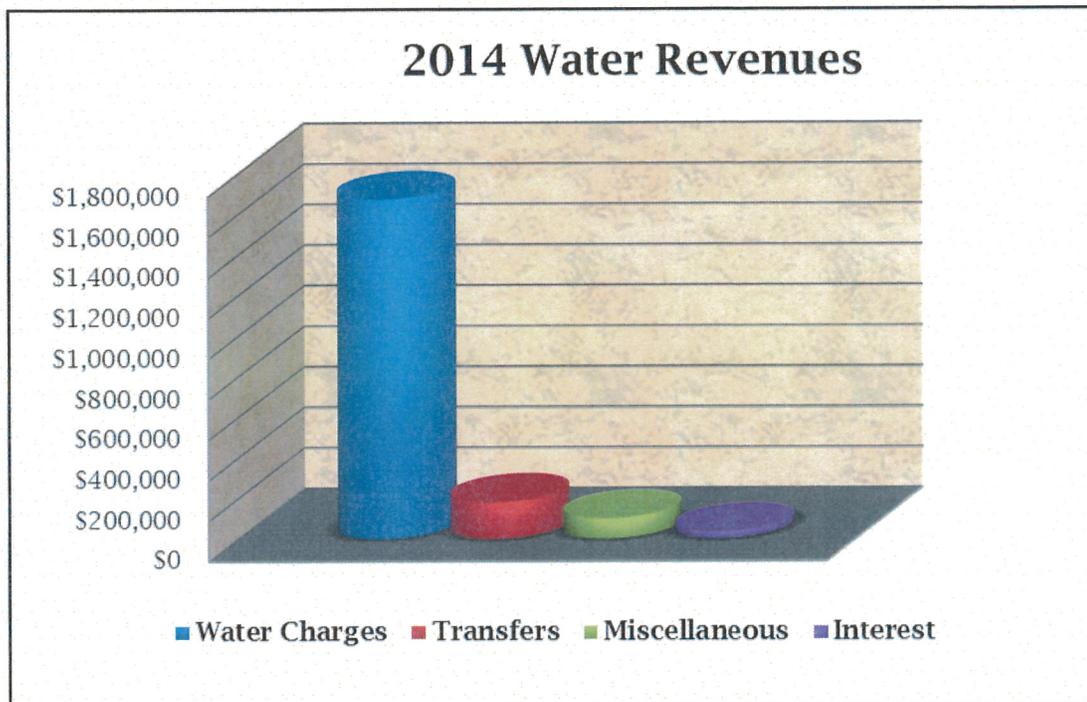
Health insurance premiums and contributions for worker's compensation will again influence next year's operating budget. Health insurance contributions have been budgeted at 9.5% percent over present rates while the cost for worker's compensation insurance has been increased by fifteen (15%) percent.

As municipal government is primarily a service oriented operation, personnel related costs have consistently been the major elements impacting the overall cost of service delivery. As such, personnel costs for 2014 have been budgeted at \$2,421,500 or thirty-seven percent (37 %) of the General Fund. In an effort to provide cost effective service delivery during peak service demands, funds have been allotted for temporary positions in the streets, parks and cemetery departments. Additionally, \$14,000 has been budgeted for contract grounds personnel to assist with the maintenance of public facilities. Thus, town service responsibilities will continue to be carried out in the most economical manner. A total of \$47,500 has been budgeted for temporary positions in the 2014 budget.

Based upon the recommendation of the town's compensation consultant, the General Fund budget includes an overall average salary market adjustment of three (3%), which does not include the part-time administrative position in the Town Clerk's Office. The overall cost to the Town for the 2014 salary adjustment for all positions totals \$60,244. The market review and cost analysis for the salary administration plan takes into account the following variables: 1) Bureau of Labor Statistics' Denver/Boulder/Greeley Price Index (CPI-U); 2) Colorado Legislative Council's Economic Forecast of Northern Colorado; 3) Mountain States Employers Council (MSEC) average salary projections for Northern Colorado Public Sector; and 4) Market adjustments to place employees within the classification ranges which continue to progress toward market competitiveness with the Town's overall pay at 98.1% of the total market guide for all employees – most have three years of service or more with the Town.

Water Fund

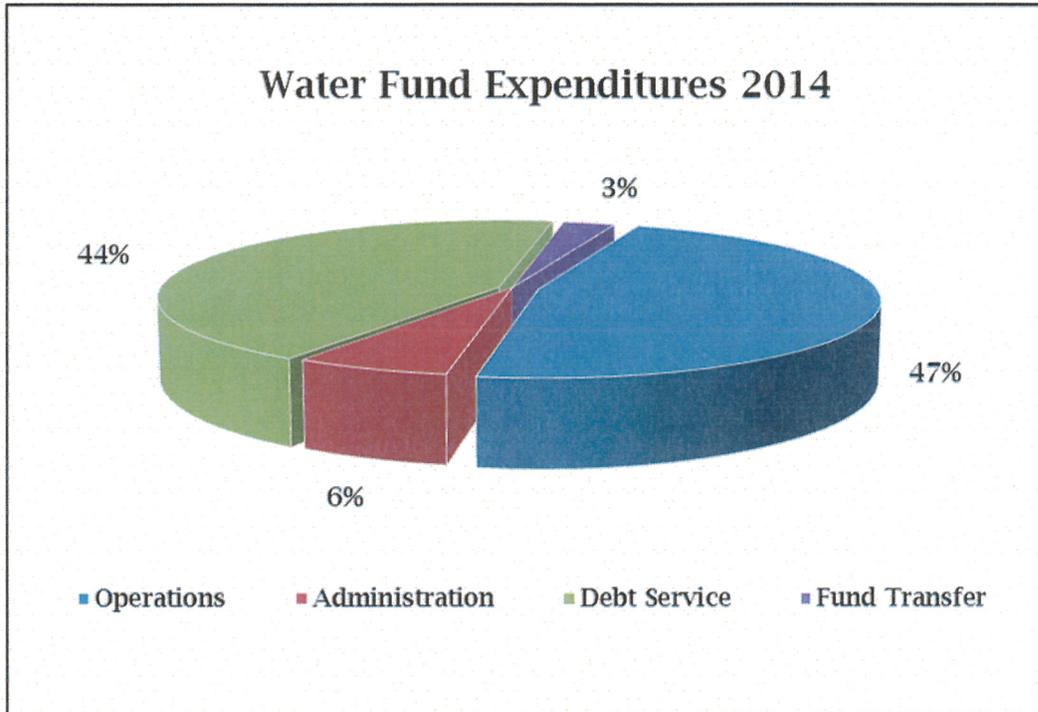
Water Fund revenue for 2014 has been budgeted at \$1,992,300. Included in this total is \$1,675,000 of water sales, \$35,000 of interest income, \$100,000 of “miscellaneous” income and \$182,300 transferred from the General Fund for payment of water charges incurred by the various town departments. Reflected in projected water sales revenue is a five (5%) percent rate increase as recommended in the town’s rate study and previously approved by Town Council. It should be noted revenue derived from tap fees and raw water development fees is not included in the proposed revenue total in accordance with the recommendation of the state auditor. However, it is projected tap fee revenue will total \$676,000 during 2013.



Water Fund expenditures for 2014 are comprised of the following:

- Operations \$1,531,700
(Includes: emergency water interconnect - \$150,000, system improvements - \$115,000, meters/meter transmission units – \$95,000, Lone Tree pumps/motors - \$55,000, water line replacement - \$40,000, instrumentation upgrades - \$32,500, vehicle (1/2 cost) - \$18,500, fire hydrant repairs - \$15,000, testing equipment - \$4,000, mower (1/3 cost) - \$3,500 and tools - \$1,200).
- Administration \$211,600
(Includes \$27,000 for design services associated with the State Highway 60 waterline replacement project)

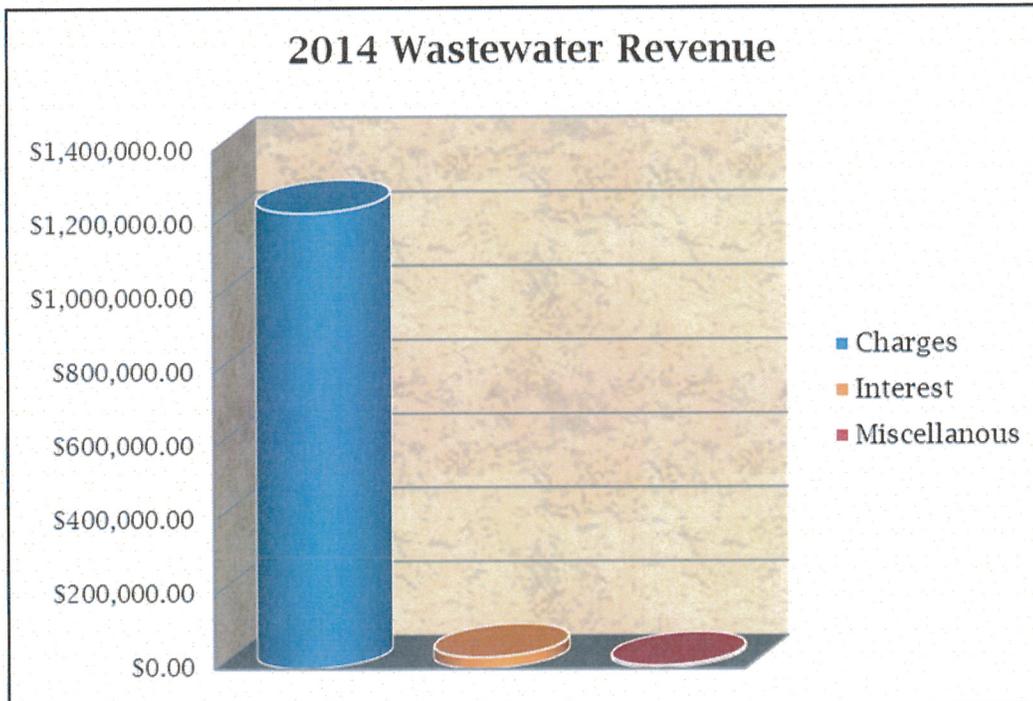
- Debt Service \$1,415,200
(Eighty percent (80%) principal/interest payment for retirement of the Series 1998 Water Activity Revenue Bonds)
- Fund Transfer \$90,000



The fund balance at the beginning of 2014 has been estimated at \$8,709,000 with a projected ending fund balance of \$7,542,800, which does not include tap fee or raw water development fee revenue collected throughout the year.

Wastewater Fund

Wastewater revenue for 2014 is projected at \$1,267,500. This amount is comprised of \$1,230,000 in monthly sewer fee revenue, \$30,000 of interest income and \$7,500 of miscellaneous income. Once again, revenue derived from sewer tap fees has not been budgeted as required by the state auditor. Projected tap fee revenue for 2013 has been estimated at \$475,000.



Wastewater Fund expenditures for 2014 have been budgeted as follows:

- Operation \$1,932,700

(Includes: Completion of the Central Wastewater Plant Expansion Project - \$982,000, sewer line replacement - \$30,000, instrumentation upgrades - \$30,000, vehicle (1/2 cost) - \$18,500, manhole installation-\$10,000 and mower (1/3 cost) \$3,500.00).

- Administration \$300,300
(Includes \$15,000 for a sewer rate study)
- Debt Service \$0

The estimated ending fund balance of the Wastewater Fund for 2014 has been established at \$5,994,300 which does not include tap fee revenue that will be collected throughout the year.

Use Tax Capital Improvement Fund

Monies in the Use Tax Fund are devoted to pay for capital improvement projects. The beginning fund balance as of January 1, 2014 is anticipated to be \$10,545,200. Projected revenue from use taxes during 2014 is expected to total \$850,000. In addition, \$50,000 of interest income has been budgeted for the year.

Capital improvement expenditures for 2014 total \$1,778,000 and are comprised of the following:

- Phases III/IV-downtown streetscape project \$1,000,000

• Annual chip seal project	\$250,000
• Street repair and maintenance	\$150,000
• Developers refund	\$100,000
• Great Western Railroad improvements (WCR 17)	\$80,000
• Police Department security fence	\$65,000
• Emergency warning siren	\$35,000
• Booster pump/Pioneer Ridge	\$31,000
• Sidewalk replacement	\$30,000
• Community center improvements	\$10,000
• Bicycle/pedestrian access improvements	\$10,000
• Street signs/lights	\$10,000
• Shop improvements	\$5,000
• Alley improvements	\$2,000

The 2014 year-end fund balance of the Use Tax Fund is anticipated to total \$9,716,000.

Conservation Trust Fund

The Conservation Trust Fund is derived from the town's share of lottery proceeds. The fund balance at the conclusion of 2013 is projected at \$1,760,920. During 2014 it is anticipated the town will receive \$50,000 in lottery proceeds, \$62,500 from park fees, \$45,000 from Larimer County use taxes, earnings on investments totaling \$5,000 and "miscellaneous" revenue of \$1,000. Total expenditures for 2014 have been budgeted at \$180,800 for the following parks: (Clearview, Johnstown Lake, Parish, Hays, Pioneer Ridge, Sunrise and Rolling Hill Ranch) to include park equipment/improvements, repair and maintenance, tree acquisition and trimming and reimbursement of funds (\$15,000) to the developer for the construction of Pioneer Ridge Park. Also included in the budget are funds (\$110,000) for the installation of a monument sign, sidewalk, decorative lights and a replacement pavilion for Parish Park as part of Phase III of the downtown streetscape project. The projected ending fund balance for 2014 has been established at \$1,743,600.

Drainage Fund

The Storm Drainage Fund was established to account for storm drainage fees that are collected at the time of annexation. According to Ordinance No. 2004-718, each acre of annexed land shall be assessed a system development charge of \$1,100. During 2004, the town approved the establishment of a storm water utility. According to the ordinance, each and every property situated within the town shall be assessed a monthly storm water management fee equal to \$5.00 per single-family equivalency.

Included in the Drainage Fund budget are funds for the following: \$353,800 as partial (20%) principal/interest payment for retirement of the Series 1998 Water Activity Revenue Bonds, \$82,500 for storm water improvements associated with Phases III and IV of the downtown streetscape project, \$40,000 for manhole/inlet and infrastructure repair and \$30,000 for curb and gutter replacement/repair.

Resources available in the Drainage Fund at the conclusion of 2013 are projected to total \$1,553,903. It is anticipated \$300,000 of monthly customer service fees will be collected during the year and \$8,000 of interest income. The 2014 ending fund balance of the Drainage Fund is expected to total \$1,180,800.

Equipment Replacement Fund

The Equipment Replacement Fund was initiated in 2004. As noted previously, the fund was established to assist with future acquisitions of major pieces of equipment. A total of \$375,000 has been budgeted in the General Fund to be transferred to the Equipment Replacement Fund in 2014. Expenditures have been budgeted in the amount of \$114,000 for the acquisition of an equipment trailer for the street department, two (2) police vehicles with accessories and renewal of the town's motor grader roll-over agreement. The ending 2014 fund balance is projected to total \$953,700.

Impact Fee Fund

The town established impact fees in March 2000. Impact fees are one-time payments that fund the expansion of public facilities needed to accommodate new development, as determined by level of service standards. The intent is for new development to pay for its "proportionate share" of the capital costs of additional infrastructure capacity. Impact fees are used to fund community parks and open space, library, public facilities, police and transportation. Revenues to be derived from impact fees and interest during 2014 have been budgeted at \$634,000. Expenditures for the year are comprised of the following:

- Weld County Road 17 widening/trail project - \$955,500
- Professional services WCR 17 - \$110,000
- Eddie Aragon Park pavilion- \$45,000
- Police equipment - \$8,600

The fund balance of the Impact Fund at the conclusion of 2013 has been estimated at \$8,361,928. The projected fund balance at the end of 2014 has been budgeted at \$7,876,800.

Contingency Fund

Beginning in 1993, the Taxpayer's Bill of Rights (TABOR) required each municipality to set aside a portion of its "fiscal year spending" for emergency reserve. The amount of money required to be reserved for emergencies was one percent (1%) of 1993 fiscal year spending, two percent (2%) of 1994 fiscal year spending, and three percent (3%) of fiscal year spending for all later years. As of January 2014 the beginning fund balance of the town's Contingency Fund is anticipated to total approximately \$703,800. A total of \$225,000 has been budgeted in the General Fund to be transferred to the Contingency Fund during 2014.

Summary

In summary, the budget demonstrates the town's commitment to the enhancement of quality services to the residents of Johnstown at the lowest possible cost. Our concerted efforts to remain fiscally prudent continue to result in a sound and stable budget for the coming year. Efficiency and successful cost management will continue to be the basis of the town's ability to sustain financial security while maintaining important town services.

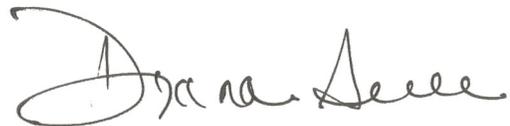
On behalf of all our outstanding employees, we wish to extend our gratitude to the Mayor and Town Council for their strong leadership, commitment and dedication to the community. It is also imperative to thank our management and support staff for their cooperative participation and valuable contribution to the development of these spending plans. A special acknowledgement to our Town Clerk/Treasurer for coordinating the budgetary process and compiling the financial information incorporated in the plans.

The budget, as presented, is recommended for your approval and adoption.

Respectfully submitted,



Roy L. Lauricello
Town Manager



Diana Seele
Town Clerk/Treasurer

Our Vision

Above all, we cherish the small-town feel that defines Johnstown.

Our sense of community is strong. We are involved in decisions which impact our lives and are proud that we are a close and friendly community characterized by people who take care of each other and who celebrate community through activities and events.

We value working together to plan for the future and to protect our small-town character. We manage growth by following planning principles that mitigate the negative impacts that growth can bring. Our infrastructure is well planned and serves our needs.

Our local economy is healthy because we support local businesses and our agricultural heritage. We actively encourage an economic mix that provides well-paying jobs so that our residents can live and work here. Our downtown maintains its historic look and feel and is filled with successful businesses that effectively serve our residents.

We value our many parks, areas of open spaces, and the trails and paths that connect us to each other and our community. We have recreational opportunities for all ages.

Ours is a clean and well-maintained community. Our cohesive architectural style is distinctive to our community's character and history. Our families enjoy a high level of safety and security and have access to a quality educational system.

Together, we imagine and look forward to a remarkable future.

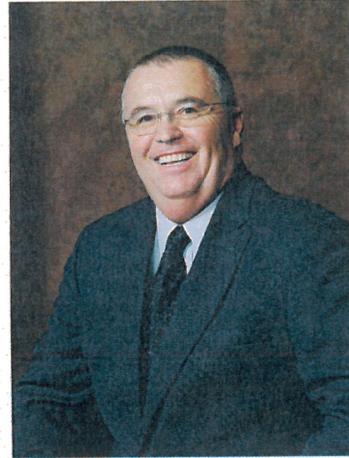
MISSION STATEMENT

“The mission of the government of the Town of Johnstown is to provide leadership based upon trust and integrity, commitment directed toward providing responsive service delivery, and vision for enhancing the quality of life in our community.”

JOHNSTOWN TOWN COUNCIL



Mark Romanowski
Mayor



Gary Lebsack
Mayor Pro Tem



Damien Berg



Scott James



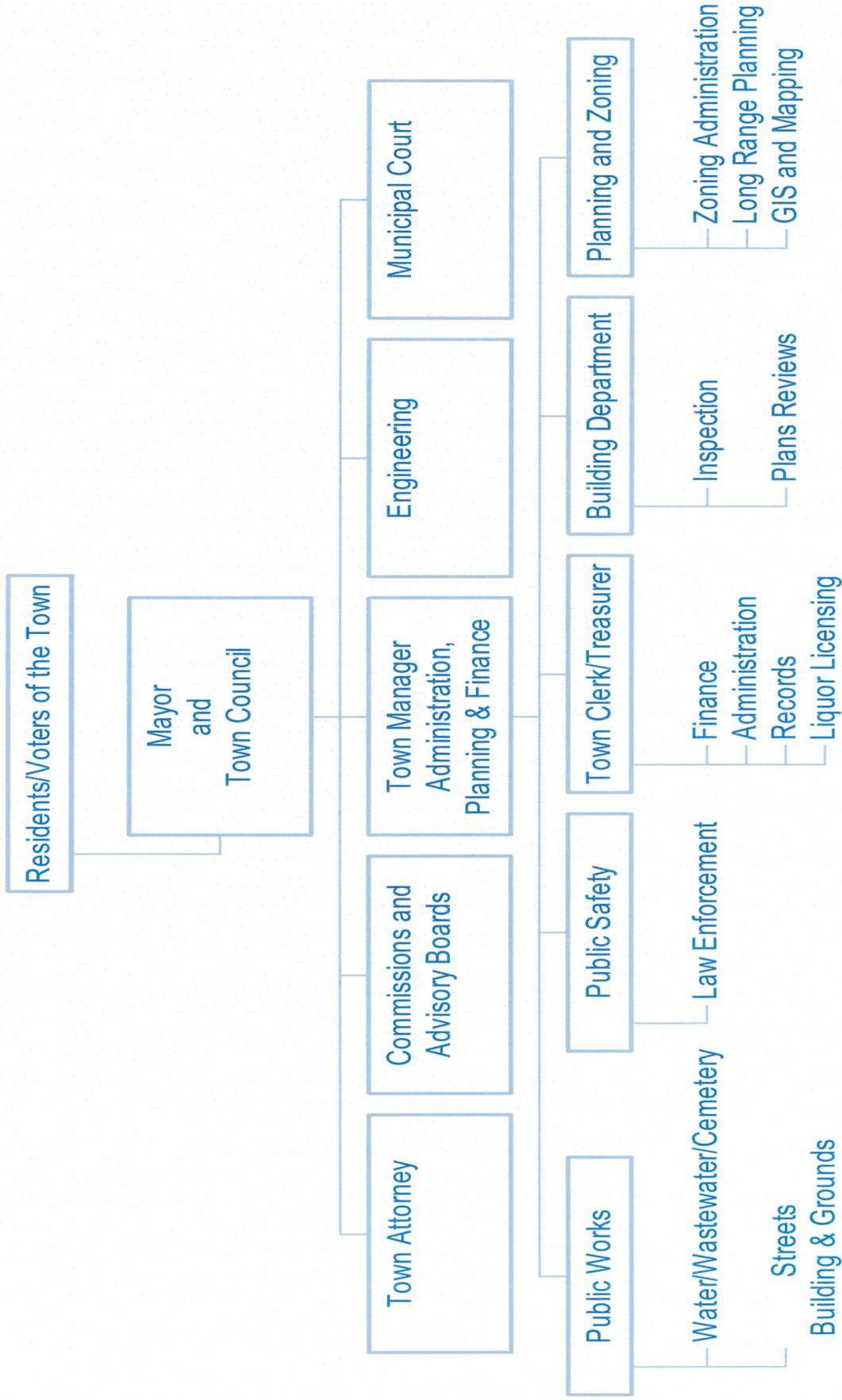
Jesse Molinar



Aaron Townsend



Troy Mellon



2014

ACTION ITEMS

2014

ACTION ITEMS

- *Construct Phase 2 of South Parish Avenue trail/road improvement project*
- *Construct Phases 3 and 4 of downtown improvement project to include municipal parking lot*
- *Continue to pursue an emergency water interconnect with Central Weld Water District*
- *Install emergency warning siren in Clearview/Rolling Hills ranch area*
- *Develop communication master plan to include update of Town's website*

TOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
GENERAL FUND REVENUE - 01								
4001	Beginning Fund Balance	10,723,267	12,478,426	14,774,348	17,497,293	16,149,900	19,004,000	
TAXES								
4010	Property Tax	2,619,240	2,895,030	2,775,333	2,800,000	2,560,000	2,680,000	
	2000 Election Library Tax 1.8mil	0	0	0	175,000	175,000	180,000	
4020	Specific Ownership	151,898	187,795	214,109	194,000	170,000	190,000	
4030	Franchise Tax	287,062	307,050	315,689	290,000	270,000	290,000	
4040	Penalties on Del. Taxes	11,125	18,190	4,460	4,000	4,000	4,000	
4070	Sales Tax	1,679,213	1,779,817	1,904,985	1,740,000	1,690,000	1,825,000	
4080	Severance Tax	68,248	151,836	207,977	204,000	20,000	50,000	
	SUB-TOTAL	4,816,786	5,339,718	5,422,553	5,407,000	4,889,000	5,219,000	
LICENSES & PERMITS								
4110	Beer & Liquor Licenses	814	1,011	730	700	400	400	
4120	Business Licenses	8,495	10,722	9,168	10,100	8,900	9,000	
4130	Building Permits	286,741	430,820	809,554	690,000	230,000	280,000	
4140	Dog Licenses	2,373	2,837	2,387	2,000	2,000	2,100	
	Sub-Total	298,423	445,390	821,639	702,800	241,300	291,500	
INTERGOVERN REVENUES								
4210	Cigarette Tax	15,239	14,999	15,208	13,400	14,000	13,500	
4220	Highway Users Tax	333,984	341,518	348,223	320,000	300,000	330,000	
4230	Motor Vehicle Reg. Fees	37,895	37,638	40,229	36,000	32,000	37,000	
4240	Road & Bridge	59,556	73,464	65,473	67,000	65,000	65,000	
	Sub-Total	446,674	467,619	469,133	436,400	411,000	445,500	
CHARGES FOR SERVICES								
4310	Cemetery	30,116	26,668	24,683	25,000	13,500	18,000	
4320	Trash Fees	316,857	344,735	328,613	350,000	350,000	360,000	
4330	Other	20,490	15,599	1,543	1,500	5,000	1,500	
	Fishing Permits	840	884	570	800	800	600	
4340	Police Dept. Services	5	750	292	300	300	300	
4530	Planning Fees	10,609	0	0	10,000	5,000	5,000	
4510	Reservation/Rent Fees	8,975	7,235	17,235	15,000	5,500	5,500	
	Sub-Total	387,892	395,871	372,936	402,600	380,100	390,900	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	GENERAL FUND - 01 NOTES
	FINES & FORFEITS							
4410	Court Fines	42,755	64,465	67,679	60,000	50,000	55,000	
4420	Court Surcharges	5,635	7,750	7,410	6,000	5,000	5,500	
	Sub-Total	48,390	72,215	75,089	66,000	55,000	60,500	
	MISCELLANEOUS REVENUE							
4610	Interest Income	71,419	40,687	66,479	45,500	40,000	42,000	
	Transfer from Water Fund	0	43,350	43,350	45,000	45,000	45,000	
4570	School District	21,999	23,198	22,981	24,000	24,000	24,000	
	BBQ Performance Revenue	0	0	0	0	0	0	
	Refund of Expenditures	90,462	22,767	26,364	15,000	5,000	5,000	
	Sub-Total	183,880	130,002	159,174	129,500	114,000	116,000	
	GENERAL FUND REVENUE TOTAL	6,182,045	6,850,815	7,320,724	7,144,300	6,090,400	6,523,400	
	AVAILABLE RESOURCES	16,905,312	19,329,241	22,095,072	24,641,593	22,240,300	25,527,400	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	GENERAL FUND - 01 NOTES
	LEGISLATIVE EXPENDITURES							
5070	Workmen's Compensation Council Members Comp. Payroll Taxes	517 21,050 1,611	499 19,100 1,461	526 18,400 1,408	800 19,100 1,400	800 22,800 1,800	900 22,800 1,800	
	Personnel Services Total	23,178	21,060	20,334	21,300	25,400	25,500	
8016	Professional Services Equipment Software Insurance Streaming Video	2,556 0 500 0	3,248 0 500 0	4,573 0 600 0	1,700 10,000 600 3,400	1,700 10,000 600 3,400	1,800 5,000 700 3,600	
	Operating & Maintenance Total	3,056	3,748	5,173	15,700	15,700	11,100	
	LEGISLATIVE EXPENDITURES TOTAL	26,234	24,808	25,507	37,000	41,100	36,600	
	MUNICIPAL COURT EXPENDITURES							
5011	Judge Services	9,810	8,970	9,570	10,000	10,000	10,000	
5012	Pros. Attorney - Services	17,830	24,175	19,420	19,000	19,000	19,700	
	Personnel Services Total	27,640	33,145	28,990	29,000	29,000	29,700	
6505	Office Supplies	285	770	400	600	600	600	
8016	Professional Services	0	20	30	100	100	100	
	Operating & Maintenance Total	285	790	430	700	700	700	
	MUNICIPAL COURT EXPENDITURES TOTAL	27,925	33,935	29,420	29,700	29,700	30,400	
	ELECTION EXPENDITURES							
6413	Publishing	30	0	60	0	500	700	
6526	Supplies	6,519	7,816	9,988	0	10,000	12,500	
8017	Election Judges Coordinated Election / County	470 1,980	354 0	568 0	0 0	700 5,000	800 6,000	
	Operating & Maintenance Total	8,999	8,170	10,616	0	16,200	20,000	
	ELECTION EXPENDITURES TOTAL	8,999	8,170	10,616	0	16,200	20,000	

TOWN	OF JOHNSTOWN	ACCOUNT	2010	2011	2012	2013	2013	2014	GENERAL FUND - 01
ACCT		NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
NO									
		ADMINISTRATION EXPENDITURES							
5010		Wages - Full Time	47,457	49,803	69,407	73,200	73,200	75,400	
		Overtime	85	37	33	600	600	600	
5011		Wages - Part Time	0	0	0	2,500	2,500	3,700	
5015		Cleaning	1,950	2,384	2,427	3,000	4,000	3,500	
5025		Manager Salary	41,872	42,886	44,108	47,100	47,100	48,500	
		Grant Writer	0	0	0	10,000	10,000	0	
5050		Payroll Taxes	6,048	6,469	7,909	9,400	9,400	9,900	
5060		Employee Retirement	7,341	7,004	8,500	8,800	8,800	9,100	
5065		Health Insurance	19,741	21,901	27,139	27,700	31,700	30,000	
5070		Workers Compensation Ins.	172	166	175	500	500	600	
		Personnel Services Total	124,666	130,650	159,698	182,800	187,800	181,300	
6010		Utilities	4,792	4,509	4,243	5,000	5,000	5,000	
6505		Office Supplies	8,542	5,883	7,309	8,600	8,600	8,000	
		Utility Bill Mailing	2,455	2,621	3,082	3,500	3,300	3,700	
6510		Telephone	2,244	2,091	1,730	1,800	2,300	2,100	
6511		Training	1,261	405	120	1,500	1,500	1,000	
6513		Publish/Record	7,365	5,547	3,683	6,000	6,000	6,000	
6515		Dues/Subscriptions	2,329	2,560	2,368	2,800	2,800	2,800	
6518		Cleaning Supplies	1,089	792	1,338	1,500	1,500	1,500	
6520		Mileage & Expenses	2,754	1,867	1,318	2,200	2,200	2,200	
6522		Insurance	12,000	11,295	11,748	13,000	13,000	13,800	
7020		Maintenance & Repairs	2,658	1,514	2,475	3,500	3,500	3,500	
8010		Audit	8,600	8,600	1,600	8,900	8,900	8,900	
8012		Comp. Professional Services	6,293	9,432	6,622	13,000	13,000	14,000	
8014		Legal	30,306	35,258	24,497	40,000	40,000	40,000	
8016		Salary Study Fees	250	495	242	800	800	800	
8017		Professional Services	1,323	935	1,700	5,000	5,000	6,000	
		Profess. Services - Taping meet.	5,887	5,311	5,191	6,200	6,200	6,200	
8019		Treasurer's Fees	34,608	36,516	35,663	40,000	40,000	45,000	
9028		Communications	1,225	0	0	1,000	1,000	1,000	
		Operating & Maintenance Total	135,981	135,631	114,929	164,300	164,600	171,500	

TOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
8440	Computer & Software	695	1,242	0	1,000	2,000	8,500	
	Copier	0	2,107	0	0	0	0	
	Miscellaneous Office Eqpt.	0	218	468	500	700	700	
	Capital Outlay Total	695	3,567	468	1,500	2,700	9,200	
	ADMINISTRATION EXPENDITURES TOTAL	261,342	269,848	275,095	348,600	355,100	362,000	

GENERAL FUND - 01

TOWN	OF JOHNSTOWN	ACCOUNT	2010	2011	2012	2013	2013	2014	GENERAL FUND - 01
ACCT		NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
NO									
		PLANNING AND ZONING EXPENDITURES							
5010		Wages - Full Time	93,536	95,875	98,422	101,600	101,600	104,600	
		Payroll Taxes	7,076	7,247	7,430	7,800	7,800	8,100	
		Retirement	8,639	8,855	9,076	9,400	9,400	9,700	
		Health Insurance	14,174	15,247	15,958	16,500	18,700	18,300	
5070		Worker's Compensation	517	499	1,051	1,100	900	1,300	
		Personnel Services Total	123,942	127,723	131,937	136,400	138,400	142,000	
6010		Utilities	2,940	2,571	3,482	2,700	2,700	2,800	
6505		Office Supplies	993	686	712	2,300	2,300	2,300	
6510		Telephone	1,371	1,072	1,258	1,200	1,200	1,300	
6511		Training	50	0	0	0	500	500	
6513		Publish/Record	460	19	0	200	200	200	
6515		Dues/Subscriptions	112	0	0	800	800	800	
		Mileage/Expenses	0	19	22	0	100	100	
		Insurance	1,700	1,800	1,200	2,000	2,000	2,100	
8017		Professional Services	11,807	8,774	7,094	10,000	10,000	10,000	
8016		Legal	500	0	0	500	500	500	
		Operating & Maintenance Total	19,933	14,941	13,768	19,700	20,300	20,600	
8440		Machinery & Equipment	0	0	0	600	600	1,700	
		GIS Plotter/GIS Cam	0	0	0	800	800	3,200	
		Maps/aerial photos	0	0	0	500	0	0	
		Capital Outlay Total	0	0	0	1,900	1,400	4,900	
		PLANNING AND ZONING EXPENDITURES TOTAL	143,875	142,664	145,705	158,000	160,100	167,500	

TOWN OF JOHNSTOWN		GENERAL FUND - 01						
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
	POLICE DEPARTMENT EXPENDITURES							
5010	Wages - Full time	742,968	765,218	812,494	890,200	890,200	922,000	
50103	Overtime	24,275	13,807	15,915	20,000	20,000	20,000	
5013	Clerical Wages	34,544	35,295	36,985	55,000	55,000	62,000	
5050	Payroll Taxes	59,823	60,703	63,971	74,100	74,100	76,800	
5060	Retirement	43,047	45,241	51,433	59,000	65,000	65,000	
5065	Health Insurance	191,261	197,796	231,951	265,000	265,000	290,200	
5070	Workmen's Compensation	20,167	19,959	23,655	34,000	24,200	38,000	
	Personnel Services Total	1,116,085	1,138,019	1,236,404	1,397,300	1,393,500	1,474,000	
6010	Utilities	13,852	16,962	13,115	16,400	16,400	16,400	
6505	Office Expenses	7,519	7,832	4,325	5,500	5,500	6,000	
6510	Telephone	7,507	6,939	10,852	7,000	8,900	9,100	
6511	Training	2,486	3,712	5,810	10,000	10,000	10,000	
6513	Publish/Record	1,222	24	330	700	500	500	
6515	Dues & Subscriptions	1,137	1,151	950	1,200	1,200	1,200	
6518	Cleaning Services	9,116	8,467	7,608	8,100	8,100	8,100	
6520	Mileage & Expenses	3,014	8	0	0	0	0	
6522	Insurance	28,459	37,700	36,323	42,000	39,500	44,000	
6524	Gas & Oil	38,288	30,305	25,387	35,000	35,000	38,000	
6526	Operating Supplies	3,885	3,290	6,543	5,500	5,500	6,000	
6527	Uniforms	2,917	3,684	5,392	5,000	5,000	5,000	
6528	Radio Maintenance	1,005	454	5,094	7,000	7,000	8,000	
7010	Building Repair & Maintenance	7,884	6,165	2,834	8,000	8,000	8,000	
7020	Repairs & Maintenance	12,073	9,953	6,833	10,000	10,000	10,000	
8012	Computer Professional Services	1,051	1,257	817	10,900	10,900	12,900	
8014	Legal	841	2,306	1,349	1,000	1,000	1,500	
8016	Prof. Services/Salary Study	5,514	3,440	4,419	7,000	7,000	5,500	
8017	Juvenile Assessment Center	0	1,974	1,974	5,400	5,400	5,400	
8021	Computer Link to Records	0	0	1,950	7,100	7,100	8,000	
9022	Jail Fees	138	210	346	600	600	1,500	
9028	Community Services	1,264	737	1,275	2,000	2,000	2,000	
9028	Task Force	2,000	0	1,000	2,000	2,000	2,000	
9028	Records Contract	18,524	33,415	19,375	3,600	3,800	4,100	
9028	School Resource Officer	0	0	96	300	300	300	
	Operating & Maintenance Total	169,696	179,985	163,997	201,300	200,700	213,500	

TOWN	OF JOHNSTOWN	ACCOUNT	2010	2011	2012	2013	2013	2013	2014	GENERAL FUND - 01
ACCT		NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	NOTES
NO										
6544		Computer System	0	1,101	402	4,500	6,000	2,500		
6544.2		Copier	0	0	5,886	0	0	0		
6544		Telephone System	2,500	145	0	0	0	0		
6544		Radar Guns & Taser	1,508	1,612	400	2,600	2,600	4,900		
6544.1		Cellular Phones	0	0	0	100	100	100		
6544.1		Vests	3,300	4,733	837	4,500	4,500	4,500		
6544.1		Camera/Investigation Eqpt.	3,475	1,553	1,233	2,500	2,600	2,600		
6544.1		Shooting Range Supplies	2,211	1,197	907	3,500	3,500	3,600		
6544.1		Police equipment	957	1,000	3,597	4,000	5,000	7,500		
6544.10		Office Improvements	0	929	0	2,000	4,000	5,000		
		Capital Outlay Total	13,951	12,270	13,262	23,700	28,300	30,700		
POLICE DEPARTMENT			1,299,732	1,330,274	1,413,663	1,622,300	1,622,500	1,718,200		
EXPENDITURES TOTAL										

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	GENERAL FUND - 01						
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
	BUILDING INSPECTIONS EXPENDITURES							
5010	Wages Full Time	136,088	82,673	80,975	76,100	86,100	88,600	
5050	Payroll Taxes	10,224	6,198	6,074	5,800	6,600	6,800	
5060	Retirement	9,729	4,690	3,423	3,000	3,700	3,900	
5065	Health Insurance	31,094	21,122	19,882	19,000	21,800	23,800	
5070	Workmen's Compensation	2,068	5,489	2,628	3,500	2,900	4,100	
	Personnel Services Total	189,203	120,172	112,982	107,400	121,100	127,200	
6010	Utilities	2,913	1,019	3,328	3,000	3,000	3,200	
6505	Office Expense	409	1,724	829	3,500	3,500	3,500	
6510	Telephone	1,947	1,355	1,629	1,600	1,600	1,700	
6511	Training	232	575	391	300	600	600	
6513	Publish/Record	0	0	0	500	500	500	
6515	Dues & Subscriptions	155	145	150	200	200	200	
6518	Cleaning Supplies	552	594	424	600	600	700	
6522	Insurance	6,000	6,500	4,800	8,000	7,000	8,500	
6524	Gas & Oil	1,327	2,157	2,002	2,700	2,100	2,700	
6526	Operating Supplies	254	0	458	500	2,000	2,000	
7020	Repair & Maintenance	877	567	1,900	2,000	2,000	2,000	
8012	Comp. Professional Services	349	1,700	2,124	3,000	3,000	3,200	
8014	Legal	0	29	0	500	500	500	
8016	Professional Services	15,175	25,558	30,699	60,000	60,000	65,000	
	Operating & Maintenance Total	30,190	41,923	48,734	86,400	86,600	94,300	
	Computer Software	0	0	547	500	500	0	
	Phone replacement	0	0	0	200	200	200	
	Telephone System	0	0	0	0	0	0	
	Furniture	0	0	0	0	0	0	
	Computer Eqpt.	610	0	1,000	1,000	1,000	1,500	
	Capital Outlay Total	610	0	1,547	1,700	1,700	1,700	
	BUILDING INSPECTIONS EXPENDITURES TOTAL	220,003	162,095	163,263	195,500	209,400	223,200	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	GENERAL FUND - 01				2014 BUDGET	2013 BUDGET	2013 PROJECTED	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	NOTES
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED							
	STREETS EXPENDITURES											
5010	Wages - Full Time	177,166	208,039	212,713	230,000	230,000						
50103	Overtime	1,236	2,412	3,901	5,100	5,000						
5015	Wages - Part Time	13,227	7,679	1,530	15,000	15,000						
5050	Payroll Taxes	14,334	16,210	16,025	19,200	19,200						
5060	Retirement	11,177	11,389	12,728	15,000	15,000						
5065	Health Insurance	39,876	53,663	61,972	67,500	67,500						
5070	Workmen's Compensation	13,378	9,979	11,039	14,000	12,000						
	Personnel Services Total	270,394	309,371	319,908	365,800	363,700						
						418,200						
6010	Utilities	6,382	6,824	4,024	15,000	15,000						
6015	Utilities - Street Lights	203,127	191,388	204,045	210,000	210,000						
6505	Office Expense	57	307	178	300	300						
	Cleaning Supplies	122	0	0	1,000	1,000						
6510	Telephone	2,908	2,059	1,748	3,100	3,100						
6511	Training	175	187	514	0	800						
6515	Dues & Subscriptions	235	200	200	300	300						
6522	Insurance	16,000	17,000	16,175	23,000	18,000						
6524	Gas & Oil	9,065	17,924	17,795	20,000	17,000						
6526	Operating Supplies	3,249	2,361	2,617	4,000	4,000						
6530	Snow & Ice Removal	17,332	12,767	10,932	20,000	20,000						
6532	Trash Service	325,707	344,051	364,925	340,000	340,000						
6534	Weed Control	5,277	702	782	1,000	6,000						
6536	Street Signs	3,320	1,262	2,344	1,000	4,000						
7020	Repair & Maint. - Equipment	16,229	12,337	13,413	17,000	20,000						
7030	Repair & Maint. - Bldgs.	0	250	16	2,000	4,000						
8016	Professional Services	751	3,772	3,685	2,500	2,500						
	Operating & Maintenance Total	609,936	613,391	643,393	660,200	666,000						
						708,100						

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010		2011		2012		2013		2014		GENERAL FUND - 01 NOTES
		ACTUAL		ACTUAL		ACTUAL		PROJECTED	BUDGET	BUDGET		
	Used Equipment	0		2,250		3,279		4,000		4,000		
4406	Holiday Decorations	3,741		3,192		1,959		5,000		5,000		
4407	Tools	2,034		1,188		1,612		3,500		3,500		
	Tamper	2,745		0		0		0		0		
	Safety Eqpt.	1,117		2,337		1,840		4,000		4,000		
	Capital Outlay Total	9,637		8,967		8,690		16,500		16,500		
	STREETS & ALLEYS EXPENDITURES TOTAL	889,967		931,729		971,991		1,042,500		1,046,200		1,142,800

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	GENERAL FUND - 01 NOTES
	CEMETERY EXPENDITURES							
5015	Wages - Part Time	9,341	8,086	8,147	11,500	11,500	11,500	
5050	Payroll Taxes	715	513	623	900	900	900	
5070	Workmen's Compensation	1,551	499	525	1,000	1,000	1,200	
	Personnel Services Total	11,607	9,098	9,295	13,400	13,400	13,600	
6513	Publishing/Recording	0	0	252	300	300	300	
6522	Insurance	1,500	1,600	1,600	1,700	1,700	1,800	
6524	Gas & Oil	1,214	572	0	1,200	1,000	1,500	
6526	Supplies	364	1,116	1,311	1,400	1,400	1,500	
6533	Tree Trimming	2,913	2,800	3,900	3,000	3,000	3,800	
	Trees	0	0	220	1,500	1,500	1,500	
6534	Fertilizer & Weed Control	4,000	4,200	4,069	4,700	4,700	4,700	
	Tools	0	0	0	0	0	400	
7020	Repair & Maintenance	1,748	1,700	1,700	3,000	3,000	3,200	
7025	Sprinkler Repair	1,930	1,217	2,343	2,800	2,800	3,000	
8016	Professional Services	0	0	0	500	500	400	
	Operating & Maintenance Total	13,669	13,205	15,395	20,100	19,900	22,100	
4401	Mower	0	0	0	0	0	3,500	
	Blower Back Pack	0	0	0	0	0	1,000	
4402	Hand Mower	0	0	0	0	1,000	1,000	
4403	Spin Trimmer	883	987	64	0	1,000	0	
	Capital Outlay Total	883	987	64	0	2,000	5,500	
	CEMETERY EXPENDITURES TOTAL	26,159	23,290	24,754	33,500	35,300	41,200	

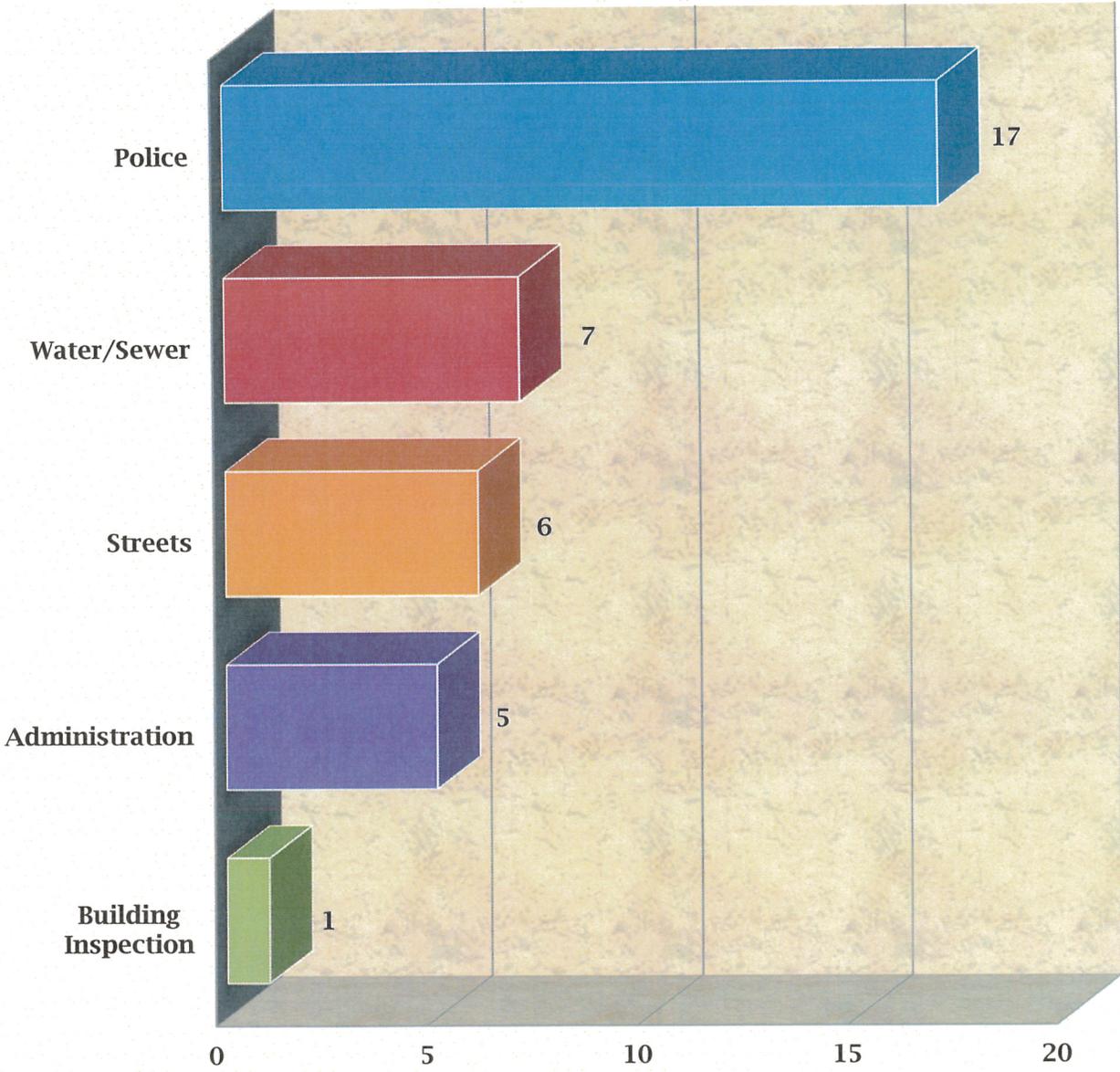
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
	CODE ENFORCEMENT							
5010	Wages	38,468	38,983	40,714	43,900	43,900	45,300	
	Overtime	139	184	176	200	200	200	
5050	Payroll Taxes	2,914	2,952	3,073	3,400	3,400	3,500	
5060	Retirement	1,629	1,651	1,718	1,900	1,900	2,000	
5065	Health Insurance	7,516	8,067	8,460	8,500	11,000	9,400	
5070	Workmens Compensation	1,034	499	526	800	700	1,000	
	Personnel Services Total	51,700	52,336	54,667	58,700	61,100	61,400	
	Gas & Oil	1,842	1,800	1,600	3,000	3,000	3,500	
	Insurance	1,700	2,567	2,616	1,800	1,800	1,900	
6526	Supplies	840	497	454	1,200	1,200	1,200	
7020	Repair & Maintenance	497	175	167	500	500	500	
7030	Weed/Nuisance Control	6,580	3,520	5,531	9,000	9,000	8,000	
8016	Professional Services	4,215	3,975	1,553	5,000	5,000	5,000	
	Operating & Maintenance Total	15,674	12,534	11,921	20,500	20,500	20,100	
	CODE ENFORCEMENT EXPENDITURES TOTAL	67,374	64,870	66,588	79,200	81,600	81,500	
	SENIOR COORDINATOR EXPENDITURES							
5015	Wages - Part Time	31,000	31,595	33,442	34,800	34,800	35,900	
5050	Payroll Taxes	2,372	2,417	2,558	2,700	2,700	2,800	
5070	Workmans Compensation Insurance	1,034	1,996	1,577	2,200	1,800	2,400	
	Personnel Services Total	34,406	36,008	37,577	39,700	39,300	41,100	
6505	Office Expense	57	0	0	0	400	0	
6510	Telephone	1,379	1,236	1,310	1,300	1,300	1,300	
	Utilities	2,927	2,741	3,028	3,400	3,400	3,600	
6520	Mileage	780	715	780	2,800	2,800	2,900	
	Insurance	1,200	975	1,200	1,300	1,300	1,400	
	Repair & Maint.	4,335	3,165	2,964	5,200	5,200	5,200	
	Operating & Maintenance Total	10,678	8,832	9,282	14,000	14,400	14,400	
	SENIOR COORDINATOR EXPENDITURES TOTAL	45,084	44,840	46,859	53,700	53,700	55,500	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	GENERAL FUND - 01						
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	NOTES
	PARK EXPENDITURES							
5015	Wages - Part Time	17,000	17,000	19,228	19,100	21,000	21,000	
5050	Payroll Taxes	1,300	1,300	1,471	1,600	1,600	1,600	
5070	Workers Compensation Insurance	1,034	499	526	900	800	1,100	
	Personnel Services Total	19,334	18,799	21,225	21,600	23,400	23,700	
6010	Utilities	2,781	5,020	6,532	5,200	4,000	6,000	
6522	Insurance	1,400	750	1,200	2,000	1,400	2,000	
6524	Gas & Oil	585	31	1,007	1,000	1,000	1,500	
	Training	0	572	0	300	300	300	
6526	Supplies	608	1,477	1,359	1,500	1,500	2,000	
6534	Fertilizer & Weed Control	2,903	4,572	4,504	7,000	7,000	9,000	
6542	Facilities (Portable toilets)	970	1,949	2,240	2,000	2,000	2,500	
7020	Repair & Maintenance	3,368	3,001	4,732	4,500	4,500	5,000	
	Sprinkler Repairs	1,887	569	243	3,500	3,500	4,000	
	Operating & Maintenance Total	14,502	17,941	21,817	27,000	25,200	32,300	
4401	Hand Mower	0	458	308	1,000	1,000	1,000	
4402	Spin Trimmer	0	469	0	800	800	800	
	Capital Outlay Total	0	927	308	1,800	1,800	1,800	
	PARKS EXPENDITURES TOTAL	33,836	37,667	43,350	50,400	50,400	57,800	

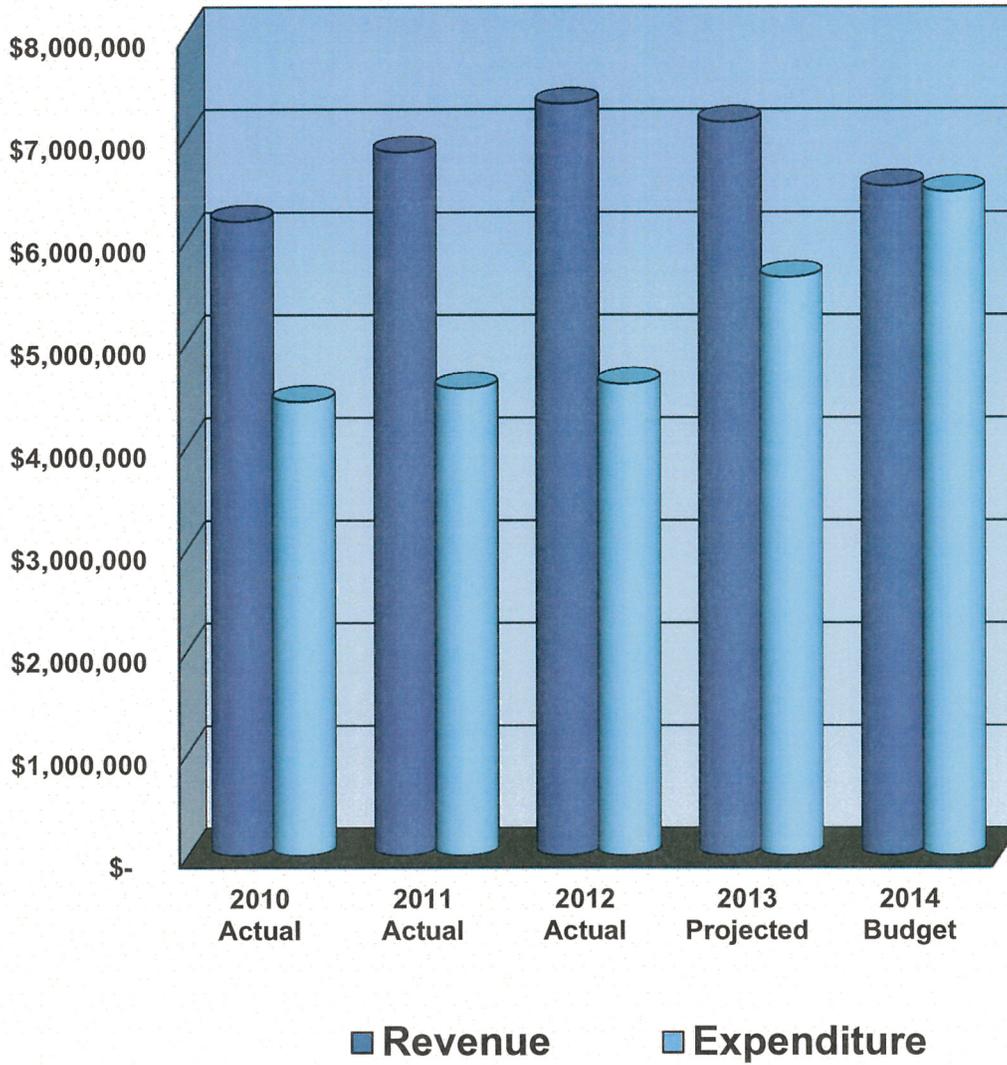
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	GENERAL FUND - 01 NOTES
	COMMUNITY							
6526	Community Center Supplies	2,325	5,473	886	8,200	8,200	8,500	
7020	Community Center Repairs	4,790	6,589	9,408	70,000	70,000	10,000	
	Community Center Utilities	6,300	6,688	6,081	7,500	7,500	7,500	
	Downtown Beautification	0	0	11,142	55,000	55,000	20,000	
	Public Art	0	0	0	0	0	2,000	
	Downtown Redevelopment	335,576	342,023	0	0	0	1,000,000	
	Downtown Design Phase 3,4/Parking Lot	0	0	0	105,000	105,000	0	
	Downtown Façade Program	0	2,166	1,744	8,000	30,000	20,000	
	Economic Development Contr.	7,500	7,500	7,500	7,500	10,000	10,000	
	Barbeque Days	11,760	9,331	13,781	18,400	16,700	19,000	
	Mosquito Spraying	15,775	16,090	16,500	16,700	16,700	17,000	
	Newsletter/Citizen Communication	11,013	10,238	10,641	18,000	18,000	18,500	
	Public Works Building	0	0	303,000	420,000	650,000	0	
	Grounds Maintenance	12,904	4,794	9,065	14,000	14,000	14,000	
	Community Center Feasibility Review	0	0	0	10,000	10,000	0	
	Town Hall Maintenance Agreement	2,510	2,915	3,639	5,000	5,000	5,000	
	Safety Award Program	0	0	0	0	2,500	2,500	
	Web Site Update/Comm. Master Plan	2,928	2,028	2,089	2,200	3,100	20,500	
	Town Hall Improvements	0	0	0	5,500	5,500	5,500	
	Museum Grant Match	0	0	0	32,500	32,500	32,500	
	COMMUNITY EXPENDITURES TOTAL	413,381	415,835	395,476	803,500	1,059,700	1,212,500	
	MISCELLANEOUS							
	Insurance Deductibles	1,157	2,000	1,000	5,000	5,000	5,000	
	Separation Benefits	0	0	0	0	10,000	10,000	
	MISCELLANEOUS TOTAL	1,157	2,000	1,000	5,000	15,000	15,000	

TOWN	OF JOHNSTOWN	2010	2011	2012	2013	2013	2013	2014	GENERAL FUND - 01
ACCT	ACCOUNT	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	NOTES
NO	NAME								
	FUND TRANSFERS								
7000	Library Fund	319,000	326,000	335,000	345,000	345,000	345,000	355,400	
7050	Contingent Fund	50,000	175,000	100,000	200,000	200,000	200,000	225,000	
	Water Fund	150,000	157,500	165,400	173,600	173,600	173,600	182,200	
	Water Fund Bond Payment	255,000	0	0	0	0	0	0	
	Developers Fund	0	0	0	25,000	25,000	25,000	25,000	
	Sales Tax Refund	102,818	129,368	109,041	135,000	135,000	135,000	140,000	
	Equipment Replacement	85,000	275,000	275,000	300,000	300,000	300,000	375,000	
	FUND TRANSFERS								
	EXPENDITURES TOTAL	961,818	1,062,868	984,441	1,178,600	1,178,600	1,178,600	1,302,600	
	GENERAL FUND								
	EXPENDITURES TOTAL	4,426,886	4,554,893	4,597,728	5,637,500	5,637,500	5,954,600	6,466,800	
	GENERAL FUND BEGINNING BALANCE	10,723,267	12,478,426	14,774,348	17,497,293	17,497,293	16,149,900	19,004,000	
	GENERAL FUND REVENUE	6,182,045	6,850,815	7,320,724	7,144,300	6,090,400	6,090,400	6,523,400	
	RESOURCES AVAILABLE	16,905,312	19,329,241	22,095,072	24,641,593	22,240,300	22,240,300	25,527,400	
	GENERAL FUND EXPENDITURES	4,426,886	4,554,893	4,597,728	5,637,500	5,637,500	5,954,600	6,466,800	
	GENERAL FUND ENDING BALANCE	12,478,426	14,774,348	17,497,344	19,004,093	16,285,700	16,285,700	19,060,600	

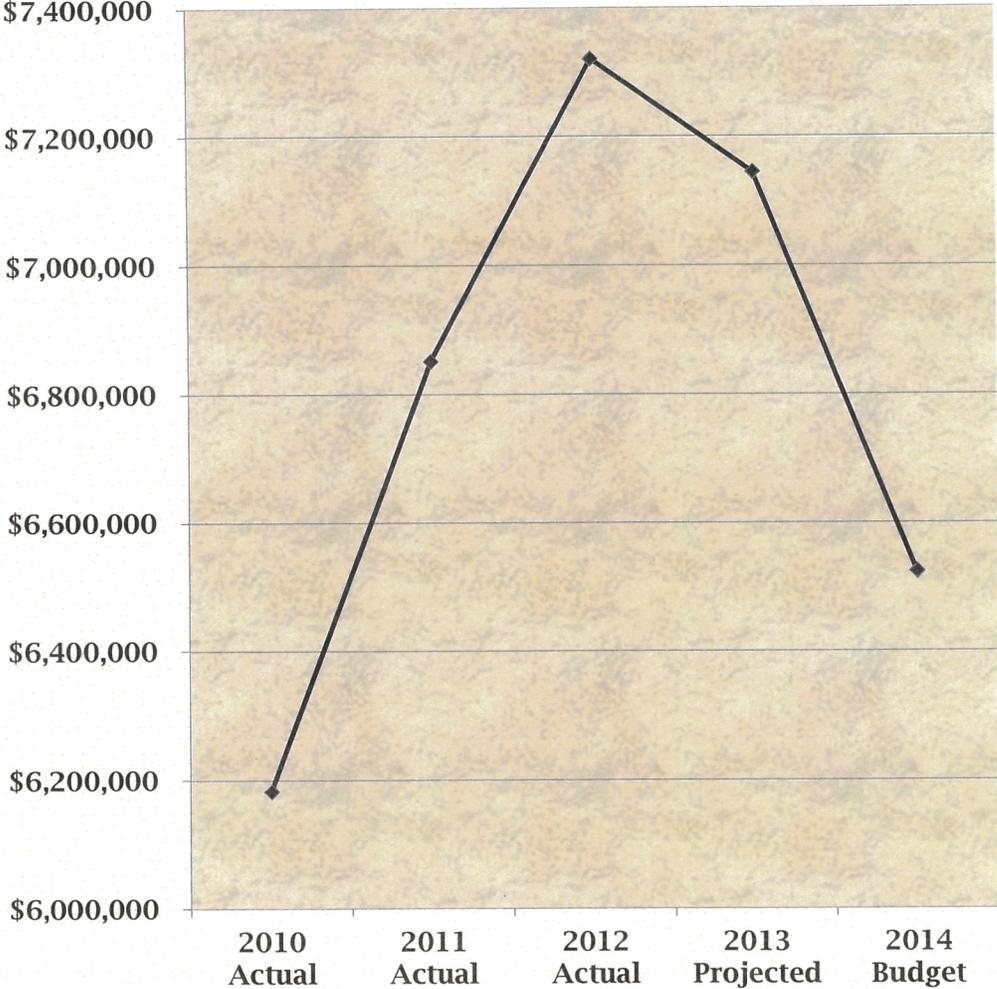
2014 Full-Time Employees



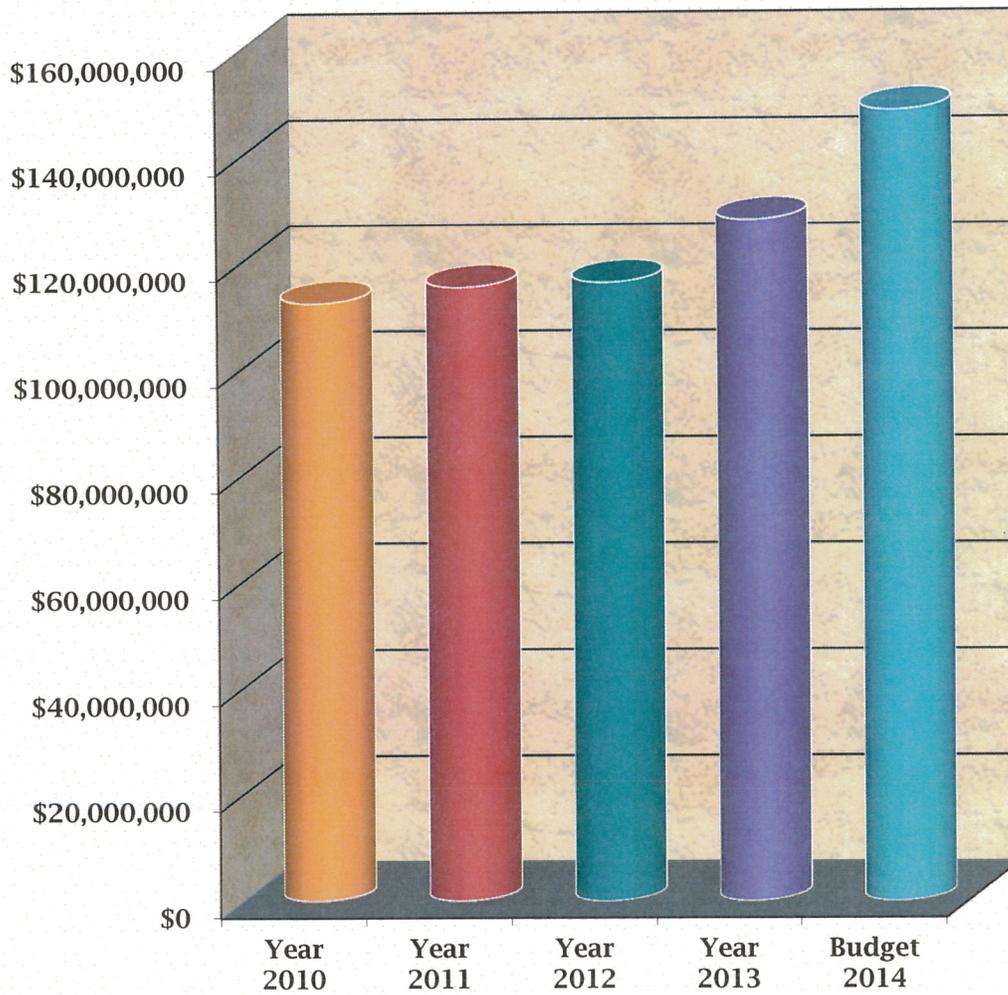
General Fund Revenues & Expenditures (2010 - 2014)



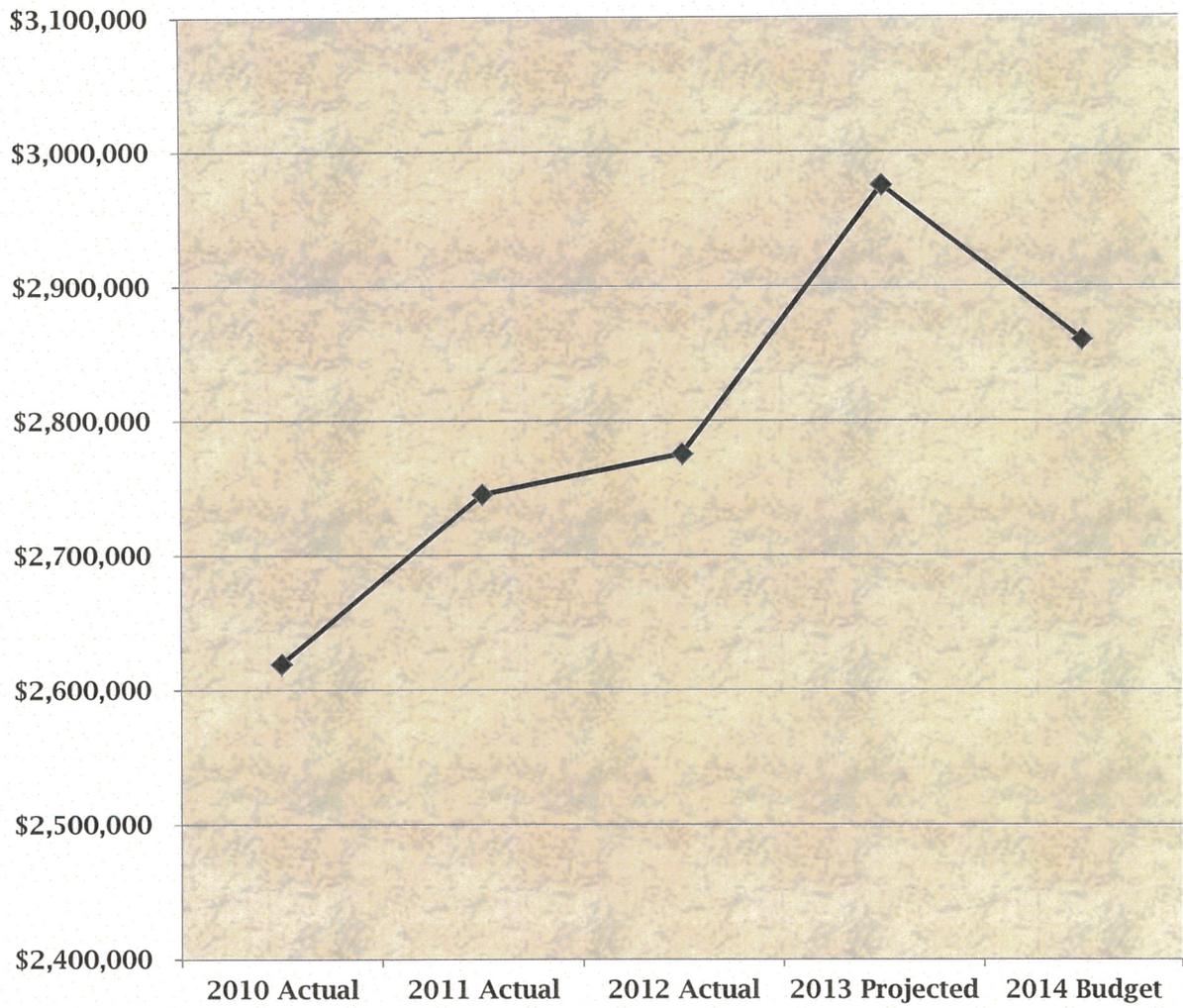
General Fund Revenues (2010 - 2014)



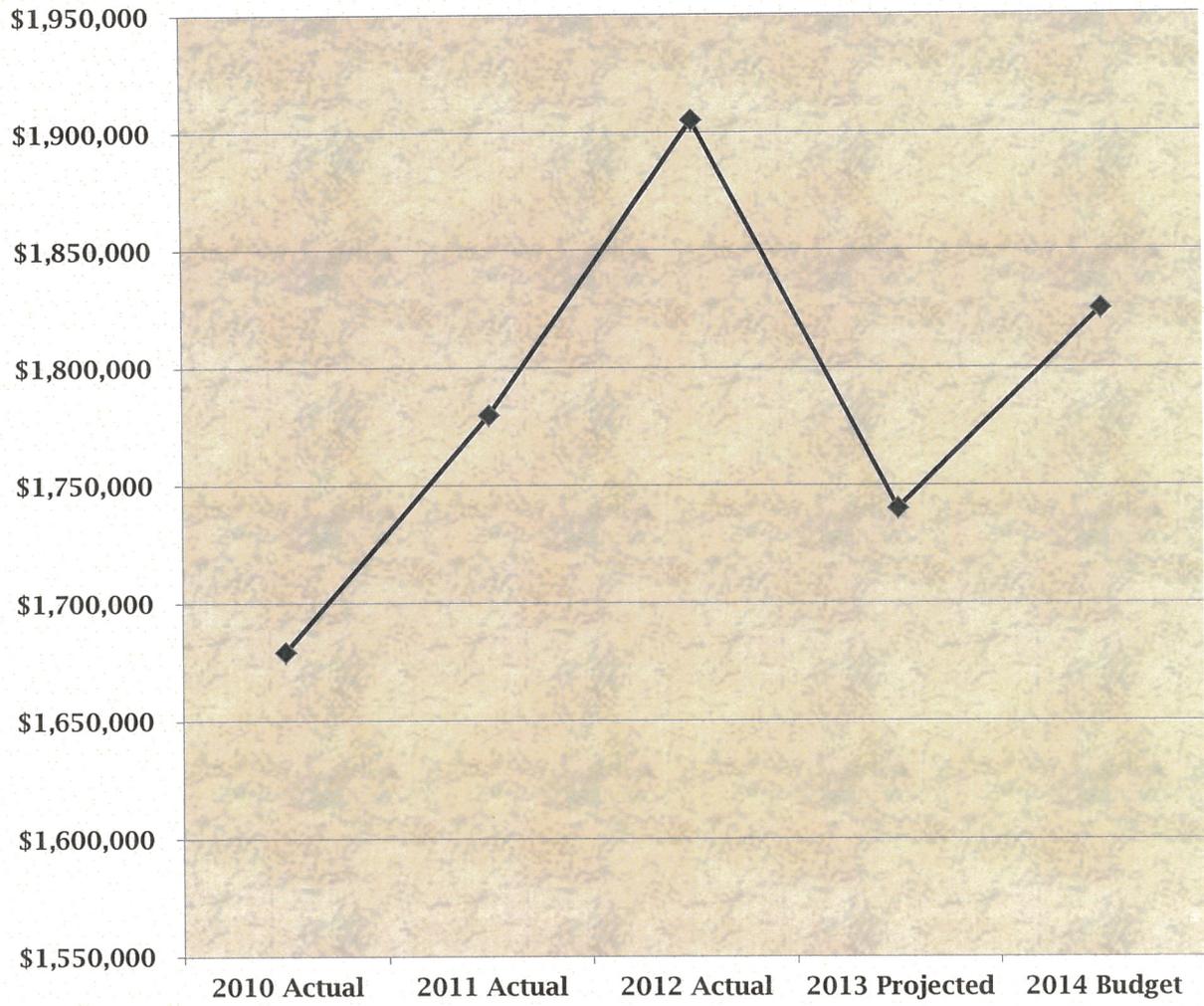
Assessed Valuation (2010- 2014)



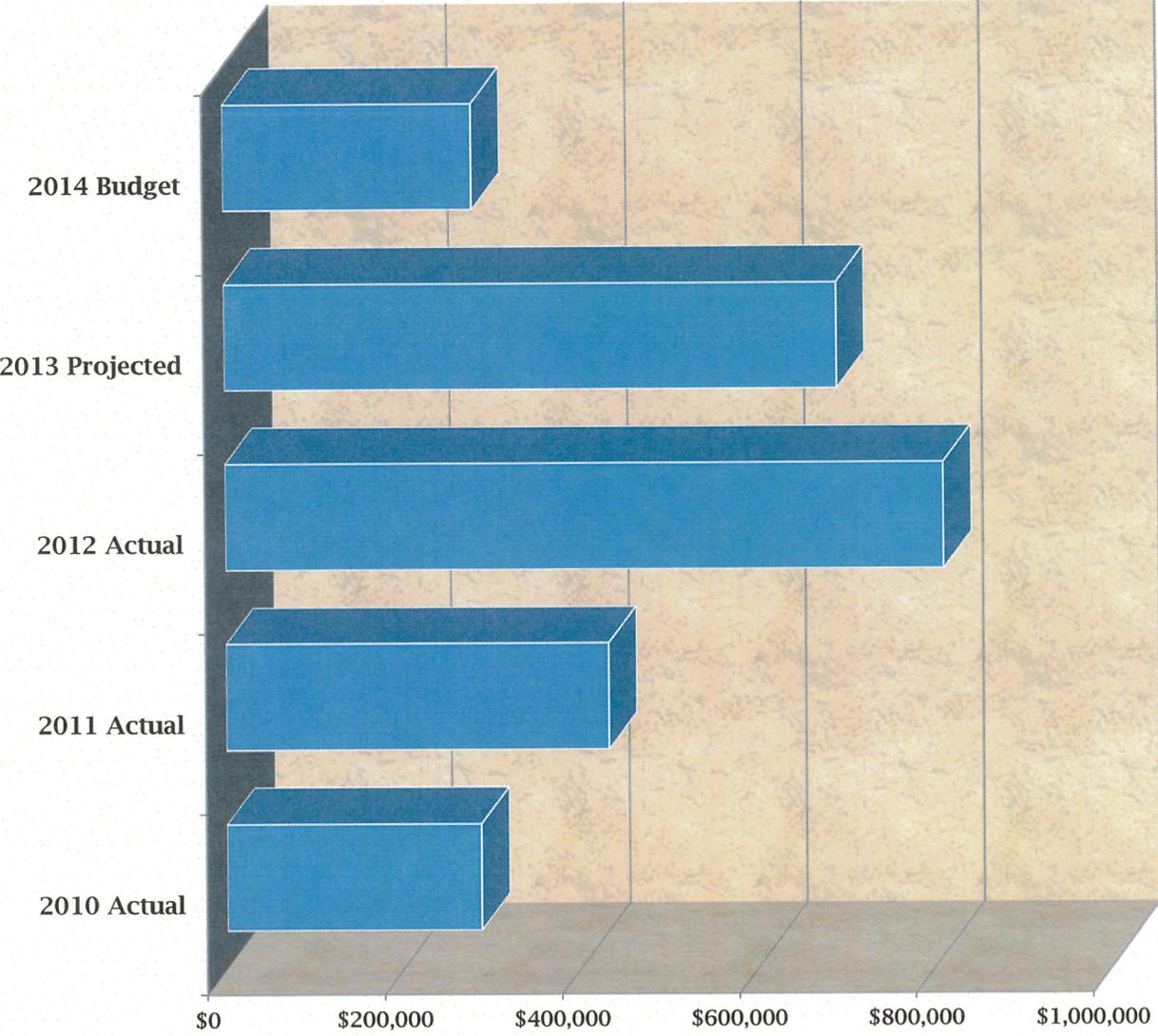
Property Tax Revenues (2010 - 2014)



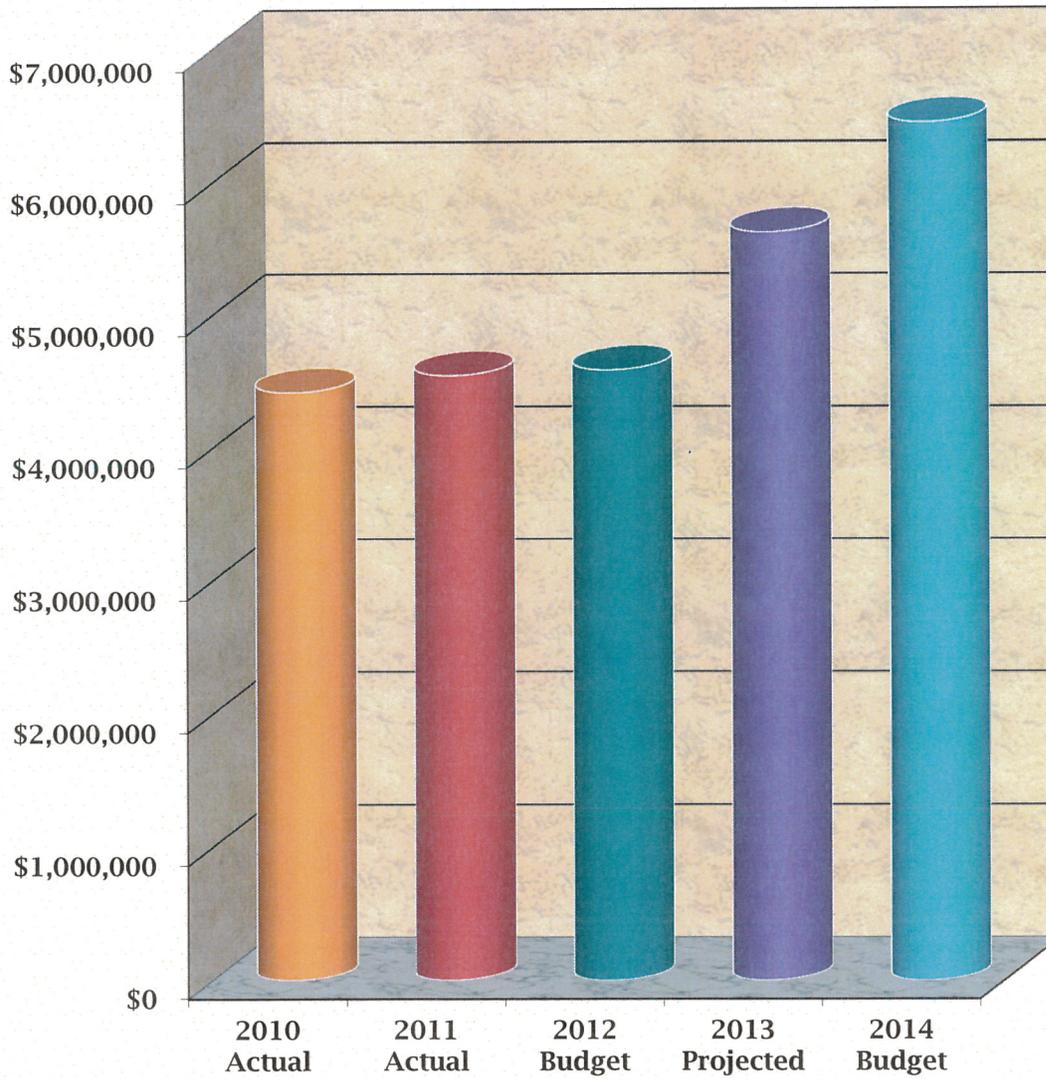
Sales Tax Revenues (2010 - 2014)



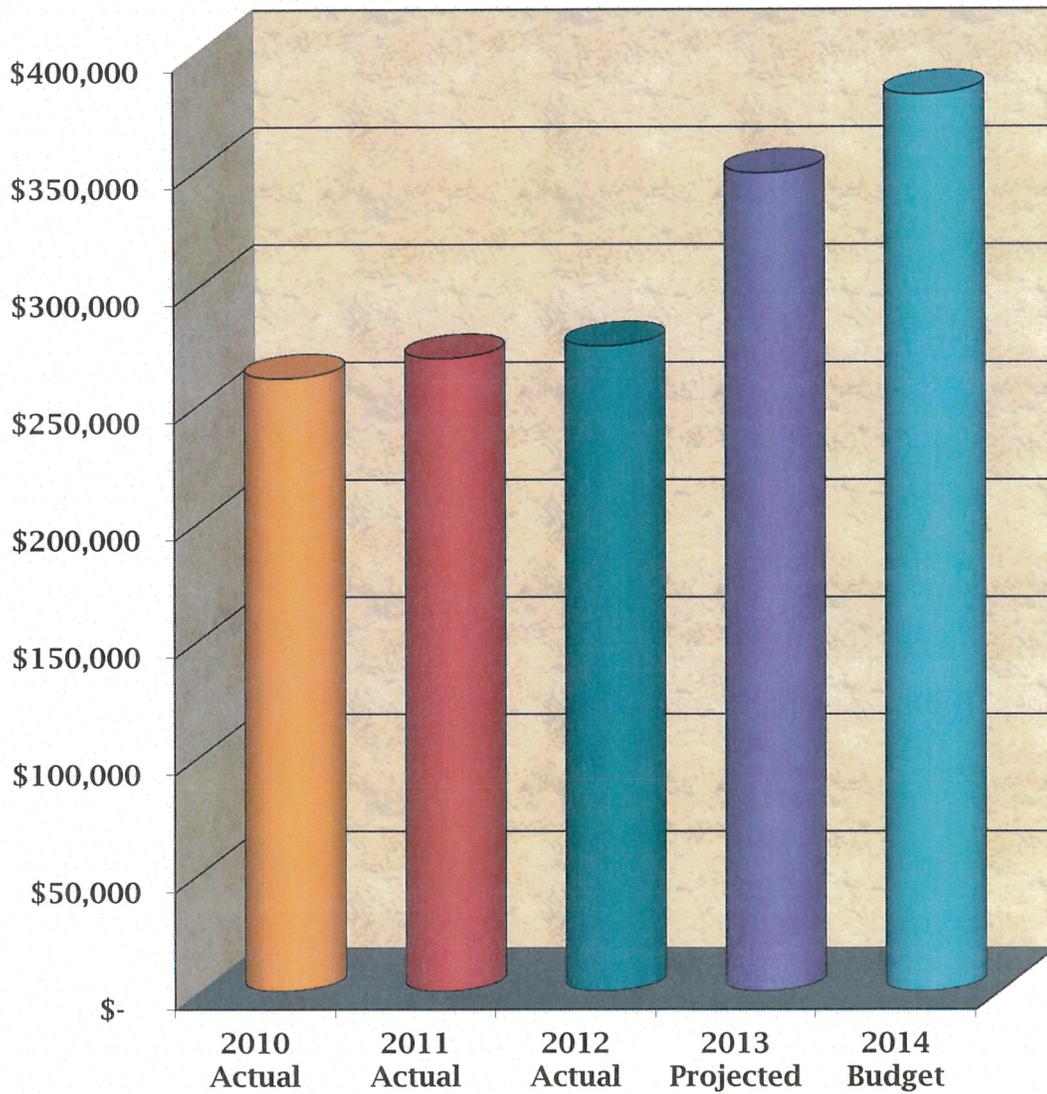
Building Permit Revenue (2010 - 2014)



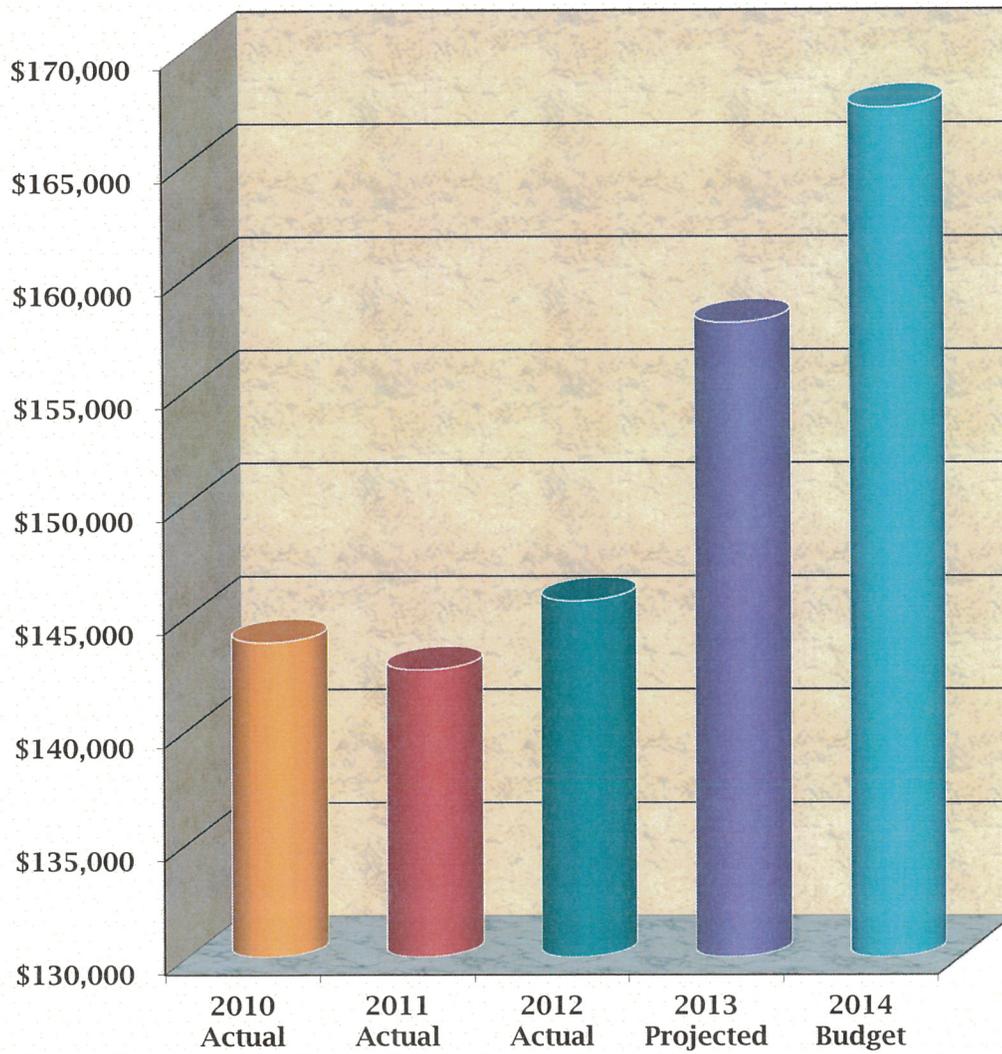
General Fund Expenditures (2010-2014)



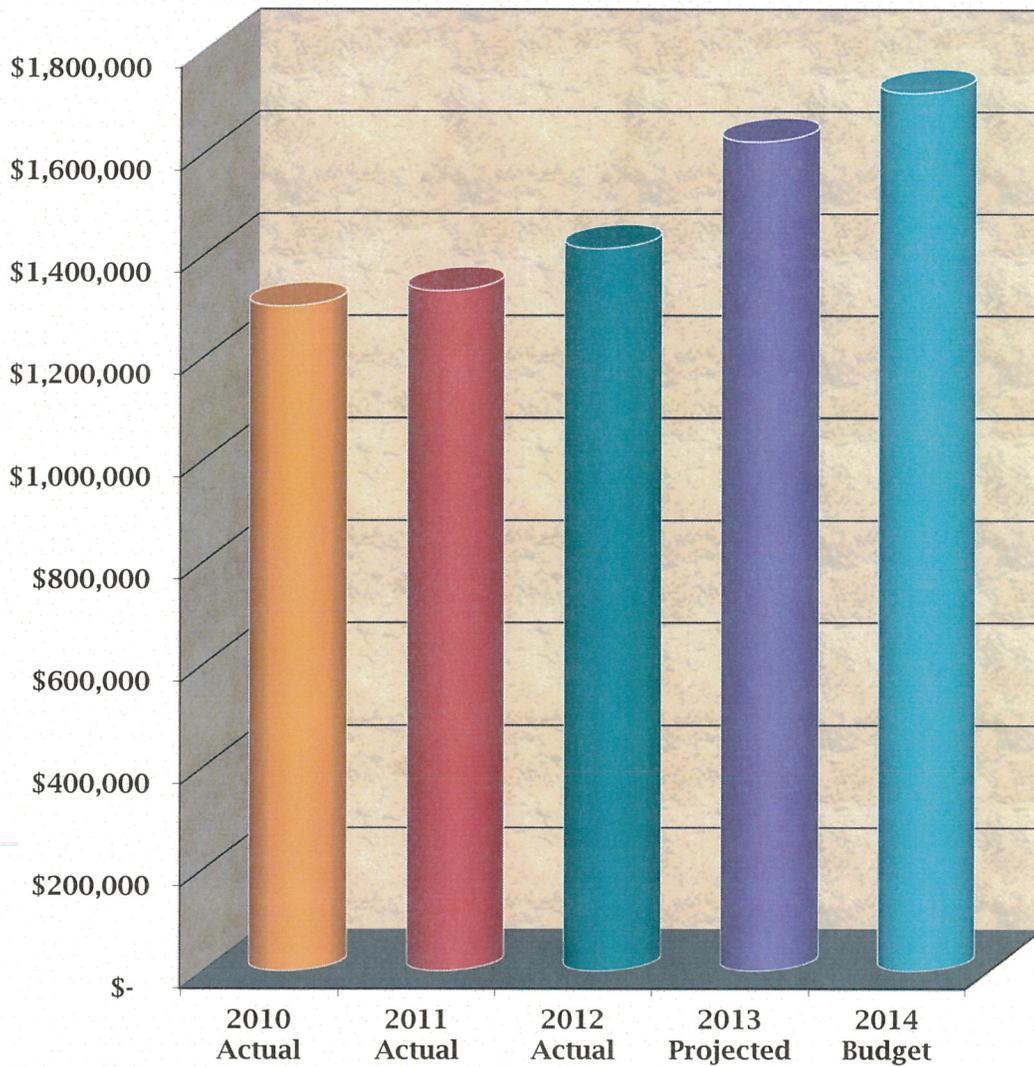
Administration Expenditures (2010 - 2014)



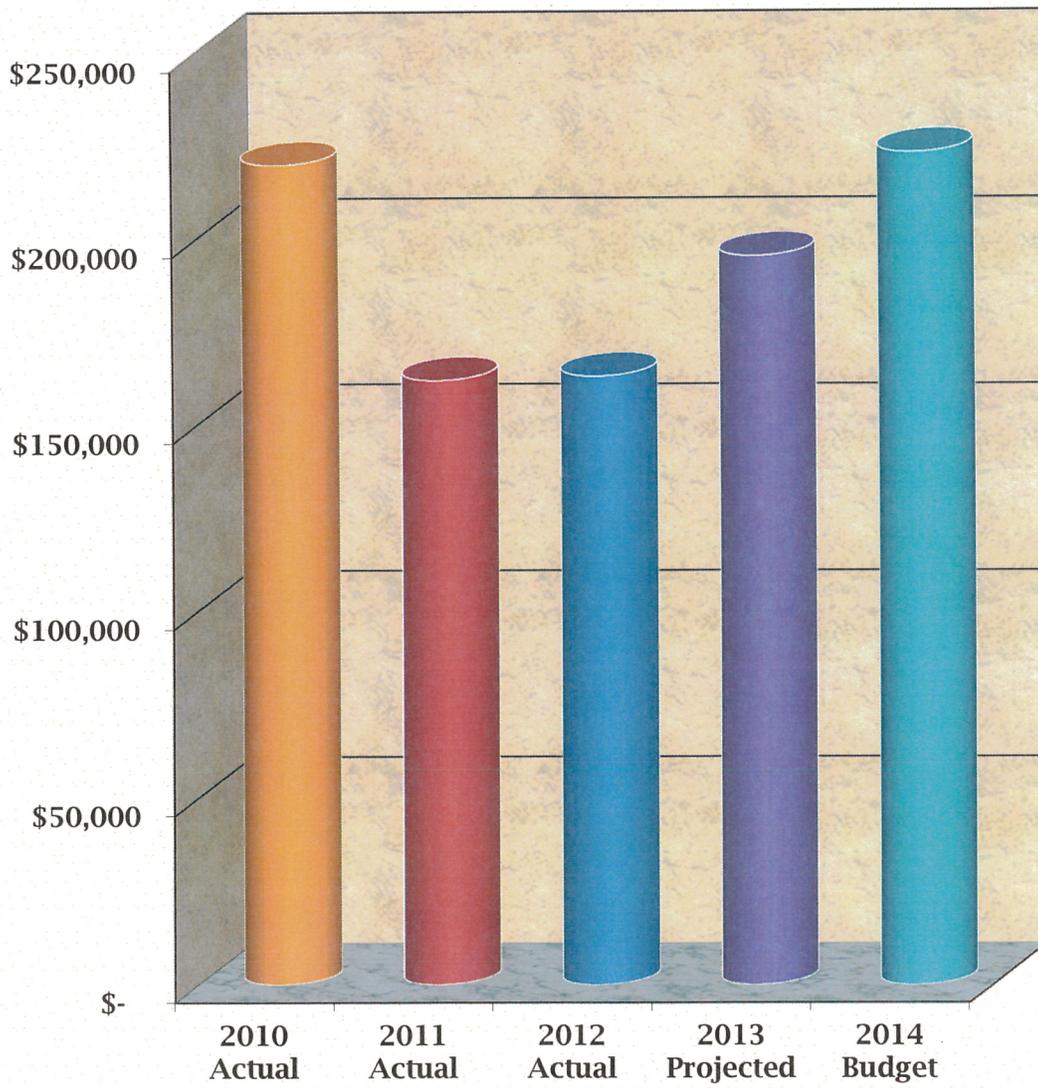
Planning & Zoning Expenditures (2010 - 2014)



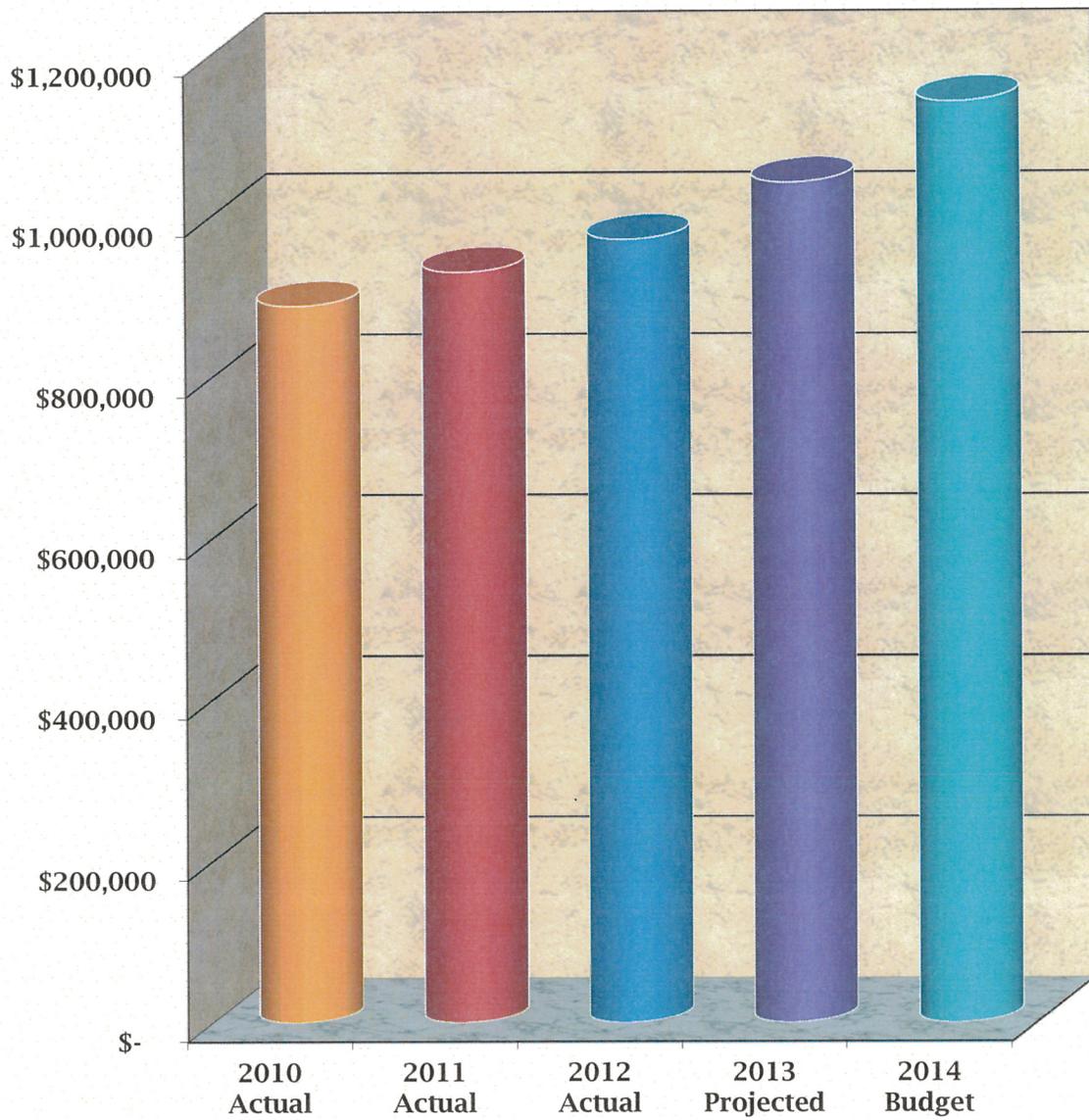
Police Department Expenditures (2010 - 2014)



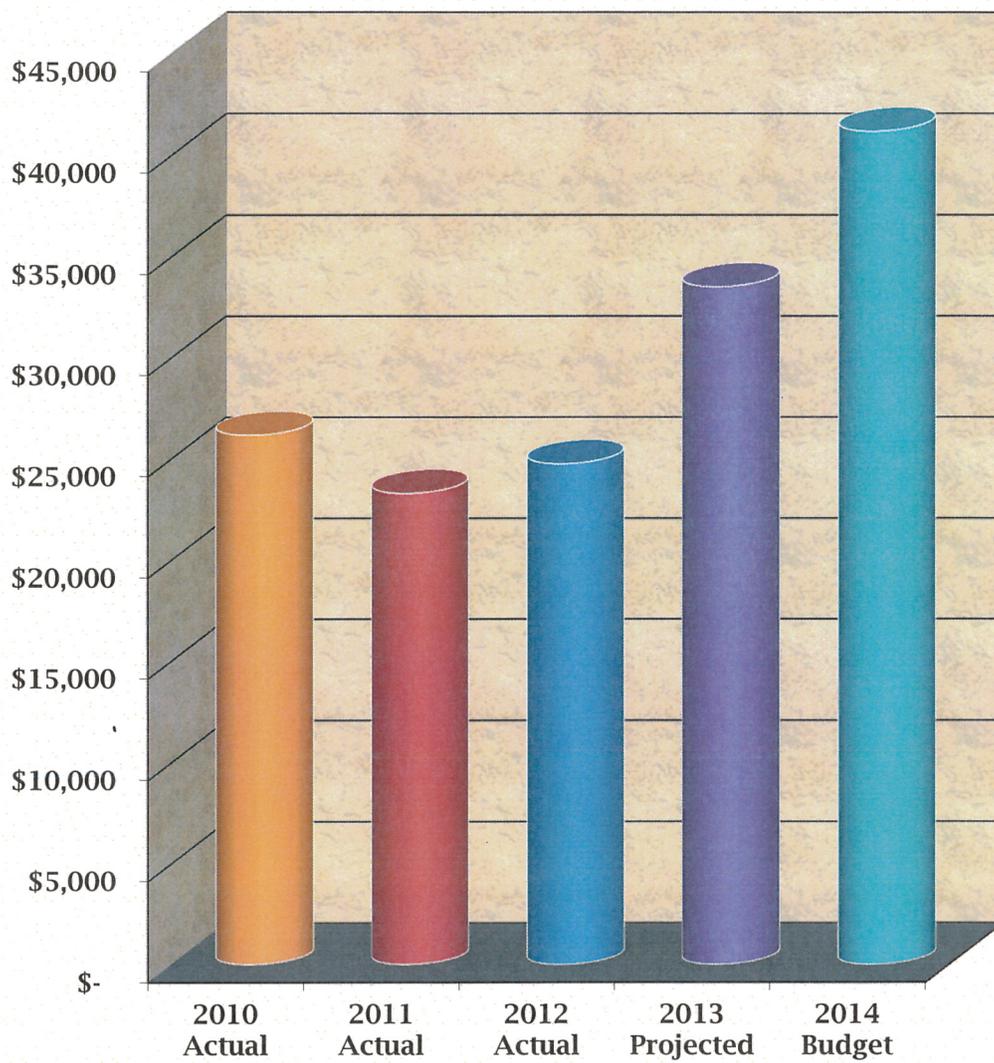
Building Department Expenditures (2010-2014)



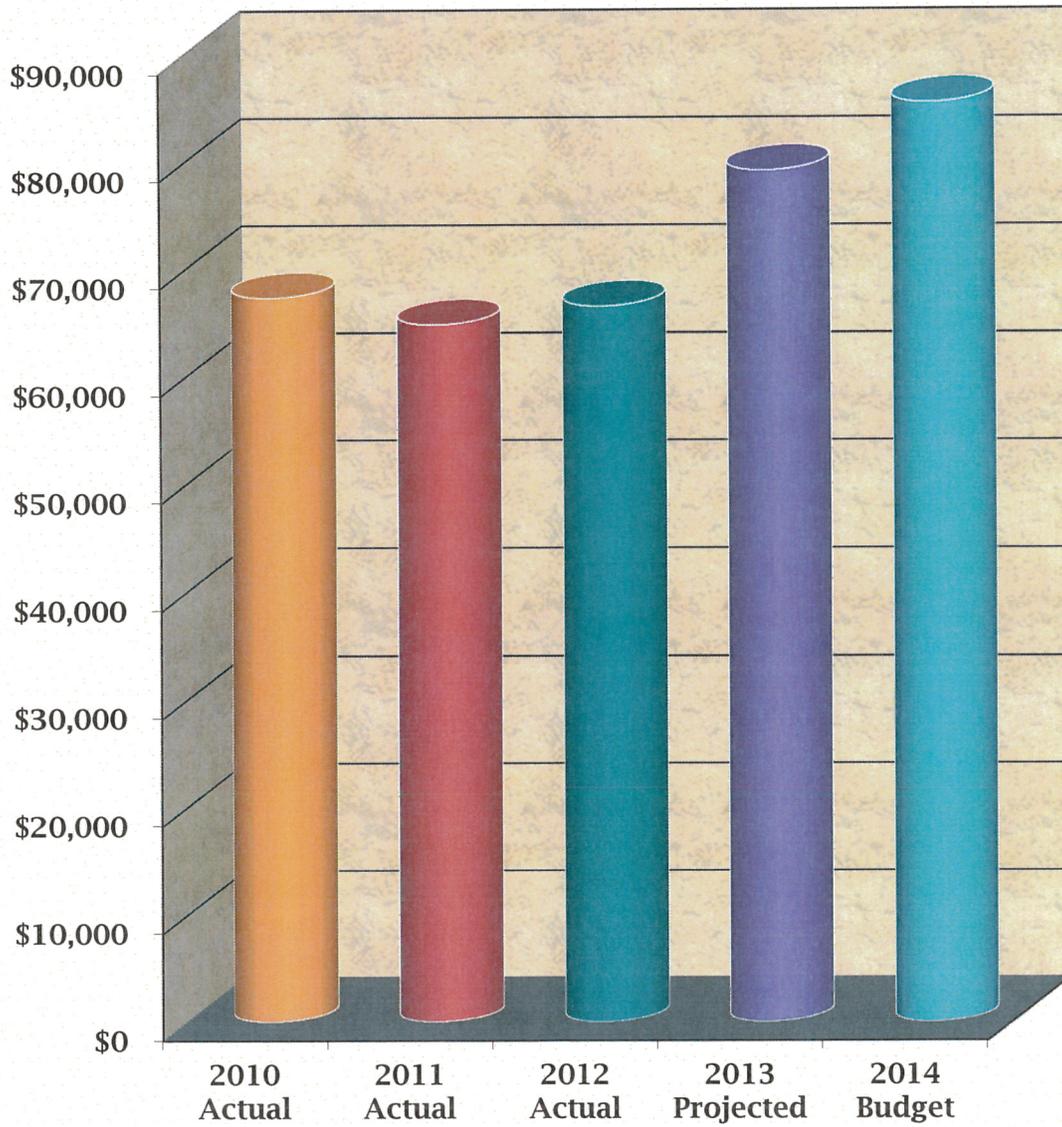
Street Department Expenditures (2010-2014)



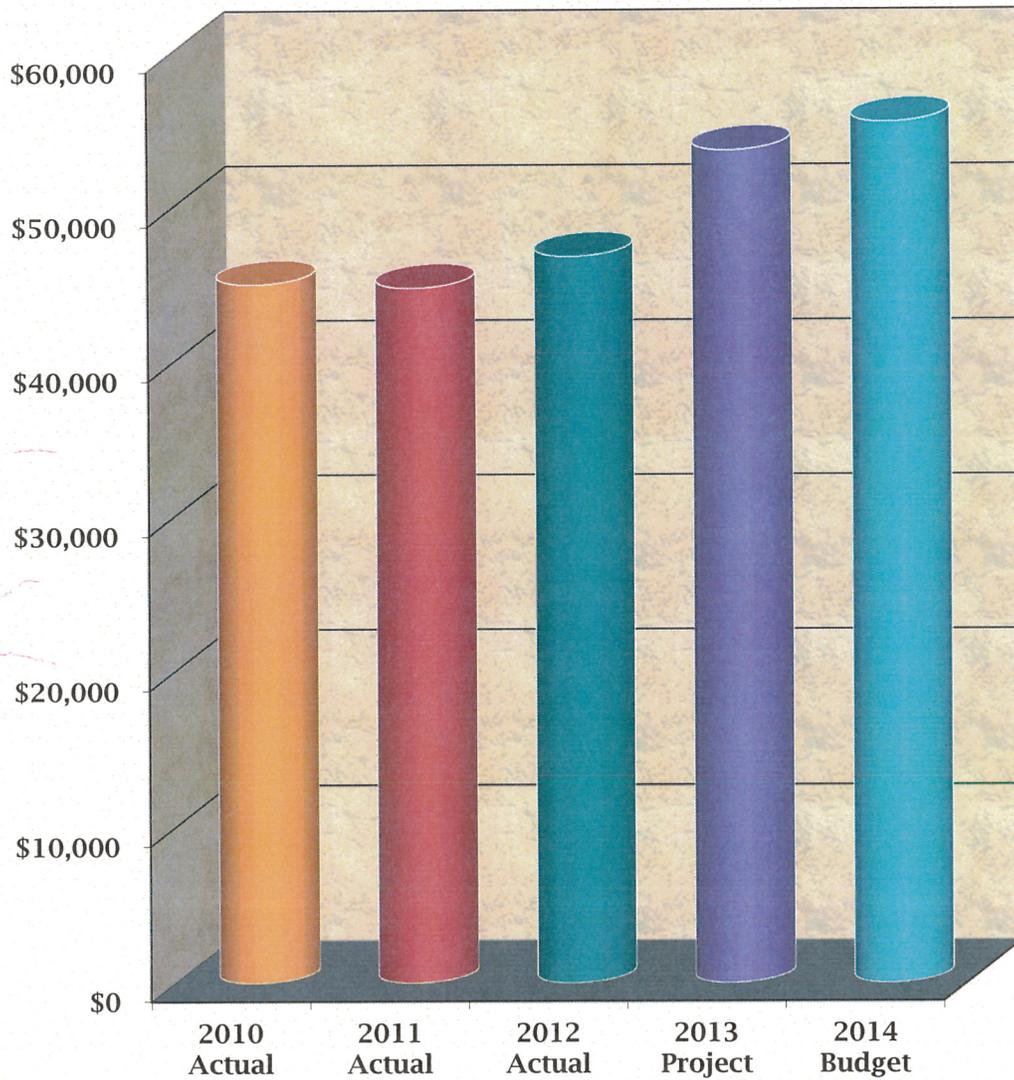
Cemetery Expenditures (2010-2014)



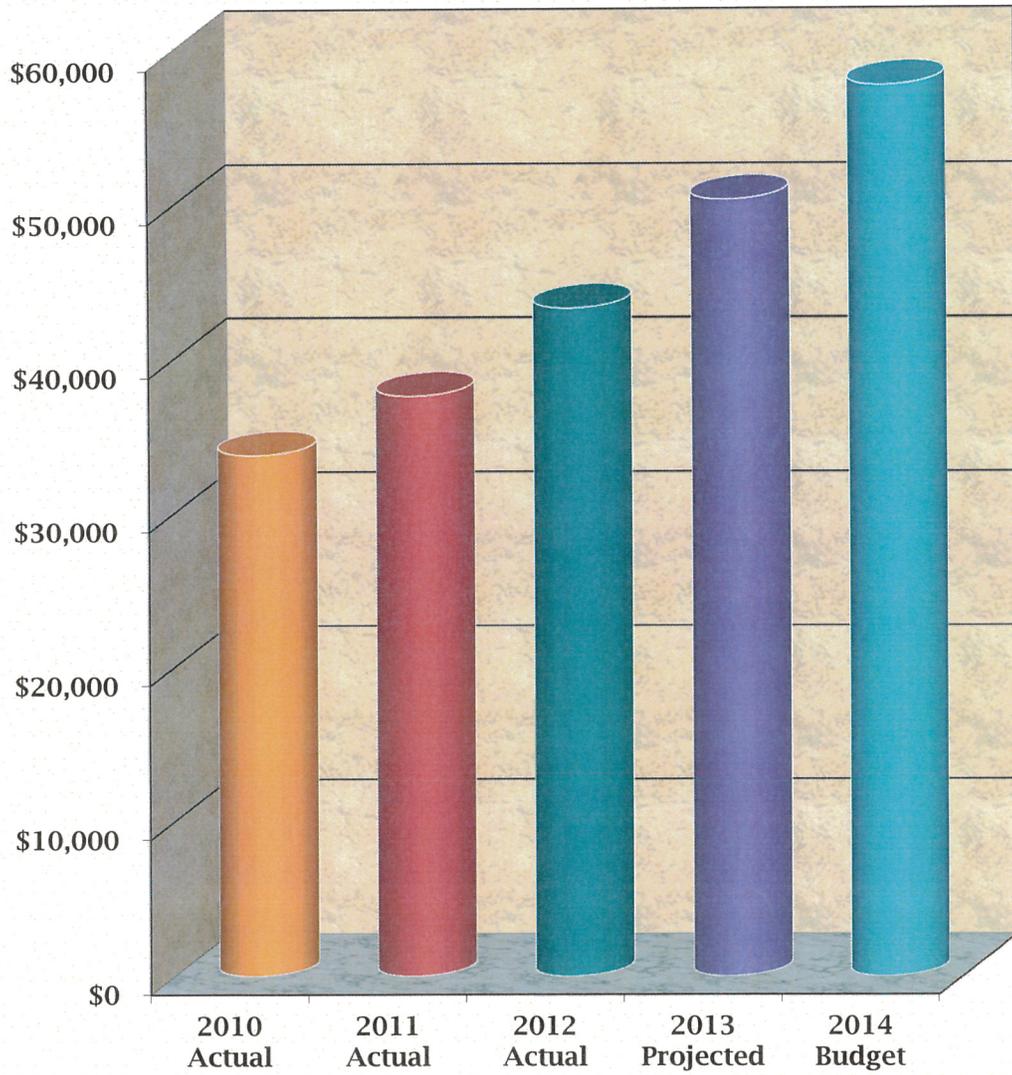
Code Enforcement Expenditures (2010 - 2014)



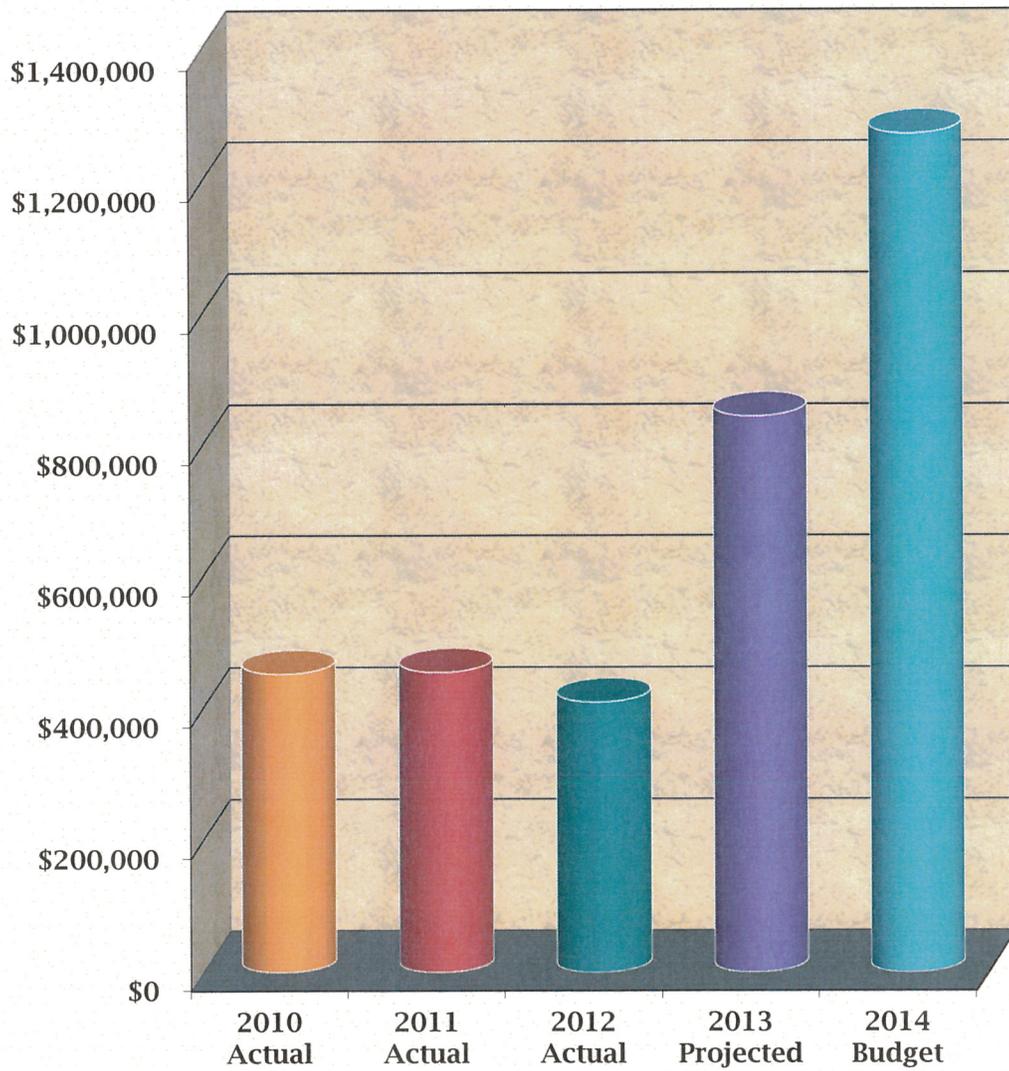
Senior Coordinator Expenditures (2010 - 2014)



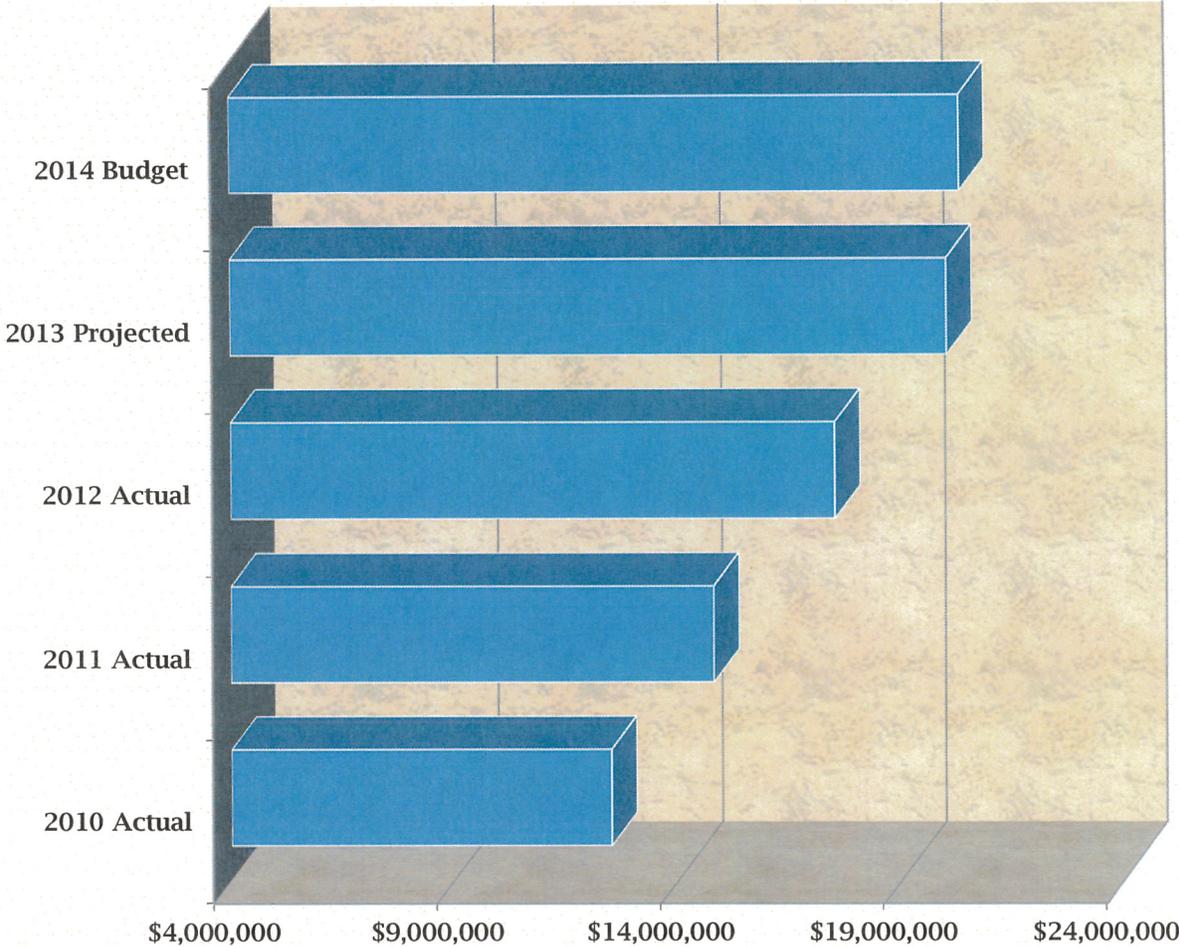
Parks Department Expenditures (2010 - 2014)



Community Expenditures (2010 - 2014)



General Fund Fund Balance (2010-2014)



**WATER
ENTERPRISE FUND**

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
WATER ENTERPRISE FUND - 02								
	Beginning Fund Balance	4,320,262	4,869,625	6,117,424	8,131,482	6,847,500	8,709,000	
REVENUES								
4310	Water Charges	1,368,643	1,539,355	1,994,734	1,600,000	1,575,000	1,675,000	
4320	Water Tap Fees	179,800	320,667	500,936	676,000	0	0	
	Raw Water Development Fee	371,200	703,800	1,254,664	1,160,000	0	0	
4330	Miscellaneous	147,875	185,836	189,377	150,000	100,000	100,000	
4610	Earnings on Investments	45,155	25,904	44,101	35,000	25,000	35,000	
	Transfer from General Fund	405,000	157,500	165,400	173,600	173,600	182,300	
	Inundation Study Grant	0	0	8,500	0	0	0	
	Transfer from Use Tax Fund	252,144	0	0	0	0	0	
	Transfer from Drainage Fund	249,287	0	0	0	0	0	
	SUB-TOTAL	3,019,104	2,933,062	4,157,712	3,794,600	1,873,600	1,992,300	
WATER FUND REVENUES		3,019,104	2,933,062	4,157,712	3,794,600	1,873,600	1,992,300	
AVAILABLE RESOURCES								
		7,339,366	7,802,687	10,275,136	11,926,082	8,721,100	10,701,300	

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WATER ENTERPRISE FUND - 02	
								NOTES	
ADMINISTRATION EXPENDITURES									
5010	Salaries	52,000	53,982	31,327	36,100	36,100	37,200		
501003	Overtime	54	33	26	200	400	300		
5015	Part-Time Salaries	0	0	0	2,500	2,500	3,700		
5020	Cleaning	1,950	2,383	2,383	2,700	2,700	2,700		
5025	Manager Salary	22,018	22,093	22,645	23,500	23,500	24,300		
5050	Payroll Taxes	5,543	5,407	3,747	4,800	4,800	5,100		
5060	Employee Retirement	5,748	5,633	4,375	5,300	5,500	5,500		
5065	Health Insurance	19,758	20,320	14,259	14,500	16,900	16,000		
5070	Workers Compensation Ins.	172	166	175	400	500	500		
	Personnel Services Total	107,243	110,017	78,937	90,000	92,900	95,300		
6010	Utilities	3,089	4,180	4,144	3,400	3,400	3,500		
6505	Office Supplies	5,234	4,389	4,686	5,700	5,700	5,800		
	Utility Bill Mailing	2,455	2,621	3,082	3,500	3,300	3,600		
6510	Telephone	1,840	1,774	1,718	1,800	1,800	1,800		
6511	Training	0	0	0	1,000	1,000	1,000		
6513	Publish/Record	753	36	680	1,000	1,000	1,000		
6515	Dues/Subscriptions	1,948	2,190	1,904	2,200	2,200	2,200		
6518	Cleaning Supplies	719	759	906	800	800	800		
6520	Mileage & Expenses	7	0	500	500	500	500		
6522	Insurance	4,000	6,500	4,726	6,000	6,000	6,200		
7020	Maintenance & Repairs	945	670	119	1,000	1,000	1,000		
8010	Audit	2,325	5,000	5,300	5,500	5,500	5,700		
8011	Prof. Serv. - Water Counsel	1,792	19,598	7,974	17,000	17,000	17,000		
8012	Comp. Professional Services	3,640	5,524	3,847	7,000	7,000	7,500		
8014	Legal	2,369	6,353	2,552	8,000	8,000	8,000		
8016	Salary Study Fees	0	70	0	1,000	1,000	1,000		
8017	Professional Services	18,664	17,838	43,163	35,000	35,000	40,000		
9028	Communications	1,355	0	0	900	900	2,500		
	Operating & Maintenance Total	51,135	77,502	85,301	101,300	101,100	109,100		

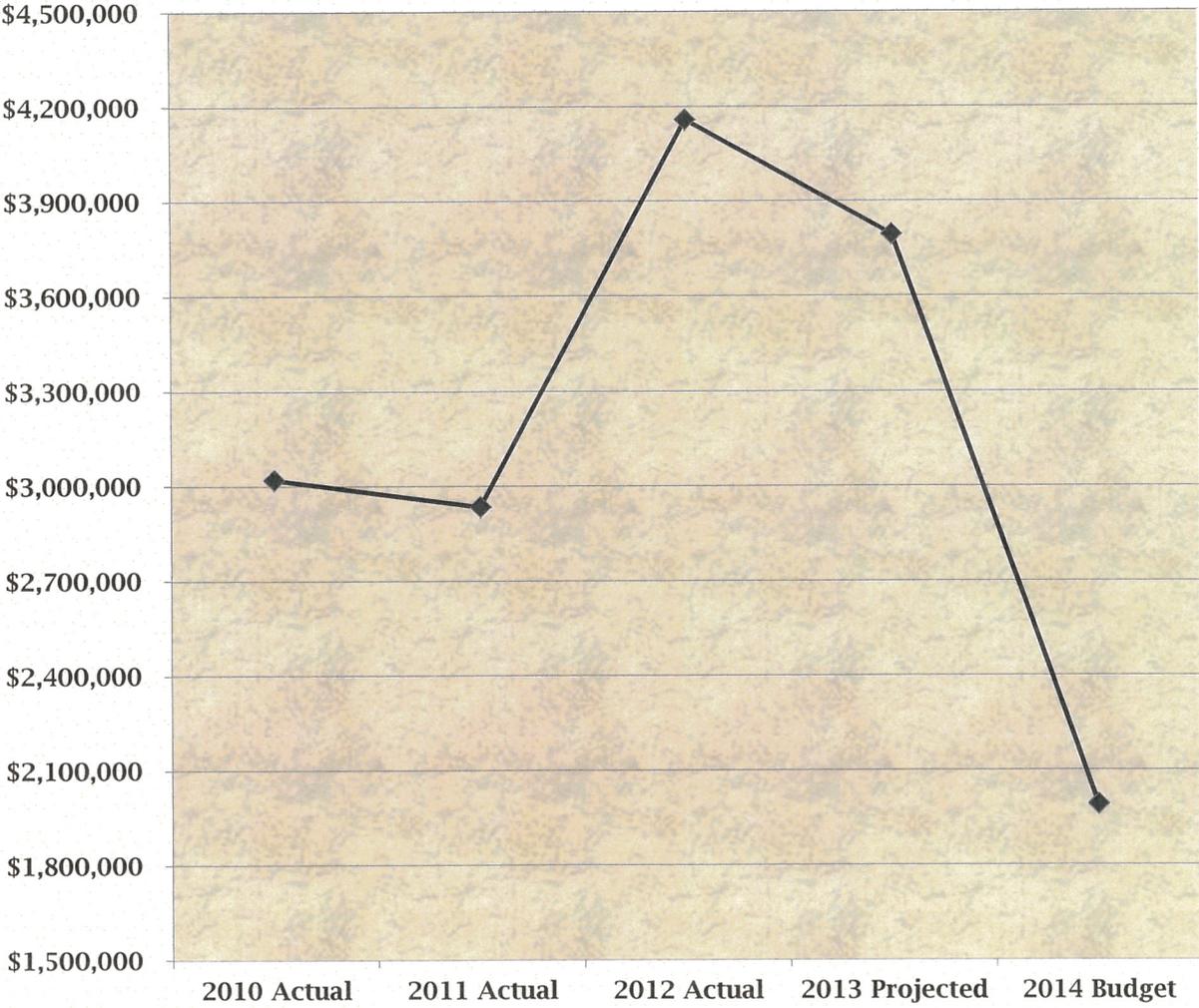
WATER ENTERPRISE FUND - 02									
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	NOTES	
	CAPITAL OUTLAY EXPENDITURES								
65441	Copier	0	2,190	0	0	0	0		
65442	Comp. Software	0	0	0	0	1,500	6,000		
65444	Computer	400	0	0	900	900	1,000		
	Miscellaneous Office Eqpt.	0	0	184	100	200	200		
	Capital Outlay Total	400	2,190	184	1,000	2,600	7,200		
	ADMINISTRATION EXPENDITURES TOTAL	158,778	189,709	164,422	192,300	196,600	211,600		
	DEBT SERVICES								
9420	CWCB Loan	112,707	112,707	112,707	1,394,500	1,400,000	0		
9430	Power Authority Payment	790,948	0	0	0	0	0		
9460	98 Bonds	255,000	187,400	196,055	240,000	240,000	1,408,000		
94601	Interest 98 Bonds	156,144	140,767	128,394	90,000	90,000	7,200		
	Debt Service Total	1,314,799	440,874	437,156	1,724,500	1,730,000	1,415,200		
	DEBT SERVICE EXPENDITURES TOTAL	1,314,799	440,874	437,156	1,724,500	1,730,000	1,415,200		

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WATER ENTERPRISE FUND - 02
								NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	147,982	151,800	153,859	163,400	163,400	196,500	
50103	Overtime	9,422	7,535	6,008	10,000	10,000	10,000	
5015	Part-time Salaries	3,335	2,000	0	2,600	2,600	2,600	
5050	Payroll Taxes	12,032	12,174	11,882	13,500	13,500	16,000	
5060	Employee Retirement	7,444	7,536	7,547	7,900	9,800	11,000	
5065	Health Insurance	37,717	40,869	42,165	45,000	48,000	54,500	
5070	Worker's Comp. Insurance	4,137	4,491	5,782	6,500	5,800	7,500	
	Personnel Services Total	222,069	226,405	227,243	248,900	253,100	298,100	
6010	Utilities	157,555	158,769	177,152	158,000	158,000	165,000	
6510	Telephone	4,881	5,307	6,972	6,200	5,600	6,500	
6511	Training	1,580	1,380	450	2,500	2,500	3,000	
6522	Insurance	22,918	18,037	17,581	23,500	23,500	26,000	
6524	Gas & Oil	9,751	13,015	11,401	14,000	14,000	14,500	
6518	Cleaning/Supplies	507	0	0	1,000	1,000	1,500	
6526	Operating Supplies	129,723	114,328	149,771	120,000	120,000	130,000	
6527	Supplies-Safety Eqpt.	945	1,101	1,201	1,300	1,300	3,400	
7015	Repair & Maint. Waterlines	6,127	6,302	25,323	13,000	13,000	20,000	
7020	Repair & Maintenance	47,908	28,481	44,156	80,000	80,000	80,000	
7022	Vehicle Repairs	2,583	3,035	2,195	4,000	4,000	4,000	
7035	Water Assessment	68,795	84,003	82,309	85,000	85,000	96,000	
	Design Waterline Replacement/ Hwy 60	0	0	0	0	0	27,000	
8012	Prof. Services	21,550	15,183	18,626	35,000	35,000	35,000	
	Insurance Deductibles	0	4,000	1,000	1,000	2,000	2,000	
	Operating & Maintenance Total	474,823	452,941	538,137	544,500	544,900	613,900	

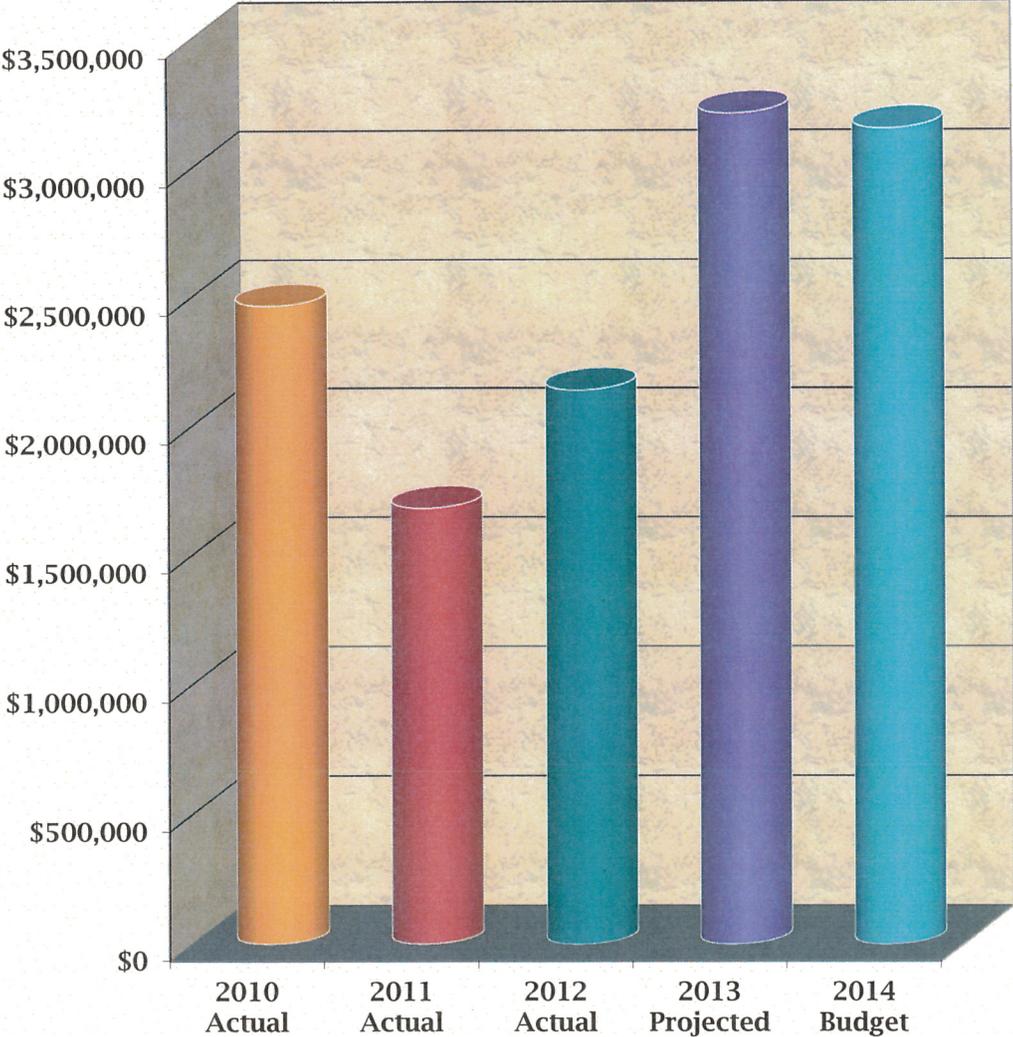
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
	Meters	211,706	211,497	81,139	80,000	80,000	95,000	
	Fire Hydrant Repairs	0	0	0	15,000	15,000	15,000	
	Ruff Cut Mower	0	0	0	0	0	3,500	
	Vehicle	0	0	0	13,000	13,000	18,500	
	Tools	60	318	587	1,000	1,000	1,200	
	Instrumentation Upgrades	0	0	0	32,500	32,500	32,500	
	Strategic Raw Water/Conservation Plan	0	0	0	0	40,000	0	
	Testing Equipment	4,816	5,000	768	4,000	4,000	4,000	
	Lone Tree Pump Station Design	0	57,430	0	0	0	0	
	Lone Tree Replace Pumps/Motors	0	0	0	55,000	55,000	55,000	
	System Improvements	0	0	0	150,000	200,000	115,000	
	Emergency Water Interconnect	0	0	0	0	0	150,000	
	Pump Station Impellers	0	0	0	35,000	35,000	0	
	Johnstown Reservoir Dam Inundation Study	0	0	8,500	0	0	0	
	Lone Tree Diversion Pipeline Proj.	0	0	461,879	1,300	115,000	0	
	Water Line Replacement	461	14,875	109	30,000	30,000	40,000	
	Capital Outlay Total	217,043	289,120	552,982	416,800	620,500	529,700	
	FUND TRANSFER EXPENDITURES							
	Transfer to Other Funds	82,229	86,214	86,214	90,000	90,000	90,000	
	Transfer to Public Wks Bldg. Const. Fund	0	0	137,500	0	0	0	
	Transfer Total	82,229	86,214	223,714	90,000	90,000	90,000	
	OPERATIONS EXPENDITURES TOTAL	996,164	1,054,680	1,542,076	1,300,200	1,508,500	1,531,700	
	WATER FUND EXPENDITURES TOTAL	2,469,741	1,685,263	2,143,654	3,217,000	3,435,100	3,158,500	

ACCT NO	ACCOUNT NAME	WATER ENTERPRISE FUND - 02						
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	NOTES
	WATER FUND BEGINNING BALANCE	4,320,262	4,869,625	6,117,424	8,131,482	6,847,500	8,709,000	
	WATER FUND REVENUE	3,019,104	2,933,062	4,157,712	3,794,600	1,873,600	1,992,300	
	RESOURCES AVAILABLE	7,339,366	7,802,687	10,275,136	11,926,082	8,721,100	10,701,300	
	WATER FUND EXPENDITURES	2,469,741	1,685,263	2,143,654	3,217,000	3,435,100	3,158,500	
	WATER FUND ENDING BALANCE	4,869,625	6,117,424	8,131,482	8,709,082	5,286,000	7,542,800	
	EXPENDITURES BY CATEGORY							
	Personal Services Total	329,312	336,422	306,180	338,900	346,000	393,400	
	Operating & Maint. Total	525,958	530,443	623,438	645,800	646,000	723,000	
	Non-Operating Total	1,397,028	527,088	660,870	1,814,500	1,820,000	1,505,200	
	Capital Outlay Total	217,443	291,310	553,166	417,800	623,100	536,900	
	Total Expenditures	2,469,741	1,685,263	2,143,654	3,217,000	3,435,100	3,158,500	

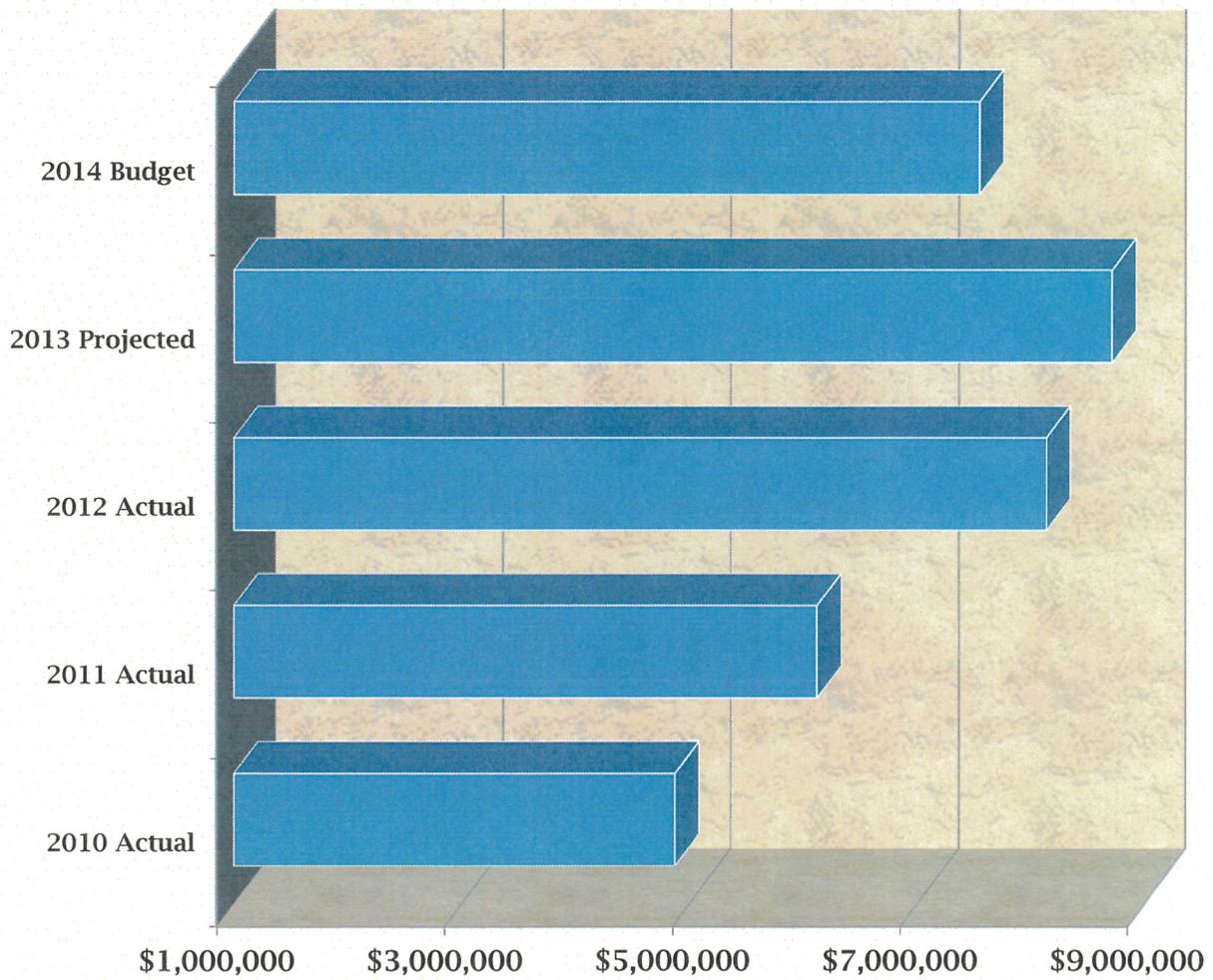
Water Fund Revenues (2010 - 2014)



Water Fund Expenditures (2010 - 2014)



Water Fund Fund Balance (2010 - 2014)



**WASTEWATER
ENTERPRISE FUND**

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WASTEWATER ENTERPRISE FUND - 03 NOTES
WASTEWATER ENTERPRISE FUND - 03								
	Beginning Fund Balance	5,809,324	6,019,088	6,412,307	6,963,769	6,548,700	6,959,800	
	REVENUES							
4310	Charges	984,365	1,101,141	1,185,682	1,200,000	1,175,000	1,230,000	
4320	Wastewater Tap Fees	126,100	216,000	320,500	475,000	0	0	
4330	Miscellaneous	12,985	21,700	26,985	27,000	7,500	7,500	
4610	Earnings on Investments	43,187	23,354	36,983	30,000	23,000	30,000	
	SUB-TOTAL	1,166,637	1,362,195	1,570,150	1,732,000	1,205,500	1,267,500	
	WASTEWATER REVENUES	1,166,637	1,362,195	1,570,150	1,732,000	1,205,500	1,267,500	
	AVAILABLE RESOURCES	6,975,961	7,381,283	7,982,457	8,695,769	7,754,200	8,227,300	

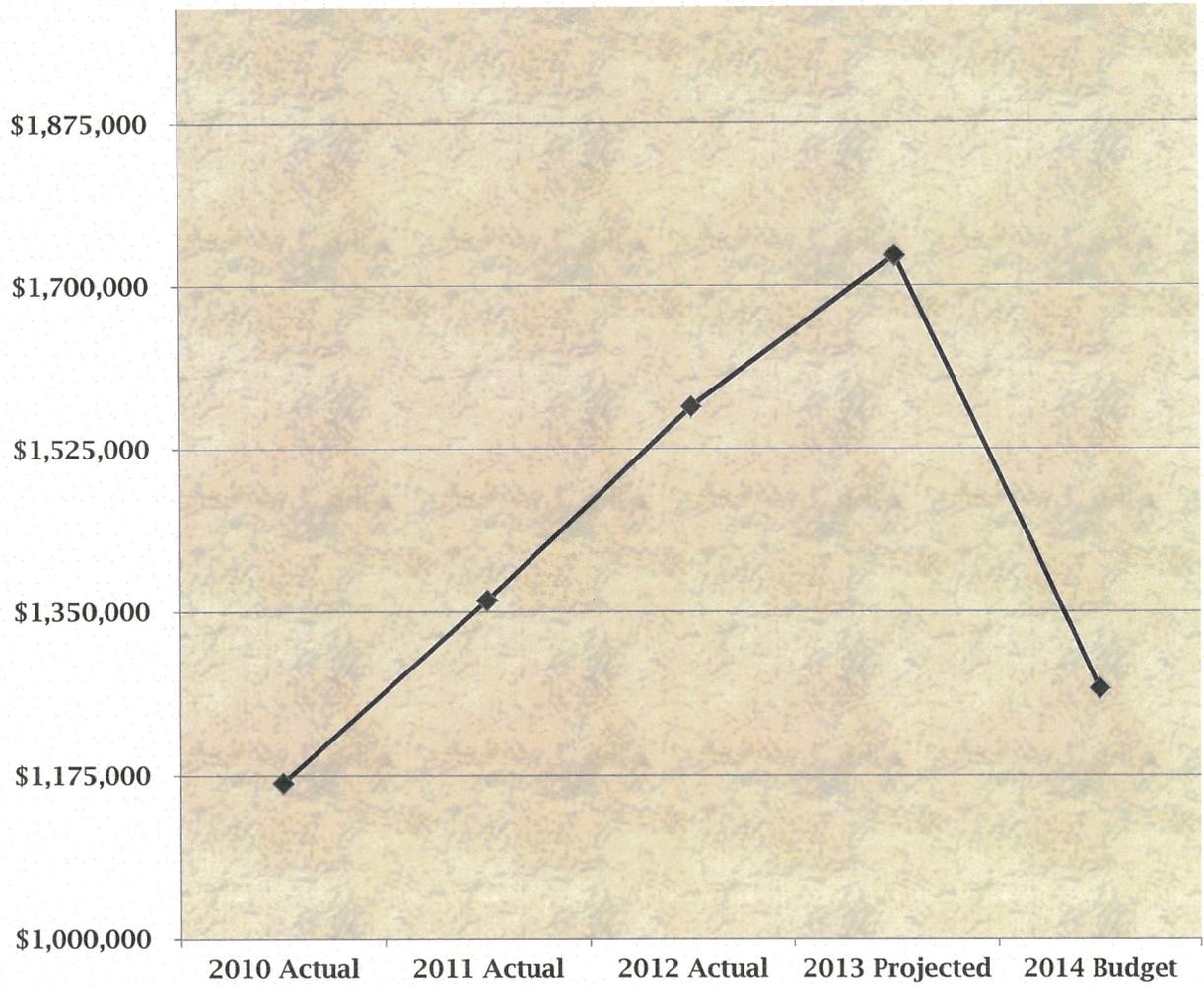
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WASTEWATER ENTERPRISE FUND - 03 NOTES
	ADMINISTRATION EXPENDITURES							
5010	Salaries	62,459	62,789	51,687	55,700	55,700	57,400	
50103	Overtime	119	44	46	100	500	500	
5015	Part-Time Salaries	0	0	0	2,500	2,500	3,700	
5020	Cleaning	2,383	2,383	2,383	2,600	2,600	2,600	
5025	Manager Salary	41,873	42,886	43,958	46,400	46,400	47,800	
5050	Payroll Taxes	7,529	7,446	6,594	7,900	8,100	8,400	
5060	Employee Retirement	7,300	8,114	7,589	7,800	7,800	8,100	
5065	Health Insurance	24,478	25,793	25,516	26,100	28,900	29,000	
5070	Workers Compensation Ins.	173	166	175	300	300	400	
	Personnel Services Total	146,314	149,621	137,948	149,400	152,800	157,900	
6010	Utilities	3,600	4,509	4,179	4,000	4,000	4,200	
6505	Office Supplies	4,186	4,091	4,389	3,800	4,400	4,200	
	Utility Bill Mailing	2,455	2,621	3,082	3,300	3,300	3,500	
6510	Telephone	1,131	1,883	1,723	1,700	1,800	1,900	
6511	Training	0	429	35	0	1,000	1,000	
6515	Dues/Subscriptions	278	383	56	500	500	500	
6518	Cleaning Supplies	719	829	915	900	900	900	
6520	Mileage & Expenses	0	580	500	800	800	800	
6522	Insurance	4,000	6,500	4,800	7,200	7,200	7,400	
7020	Maintenance & Repairs	944	500	118	1,100	1,100	1,100	
8010	Audit	5,000	5,750	6,600	6,800	6,800	7,000	
8012	Comp. Professional Services	3,610	4,146	4,056	6,300	6,300	6,500	
8014	Legal	15,235	43,126	22,101	27,000	30,000	30,000	
8016	Salary Study Fees	0	70	290	800	800	800	
8017	Professional Services	7,125	5,935	5,767	50,000	70,000	65,000	
	Operating & Maintenance Total	48,283	81,352	58,611	114,200	138,900	134,800	

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WASTEWATER ENTERPRISE FUND - 03 NOTES
	OPERATIONS EXPENDITURES							
5010	Wages - Full time	180,865	185,534	186,767	197,800	197,800	228,700	
50103	Overtime	11,515	9,210	7,343	10,000	10,000	10,000	
5050	Payroll Taxes	14,394	14,563	14,522	15,900	15,900	18,300	
5060	Employee Retirement	9,098	9,211	9,225	11,000	12,000	13,700	
5065	Health Insurance	46,099	49,951	51,537	54,600	58,900	65,300	
5070	Worker's Comp. Insurance	4,137	4,491	3,680	5,200	4,500	6,000	
	Personnel Services Total	266,108	272,960	273,074	294,500	299,100	342,000	
6010	Utilities	207,229	185,796	185,909	194,000	200,000	200,000	
6510	Telephone/Pagers	6,789	5,994	4,389	5,000	6,500	5,200	
6511	Training	715	1,085	85	1,000	1,000	2,000	
	Cleaning Supplies	0	0	0	1,000	1,000	1,200	
6522	Insurance	23,121	18,189	17,581	25,000	25,000	26,600	
6524	Gas & Oil	13,164	13,873	10,972	14,500	14,500	14,500	
6526	Operating Supplies	98,415	94,906	90,076	92,000	98,000	98,000	
6527	Supplies-Safety Eqpt.	768	1,066	1,965	2,500	2,500	3,500	
7015	Repair & Maintenance - Mains	9,059	11,603	9,688	20,000	20,000	20,000	
7020	Repair & Maintenance	20,546	48,629	31,057	70,000	70,000	80,000	
	Sewerline Cleaning	21,567	16,980	12,148	30,000	30,000	30,000	
	Weed Control/Ground Maint.	0	1,344	1,490	3,000	3,000	3,000	
7022	Vehicle Repairs	2,152	3,733	1,728	3,500	3,500	3,700	
8012	Professional Services	28,367	23,635	31,634	25,000	25,000	26,000	
	Little Thompson Water Test.	0	0	0	0	3,500	0	
	Insurance Deductibles	0	0	0	3,000	3,000	3,000	
	Operating & Maintenance Total	431,892	426,833	398,722	489,500	506,500	516,700	

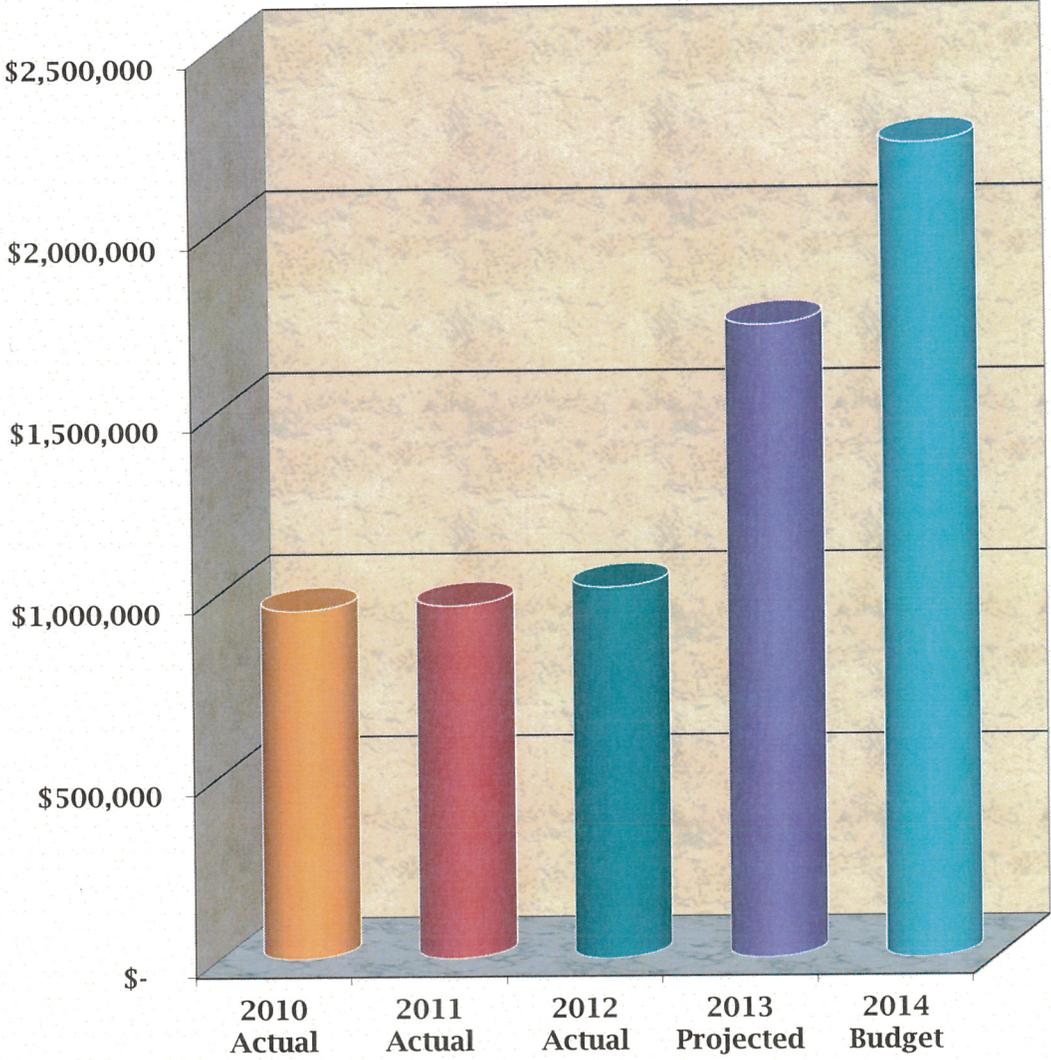
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WASTEWATER ENTERPRISE FUND - 03 NOTES
	Manhole Installation	0	0	0	10,000	10,000	10,000	
	Ruff Cut Mower	0	0	0	0	0	3,500	
	Vehicle	0	0	0	13,000	13,000	18,500	
	Instrumentation Upgrades	0	0	0	30,000	30,000	30,000	
	Sewerline Replacement	4,320	589	0	30,000	30,000	30,000	
	Central Plant Expansion - Design	58,956	35,808	12,650	20,000	20,000	0	
	Wastewater DAF Media	0	0	0	0	0	400,000	
	Wastewater Expansion Project	0	0	0	582,000	1,120,000	582,000	
	Capital Outlay Total	63,276	36,397	12,650	685,000	1,223,000	1,074,000	
	FUND TRANSFER EXPENDITURES							
	Transfer to Public Works Facility Proj	0	0	137,500	0	0	0	
	Transfer Total	0	0	137,500	0	0	0	
	OPERATIONS EXPENDITURES TOTAL	761,276	736,190	821,946	1,469,000	2,028,600	1,932,700	
	WASTE WATER FUND EXPENDITURES TOTAL	956,873	968,976	1,018,688	1,735,900	2,323,300	2,233,000	

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	WASTEWATER ENTERPRISE FUND - 03
								NOTES
	WASTEWATER FUND BEG. BAL.	5,809,324	6,019,088	6,412,307	6,963,769	6,548,700	6,959,800	
	WASTEWATER FUND REVENUE	1,166,637	1,362,195	1,570,150	1,732,000	1,205,500	1,267,500	
	RESOURCES AVAILABLE	6,975,961	7,381,283	7,982,457	8,695,769	7,754,200	8,227,300	
	WASTEWATER FUND EXPENDITURES	956,873	968,976	1,018,688	1,735,900	2,323,300	2,233,000	
	WASTEWATER ENDING BALANCE	6,019,088	6,412,307	6,963,769	6,959,869	5,430,900	5,994,300	
	EXPENDITURES BY CATEGORY							
	Personal Services Total	412,422	422,581	411,022	443,900	451,900	499,900	
	Operating & Maint. Total	480,175	508,185	457,333	603,700	645,400	651,500	
	Non-Operating Total	0	0	137,500	0	0	0	
	Capital Outlay Total	64,276	38,210	12,833	688,300	1,226,000	1,081,600	
	Total Expenditures	956,873	968,976	1,018,688	1,735,900	2,323,300	2,233,000	

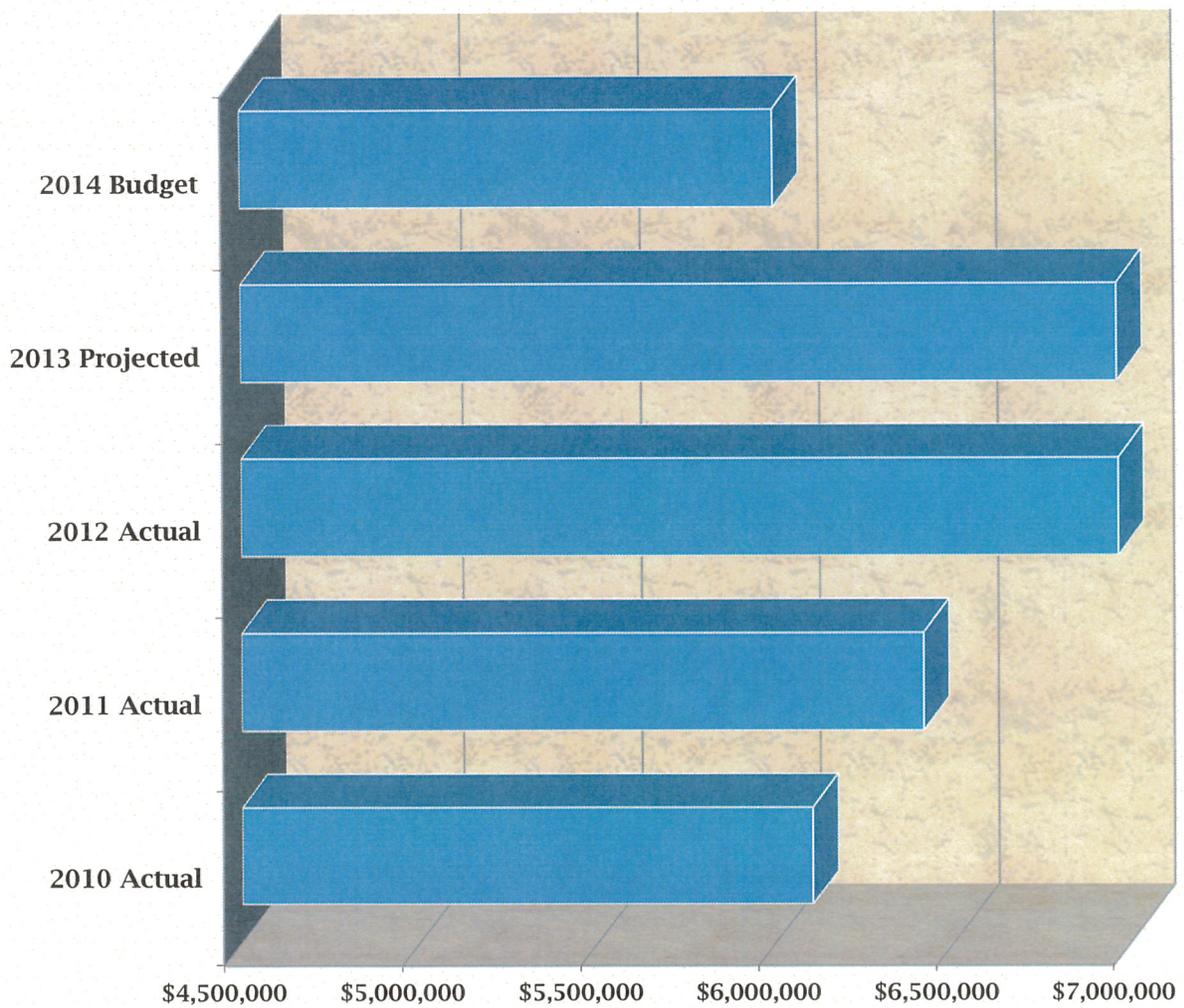
Wastewater Fund Revenues (2010 - 2014)



Wastewater Expenditures (2010 - 2014)



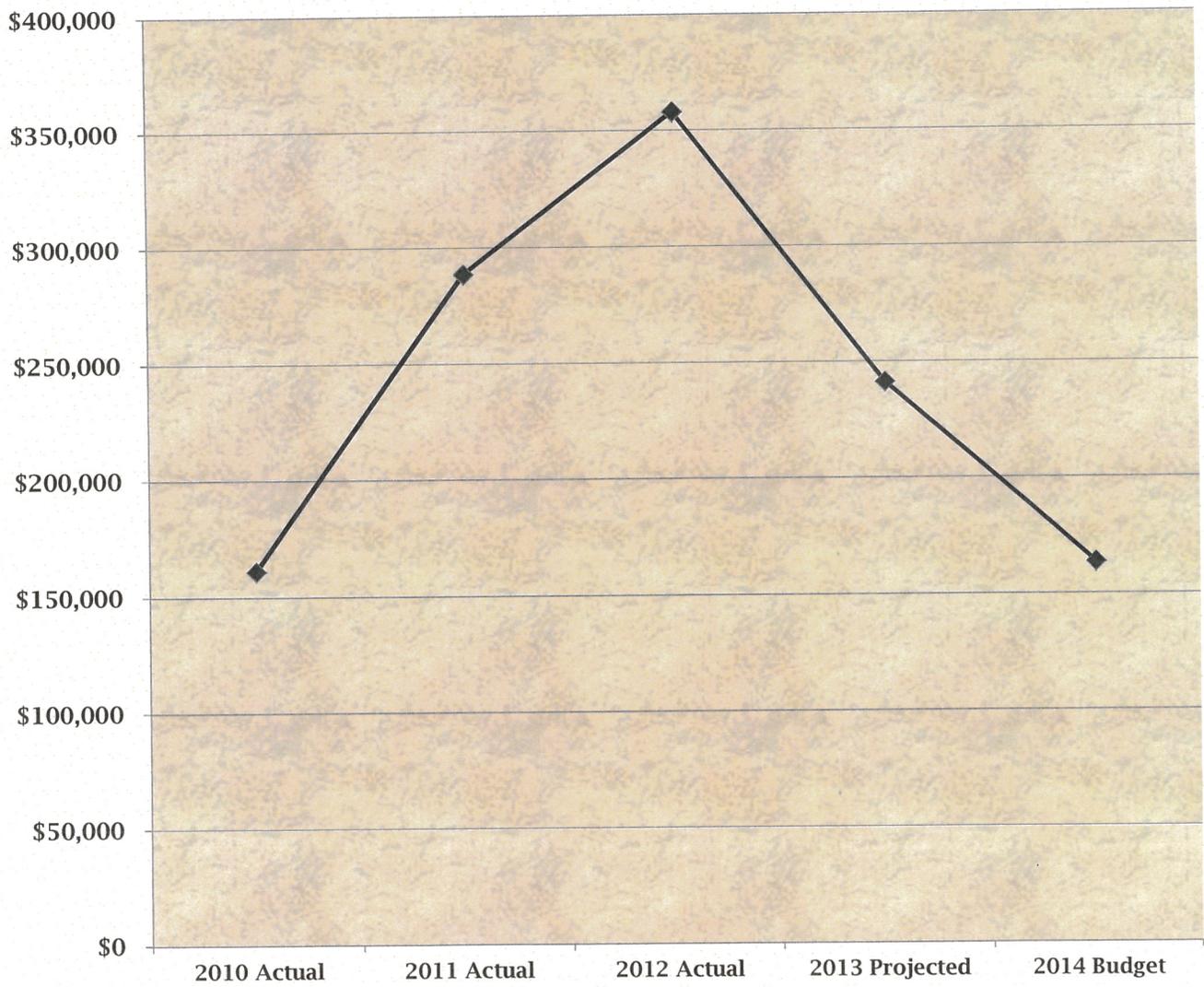
Wastewater Fund Fund Balance (2010-2014)



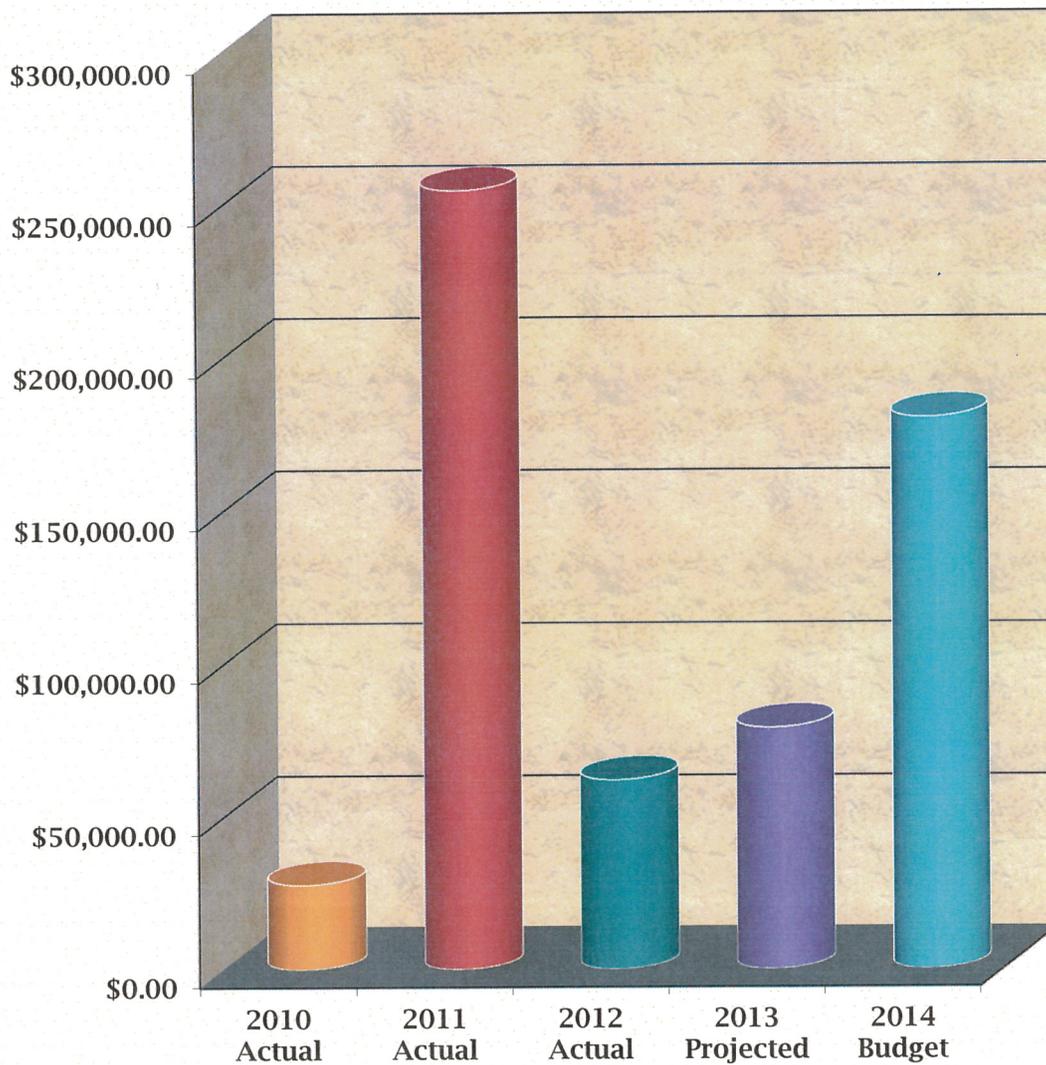
TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	CONSERVATION TRUST FUND NOTES
CONSERVATION TRUST FUND								
	Beginning Fund Balance	1,137,326	1,270,521	1,303,423	1,599,120	1,473,400	1,760,900	
	REVENUES							
	Colorado Lottery	39,940	43,643	50,022	50,000	40,000	50,000	
	Miscellaneous	1,476	3,888	1,453	1,000	1,000	1,000	
	GOCO Grant	0	84,075	76,903	0	0	0	
	Larimer County Use Tax	52,561	61,350	72,679	61,000	35,000	45,000	
	Park Fees	63,374	91,300	152,500	125,000	50,000	62,500	
	Earnings on Investments	3,717	4,188	4,328	4,100	3,000	5,000	
	SUB-TOTAL	161,068	288,444	357,885	241,100	129,000	163,500	
CONSERVATION TRUST FUND								
	REVENUES	161,068	288,444	357,885	241,100	129,000	163,500	
	AVAILABLE RESOURCES	1,298,394	1,558,965	1,661,308	1,840,220	1,602,400	1,924,400	
OPERATIONS EXPENDITURES								
	Park Eqpt. & Improv.	0	561	228	3,000	3,000	3,000	
	Eddie Aragon Park	4,241	0	3,008	2,500	2,500	2,500	
	Repair & Maint.	915	1,061	0	2,000	2,000	2,000	
	Professional Services	0	0	0	300	300	300	
	Lawn Mower	0	0	32,843	20,000	20,000	22,000	
	Trees	2,163	0	0	7,000	7,000	7,000	
	Tree Trimming	3,125	3,890	1,680	4,000	4,000	4,000	
	Clearview Park	0	235,359	10,081	2,500	2,500	2,500	
	Johnstown Lake Park	3,482	1,339	757	2,500	2,500	2,500	
	Pioneer Ridge Park	827	116	0	2,500	2,500	2,500	
	Sunrise Park	800	115	1,309	2,500	2,500	2,500	
	Hays Park	5,661	2,415	553	2,500	2,500	2,500	
	Rolling Hills Ranch Park	993	686	539	2,500	2,500	2,500	
	Parish Park	666	0	1,690	2,500	2,500	110,000	
	School/Park Site Reimburseme	5,000	10,000	9,500	23,000	23,000	15,000	
	Operating & Maintenance Total	27,873	255,542	62,188	79,300	79,300	180,800	
CONSERVATION TRUST FUND								
	EXPENDITURES TOTAL	27,873	255,542	62,188	79,300	79,300	180,800	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	CONSERVATION TRUST FUND	
								NOTES	
	CONSERVATION FUND BEG. BAL.	1,137,326	1,270,521	1,303,423	1,599,120	1,473,400	1,760,900		
	CONSERVATION FUND REVENUE	161,068	288,444	357,885	241,100	129,000	163,500		
	RESOURCES AVAILABLE	1,298,394	1,558,965	1,661,308	1,840,220	1,602,400	1,924,400		
	CONSERVATION FUND EXPEND.	27,873	255,542	62,188	79,300	79,300	180,800		
	CONSERVATION FUND END. BAL.	1,270,521	1,303,423	1,599,120	1,760,920	1,523,100	1,743,600		

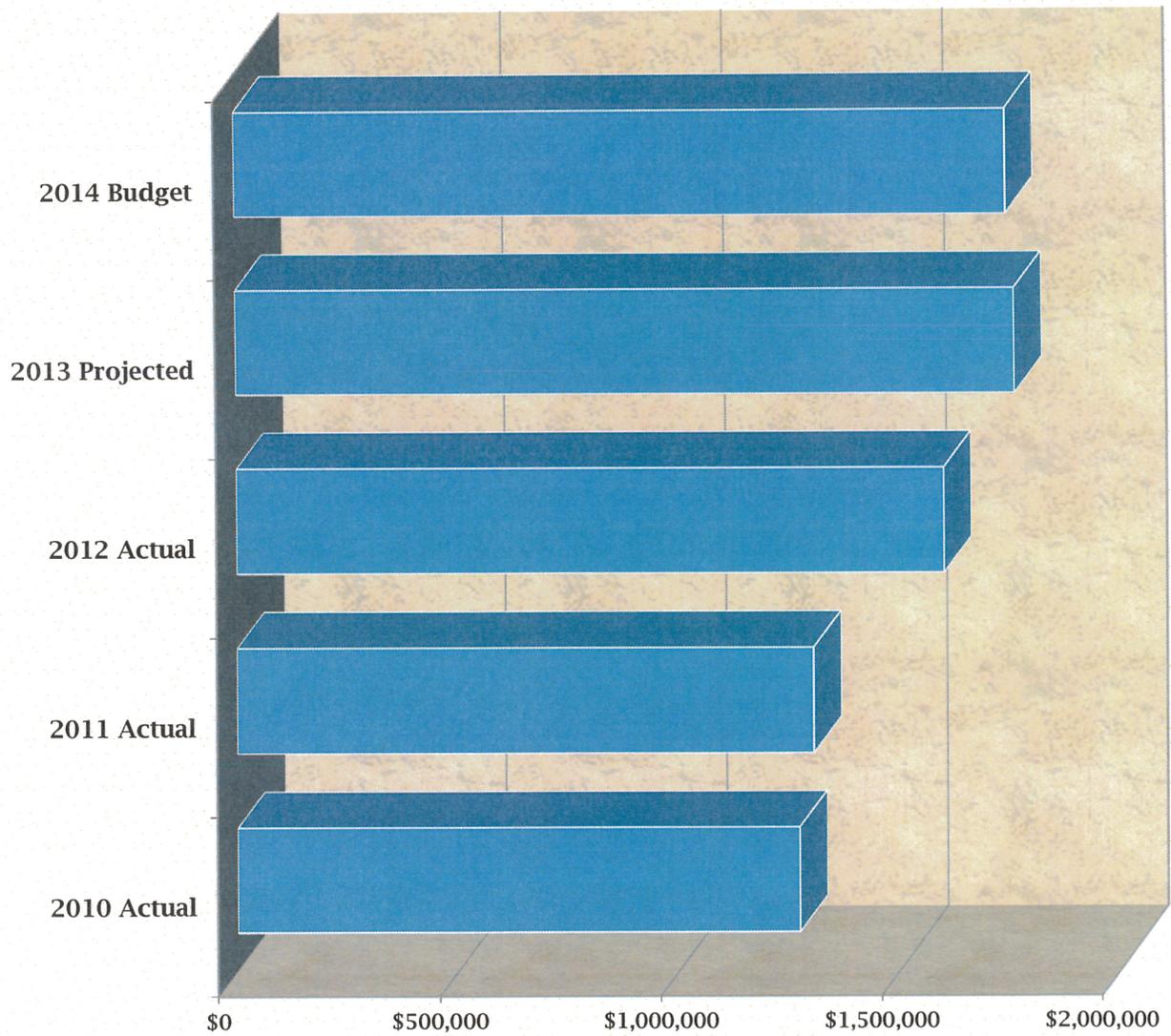
Conservation Trust Fund Revenues (2010 - 2014)



Conservation Trust Fund Expenditures (2010 - 2014)



Conservation Trust Fund Fund Balance (2010-2014)



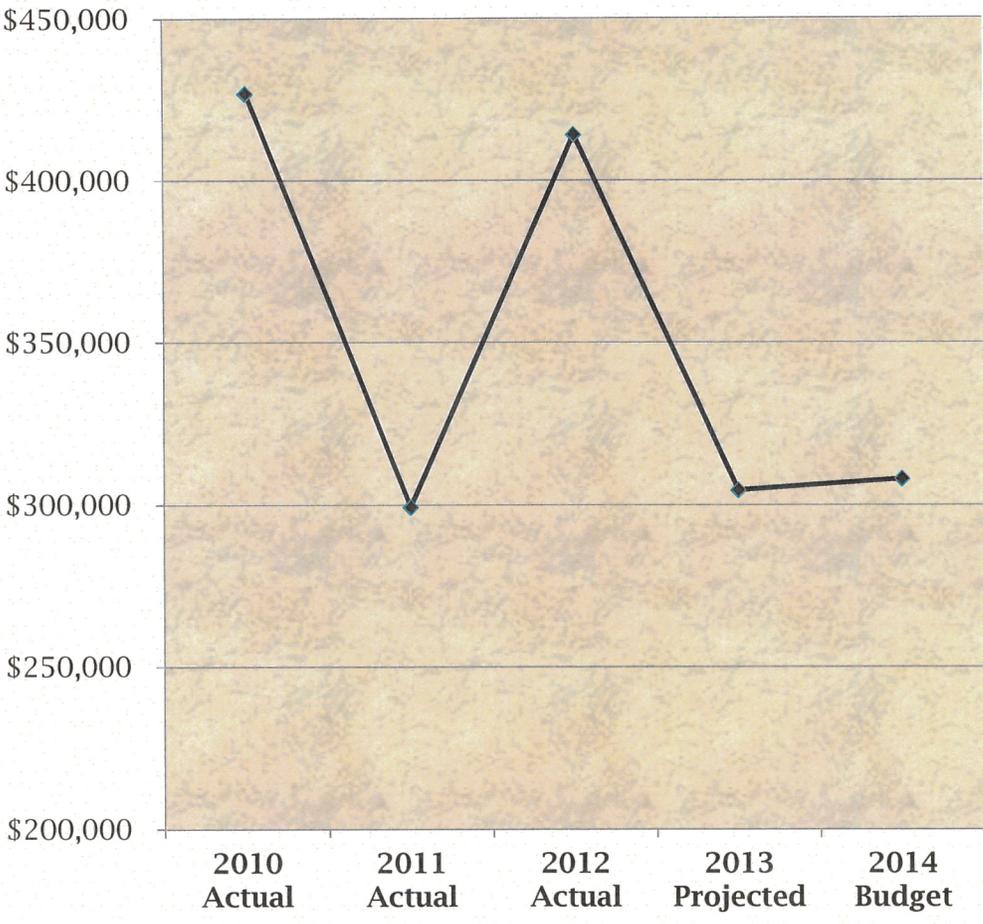
**DRAINAGE
FUND**

TOWN OF JOHNSTOWN ACCT	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	DRAINAGE FUND NOTES
NO	NAME							
	DRAINAGE FUND							
	Beginning Fund Balance	1,327,390	1,350,631	1,297,684	1,503,203	1,351,900	1,553,900	
	REVENUES							
	Fees	48,575	0	105,948	0	0	0	
	Earnings on Investments	11,235	6,068	12,197	7,500	7,500	8,000	
	Customer Revenue	284,757	293,204	295,976	297,000	297,000	300,000	
	Transfer Use Tax Monies	0	0	0	0	0	0	
	Transfer Street Impact Monies	0	0	0	0	0	0	
	Grant Monies	0	0	0	0	0	0	
	Transfer Water Fund	82,229	0	0	0	0	0	
	Sub-Total	426,796	299,272	414,121	304,500	304,500	308,000	
	DRAINAGE FUND REVENUES	426,796	299,272	414,121	304,500	304,500	308,000	
	AVAILABLE RESOURCES	1,754,186	1,649,903	1,711,805	1,807,703	1,656,400	1,861,900	

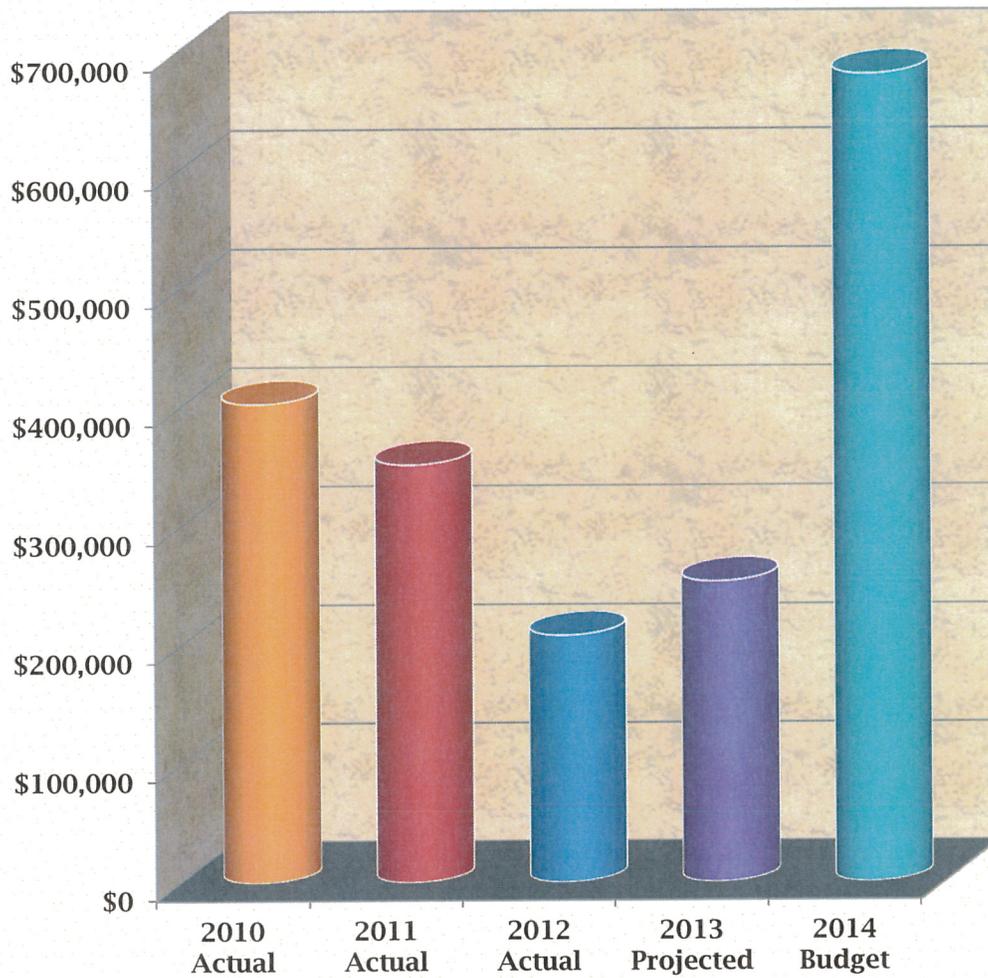
TOWN OF JOHNSTOWN ACCT	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
	ADMINISTRATION EXPENDITURES							
	Salaries	16,000	15,712	16,277	17,000	17,000	17,500	
	Overtime	82	34	27	100	100	100	
	Part-Time Office	0	0	0	0	2,500	3,700	
	Manager Salary	19,896	22,092	22,645	23,600	23,600	24,400	
	Payroll Taxes	2,364	2,563	2,613	3,400	3,400	3,600	
	Employee Retirement	2,461	2,708	2,782	3,200	3,200	3,300	
	Health Insurance	9,546	10,811	11,297	11,200	13,200	12,100	
	Worker's Compensation	0	0	0	300	300	400	
	Personnel Services Total	50,349	53,920	55,641	58,800	63,300	65,100	
	Utilities	1,255	1,709	0	1,700	1,700	1,800	
	Office Supplies	1,042	759	900	1,000	1,000	1,000	
	Utility Bill Mailing	2,455	2,621	3,082	3,200	3,200	3,700	
	Telephone	700	76	0	700	700	700	
	Insurance	1,800	1,750	2,000	2,200	2,200	2,300	
	Maintenance & Repairs	890	500	0	500	500	500	
	Audit	1,700	1,900	2,000	2,200	2,200	2,200	
	Computer Professional Services	1,840	2,236	2,789	3,000	2,800	3,000	
	Legal	0	0	0	500	2,000	2,000	
	Professional Services	115	971	717	1,500	1,500	1,500	
	Operating & Maintenance Total	11,797	12,522	11,488	16,500	17,800	18,700	
	CAPITAL OUTLAY EXPENDITURES							
	Computer Software	0	0	0	0	2,500	6,000	
	Copier	500	1,450	0	0	0	0	
	Computer	0	0	0	500	500	500	
	Capital Outlay Total	500	1,450	0	500	3,000	6,500	
	ADMINISTRATION EXPENDITURES TOTAL	62,646	67,892	67,129	75,800	84,100	90,300	

TOWN OF JOHNSTOWN ACCT	ACCOUNT	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
	OPERATIONS EXPENDITURES							
	Wages	18,807	19,294	19,605	21,700	21,700	47,400	
	Overtime	468	312	528	700	400	500	
	Payroll Taxes	1,353	1,367	1,407	1,700	1,700	4,000	
	Employee Retirement	816	830	853	1,200	1,200	3,700	
	Health Insurance	7,553	8,114	8,533	8,500	10,100	14,200	
	Worker's Comp Insurance	1,100	0	0	1,000	1,000	1,200	
	Personnel Services Total	30,097	29,917	30,926	34,800	36,100	71,000	
	Telephone/Pagers	0	27	0	800	800	800	
	Insurance	3,800	3,725	2,800	4,200	4,200	4,400	
	Gas & Oil	1,200	1,200	1,818	2,000	2,000	2,100	
	Operating Supplies	10	0	0	1,000	1,000	1,000	
	Repair & Maintenance	0	142	551	4,000	4,000	4,000	
	Vehicle Repairs	0	153	0	700	700	700	
	Training	0	0	0	500	500	500	
	Infrastructure Repair	23,702	7,516	3,100	15,000	20,000	20,000	
	Engineering	0	670	0	0	0	0	
	Construction (Parish/Charlotte)	0	153,866	0	0	0	0	
	Downtown Streetscape Improvements	0	0	0	0	0	82,500	
	Inlet/Manhole Repair	0	741	0	12,000	20,000	20,000	
	Curb/Gutter Replacement/Repair	1,754	3,818	19,934	20,000	20,000	30,000	
	Professional Services	50	243	0	0	0	0	
	Principal Payment	0	54,000	57,000	60,000	60,000	352,000	
	Interest Payment	31,009	28,309	25,344	23,000	23,000	1,800	
	Transfer to Other Funds	249,287	0	0	0	0	0	
	Operating & Maintenance Total	310,812	254,410	110,547	143,200	156,200	519,800	
	OPERATIONS EXPENDITURES TOTAL	340,909	284,327	141,473	178,000	192,300	590,800	

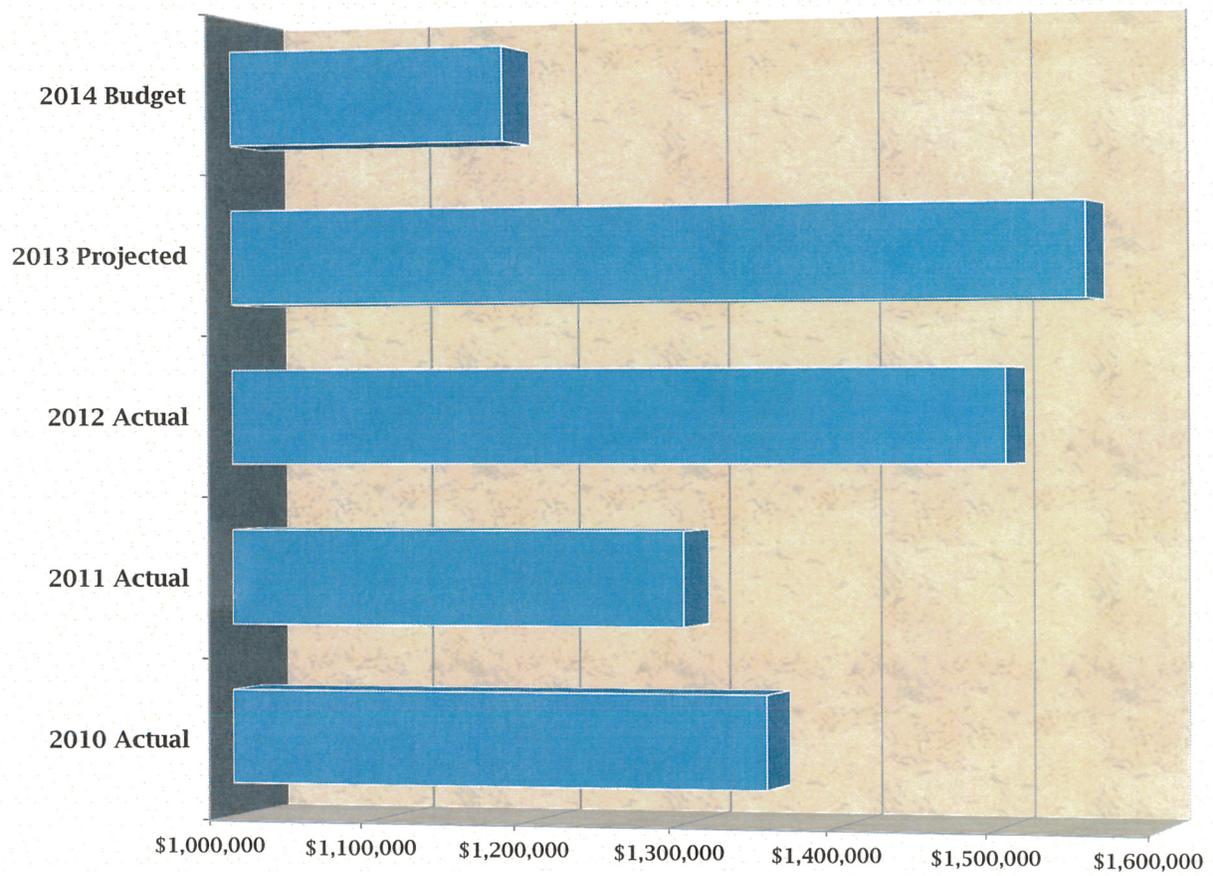
Drainage Fund Revenues (2010-2014)



Drainage Fund Expenditures (2010 - 2014)



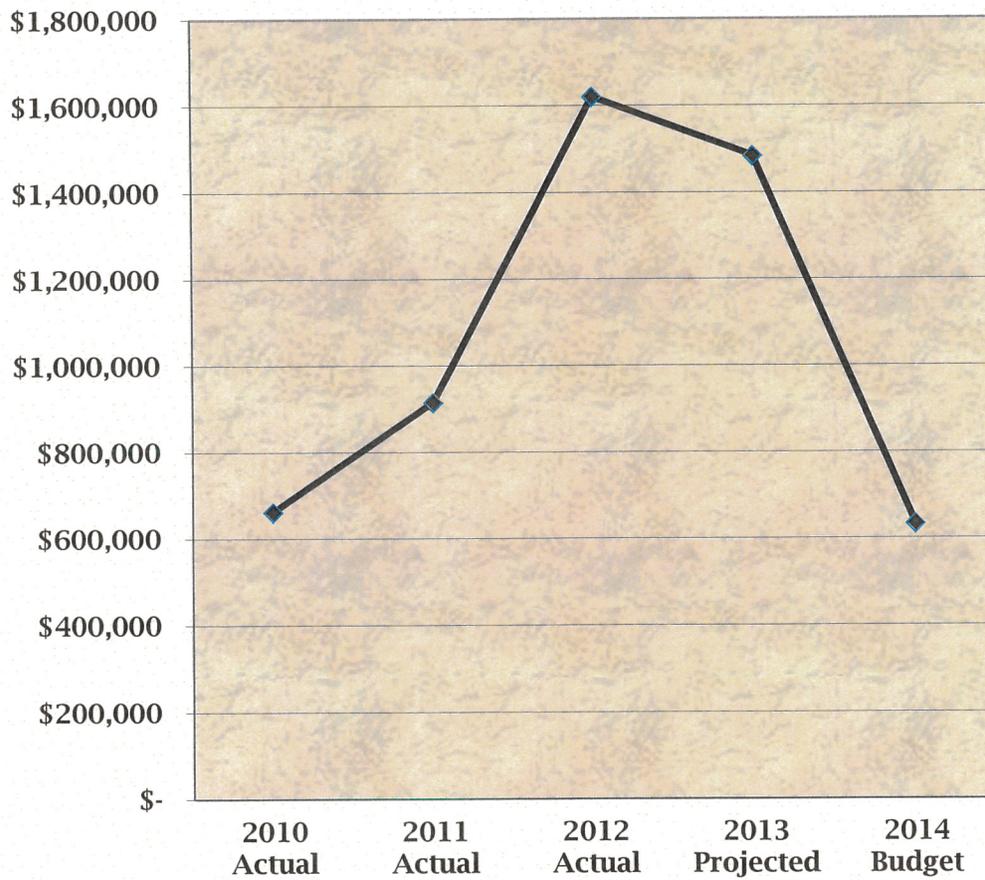
Drainage Fund Fund Balance (2010 - 2014)



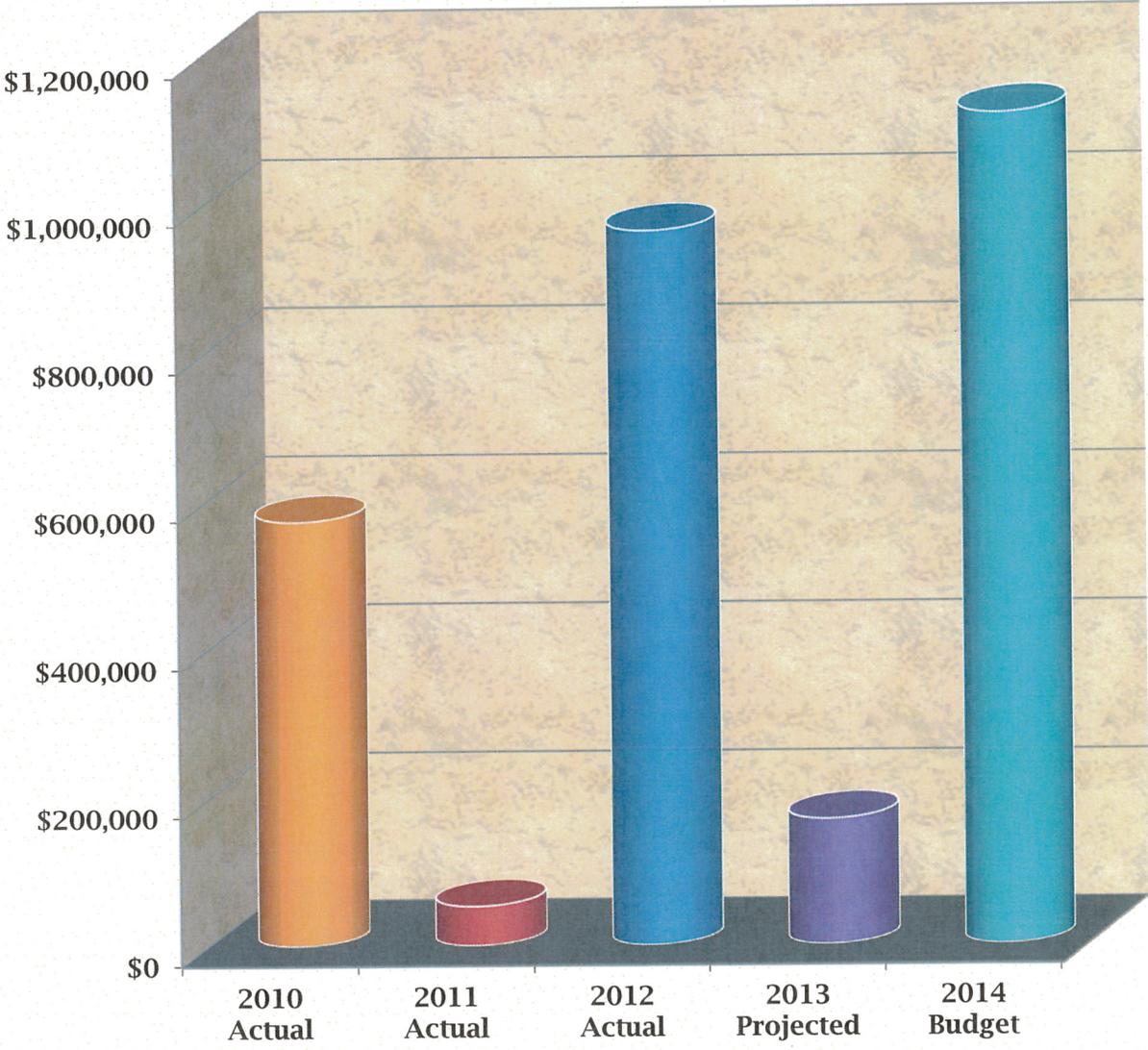
ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	IMPACT FEE FUND NOTES
IMPACT FEE FUND								
	Beginning Fund Balance	5,441,412	5,529,460	6,391,111	7,047,828	6,413,800	8,361,900	
REVENUES								
	Transportation Facilities Fee	258,766	354,537	636,659	600,000	180,000	229,000	
	Police Facilities Fee	53,853	77,854	132,678	120,000	42,000	53,000	
	Public Facilities Fee	144,124	214,100	392,247	330,000	112,000	142,000	
	Parks and Open Space Fee	135,997	196,215	331,603	325,000	109,000	138,000	
	Library Facilities Fee	27,199	39,243	66,320	65,000	21,800	27,000	
	Traffic Signal	2,168	10,555	22,165	15,000	300	5,000	
	Earnings on Investments	39,488	22,927	38,414	30,000	30,000	40,000	
	SUB-TOTAL	661,595	915,431	1,620,086	1,485,000	495,100	634,000	
IMPACT FEE FUND REVENUES								
		661,595	915,431	1,620,086	1,485,000	495,100	634,000	
AVAILABLE RESOURCES								
		6,103,007	6,444,891	8,011,197	8,532,828	6,908,900	8,995,900	
OPERATIONS EXPENDITURES								
	Parks and Open Space	88,009	0	0	0	30,000	45,000	
	Public Works Facility	0	1,325	925,000	0	0	0	
	Police Equipment	0	0	0	0	0	8,600	
	Police Vehicle (New officer)	0	0	34,590	35,000	40,000	0	
	Workstation (New Officer)	0	0	3,779	3,900	0	0	
	Computer/Software (New Officer/Clerk)	0	0	0	0	3,700	0	
	Widening CR 17	0	0	0	0	0	955,500	
	Professional Services - CR 17	0	0	0	15,000	15,000	110,000	
	Speed Trailer / Police Dept.	0	0	0	7,000	7,000	0	
	County Road 46 Bridge Replacement	0	0	0	110,000	90,000	0	
	Construction - WCR 13/State Hwy 60	474,738	37,955	0	0	0	0	
	Library Fee Transfer	10,800	14,500	0	0	0	0	
	Operating & Maintenance Total	573,547	53,780	963,369	170,900	185,700	1,119,100	
IMPACT FEE FUND EXPENDITURES TOTAL								
		573,547	53,780	963,369	170,900	185,700	1,119,100	

ACCT NO	ACCOUNT NAME	IMPACT FEE FUND				2013 PROJ.	2013 BUDGET	2014 BUDGET	NOTES
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET				
	IMPACT FEE FUND								
	BEG. BAL.	5,441,412	5,529,460	6,391,111	7,047,828	6,413,800	8,361,900		
	REVENUE	661,595	915,431	1,620,086	1,485,000	495,100	634,000		
	RESOURCES AVAILABLE	6,103,007	6,444,891	8,011,197	8,532,828	6,908,900	8,995,900		
	EXPENDITURES	573,547	53,780	963,369	170,900	185,700	1,119,100		
	IMPACT FEE FUND ENDING BAL.	5,529,460	6,391,111	7,047,828	8,361,928	6,723,200	7,876,800		

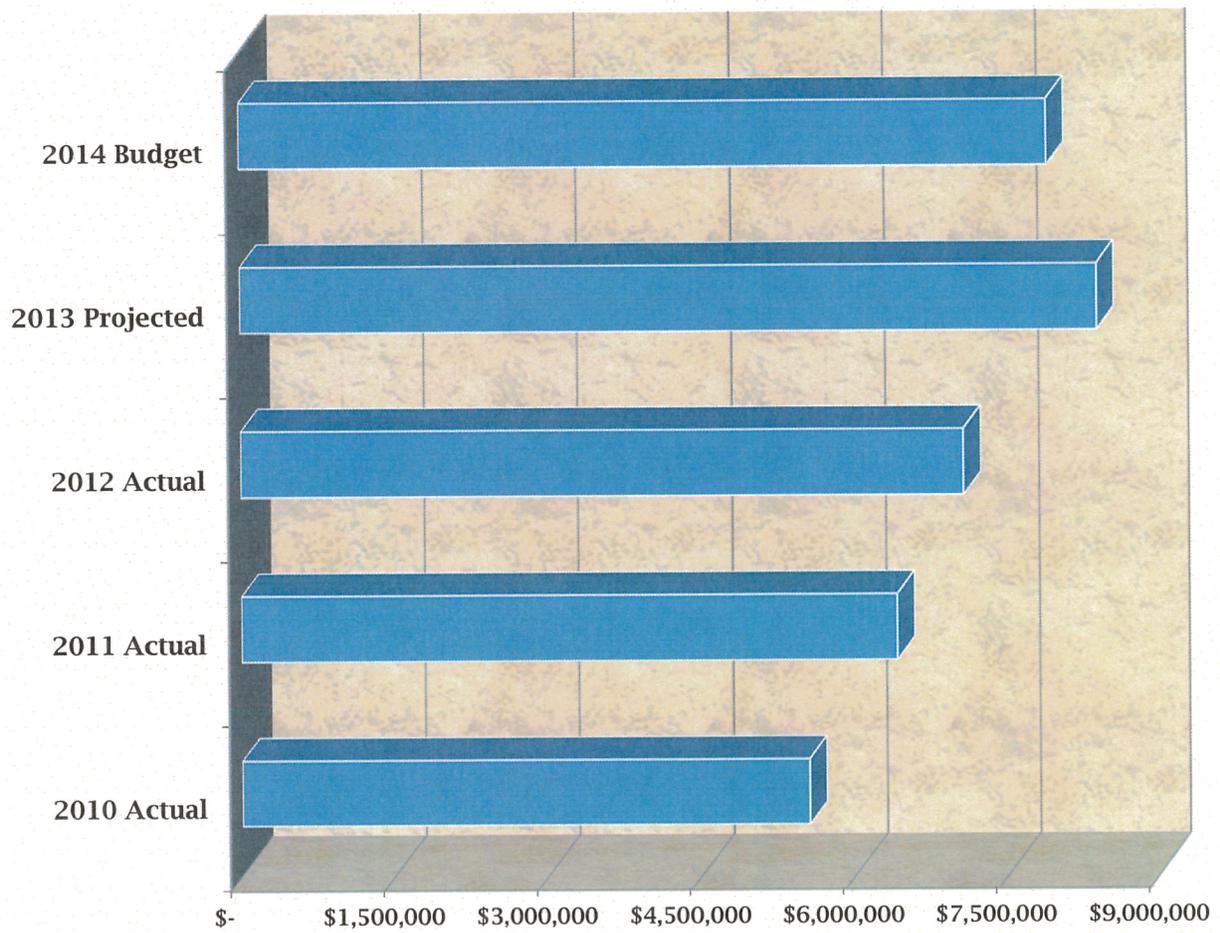
Impact Fee Fund Revenues (2010-2014)



Impact Fee Fund Expenditures (2010-2014)



Impact Fee Fund Fund Balance (2010-2014)

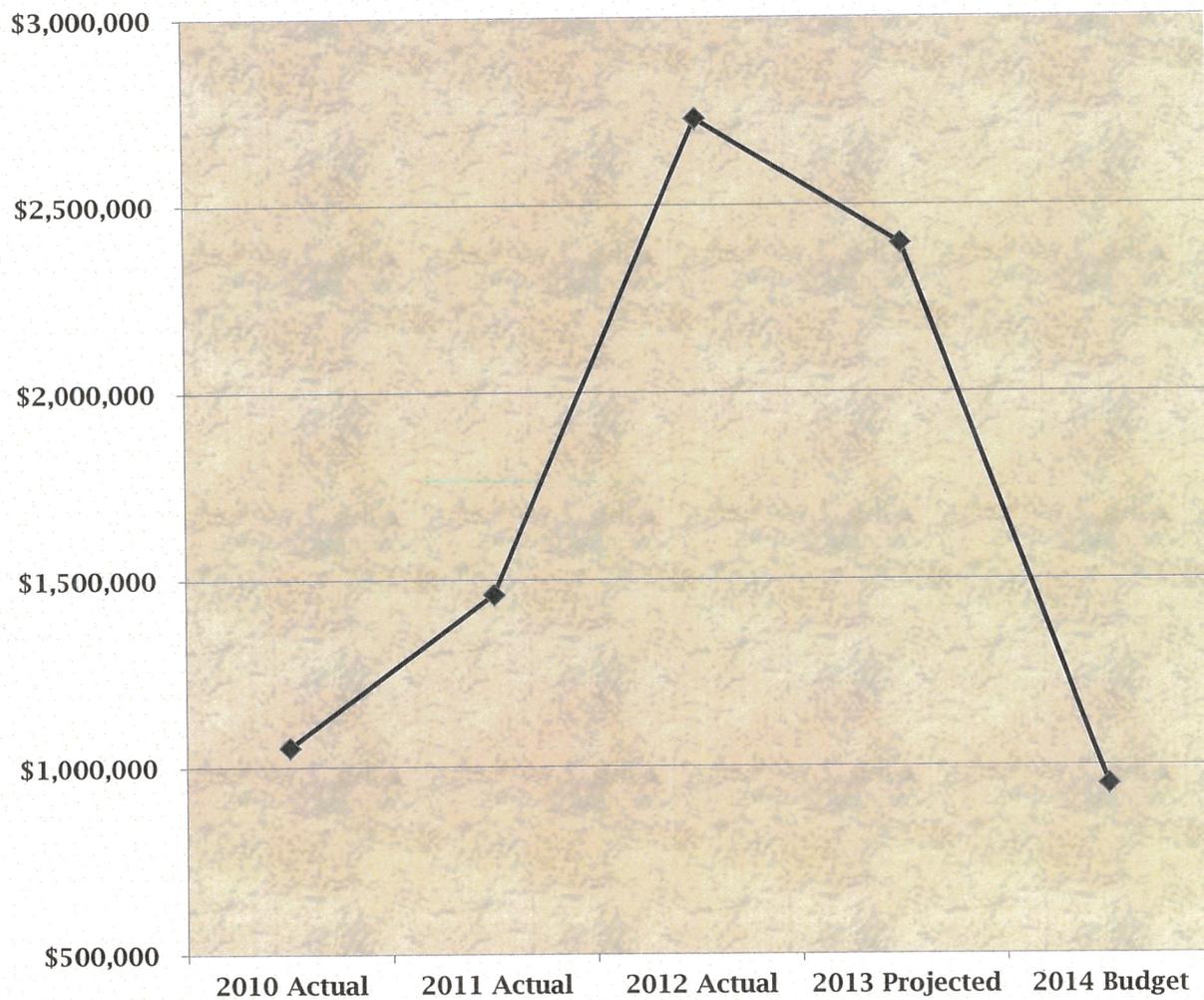


**USE TAX CAPITAL
IMPROVEMENT FUND**

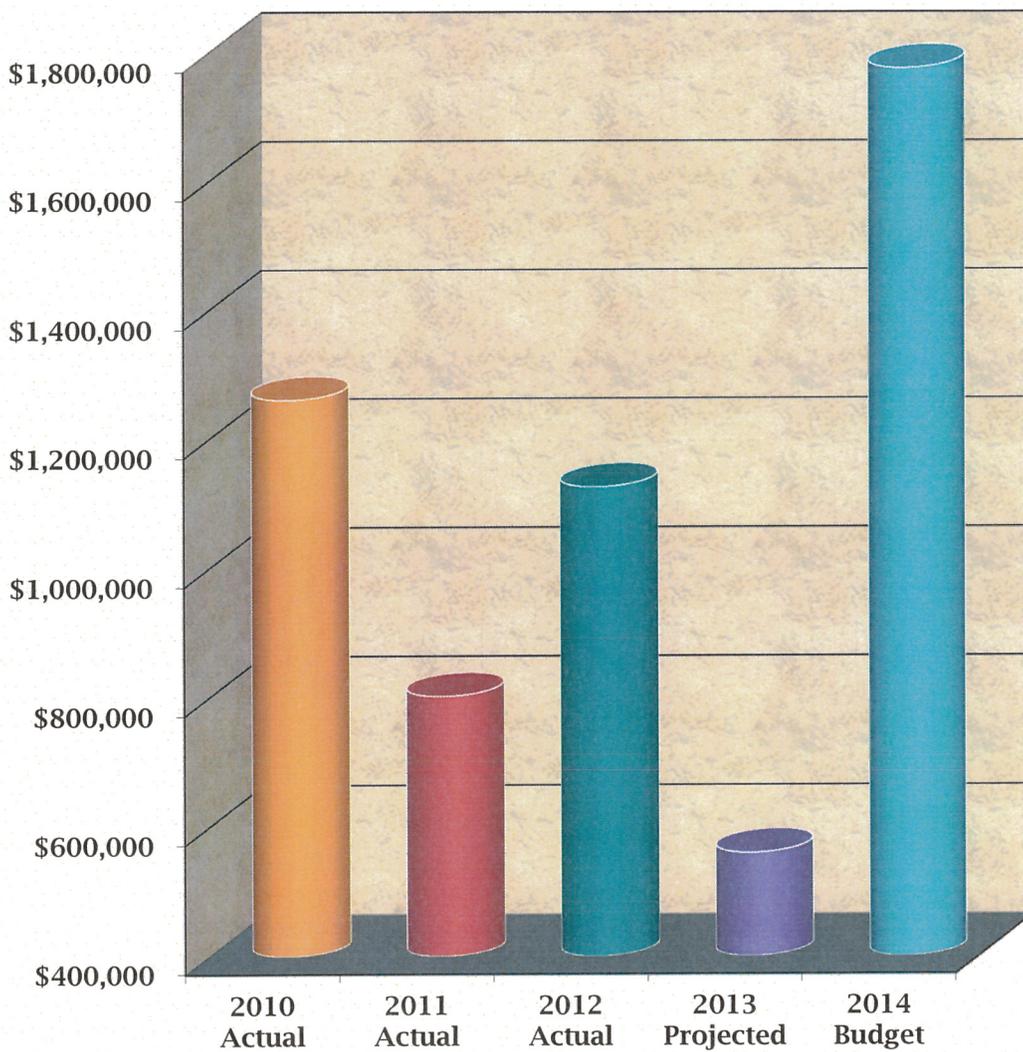
TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	USE TAX CAPITAL IMPROVEMENT FUND NOTES
USE TAX CAPITAL IMPROVEMENT FUND								
	Beginning Fund Balance	6,659,164	6,449,269	7,106,718	8,709,760	6,195,100	10,545,200	
	REVENUES							
	Use Tax Monies	989,191	1,383,113	2,630,425	2,300,000	675,000	850,000	
	Interest	63,494	33,457	56,575	50,000	40,000	50,000	
	Grant - Electronic Ticketing	0	0	0	0	7,000	0	
	From Water Fund	0	42,865	42,865	45,000	45,000	45,000	
	From Paving Fund	0	500	0	500	500	3,800	
	SUB-TOTAL	1,052,685	1,459,935	2,729,865	2,395,500	767,500	948,800	
	USE TAX CAPITAL IMPROVEMENT FUND REVENUES	1,052,685	1,459,935	2,729,865	2,395,500	767,500	948,800	
	AVAILABLE RESOURCES	7,711,849	7,909,204	9,836,583	11,105,260	6,962,600	11,494,000	
	OPERATIONS EXPENDITURES							
	Chip Seal	148,376	130,432	146,542	200,000	200,000	250,000	
	Street Repair & Maint.	28,952	55,346	44,256	100,000	100,000	150,000	
	Alley Improvements	1,184	722	0	2,000	2,000	2,000	
	Community Center Impr.	0	2,294	0	5,000	10,000	10,000	
	Downtown Construction	550,000	450,000	0	0	0	1,000,000	
	Downtown Parking Lot	0	2,927	0	0	0	0	
	Police Station Parking Lot	0	0	0	5,000	5,000	0	
	Streelights	0	0	0	3,000	5,000	5,000	
	Signs	324	3,495	0	5,000	5,000	5,000	
	Police - electronic ticketing	0	12,000	0	12,000	12,000	0	
	Police Department - fence	0	0	0	0	0	65,000	
	Install generator	5,121	7,229	32,899	0	0	0	
	Emergency Warning Siren	0	22,083	30,691	31,000	31,000	35,000	
	Shop Improvements	0	85	0	0	2,500	5,000	
	Sidewalk Replacement	21,093	500	1,133	20,000	20,000	30,000	
	Bicycle/Pedestrian Access Imp.	85,386	44	0	0	10,000	10,000	
	Trail/Sidewalk Connections	0	0	55,432	70,000	200,000	80,000	
	Booster Pump/Pioneer Ridge Park	0	0	0	7,000	31,000	31,000	
	Developers Refund	85,000	75,329	115,870	100,000	80,000	100,000	
	Water Fund Bond Payment	252,144	0	0	0	0	0	
	Transfer to Public Works Bldg. Const. Fund	0	0	700,000	0	151,900	0	
	Transfer to Library Const. Fund	85,000	40,000	0	0	0	0	
	Operating & Maintenance Total	1,262,580	802,486	1,126,823	560,000	865,400	1,778,000	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	USE TAX CAPITAL IMPROVEMENT FUND				2013 PROJ.	2013 BUDGET	2014 BUDGET	NOTES
		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET				
	USE TAX CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL	1,262,580	802,486	1,126,823	560,000	865,400	1,778,000		
	USE TAX CAP. IMP. FUND BEG. BAL.	6,659,164	6,449,269	7,106,718	8,709,760	6,195,100	10,545,200		
	USE TAX CAP. IMP. FUND REVENUE RESOURCES AVAILABLE	1,052,685 7,711,849	1,459,935 7,909,204	2,729,865 9,836,583	2,395,500 11,105,260	767,500 6,962,600	948,800 11,494,000		
	USE TAX CAP. IMP. FUND EXPEND.	1,262,580	802,486	1,126,823	560,000	865,400	1,778,000		
	USE TAX CAP. IMPROVEMENT FUND ENDING BALANCE	6,449,269	7,106,718	8,709,760	10,545,260	6,097,200	9,716,000		

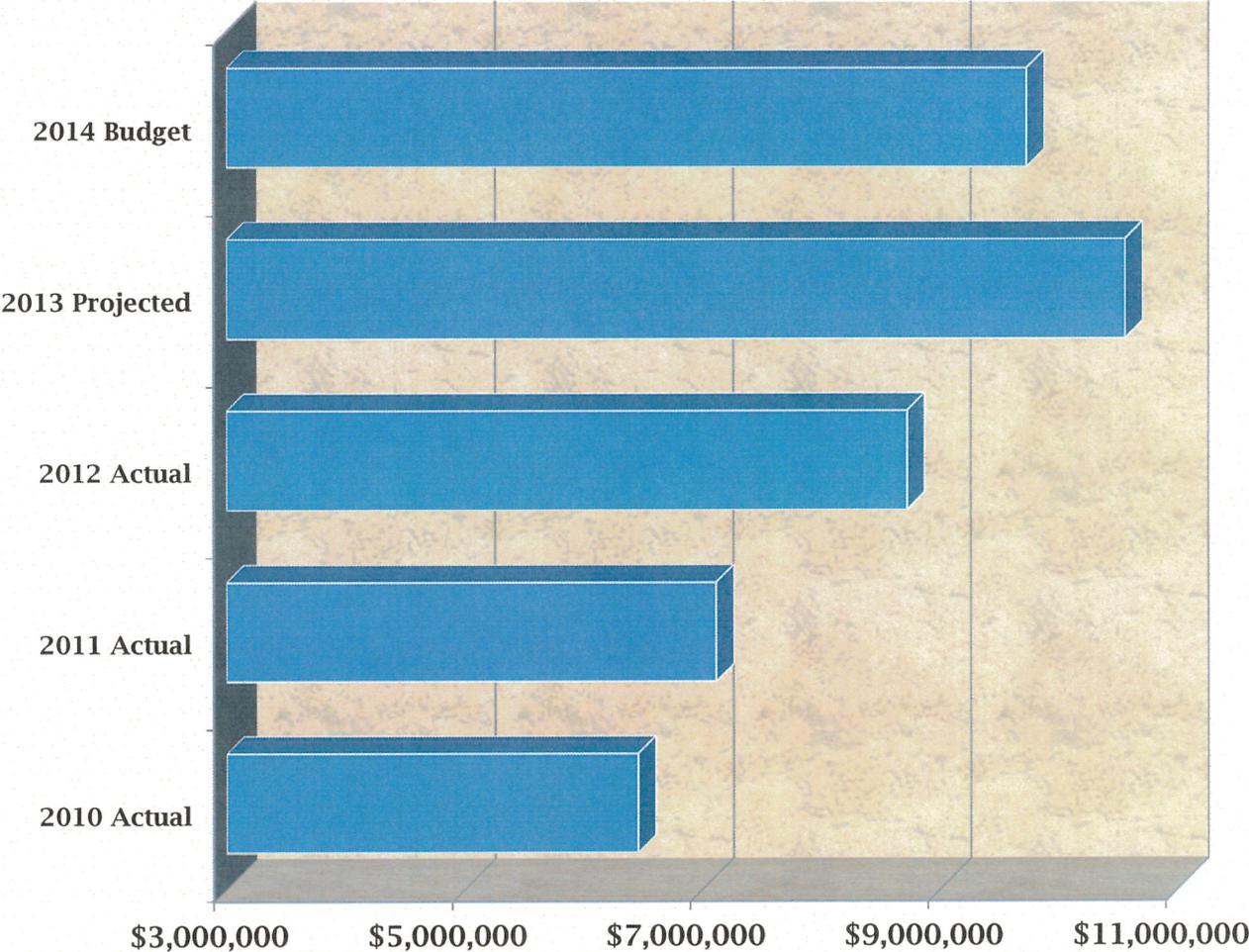
Use Tax Revenues (2010 - 2014)



Use Tax Capital Improvements Fund Expenditures (2010-2014)



Use Tax Capital Improvements Fund Fund Balance (2010 - 2014)



**MISCELLANEOUS
FUNDS**

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ	2012 BUDGET	2014 BUDGET	CEMETERY PERPETUAL CARE FUND NOTES
CEMETERY PERPETUAL CARE FUND								
	Beginning Fund Balance	87,534	90,885	93,480	95,962	95,500	99,300	
	REVENUES							
	Sale of Lots	3,158	2,497	2,297	3,200	2,000	2,800	
	Earnings on Investments	193	98	185	200	100	200	
	SUB-TOTAL	3,351	2,595	2,482	3,400	2,100	3,000	
CEMETERY PERPETUAL CARE FUND								
	REVENUES	3,351	2,595	2,482	3,400	2,100	3,000	
	AVAILABLE RESOURCES	90,885	93,480	95,962	99,362	97,600	102,300	
	OPERATIONS EXPENDITURES							
	Operating & Maintenance	0	0	0	0	0	0	
	Operating & Maintenance Total	0	0	0	0	0	0	
CEMETERY PERP. CARE FUND								
	EXPENDITURES TOTAL	0	0	0	0	0	0	
CEMETERY PERPETUAL CARE FUND								
	BEG. BAL.	87,534	90,885	93,480	95,962	95,500	99,300	
	REVENUE	3,351	2,595	2,482	3,400	2,100	3,000	
	RESOURCES AVAILABLE	90,885	93,480	95,962	99,362	97,600	102,300	
	EXPENDITURES	0	0	0	0	0	0	
	CEMETERY PERP. ENDING BAL.	90,885	93,480	95,962	99,362	97,600	102,300	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	CONTINGENT FUND NOTES
CONTINGENT FUND								
	Beginning Fund Balance	425,099	438,405	593,486	673,010	664,000	703,800	
	REVENUES							
	Transfer - General Fund	50,000	175,000	100,000	200,000	200,000	225,000	
	Transfer - Water Fund	0	0	0	0	0	0	
	Transfer - Sewer Fund	0	0	0	0	0	0	
	Earnings on Investments	1,053	707	864	800	800	900	
	SUB-TOTAL	51,053	175,707	100,864	200,800	200,800	225,900	
CONTINGENT FUND REVENUES								
		51,053	175,707	100,864	200,800	200,800	225,900	
	AVAILABLE RESOURCES	476,152	614,112	694,350	873,810	864,800	929,700	
OPERATIONS EXPENDITURES								
	Transfer - Bank Fund	37,747	20,626	21,340	170,000	864,800	929,700	
	Operating & Maintenance Total	37,747	20,626	21,340	170,000	864,800	929,700	
CONTINGENT FUND EXPENDITURES TOTAL								
		37,747	20,626	21,340	170,000	864,800	929,700	
	CONTINGENT FUND BEG. BAL.	425,099	438,405	593,486	673,010	664,000	703,800	
	CONTINGENT FUND REVENUE	51,053	175,707	100,864	200,800	200,800	225,900	
	RESOURCES AVAILABLE	476,152	614,112	694,350	873,810	864,800	929,700	
	CONTINGENT FUND EXPEND.	37,747	20,626	21,340	170,000	864,800	929,700	
	CONTINGENT FUND ENDING BAL.	438,405	593,486	673,010	703,810	0	0	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	EQUIPMENT REPLACEMENT FUND NOTES
EQUIPMENT REPLACEMENT FUND								
	Beginning Fund Balance	400,498	423,755	450,905	584,206	584,600	689,700	
	REVENUES							
	Transfer from General Fund	85,000	275,000	275,000	300,000	300,000	375,000	
	Earnings on Investments	12,502	5,533	2,011	3,000	3,000	3,000	
	SUB-TOTAL	97,502	280,533	277,011	303,000	303,000	378,000	
EQUIPMENT REPLACEMENT FUND REVENUES								
		97,502	280,533	277,916	303,000	303,000	378,000	
AVAILABLE RESOURCES								
		498,000	704,288	1,178,821	887,206	887,600	1,067,700	
OPERATIONS EXPENDITURES								
	Grader	13,134	0	15,453	0	0	18,000	
	Building Dept. Vehicle	0	0	0	0	26,000	0	
	Code Enforcement Vehicle	0	0	0	26,000	0	0	
	Police Fleet Replacement	61,111	36,166	41,986	42,500	42,500	84,000	
	1 Ton Truck with Snow Plow	0	0	0	61,000	61,000	0	
	Mini Excavator	0	0	0	62,000	70,000	0	
	Trailer	0	0	0	0	0	12,000	
	Snow Plow for Pickup	0	0	0	6,000	6,000	0	
	Street Sweeper	0	217,217	0	0	0	0	
	Mower for Cemetery	0	0	15,221	0	0	0	
	Skid Steer	0	0	71,050	0	0	0	
	Operating & Maintenance Total	74,245	253,383	143,710	197,500	205,500	114,000	
EQUIPMENT REPLACEMENT FUND EXPENDITURES TOTAL								
		74,245	253,383	143,710	197,500	205,500	114,000	
EQUIPMENT REPL. FUND BEG. BAL								
		400,498	423,755	450,905	584,206	584,600	689,700	
EQUIPMENT REPL. FUND REVENUE RESOURCES AVAILABLE								
		97,502	280,533	277,011	303,000	303,000	378,000	
		498,000	704,288	727,916	887,206	887,600	1,067,700	
EQUIPMENT REPL. FUND EXPENDITUR								
		74,245	253,383	143,710	197,500	205,500	114,000	
EQUIPMENT REPL. FUND ENDING BAL.								
		423,755	450,905	584,206	689,706	682,100	953,700	

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	JOHNSON'S CORNER CAP. FUND NOTES
JOHNSON'S CORNER CAP. FUND								
	Beginning Fund Balance	56,446	16,483	12,826	22,169	15,100	9,000	
	REVENUES							
	Sales Tax	81,746	84,297	89,645	85,000	83,000	89,000	
	Earnings on Investments	14	7	7	10	10	10	
	SUB-TOTAL	81,760	84,304	89,652	85,010	83,010	89,010	
JOHNSON'S CORNER CAP. FUND REVENUES								
		81,760	84,304	89,652	85,010	83,010	89,010	
	AVAILABLE RESOURCES							
		138,206	100,787	102,478	107,179	98,110	98,010	
	OPERATIONS EXPENDITURES							
	Infrastructure Improvement	121,723	87,961	80,309	98,110	98,110	98,010	
	Operating & Maintenance Total	121,723	87,961	80,309	98,110	98,110	98,010	
JOHNSON'S CORNER CAP. FUND EXPENDITURES TOTAL								
		121,723	87,961	80,309	98,110	98,110	98,010	
JOHNSON'S CORNER CAP. FUND								
	BEG. BAL.							
		56,446	16,483	12,826	22,169	15,100	9,000	
	REVENUE							
		81,760	84,304	89,652	85,010	83,010	89,010	
	RESOURCES AVAILABLE	138,206	100,787	102,478	107,179	98,110	98,010	
	EXPENDITURES							
		121,723	87,961	80,309	98,110	98,110	98,010	
	JOHNSON'S CORNER END. BALANCE	16,483	12,826	22,169	9,069	0	0	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	LIBRARY CONSTRUCTION FUND NOTES
LIBRARY CONSTRUCTION FUND							
	Beginning Fund Balance	832,654	841,733	808,830	0	0	
	REVENUES						
	Use Tax Monies	85,000	40,000	0	0	0	
	1.8 Mill Levy	70,000	70,000	0	0	0	
	Glenn A. Jones Memorial Library Dist.	0	0	1,182,520	0	0	
	Interest	1,389	707	1,436	0	0	
	From Impact Fees	10,800	14,500	0	0	0	
	SUB-TOTAL	167,189	125,207	1,183,956	0	0	
LIBRARY CONSTRUCTION FUND							
REVENUES		167,189	125,207	1,183,956	0	0	
AVAILABLE RESOURCES							
		999,843	966,940	1,992,786	0	0	
OPERATIONS EXPENDITURES							
	Construction	0	0	0	0	0	
	Lease Payment	158,110	158,110	1,574,193	0	0	
	Transfer to Town Hall Construction Fund	0	0	0	0	0	
	Transfer to Use Tax Fund	0	0	418,593	0	0	
	Operating & Maintenance Total	158,110	158,110	1,992,786	0	0	
LIBRARY CONSTRUCTION FUND							
EXPENDITURES TOTAL		158,110	158,110	1,992,786	0	0	
LIBRARY CONSTRUCTION FUND BEG. BAL							
		832,654	841,733	808,830	0	0	
LIBRARY CONSTRUCTION FUND REVENUE							
		167,189	125,207	1,183,956	0	0	
RESOURCES AVAILABLE							
		999,843	966,940	1,992,786	0	0	
LIBRARY CONSTRUCTION FUND EXPEND.							
		158,110	158,110	1,992,786	0	0	
LIBRARY CONSTRUCTION FUND							
ENDING BALANCE		841,733	808,830	0	0	0	

ACCT NO	ACCOUNT NAME	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJ.	2013 BUDGET	2014 BUDGET	PAVING FUND	
								NOTES	NOTES
PAVING FUND									
	Beginning Fund Balance	269	780	982	1,246	400	3,800		
	REVENUES								
	Fees	750	700	1,064	3,000	0	0		
	Earnings on Investments	0	2	0	2	0	0		
	SUB-TOTAL	750	702	1,064	3,002	0	0		
PAVING FUND REVENUES									
		750	702	1,064	3,002	0	0		
	AVAILABLE RESOURCES	1,019	1,482	2,046	4,248	400	3,800		
	OPERATIONS EXPENDITURES								
	Engineering	0	0	0	0	0	0		
	Transfer Cap. Projects Fund	128	500	800	400	400	3,800		
	Professional Services	0	0	0	0	0	0		
	Operating & Maintenance Total	128	500	800	400	400	3,800		
PAVING FUND EXPENDITURES TOTAL									
		128	500	800	400	400	3,800		
	PAVING FUND BEG. BAL.	269	780	982	1,246	400	3,800		
	PAVING FUND REVENUE	750	702	1,064	3,002	0	0		
	RESOURCES AVAILABLE	1,019	1,482	2,046	4,248	400	3,800		
	PAVING FUND EXPEND.	128	500	800	400	400	3,800		
	PAVING FUND ENDING BAL.	891	982	1,246	3,848	0	0		

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2013 BUDGET	2014 ACTUAL	PUBLIC WORKS BUILDING CONST. FUND NOTES
	PUBLIC WORKS BLDG. CONST. FUND					
	Beginning Fund Balance	0	103,900	48,100	0	
	TRANSFERS					
	Use Tax Monies	700,000	0	151,900	0	
	Public Facilities Monies	925,000	0	0	0	
	General Fund Monies	303,000	400,000	650,000	0	
	Water Fund Monies	137,500	0	0	0	
	Wastewater Fund Monies	137,500	0	0	0	
	Earnings on Investments	253	50	100	0	
	SUB-TOTAL	2,203,253	400,050	802,000	0	
	PUBLIC WORKS BLDG. CONST. FUND REVENUES	2,203,253	400,050	802,000		
	AVAILABLE RESOURCES	2,203,253	503,950	850,100		
	OPERATIONS EXPENDITURES					
	Construction	2,099,353	503,950	850,100	0	
	Operating & Maintenance Total	2,099,353	503,950	850,100	0	
	PUBLIC WORKS BLDG. CONST. FUND EXPENDITURES TOTAL	2,099,353	503,950	850,100		
	PUBLIC WORKS BLDG. CONST. FUND BEG. BAL.	0	103,900	48,100	0	
	REVENUE	2,203,253	400,050	802,000	0	
	RESOURCES AVAILABLE	2,203,253	503,950	850,100	0	
	EXPENDITURES	2,099,353	503,950	850,100	0	
	PUBLIC WORKS BLDG. CONST. FUND	103,900	0	0	0	

TOWN OF JOHNSTOWN ACCT NO	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 PROJECTED	2013 BUDGET	2014 BUDGET	LIBRARY FUND NOTES
LIBRARY FUND							
Beginning Fund Balance	1,363,745	1,665,179	1,818,188	952,574	1,071,300	1,180,171	
REVENUES							
Weid Library District	394,767	246,106	321,596	321,597	381,400	355,005	
Town of Johnstown	319,000	326,000	335,000	335,000	345,000	355,400	
Other	8,991	10,723	7,530	7,000	8,500	8,500	
Earnings on Investments	4,158	4,455	3,265	5,000	1,000	1,000	
SUB-TOTAL	726,916	587,284	667,391	668,597	735,900	719,905	
LIBRARY FUND REVENUES	726,916	587,284	667,391	668,597	735,900	719,905	
AVAILABLE RESOURCES	2,090,661	2,252,463	2,485,579	1,621,171	1,807,200	1,900,076	
OPERATIONS EXPENDITURES							
Salaries	195,509	194,018	204,767	217,000	270,000	300,000	
Payroll Taxes	14,368	14,842	15,344	18,000	30,000	24,400	
Health Insurance	4,692	15,056	19,953	25,000	24,400	25,000	
Workmens Compensation	517	600	526	600	600	600	
Utilities	29,323	29,866	23,891	30,000	40,000	40,000	
Telephone	5,295	5,000	5,000	5,000	7,500	7,500	
Library Books & Materials	47,307	38,563	24,523	40,000	50,000	50,000	
Supplies	0	2,322	3,000	8,000	12,000	12,000	
Janitorial Supplies	354	0	500	500	1,000	1,000	
Insurance	2,100	2,100	3,500	3,500	3,500	3,500	
Legal	0	0	11,181	20,000	20,000	30,000	
Other	0	0	0	0	1,500	1,500	
Audio/Video	1,906	1,906	6,500	5,100	12,000	12,000	
Advertising	1,806	1,806	2,000	2,000	3,000	3,000	
Summer Reading Program	0	0	0	0	10,000	10,000	
Repairs & Maintenance	22,831	28,722	15,000	25,000	30,000	50,000	
Computer Expenses	7,991	7,991	5,000	10,000	20,000	20,000	
Equipment & Furniture	10,982	10,982	0	0	15,000	15,000	
Capital Improvements	0	0	0	20,000	20,000	0	
Professional Gifts	0	0	0	2,000	5,000	5,000	
Programming	9,000	9,000	8,000	7,000	15,000	15,000	
Subscriptions/Memberships	1,501	1,501	1,800	2,300	2,750	2,750	
Loan Payment	70,000	70,000	1,182,520	0	0	0	
Operating & Maintenance Total	425,482	434,275	1,533,005	441,000	593,250	628,250	
LIBRARY FUND EXPENDITURES TOTAL	425,482	434,275	1,533,005	441,000	593,250	628,250	
LIBRARY FUND BEGINNING BALAN	1,363,745	1,665,179	1,818,188	952,574	1,071,300	1,180,171	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2010	2011	2012	2013	2013	2013	2014	LIBRARY FUND NOTES
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	BUDGET	
	LIBRARY FUND REVENUE	726,916	587,284	667,391	668,597	735,900	719,905		
	RESOURCES AVAILABLE	2,090,661	2,252,463	2,485,579	1,621,171	1,807,200	1,900,076		
	LIBRARY FUND EXPENDITURES	425,482	434,275	1,533,005	441,000	593,250	628,250		
	LIBRARY FUND ENDING BALANCE	1,665,179	1,818,188	952,574	1,180,171	1,213,950	1,271,826		

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES

RESOLUTION 2013-16

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF JOHNSTOWN, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2014 AND ENDING ON THE LAST DAY OF DECEMBER, 2014.

WHEREAS, the Town Council of the Town of Johnstown has appointed Diana Seele, Town Clerk to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Diana Seele, Town Clerk has submitted a proposed budget to this governing body on December 2, 2013 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE Town Council of the Town of Johnstown, Colorado:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$ 6,466,800
Water Fund	\$ 3,158,500
Wastewater Fund	\$ 2,233,000
Conservation Trust Fund	\$ 180,800
Impact Fee Fund	\$1,119,100
Johnson's Corner Capital Imp. Fund	\$ 98,010
Use Tax Capital Improvement Fund	\$1,778,000
Drainage Fund	\$ 681,100
Paving Fund	\$ 3,800
Library Fund	\$ 628,250
Contingent Fund	\$ 929,700
Equipment Replacement Fund	\$ 114,000
Total Estimated Expenditures	\$17,391,060

Section 2. That estimated revenues for each fund are as follows:

General Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$3,606,800
From the general property tax levy	\$2,860,000
Total General Fund	\$6,466,800
Water Fund	
From unappropriated surpluses	\$1,166,200
From sources other than general property tax	\$1,992,300
Total Water Fund	\$3,158,500
Wastewater Fund	
From unappropriated surpluses	\$ 965,500
From sources other than general property tax	\$1,267,500
Total Wastewater Fund	\$2,233,000
Conservation Trust Fund	
From unappropriated surpluses	\$ 17,300
From sources other than general property tax	\$ 163,500
Total Conservation Trust Fund	\$ 180,800
Impact Fee Fund	
From unappropriated surpluses	\$ 485,100
From sources other than general property tax	\$ 634,000
Total Impact Fee Fund	\$ 1,119,100
Use Tax Capital Improvement Fund	
From unappropriated surpluses	\$ 829,200
From sources other than general property tax	\$ 948,800
Total Use Tax Capital Improvement Fund	\$ 1,778,000
Contingent Fund	
From unappropriated surpluses	\$ 703,800
From sources other than general property tax	\$ 225,900
Total Contingent Fund	\$ 929,700
Drainage Fund	
From unappropriated surpluses	\$ 373,100
From sources other than general property tax	\$ 308,000
Total Drainage Fund	\$ 681,100

Paving Fund		
From unappropriated surpluses	\$	3,800
From sources other than general property tax	\$	-0-
Total Paving Fund	\$	3,800
Johnson's Corner Capital Improvement Fund		
From unappropriated surpluses	\$	9,000
From sources other than general property tax	\$	89,010
Total Johnson's Corner Fund	\$	98,010
Library Fund		
From unappropriated surpluses	\$	-0-
From sources other than general property tax	\$	-0-
From the general property tax levy	\$	628,250
Total Library Fund	\$	628,250
Equipment Replacement Fund		
From unappropriated surpluses	\$	-0-
From sources other than general property tax	\$	114,000
Total Equipment Replacement Fund	\$	114,000

Section 3. That the budget as submitted, amended, and herein above summarized by fund, hereby is approved and adopted as the budget of the Town of Johnstown, Colorado for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town.

ADOPTED, THIS 2nd day of December, 2013.

TOWN OF JOHNSTOWN, COLORADO

ATTEST

BY:

Mayor

Clerk/Treasurer

RESOLUTION TO APPROPRIATE SUMS OF MONEY

RESOLUTION 2013-17

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2014 BUDGET YEAR

WHEREAS, the Town Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 2nd, 2013 and;

WHEREAS, the Town Council has made provision therein for revenue in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

General Fund	\$ 6,466,800
Water Fund	\$ 3,158,500
Wastewater Fund	\$ 2,233,000
Conservation Trust Fund	\$ 180,800
Impact Fee Fund	\$ 1,119,100
Johnson's Corner Capital Imp. Fund	\$ 98,010
Use Tax Capital Improvement Fund	\$ 1,778,000
Drainage Fund	\$ 681,100
Paving Fund	\$ 3,800
Library Fund	\$ 628,250
Contingent Fund	\$ 929,700
Equipment Replacement Fund	\$ 114,000

ADOPTED THIS 2nd day of December, 2013.

TOWN OF JOHNSTOWN

BY:

Mayor

ATTEST

Town Clerk/Treasurer

RESOLUTION TO SET MILL LEVIES

RESOLUTION 2013-18

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2014 BUDGET YEAR

WHEREAS, The Town Council of the Town of Johnstown has adopted the annual budget in accordance with the Local Government Budget Law, on December 2, 2013, and;

WHEREAS, the amount of money necessary to balance the budget for general operation expenses is \$2,680,000, and;

WHEREAS, the amount of money necessary to balance the budget for the Library operation expenses is \$180,000, and;

WHEREAS, the 2014 valuation for assessment for the Town of Johnstown, Colorado as certified by the County Assessors is \$141,719,584.

NOW THEREFORE, BE IT RESOLVED BY THE Town Council of the Town of Johnstown, Colorado:

Section 1. That the purpose of meeting all general operation expenses of the Town of Johnstown during the 2014 budget year, there is hereby levied a tax of 23.947 mills upon each dollar for the total valuation for assessment of all taxable property within the Town of Johnstown for the year 2013.

Section 2. That the Town Clerk/Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Weld County and Larimer County, Colorado, the mill levies for the Town of Johnstown, Colorado as herein above determined and set.

ADOPTED THIS 2nd day of December, 2013.

TOWN OF JOHNSTOWN, COLORADO

BY:

Mayor

ATTEST

Clerk/Treasurer

**GENERAL
INFORMATION**

APPENDIX

Glossary

Abatement and Refunds - A complete or partial cancellation of a levy.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset- Resources owned or held by a government which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

Authorized Positions - Employee positions which are authorized in the adopted budget to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or Promise to Pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all 'planned' revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as an infrastructure.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency - A budgetary reserve set aside for the emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Contributed Capital - A component of fund equity within a proprietary fund. Some of the types of transactions that would increase or decrease contributed capital are tap fees or an initial contribution to capitalize a new enterprise fund.

Cost-or-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, zoning, platting and subdivision fees.

Disbursement - The expenditure of moneys from an account.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Encumbrance Basis - A budgetary accounting system based on encumbrances. Commitments are encumbered before actual expenditure thus maintaining control over expenditures and reducing the opportunity to over expend on appropriations.

Enterprise Fund - A fund established to account for operations financed and operated in a manner similar to private business enterprise (water, sewer, etc). (This is not to be confused with a TABOR "enterprise").

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the moneys, usually the state or the federal government.

Escrow - A deed, bond, money, or a piece of property delivered to a third person to be delivered by him/her to the grantee only upon the fulfillment of a condition.

Excise Taxes - Selective sales taxes that are levied on specific transactions. They are levied separately from general sales taxes.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves and carryover.

Fund Type - Anyone of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service and trust and agency.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of government.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital depending upon the grantee.

Hourly - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

Indirect Cost - A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of moneys between funds of the same government entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Charge - The charges to user departments for internal services provided by another government agency such as data processing, or; insurance funded from a central pool.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period any unexpected or unencumbered balance lapses or ends unless otherwise provided by the law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Local Government - The Local Government Budget Law defines "Local government" as any authority, county, municipality, city and county, district or other political subdivision of the state; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Long-Term Budget - A budget prepared for a period longer than a fiscal year. Long-term budgets concerned with capital outlay and capital improvement programs are referred to as capital budgets.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Lump Sum - An appropriation made for a stated purpose. Appropriation without specifying further the amounts that may be spent for specific activities or for particular objects.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Basis - A basis of accounting in which revenues should be recognized in the accounting period in which they become measurable and available. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification referring to the lowest and most detailed level of classification such as electricity, office supplies, asphalt and furniture.

Objective - Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Ordinance - A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pension Trust Fund - A trust fund used to account for retirement. It uses the accrual basis of accounting.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division or a work group. Each program has an identifiable service or output and objectives to effectively provide the service.

Proprietary Fund Types - The classification of accounts used to account for a government's activities that are similar to those found in the private sector.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project such as a hospital or toll road.

Service Lease - A lease under which the lessor maintains and services the asset.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results not measures of workload.

Short-Term Debt - Debt with maturity of one year or less after the date of issuance.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A levy made against certain properties to defray all or part of the cost of a specific capital improvement deemed to benefit primarily those properties.

Special Revenue - A fund used to account for the proceeds of fund specific revenue sources that are legally restricted.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior years adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax base multiplies the tax rate per one hundred dollars.

Tax Roll - The official list showing the amount of taxes levied against each taxpayer or property.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund - Fund used to account for assets held by a government in a trustee capacity for individuals.

Unencumbered Balance - The amount of an appropriation that is expended not encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.