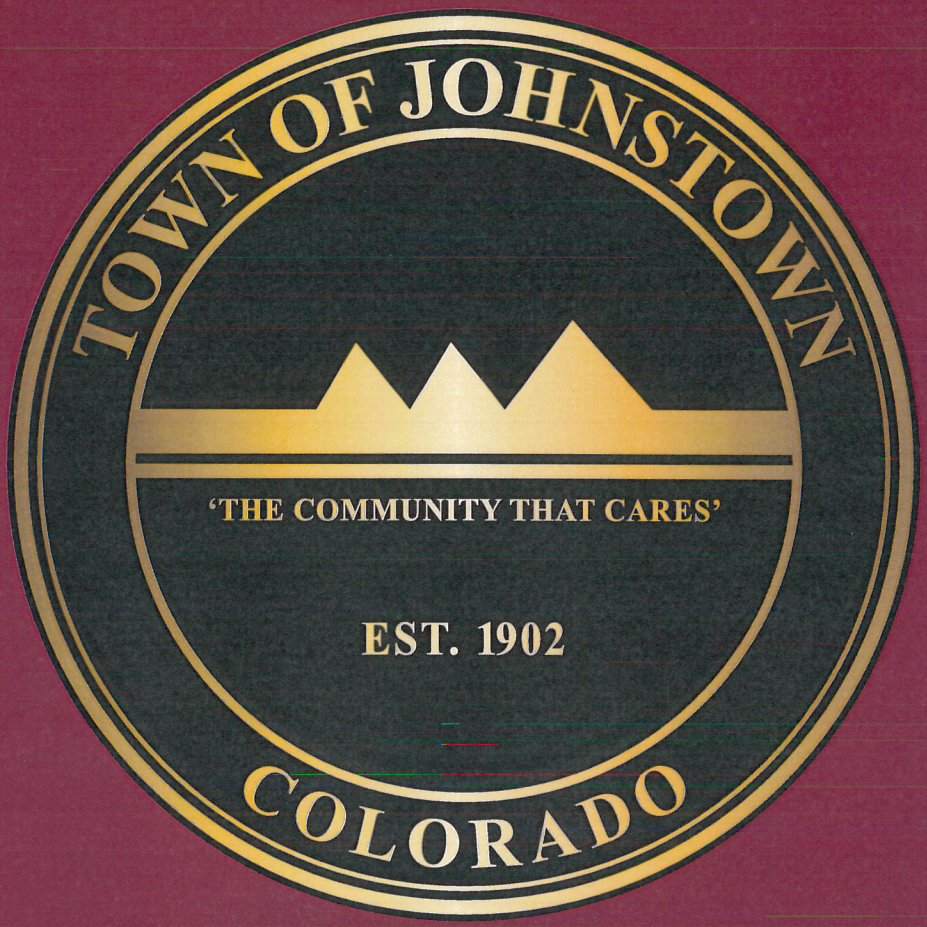
TOWN OF JOHNSTOWN
'THE COMMUNITY THAT CARES'
EST. 1902
COLORADO

2016 Budget

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2016 BUDGET MESSAGE

December 7, 2015

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

In accordance with Colorado Revised Statutes (CRS) 29-1-103 and in compliance with Article 12 of the Johnstown Home Rule Charter, Town staff respectfully submits for your review and consideration a budget for the Town of Johnstown for 2016. The budget document is a responsible fiscal plan that will enable the town to continue to provide residents with the full scope of high quality municipal services while sustaining the town's long-term financial health.

The following is an overview of some of the key financial highlights of the 2016 budget.

General Fund

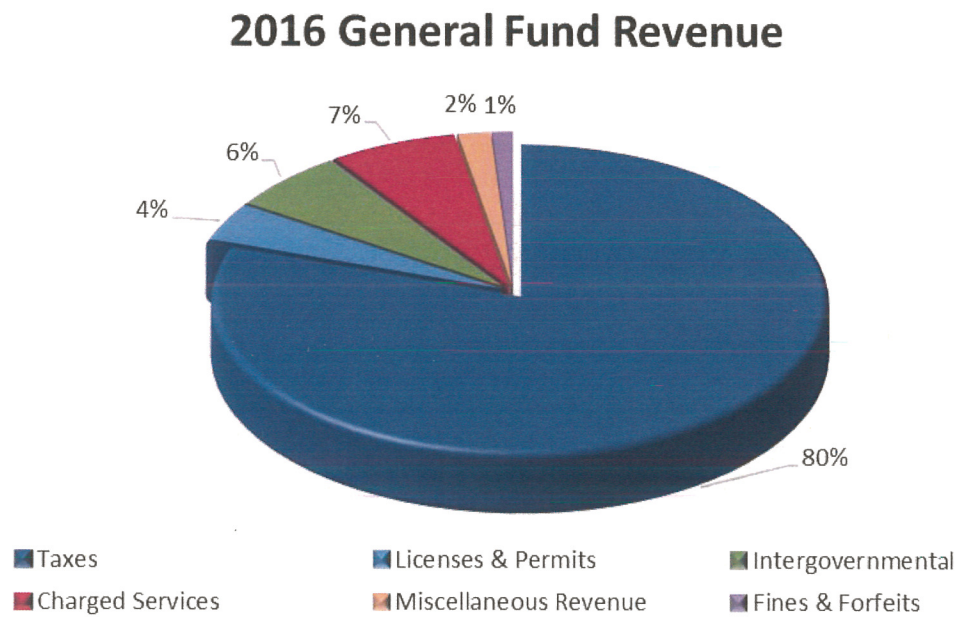
The General Fund is the major operating fund of the town. It is in this fund that revenue from sales tax, property tax, franchise fees, licenses, permits and other miscellaneous revenue accrues. The basic operations of the town are included in the General Fund. These operations include: legislative, 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, utilize 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.

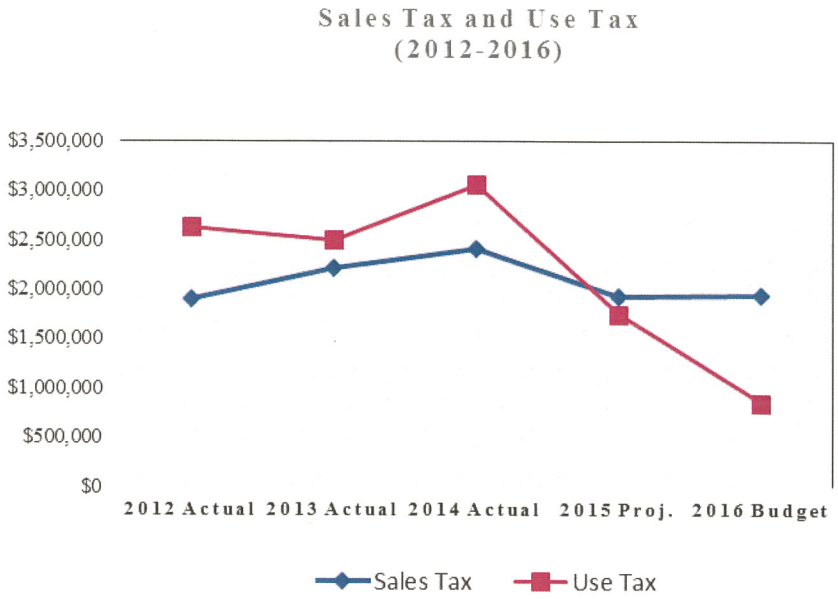
The 2016 proposed General Fund budget totals $6,660,500. This represents an increase of about $213,100 or 3.8% from the 2015 budget after excluding the fund transfers to the Equipment Replacement Fund. In accordance with the town's 2016 goals, $50,000 has been allocated in the General Fund for the preparation of a strategic economic development plan. In addition, $7,000 has been allocated for downtown façade improvement grants and $27,000 for downtown beautification to include banners, flowers, seasonal lights and other amenities. A total of $16,000 has been budgeted for a part-time communications specialist to assist the Town with its social media and citizen communications. Funds have also been allotted in the police department budget ($18,024) for a part-time administrative technician and for a part-time receptionist in the administration department's budget ($10,799). Due to an increase in retail/commercial development coupled with residential building construction, funds ($50,000) have been allocated for an additional contract building inspector. Additionally, $12,000 has been budgeted for the town's community communication system (Parlant) and newsletter, as well as $3,500 for hosting fees and associated costs related to the town's website. As previously stated, $1,000,000 has

been allocated from the General Fund for transfer to the Equipment Replacement Fund for future acquisition of major equipment, and $182,200 to the Water Fund for payment of water costs incurred by the town's General Fund. Six thousand dollars ($6,000) has been budgeted for contribution to area economic development organization(s), and $18,000 for mosquito spraying. Additionally, $24,000 has been allocated for the annual Johnstown BBQ Day celebration, and an $88,900 cash match has been budgeted for a State Historical grant previously awarded to the Johnstown Historical Society for restoration and rehabilitation of the Harvey J. Parish House Museum. A total of $45,000 has also been earmarked for costs associated with creation of a public art sculpture.

Total revenue in the General Fund is projected to total $7,417,300. This represents an increase of about $313,500 or (4.2%) percent from 2015 budgeted revenues. Sales and property taxes, plus fees and charges for services are the main sources of General Fund revenue.



The town's sales and use tax will continue unchanged at three percent (3%). Projected sales and use tax receipts are expected to remain relatively flat during 2016. Sales tax revenue is estimated at $1,967,000 while use tax collections have been projected at $850,000. Use tax revenue received in 2016 will continue to be accounted for in the Use Tax Capital Improvement Fund.

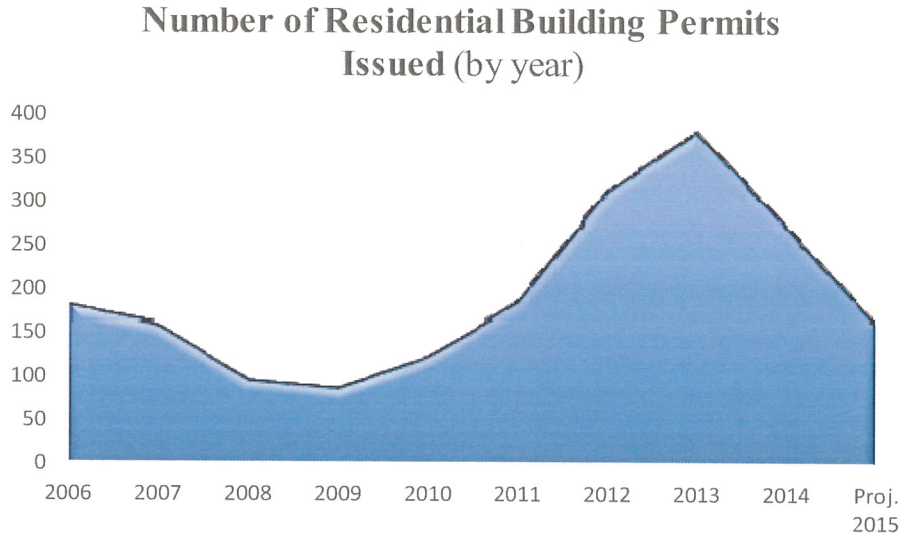


Revenue received from property taxes is expected to total approximately $3,367,000. This amount is based upon a mill levy of 23.947, unchanged from 2015. Based on figures provided by the Offices of the County Assessors, the town's assessed valuation for 2016 is expected to increase by approximately $36,043,286. In addition, $391,700 (3.30 mills) will be transferred to the Library Fund.

The Highway Users Tax Fund (HUTF) is a 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 2016 are expected to total $340,000, which is the same as the 2015 budget figure.

Revenue derived from the Weld County Road and Bridge mill levy is estimated at $70,000. Franchise fee receipts from cable television, gas and telephone are expected to total $350,000. This figure represents a $10,000 increase from the 2015 budgeted amount.

Building permit fees are expected to generate $280,000 in 2016. This amount is based on a projection of one hundred twenty five (125) single-family residential building permits being issued during the year. This estimate continues to be reliant upon available building lots and water, local housing market, residential interest rates and other economic factors.



License fees for businesses, liquor establishments and animals for 2016 are anticipated to generate about $14,000.

Charges for services in 2016 are estimated at $499,300. Included within this total is $22,000 for cemetery lot sales, refuse fees of $460,000, planning fees of $5,000, reservation / rental fees of $10,000, fishing permit revenue of $600 and revenue derived from "other" services budgeted at $1,500.

The final year-end carryover fund balance of the General Fund for 2016 has been projected at $26,881,600.

Insurance premiums will continue to impact the town's 2015 budget. It is estimated the cost for property and liability coverage for the General, Water and Wastewater Funds will total about $176,800.

Additionally health, dental, life and disability insurance premiums as well as worker's compensation will again affect next year's operating budget. Health insurance contributions are expected to decrease, while the cost for life, disability and dental insurance will increase an average of six (6%) percent. Contributions for worker's compensation are anticipated to increase about five (5%) percent.

As municipal government is a service oriented operation, personnel related costs are major factors impacting the cost of service delivery. Personnel costs for 2016 have been budgeted at $2,570,400 or approximately thirty-nine percent (39 %) of the General Fund. As noted previously, funds for two part-time positions (receptionist and administrative technician) for the administration and police departments have been allocated in the 2016 budget. In order to provide cost efficient service delivery during peak service demands, funds have also been

budgeted for temporary positions in the streets, parks and cemetery departments. A total of $51,300 has been allotted for temporary positions in the 2016 budget. Additionally, $15,000 has been budgeted for contract grounds personnel to assist with the maintenance of public facilities.

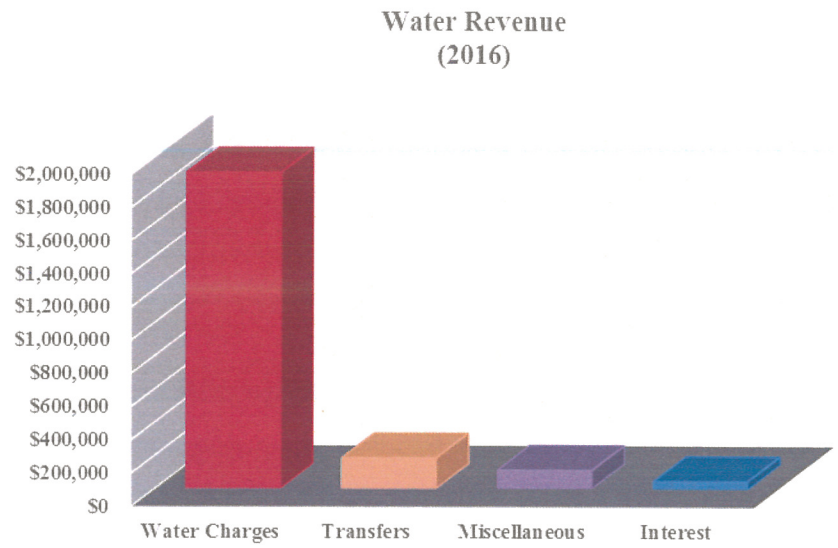
Based upon the recommendation of the town's compensation consultant, the 2016 budget includes an overall average salary market adjustment of 3.73%, which includes two part-time positions. Additionally, it recognizes classification market adjustments of 5.5% in the areas of Law Enforcement and Management within the Town.

The overall cost to the town for the salary adjustment for all positions including the two additional part-time positions totals $ 91,514. The following summary outlines this total.

The cost analysis for the salary administration plan takes into account the following variables: 1) Bureau of Labor Statistic Boulder/Denver/Greeley Consumer Price Index (+1% as of June 2015); 2) Colorado Legislative Council's Economic Forecast of Northern Colorado; 3) Mountain State Employers Council's (MSEC) average salary projections for Northern Colorado Public Sector(3+%); and 4) Market adjustments to place employees within the classification ranges which continues to progress toward market competitiveness with the town's overall pay at 93.1% of the total market guide for all employees to most employees are highly experience and have three - five years of service with the town.

Water Fund

Water Fund revenue for 2016 has been budgeted at $2,237,200. Included in this total is $1,900,000 of water sales, $45,000 of interest income, $110,000 of "miscellaneous" income and $182,200 transferred from the General Fund for payment of water charges incurred by the various town departments. Although not reflected in projected water rate sales revenue, it is anticipated a water rate increase may be recommended following completion of the town's current water rate study. 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 and raw water development fee revenue will total $1,100,000 during 2015.



Water Fund expenditures for 2016 are comprised of the following:

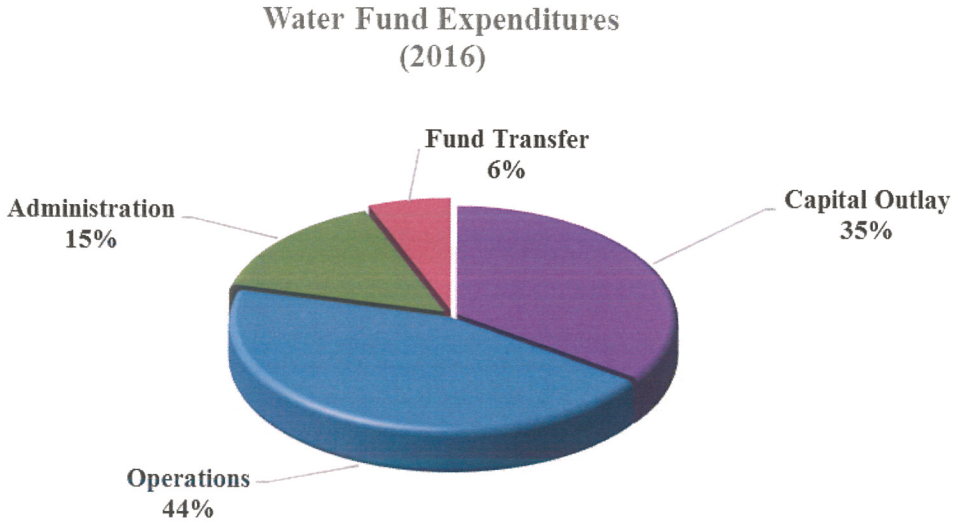
- Operations $1,517,800

  (Includes: Central Weld Water District emergency water interconnect and line extension- $150,000, meters/meter transmission units – $95,000, system improvements - $80,000, instrumentation upgrades/SCADA system - $65,000, one new vehicle - $19,500 (1/2 cost), fire hydrant repairs - $40,000, water line replacement - $30,000, tools - $10,000, and testing equipment - $4,000.

- Administration $225,400

  (Includes: Implementation of an on-line utility billing system - $10,000)

- Fund Transfer $90,000

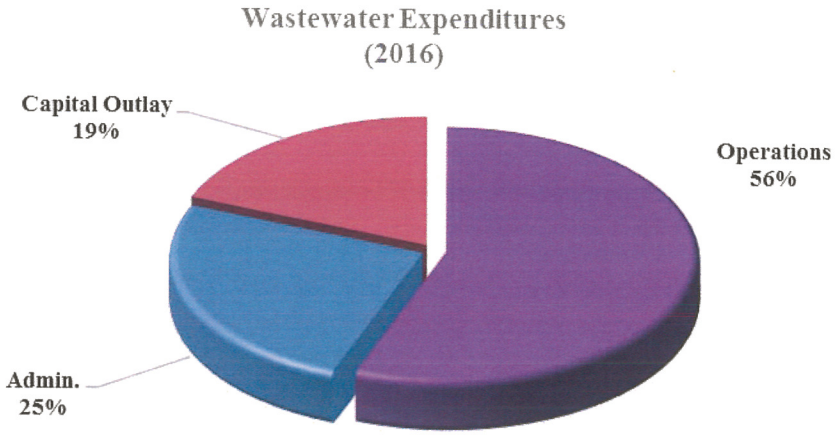


The fund balance at the beginning of 2016 has been estimated at $12,878,500 with a projected ending fund balance of $13,282,500 which does not include tap fee or raw water development fee revenue collected throughout the year.

Wastewater Fund

Wastewater revenue for 2016 is projected at $1,655,000. This amount is comprised of $1,610,000 in monthly sewer fee revenue, $35,000 of interest income and $10,000 of miscellaneous income. Once again, revenue obtained from sewer tap fees has not been budgeted as required by the state auditor. Projected tap fee revenue for 2015 has been estimated at $126,000.

Wastewater Fund expenditures for 2016 have been budgeted as follows:



- Operations $1,193,000

Includes: Engineering studies- (Low Point upgrades, dewatering and expansion/supplemental tap fee studies, Clearview lift station study, System Control and Data Acquisition System- $65,000, instrumentation/controls upgrade - $50,000, manhole installation - $25,000, GIS mapping-$25,000, sewer line replacement- $20,000 and one replacement pick-up the cost to be shared with the Water Department - $19,000).

- Administration $270,100

(Includes: implementation of an on-line billing system - $8,000)

The ending fund balance of the Wastewater Fund for 2016 has been projected at $8,233,100 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 allotted to pay for capital improvement projects. The beginning fund balance as of January 1, 2016 is anticipated to be $13,829,700. Projected revenue from use taxes during 2016 is expected to total $850,000. In addition, $30,000 of interest income has been budgeted for the year and fund transfers totaling $45,000.

Capital improvement expenditures for 2016 total $782,000 and are comprised of the following:

- Annual chip seal project $250,000
- Street repair and maintenance $150,000

- Developers refund $150,000
- North Second Street improvements-design services $75,000
- So. Parish railroad crossing improvements $65,000
- U.S. Highway 34/ North Parish Avenue signage $25,000
- Sidewalk replacement $15,000
- Library parking lot rehabilitation $12,500
- YMCA feasibility study $12,000
- Street signs/streetlights $10,000
- Shop improvements $ 5,500
- Community center improvements $5,000
- Columbine complex improvements $5,000
- Alley improvements $2,000

The 2016 year-end fund balance of the Use Tax Fund is anticipated to total $13,972,700.

Conservation Trust Fund

The Conservation Trust Fund is derived from the town's share of lottery proceeds. The fund balance at the conclusion of 2015 is projected at $2,085,800. During 2016 it is anticipated the town will receive $50,000 in lottery proceeds, $62,500 from park fees, $40,000 from Larimer County use taxes, earnings on investments totaling $3,500 and "miscellaneous" revenue of $1,200. Total expenditures for 2016 have been budgeted at $149,200 for the following parks: (Clearview, Johnstown Lake, Parish, Hays, Pioneer Ridge, Sunrise and Rolling Hills Ranch) to include park repair and maintenance as well as tree acquisition and trimming. Also included in the budget are funds for replacement of a pavilion at Hays Park ($55,700) and acquisition of two replacement riding lawn mowers ($46,000). The projected ending fund balance for 2016 has been established at $2,093,800.

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: $97,400 for administration expenses, $123,700 in operation related expenditures to include $55,000 for curb/gutter and inlet replacement and $20,000 for infrastructure repairs.

Resources available in the Drainage Fund at the conclusion of 2015 are projected to total $1,762,100. It is anticipated $375,000 of monthly customer service fees will be collected during the year and $6,200 of interest income. The 2016 ending fund balance of the Drainage Fund is expected to total $1,922,200.

Equipment Replacement Fund

The Equipment Replacement Fund was initiated in 2004. As previously stated, the fund was established to assist with future procurements of major pieces of equipment. A total of $1,000,000 has been budgeted in the General Fund to be transferred to the Equipment Replacement Fund in 2016. Expenditures have been budgeted in the amount of $298,500 for the following: replacement of the street department's front end loader ($100,000 includes trade-in), acquisition of two (2) police cruisers with accessories ($87,000), an unmarked sedan for the police chief whose current vehicle will be transferred to a detective ($30,000), renewal of the town's motor grader roll-over agreement ($19,000), replacement of town hall's security server ($6,000) and copier ($10,000), computers with software and printer for administration ($4,000), police department computers with software ($18,000), municipal court software ($14,000) and two (2) snow plows for street department pickups ($10,500). The ending 2016 fund balance is projected to total $2,106,600.

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 2016 have been budgeted at $630,000. Expenditures for the year are comprised of the following:

- U.S. Highway 34 and Larimer Parkway traffic control signal - $550,000
- Design services for Weld County Road 50 improvements - $150,000
- Parks and open space - $20,000

The fund balance of the Impact Fund at the conclusion of 2015 has been estimated at $10,654,400. The projected fund balance at the end of 2016 has been budgeted at $10,564,400.

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 2016 the beginning fund balance of the town's Contingency Fund is projected to total approximately $1,224,400. A total of $225,000 has been budgeted in the General Fund to be transferred to the Contingency Fund during 2016.

Summary

In summary, with vision and direction provided by the citizens of Johnstown and the elected officials through the Community Vision and Strategic Action Plan, and with input from town staff, the town will continue to operate with a well-defined awareness of our community's values while maintaining financial stability and sustainability. We look forward to Council's continued direction and insight to convey the community's vision for town services and projects while prudently managing the town's fiscal resources.

We wish to thank the Town Council for their guidance and support throughout the development of the budget and in making the Town of Johnstown a financially stable and well-balanced community. We would also like to express our appreciation to the department heads and support staff for their assistance in the preparation of the budget. A special recognition goes to our Town Clerk/Treasurer for her dedication and hard work in coordinating, developing and assembling the budget document.

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."

TOWN OF JOHNSTOWN

TOWN OFFICIALS:

Mayor.....Mark Romanowski

Mayor Pro Tem.....Gary Lebsack

Town Council.....Scott James
Troy Mellon
KC Mitchell
Jesse Molinar Jr.
Chad Young

TOWN ADMINISTRATION:

Town Manager.....Roy Lauricello
Town Clerk/Treasurer.....Diana Seele
Police Chief.....Brian Phillips
Public Works Director .....Tom Hellen
Water Superintendent.....Martin Jones
Town Attorney.....Avi Rocklin
Town Planner.....John Franklin
Building Official.....Ken Kidd

JOHNSTOWN TOWN COUNCIL

Mark Romanowski
Mayor

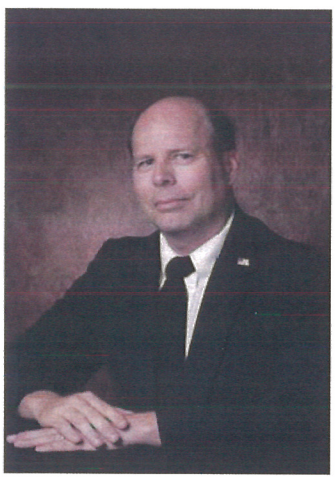
Gary Lebsack
Mayor Pro Tem

Chad Young

Scott James

Jesse Molinar

KC Mitchell



Troy Mellon

Residents/Voters of the Town

Mayor
and
Town Council

Town Attorney	Commissions and Advisory Boards	Town Manager Administration, Planning & Finance	Engineering	Municipal Court
Public Works	Public Safety	Town Clerk/Treasurer	Building Department	Planning and Zoning
Water/Wastewater/Cemetery	Law Enforcement	Finance Administration	Inspection	Zoning Administration
Streets		Records	Plans Reviews	Long Range Planning
Building & Grounds		Liquor Licensing		GIS and Mapping

2016

ACTION ITEMS

2016

ACTION ITEMS

- ***Develop Strategic Economic Development Action Plan***
- ***Design improvements to North Second Street***
- ***Design improvements to Weld County Road 50***
- ***Plan for storefront police substation and library in 2534 development***
- ***Enhance signage along U.S. Highway 34, North Parish Avenue***

GENERAL FUND

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
GENERAL FUND REVENUE - 01								
4001	Beginning Fund Balance	14,729,255	17,491,393	20,317,739	24,239,705	21,698,600	26,124,800	
	TAXES							
4010	Property Tax	2,775,333	3,057,515	3,427,206	3,157,000	2,957,000	3,167,000	
	2000 Election Library Tax 1.8mil	0	0	0	193,000	193,000	200,000	
4020	Specific Ownership	214,109	207,541	277,006	200,000	200,000	200,000	
4030	Franchise Tax	315,689	364,244	394,171	340,000	340,000	350,000	
4040	Penalties on Del. Taxes	4,460	4,304	3,819	4,000	4,000	4,000	
4070	Sales Tax	1,904,985	2,222,111	2,409,759	1,925,000	1,925,000	1,950,000	
	Lodgin Tax	0	0	0	0	0	17,000	
4080	Severance Tax	207,977	201,364	432,889	60,000	60,000	60,000	
	SUB-TOTAL	5,422,553	6,057,079	6,944,850	5,879,000	5,679,000	5,948,000	
	LICENSES & PERMITS							
4110	Beer & Liquor Licenses	730	1,241	2,000	700	700	700	
4120	Business Licenses	9,168	10,931	10,765	11,000	10,000	11,000	
4130	Building Permits	809,554	835,723	1,012,446	400,000	280,000	280,000	
4140	Dog Licenses	2,387	2,638	2,838	2,300	2,300	2,300	
	Sub-Total	821,839	850,533	1,028,049	414,000	293,000	294,000	
	INTERGOVERN REVENUES							
4210	Cigarette Tax	15,208	14,619	15,758	14,000	14,000	14,000	
4220	Highway Users Tax	348,223	348,336	373,432	340,000	340,000	340,000	
4230	Motor Vehicle Reg. Fees	40,229	43,730	47,591	42,000	42,000	42,000	
4240	Road & Bridge	65,473	73,601	92,250	70,000	70,000	70,000	
	Sub-Total	469,133	480,286	529,031	466,000	466,000	466,000	
	CHARGES FOR SERVICES							
4310	Cemetery	24,683	33,113	22,536	22,000	20,000	22,000	
4320	Trash Fees	373,625	416,657	461,521	450,000	430,000	460,000	
4330	Other	1,543	692	0	6,000	1,500	1,500	
	Fishing Permits	570	515	790	600	600	600	
4340	Police Dept. Services	292	285	50	300	200	200	
4530	Planning Fees	0	0	49,809	31,500	5,000	5,000	
4510	Reservation/Rent Fees	17,235	15,253	14,110	12,000	10,000	10,000	
	Sub-Total	417,948	466,515	548,816	522,400	467,300	499,300	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
	FINES & FORFEITS							
4410	Court Fines	67,679	89,583	115,641	90,000	70,000	75,000	
4420	Court Surcharges	7,410	13,120	15,847	10,000	7,000	7,500	
	Sub-Total	75,089	102,703	131,488	100,000	77,000	82,500	
	MISCELLANEOUS REVENUE							
4610	Interest Income	66,479	15,067	128,382	80,000	45,000	50,000	
	Transfer from Water Fund	43,350	43,350	43,350	45,000	45,000	45,000	
4570	School District	22,981	26,055	28,114	26,500	26,500	27,500	
	Refund of Expenditures	26,364	11,783	13,063	6,000	5,000	5,000	
	Sub-Total	159,174	96,255	212,909	157,500	121,500	127,500	
GENERAL FUND REVENUE TOTAL		7,365,736	8,053,371	9,395,143	7,538,900	7,103,800	7,417,300	
	AVAILABLE RESOURCES	22,094,991	25,544,764	29,712,882	31,778,605	28,802,400	33,542,100	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
LEGISLATIVE EXPENDITURES								
5070	Workmen's Compensation	526	654	737	1,000	1,000	1,100	
	Council Members Comp.	18,400	19,550	19,925	19,300	22,800	22,800	
	Payroll Taxes	1,408	1,495	1,525	1,500	1,800	1,800	
	Personnel Services Total	20,334	21,699	22,187	21,800	25,600	25,700	
8016	Professional Services	4,573	2,735	4,936	1,500	1,500	3,500	
	Equipment/Software	0	5,082	362	1,200	3,000	3,000	
	Insurance	600	600	700	800	800	900	
	Streaming Video	0	0	0	300	3,600	1,500	
	Operating & Maintenance Total	5,173	8,417	5,998	3,800	8,900	8,900	
LEGISLATIVE EXPENDITURES TOTAL		25,507	30,116	28,185	25,600	34,500	34,600	
MUNICIPAL COURT EXPENDITURES								
5011	Judge Services	9,570	11,390	12,647	12,000	10,800	12,500	
5012	Pros. Attorney - Services	19,420	24,630	29,720	27,000	27,000	28,000	
	Personnel Services Total	28,990	36,020	42,367	39,000	37,800	40,500	
6505	Office Supplies	400	600	753	800	800	900	
8016	Professional Services	30	0	20	100	100	100	
	Operating & Maintenance Total	430	600	773	900	900	1,000	
MUNICIPAL COURT EXPENDITURES TOTAL		29,420	36,620	43,140	39,900	38,700	41,500	
ELECTION EXPENDITURES								
6413	Publishing	60	0	110	700	400	700	
6526	Supplies	9,988	0	12,150	0	13,100	15,000	
8017	Election Judges	568	0	518	0	800	800	
	Coordinated Election / County	0	0	0	6,000	6,000	6,000	
	Operating & Maintenance Total	10,616	0	12,778	6,700	20,300	22,500	
ELECTION EXPENDITURES TOTAL		10,616	0	12,778	6,700	20,300	22,500	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
ADMINISTRATION EXPENDITURES								
5010	Wages - Full Time	69,407	71,504	73,662	74,000	75,400	74,000	
	Overtime	33	51	100	600	600	600	
5011	Wages - Part Time	0	0	2,479	4,000	4,000	7,200	
5015	Cleaning	2,427	2,600	2,383	3,500	3,500	3,500	
5025	Manager Salary	44,108	45,476	46,835	50,000	50,000	52,300	
	Hourly Communications Staff	0	0	0	5,000	5,000	16,000	
	Grant Writer	0	2,365	0	0	0	0	
5050	Payroll Taxes	7,909	8,259	8,678	10,000	10,000	11,500	
5060	Employee Retirement	8,500	8,775	9,117	9,500	9,500	9,600	
5065	Health Insurance	27,139	26,520	25,312	28,000	30,000	26,000	
5070	Workers Compensation Ins.	175	254	500	700	700	800	
	Personnel Services Total	159,698	165,804	169,066	185,300	188,700	201,500	
6010	Utilities	4,243	4,815	5,274	5,700	6,000	6,000	
6505	Office Supplies	7,309	5,476	6,183	8,000	8,000	7,000	
6506	Utility Bill mailing	3,082	3,364	3,811	4,100	4,100	7,100	
6510	Telephone	1,730	2,022	2,107	2,100	2,100	2,200	
6511	Training	120	447	620	1,100	1,100	1,100	
6513	Publish/Record	3,683	5,867	3,601	6,300	6,300	6,500	
6515	Dues/Subscriptions	2,368	2,242	2,319	2,800	2,800	2,900	
6518	Cleaning Supplies	1,338	1,456	1,459	1,600	1,600	1,600	
6520	Mileage & Expenses	1,318	1,153	1,742	2,400	2,400	2,500	
6522	Insurance	11,748	13,000	9,816	14,400	14,400	15,000	
7020	Maintenance & Repairs	2,475	3,306	3,399	3,700	3,700	3,800	
8010	Audit	1,600	6,700	8,900	9,200	9,200	9,200	
8012	Comp. Professional Services	6,622	6,967	9,157	15,000	15,000	10,000	
8014	Legal	24,497	26,242	33,093	35,000	35,000	37,500	
8016	Salary Study Fees	242	186	0	800	800	800	
8017	Professional Services	1,700	1,742	6,653	2,000	2,000	2,000	
	Profess. Services - Taping meet.	5,191	5,972	6,398	6,600	6,600	7,000	
8019	Treasurer's Fees	35,663	39,127	44,892	50,000	48,000	52,000	
9028	Communications	0	0	250	1,000	1,000	1,000	
	Operating & Maintenance Total	114,929	130,084	149,674	171,800	170,100	175,200	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
8440	Computer & Software	0	207	6,787	9,500	9,500	2,500	
	Miscellaneous Office Eqpt.	468	188	233	1,000	1,000	1,100	
	Capital Outlay Total	468	395	7,020	10,500	10,500	3,600	
ADMINISTRATION EXPENDITURES TOTAL		275,095	296,283	325,760	367,600	369,300	380,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
PLANNING AND ZONING EXPENDITURES								
5010	Wages - Full Time	98,422	101,420	104,457	108,500	108,500	112,900	
	Payroll Taxes	7,430	7,656	7,888	8,300	8,300	8,700	
	Retirement	9,076	9,349	9,629	10,100	10,100	10,500	
	Health Insurance	15,958	15,777	17,569	17,500	18,300	16,800	
5070	Worker's Compensation	1,051	1,383	1,300	1,500	1,500	1,600	
	Personnel Services Total	131,937	135,585	140,843	145,900	146,700	150,500	
6010	Utilities	3,482	2,981	3,168	3,200	3,200	3,400	
6505	Office Supplies	712	795	2,173	2,500	2,500	2,500	
6510	Telephone	1,258	1,304	1,288	1,400	1,400	1,400	
6511	Training	0	0	60	500	500	500	
6513	Publish/Record	0	67	457	200	200	200	
6515	Dues/Subscriptions	0	388	800	800	800	800	
	Mileage/Expenses	22	0	0	100	100	100	
	Insurance	1,200	2,000	2,100	2,200	2,200	2,400	
	Computer Professional Services						2,000	
8017	Professional Services	7,094	6,877	9,932	4,900	4,900	5,000	
	North Front Range MPO	5,900	4,800	5,700	5,100	5,100	5,100	
8016	Legal	0	39	78	500	500	500	
	Operating & Maintenance Total	19,668	19,251	25,756	21,400	21,400	23,900	
8440	Machinery & Equipment	0	447	0	500	500	500	
	GIS Plotter/GIS Cam	0	0	0	0	0	0	
	Maps/aerial photos	0	0	0	0	0	0	
	Capital Outlay Total	0	447	0	500	500	500	
PLANNING AND ZONING EXPENDITURES TOTAL		151,605	155,283	166,600	167,800	168,600	174,900	

TOWN OF JOHNSTOWN								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
POLICE DEPARTMENT EXPENDITURES								
5010	Wages - Full time	812,494	855,910	882,283	938,800	1,028,800	1,075,500	
50103	Overtime	15,915	13,497	13,947	15,000	15,000	15,000	
5013	Clerical Wages	36,985	49,902	61,402	64,100	64,100	35,100	
	Part-time Wages	0	0	0	0	0	35,200	
5050	Payroll Taxes	63,971	67,910	67,714	81,000	85,000	89,000	
5060	Retirement	51,433	50,611	49,345	58,000	62,000	65,000	
5065	Health Insurance	231,951	241,700	226,813	250,000	309,400	311,000	
5070	Workmen's Compensation	23,655	33,578	35,332	45,000	45,000	51,000	
	Personnel Services Total	1,236,404	1,313,108	1,336,836	1,451,900	1,609,300	1,676,800	
6010	Utilities	13,115	14,951	15,072	16,400	16,400	16,400	
6505	Office Expenses	4,325	4,418	5,794	8,000	8,000	8,000	
6510	Telephone	10,852	6,576	6,236	7,500	7,500	7,500	
6511	Training	5,810	8,425	7,695	13,000	13,000	10,000	
6513	Publish/Record	330	612	455	1,001	1,000	1,000	
6515	Dues & Subscriptions	950	909	545	900	1,200	1,200	
6518	Cleaning Services	7,608	7,149	6,686	8,100	8,100	8,100	
6520	Mileage & Expenses	0	0	0	0	0	0	
6522	Insurance	36,323	35,615	40,038	46,000	46,000	48,300	
6524	Gas & Oil	25,387	32,995	27,959	31,000	38,000	38,000	
6526	Operating Supplies	6,543	4,681	3,441	7,000	7,000	7,000	
6527	Uniforms	5,392	3,977	5,561	5,000	5,000	5,000	
6528	Radio Maintenance	5,094	6,607	7,859	11,000	11,000	16,000	
7010	Building Repair & Maintenance	2,834	7,119	1,355	8,000	8,000	8,000	
7020	Repairs & Maintenance	6,833	9,905	8,315	10,000	10,000	10,000	
8012	Computer Professional Services	817	2,510	3,424	12,000	12,000	10,000	
8014	Legal	1,349	884	2,069	3,001	3,000	3,000	
8016	Professional Services	4,419	6,723	4,758	5,000	5,000	5,000	
8017	Juvenile Assessment Center	1,974	5,340	5,340	6,498	5,400	5,400	
8021	Computer Link to Records	1,950	6,979	7,106	8,000	9,500	9,500	
9022	Jail Fees	346	580	103	1,500	1,500	1,500	
9028	Community Services	1,275	1,311	674	2,000	2,000	2,000	
9028	Task Force	1,000	2,000	0	2,000	2,000	2,000	
9028	Records Contract	19,375	3,527	3,930	4,400	4,400	5,000	
9028	School Resource Officer	96	0	0	300	300	300	
	Operating & Maintenance Total	163,997	173,793	164,415	217,600	225,300	228,200	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
6544	Computer System	402	899	0	2,500	2,500	2,500	
6544.2	Copier	5,886	0	0	0	0	0	
6544	Radar Guns & Taser	400	1,452	4,159	8,700	8,700	5,000	
6544.1	Cellular Phones	0	0	0	100	100	100	
6544.1	Vests	837	3,348	1,849	4,500	4,500	2,500	
6544.1	Camera/Investigation Eqpt.	1,233	1,488	2,539	2,600	2,600	2,000	
6544.1	Shooting Range Supplies	907	2,657	2,855	3,600	3,600	3,600	
6544.1	Police equipment	3,597	3,035	7,285	7,500	7,500	12,500	
6544.10	Office Improvements	0	2,774	3,169	5,000	5,000	5,000	
	Capital Outlay Total	13,262	15,653	21,856	34,500	34,500	33,200	
POLICE DEPARTMENT EXPENDITURES TOTAL		1,413,663	1,502,554	1,523,107	1,704,000	1,869,100	1,938,200	

TOWN OF JOHNSTOWN								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
BUILDING INSPECTIONS EXPENDITURES								
5010	Wages Full Time	80,975	64,481	21,905	28,000	30,000	31,200	
5050	Payroll Taxes	6,074	4,895	1,676	2,300	2,500	2,500	
5060	Retirement	3,423	2,755	928	1,300	1,300	1,400	
5065	Health Insurance	19,882	14,586	4,176	4,700	5,100	4,800	
5070	Workmen's Compensation	2,628	3,550	717	1,200	1,200	1,300	
	Personnel Services Total	112,982	90,267	29,402	37,500	40,100	41,200	
6010	Utilities	3,328	3,774	3,778	3,800	3,800	3,900	
6505	Office Expense	829	2,817	2,500	3,800	3,800	3,800	
6510	Telephone	1,629	1,951	1,375	1,600	1,600	1,600	
6511	Training	391	164	75	500	500	500	
6513	Publish/Record	0	0	0	500	500	500	
6515	Dues & Subscriptions	150	150	150	200	200	200	
6518	Cleaning Supplies	424	264	646	800	800	800	
6522	Insurance	4,800	7,000	8,500	8,000	8,000	8,200	
6524	Gas & Oil	2,002	1,809	0	0	0	0	
6526	Operating Supplies	458	95	745	2,000	2,000	2,000	
7020	Repair & Maintenance	1,900	214	322	2,000	2,000	2,000	
8012	Comp. Professional Services	2,124	2,118	2,890	3,500	3,500	3,500	
8014	Legal	0	0	0	500	500	500	
8016	Professional Services	30,699	50,019	54,405	65,000	65,000	115,000	
	Operating & Maintenance Total	48,734	70,375	75,386	92,200	92,200	142,500	
	Computer Software	547	0	0	500	500	0	
	Computer Eqpt.	1,000	133	0	1,500	1,500	0	
	Capital Outlay Total	1,547	133	0	2,000	2,000	0	
BUILDING INSPECTIONS EXPENDITURES TOTAL		163,263	160,775	104,788	131,700	134,300	183,700	

TOWN OF JOHNSTOWN								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
STREETS EXPENDITURES								
5010	Wages - Full Time	212,713	216,293	244,298	242,000	266,000	263,000	
50103	Overtime	3,901	6,951	4,547	7,000	7,000	7,000	
5015	Wages - Part Time	1,530	7,140	9,633	9,000	15,000	15,000	
5050	Payroll Taxes	16,025	16,959	18,197	19,000	22,000	22,000	
5060	Retirement	12,728	12,997	14,411	15,500	18,500	16,500	
5065	Health Insurance	61,972	61,126	59,249	63,000	70,000	69,400	
5070	Workmen's Compensation	11,039	12,972	8,607	16,000	16,000	18,200	
	Personnel Services Total	319,908	334,438	358,942	371,500	414,500	411,100	
6010	Utilities	4,024	7,098	6,220	12,000	15,000	15,000	
6015	Utilities - Street Lights	204,045	216,860	232,671	232,000	230,000	235,000	
6505	Office Expense	148	355	242	600	600	600	
	Cleaning Supplies	0	1,068	1,367	1,600	1,600	1,600	
6510	Telephone	1,748	2,589	3,119	3,300	3,300	3,300	
6511	Training	514	0	100	1,500	1,500	1,500	
6515	Dues & Subscriptions	200	270	225	500	500	2,000	
6522	Insurance	16,175	18,069	23,000	25,200	25,200	26,400	
6524	Gas & Oil	17,795	16,931	22,225	18,500	22,500	18,500	
6526	Operating Supplies	2,617	3,861	4,952	4,500	4,500	4,500	
6530	Snow & Ice Removal	10,932	15,993	16,244	20,000	20,000	20,000	
6532	Trash Service	364,925	411,079	460,838	480,000	425,000	485,000	
6534	Weed Control	782	789	0	2,000	6,000	5,000	
6536	Street Signs	2,344	721	252	1,000	4,000	4,000	
7020	Repair & Maint. - Equipment	13,413	12,791	18,964	20,000	20,000	20,000	
7030	Repair & Maint. - Bldgs.	16	801	127	3,000	5,000	5,000	
8016	Professional Services	3,685	3,032	2,376	3,500	3,500	4,200	
	Operating & Maintenance Total	643,363	712,307	792,922	829,200	788,200	851,600	

TOWN OF JOHNSTOWN								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
	Used Equipment	3,279	0	0	0	4,000	4,000	
4406	Holiday Decorations	1,959	978	3,642	5,000	5,000	7,500	
4407	Tools	1,612	1,319	1,252	3,500	3,500	2,500	
	Safety Eqpt.	1,840	1,149	645	4,000	4,000	4,000	
	Capital Outlay Total	8,690	3,446	5,539	12,500	16,500	18,000	
STREETS & ALLEYS EXPENDITURES TOTAL		971,961	1,050,191	1,157,403	1,213,200	1,219,200	1,280,700	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
CEMETERY EXPENDITURES								
5015	Wages - Part Time	8,147	5,977	10,645	8,800	12,000	12,000	
5050	Payroll Taxes	623	457	814	800	1,000	1,000	
5070	Workmen's Compensation	525	1,028	1,200	1,300	1,300	1,400	
	Personnel Services Total	9,295	7,462	12,659	10,900	14,300	14,400	
6513	Publishing/Recording	252	0	0	300	300	300	
6522	Insurance	1,600	1,700	1,800	1,900	1,900	2,000	
6524	Gas & Oil	0	1,071	900	1,800	1,800	1,800	
6526	Supplies	1,311	1,191	1,032	1,600	1,600	1,800	
6533	Tree Trimming	3,900	3,000	3,600	3,500	3,500	3,500	
	Trees	220	738	1,500	1,500	1,500	1,500	
6534	Fertilizer & Weed Control	4,069	3,000	4,000	4,700	4,700	4,700	
	Tools	0	0	0	400	400	400	
7020	Repair & Maintenance	1,700	3,000	2,827	3,200	3,200	3,200	
7025	Sprinkler Repair	2,343	2,891	2,997	3,200	3,200	3,200	
8016	Professional Services	0	168	252	500	500	500	
	Operating & Maintenance Total	15,395	16,759	18,908	22,600	22,600	22,900	
4401	Mower	0	0	3,500	0	0	0	
	Blower Back Pack	0	0	813	0	0	0	
4402	Hand Mower	0	94	1,000	1,000	1,000	0	
4403	Spin Trimmer	64	640	0	800	800	800	
	Capital Outlay Total	64	734	5,313	1,800	1,800	800	
CEMETERY EXPENDITURES TOTAL		24,754	24,955	36,880	35,300	38,700	38,100	

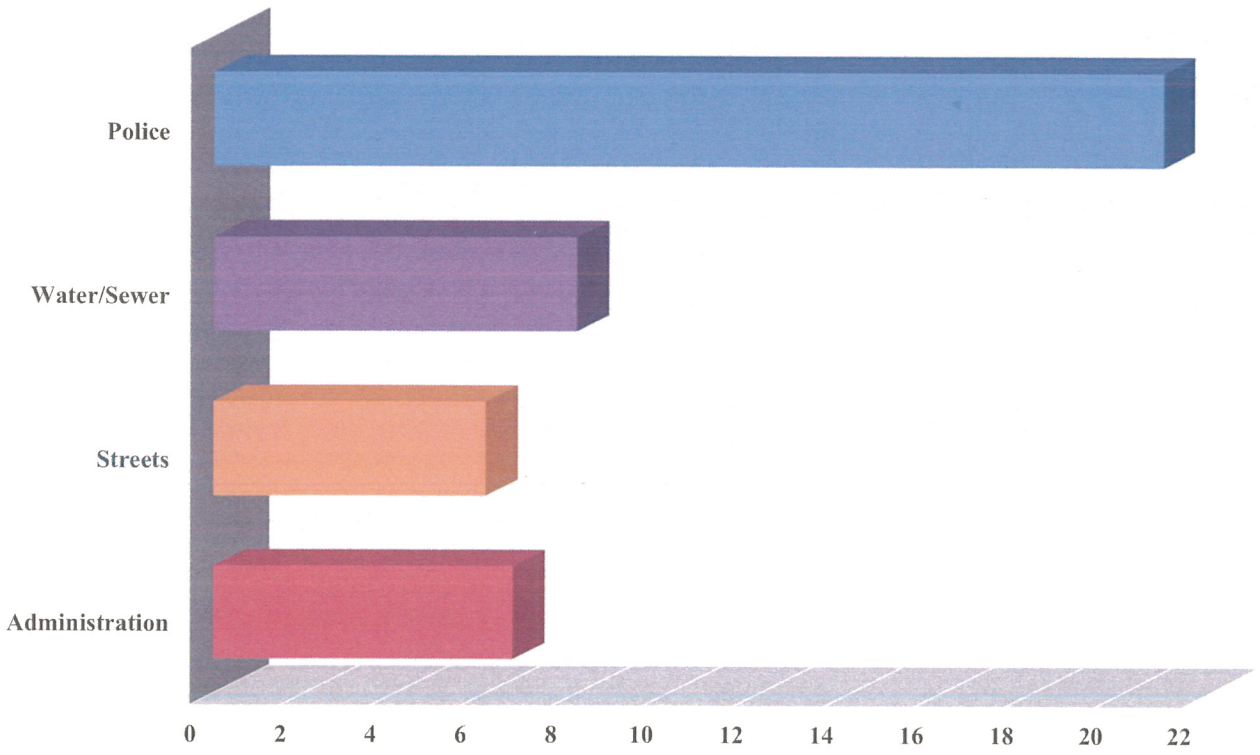
TOWN OF JOHNSTOWN								GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
CODE ENFORCEMENT								
5010	Wages	40,714	41,781	43,424	45,300	45,300	46,100	
	Overtime	176	60	194	200	200	200	
5050	Payroll Taxes	3,073	3,157	3,337	3,500	3,500	3,600	
5060	Retirement	1,718	1,750	1,847	2,000	2,000	2,000	
5065	Health Insurance	8,460	8,419	8,312	19,100	19,000	18,000	
5070	Workmens Compensation	526	796	1,663	1,500	1,500	1,700	
	Personnel Services Total	54,667	55,963	58,777	71,600	71,500	71,600	
	Gas & Oil	1,600	3,010	2,852	2,000	2,000	2,000	
	Insurance	2,616	1,869	1,900	3,500	3,500	3,700	
6526	Supplies	454	487	404	1,200	1,200	1,200	
7020	Repair & Maintenance	167	0	100	500	500	500	
7030	Weed/Nuisance Control	5,531	7,250	7,800	8,000	8,000	8,000	
8016	Professional Services	1,553	2,199	5,591	5,000	5,000	5,000	
	Operating & Maintenance Total	11,921	14,815	18,647	20,200	20,200	20,400	
CODE ENFORCEMENT EXPENDITURES TOTAL		66,588	70,778	77,424	91,800	91,700	92,000	
SENIOR COORDINATOR EXPENDITURES								
5015	Wages - Part Time	33,442	34,185	35,884	37,100	37,100	38,500	
5050	Payroll Taxes	2,558	2,606	2,740	2,900	2,900	2,900	
	Health Insurance	0	0	0	8,500	9,400	8,200	
5070	Workmans Compensation Insurance	1,577	2,212	2,152	2,500	2,500	2,600	
	Personnel Services Total	37,577	39,003	40,776	51,000	51,900	52,200	
6505	Office Expense	0	54	0	0	0	0	
6510	Telephone	1,310	1,364	1,387	1,300	1,300	1,400	
	Utilities	3,028	4,196	3,784	4,000	4,000	4,200	
6520	Mileage	780	2,052	2,526	3,000	3,000	3,100	
	Insurance	1,200	1,300	1,400	1,500	1,500	1,600	
	Repair & Maint.	2,964	3,046	4,314	5,300	5,300	5,500	
	Operating & Maintenance Total	9,282	12,012	13,411	15,100	15,100	15,800	
SENIOR COORDINATOR EXPENDITURES TOTAL		46,859	51,015	54,187	66,100	67,000	68,000	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
PARK EXPENDITURES								
5015	Wages - Part Time	19,228	9,475	13,111	10,000	21,700	21,700	
5050	Payroll Taxes	1,471	725	1,003	1,200	1,700	1,700	
5070	Workers Compensation Insurance	526	872	1,109	1,800	1,800	2,000	
	Personnel Services Total	21,225	11,072	15,223	13,000	25,200	25,400	
6010	Utilities	6,532	7,138	10,064	10,200	8,000	10,200	
6522	Insurance	1,200	1,400	2,000	2,100	2,100	2,100	
6524	Gas & Oil	1,007	2,279	1,479	1,800	1,800	1,800	
	Training	0	0	0	0	300	300	
6526	Supplies	1,359	1,428	1,701	2,000	2,000	2,000	
6534	Fertilizer & Weed Control	4,504	4,276	2,750	7,000	9,000	7,000	
6542	Facilities (Portable toilets)	2,240	1,251	1,236	2,000	2,000	2,100	
7020	Repair & Maintenance	4,732	5,039	4,049	5,000	5,000	5,000	
	Sprinkler Repairs	243	1,526	2,555	4,500	4,500	4,500	
	Operating & Maintenance Total	21,817	24,337	25,834	34,600	34,700	35,000	
4401	Hand Mower	308	419	0	1,000	1,000	1,000	
4402	Spin Trimmer	0	512	0	800	800	800	
	Capital Outlay Total	308	931	0	1,800	1,800	1,800	
PARKS EXPENDITURES TOTAL		43,350	36,340	41,057	49,400	61,700	62,200	

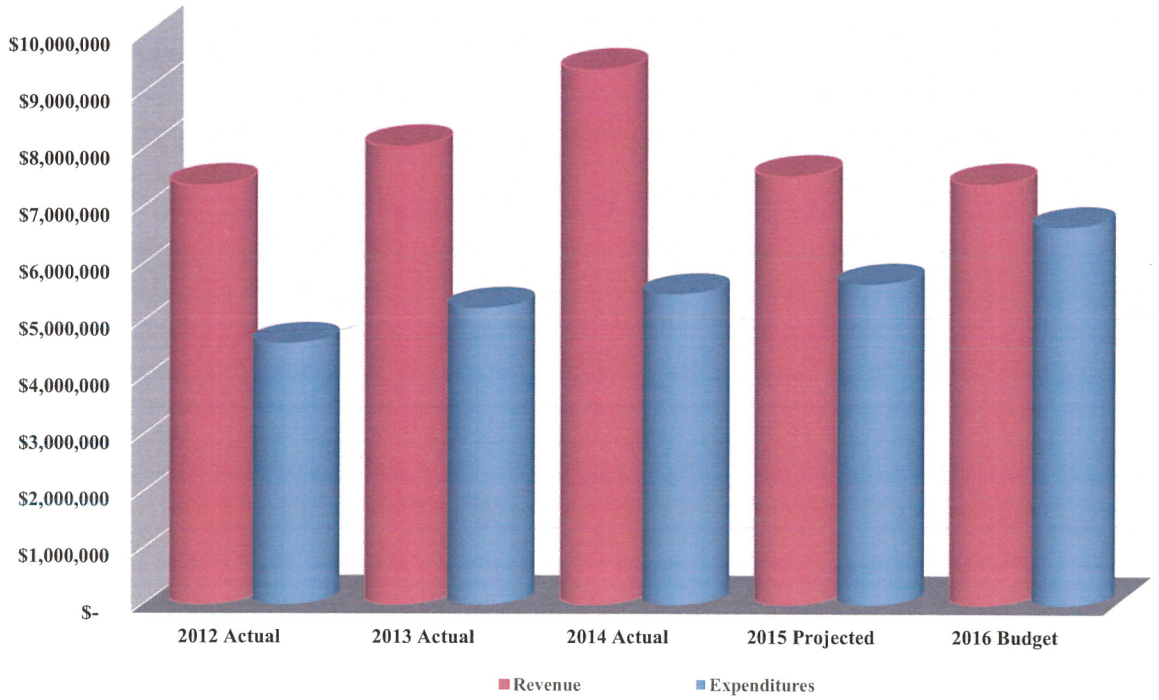
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
COMMUNITY								
6526	Community Center Supplies	886	491	1,129	6,500	6,500	6,500	
7020	Community Center Repairs	9,408	36,396	6,424	10,000	10,000	10,000	
	Community Center Utilities	6,081	5,627	6,036	7,500	7,500	7,500	
	Downtown Beautification	11,142	43,219	17,729	25,000	25,000	27,000	
	Public Art	0	0	0	15,000	15,000	45,000	
	Downtown Design Phase 3,4/Parking Lot	0	109,080	508,470	0	0	0	
	Downtown Façade Program	1,744	1,492	1,240	10,000	10,000	7,000	
	Economic Development Contr.	7,500	7,500	5,000	11,000	11,000	6,000	
	Strategic Economic Development Plan	0	0	0	0	0	50,000	
	Barbeque Days	13,781	18,457	20,052	23,700	23,700	24,000	
	Mosquito Spraying	16,500	16,500	17,000	17,500	17,500	18,000	
	Newsletter/Citizen Communication	10,641	14,739	13,652	21,000	21,000	12,000	
	Street Maintenance Fee Study	0	0	0	50,000	50,000	0	
	Sales/Property Tax Study/Impact Fee Stud	0	0	0	45,000	45,000	0	
	Citizen Communication Program	0	0	0	23,200	23,200	15,000	
	Public Works Building	303,000	384,594	0	0	0	0	
	Grounds Maintenance	9,065	9,223	11,699	15,000	15,000	15,000	
	Community Center Feasibility Review	0	7,729	0	0	0	0	
	Town Hall Maintenance Agreement	3,639	2,884	2,618	5,000	5,000	5,000	
	Safety Award Program	0	0	0	0	2,500	2,500	
	Web Site Hosting	0	0	0	3,500	3,500	3,500	
	Web Site Update/Communication Master P	2,089	2,157	36,845	0	0	0	
	Town Hall Improvements	0	3,612	0	5,500	5,500	10,000	
	Museum Improvements	0	18,230	36	0	67,100	88,900	
COMMUNITY EXPENDITURES TOTAL		395,476	681,930	647,930	294,400	364,000	352,900	
MISCELLANEOUS								
	Insurance Deductibles	1,000	2,259	3,662	15,000	15,000	17,000	
	Separation Benefits	0	0	0	0	10,000	10,000	
MISCELLANEOUS TOTAL		1,000	2,259	3,662	15,000	25,000	27,000	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	GENERAL FUND - 01 NOTES
FUND TRANSFERS								
7000	Library Fund	335,000	345,000	355,394	373,100	373,100	391,700	
7050	Contingent Fund	100,000	200,000	225,000	225,000	225,000	225,000	
	Water Fund	165,400	173,600	182,200	182,200	182,200	182,200	
	Developers Fund	0	0	0	25,000	25,000	25,000	
	Sales Tax Refund	109,041	109,326	112,682	140,000	140,000	140,000	
	Equipment Replacement	275,000	300,000	375,000	500,000	500,000	1,000,000	
FUND TRANSFERS EXPENDITURES TOTAL		984,441	1,127,926	1,250,276	1,445,300	1,445,300	1,963,900	
GENERAL FUND EXPENDITURES TOTAL		4,603,598	5,227,025	5,473,177	5,653,800	5,947,400	6,660,500	
GENERAL FUND BEGINNING BALANCE		14,729,255	17,491,393	20,317,739	24,239,705	21,698,600	26,124,800	
GENERAL FUND REVENUE		7,365,736	8,053,371	9,395,143	7,538,900	7,103,800	7,417,300	
RESOURCES AVAILABLE		22,094,991	25,544,764	29,712,882	31,778,605	28,802,400	33,542,100	
GENERAL FUND EXPENDITURES		4,603,598	5,227,025	5,473,177	5,653,800	5,947,400	6,660,500	
GENERAL FUND ENDING BALANCE		17,491,393	20,317,739	24,239,705	26,124,805	22,855,000	26,881,600	

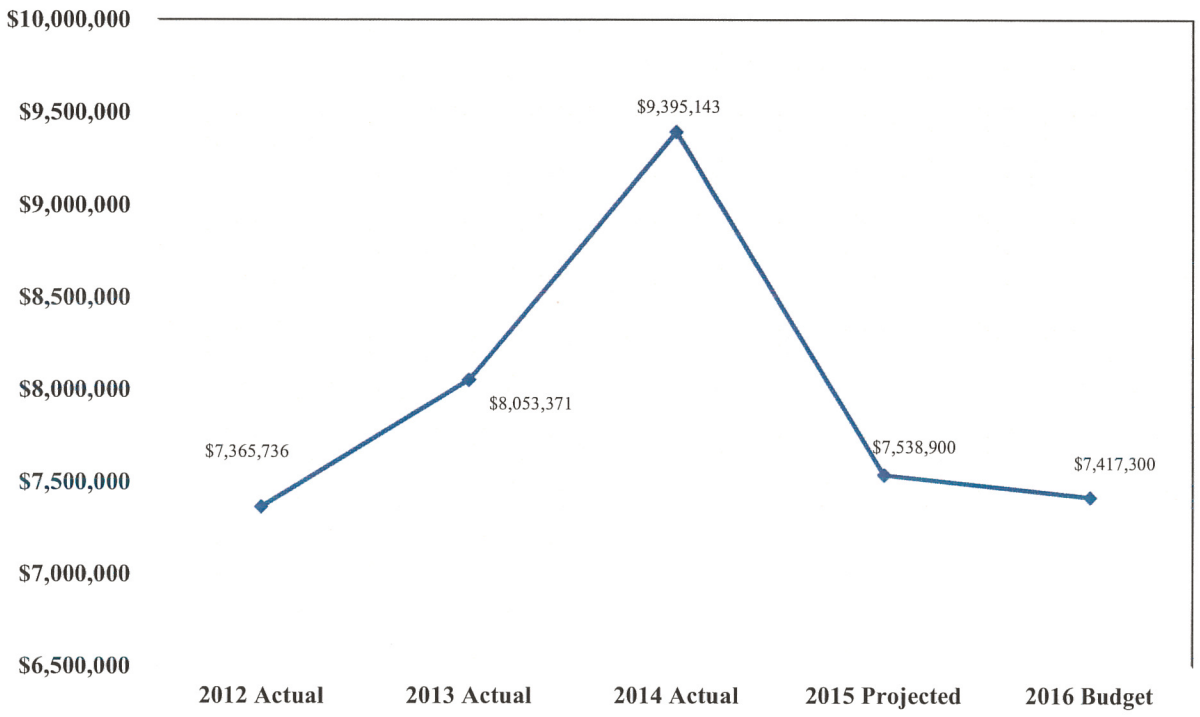
Full Time Employees
(2016)



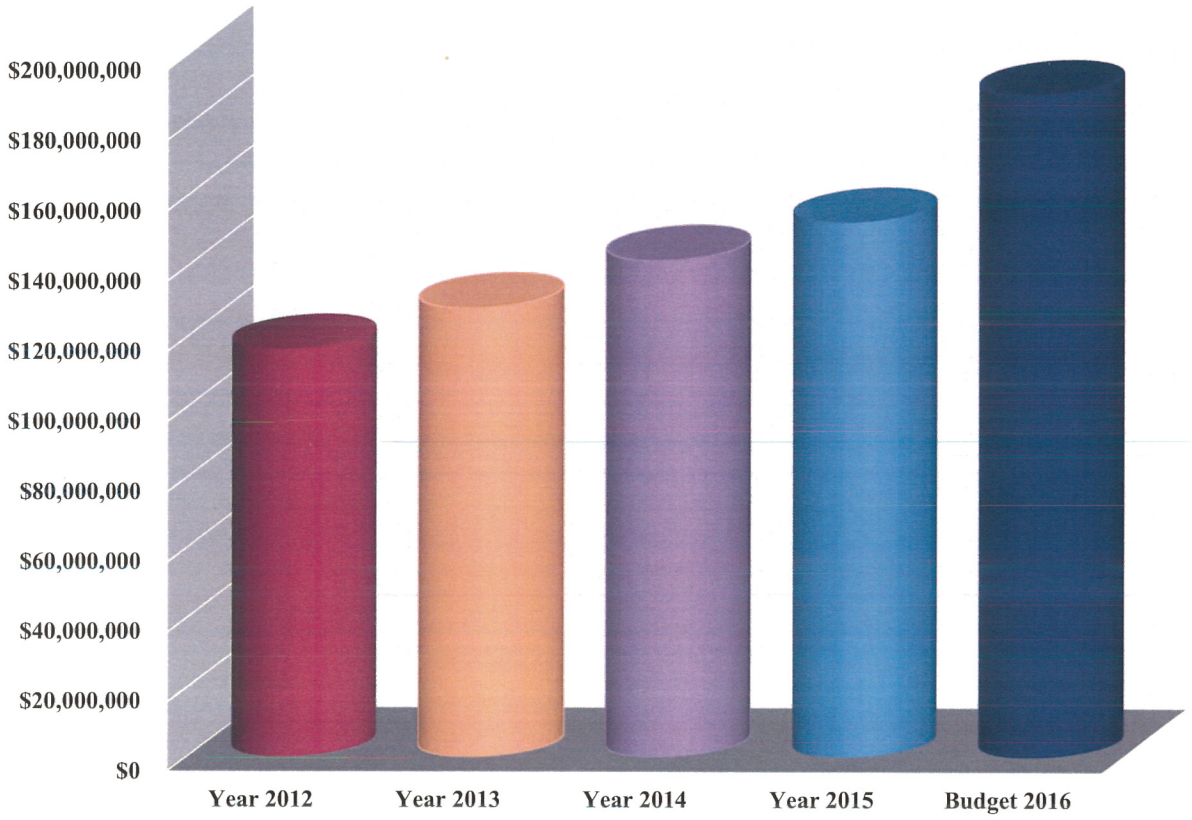
General Fund Revenues vs Expenditures (2012-2016)



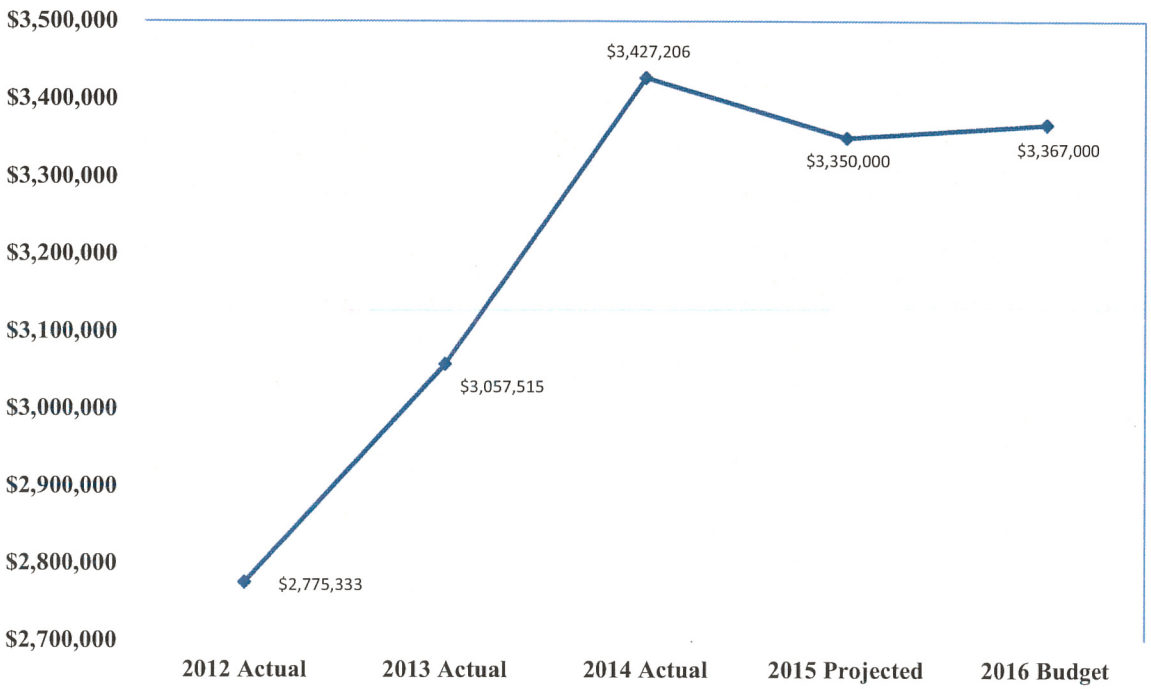
General Fund Revenues
(2012-2016)



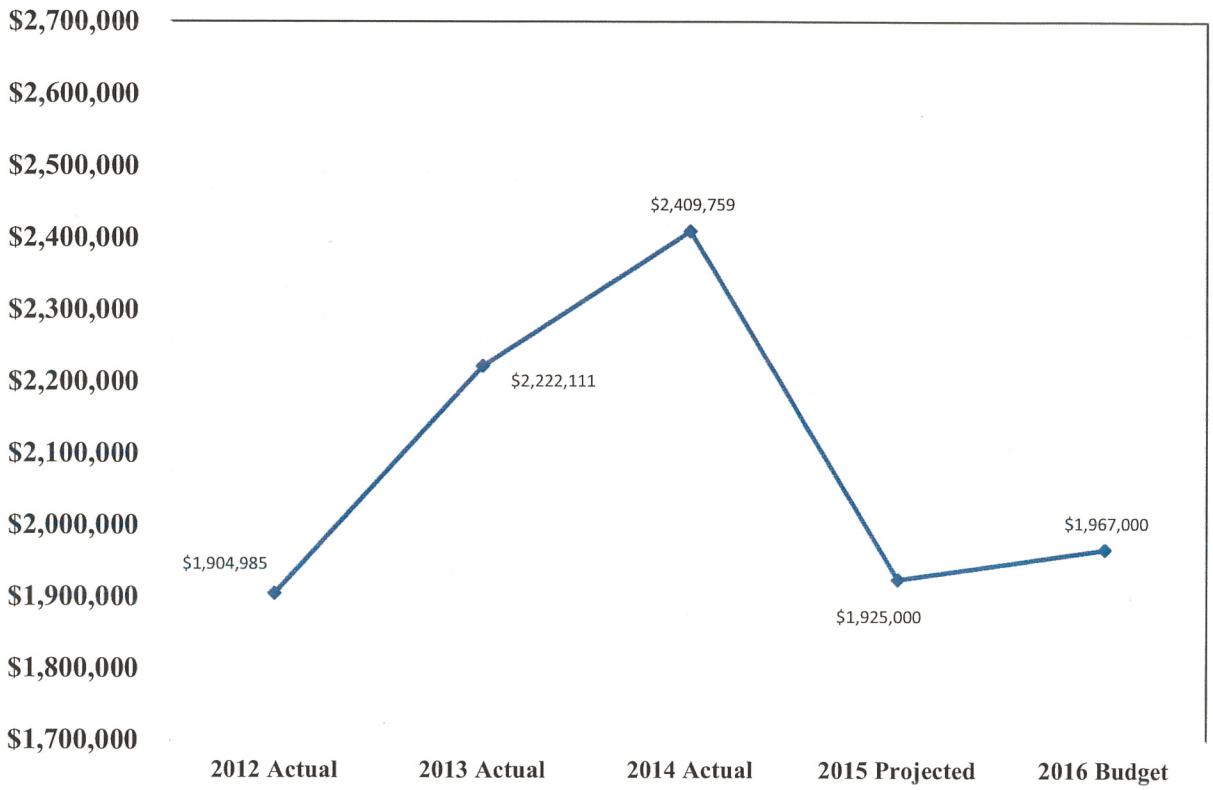
Assessed Valuation
(2012-2016)



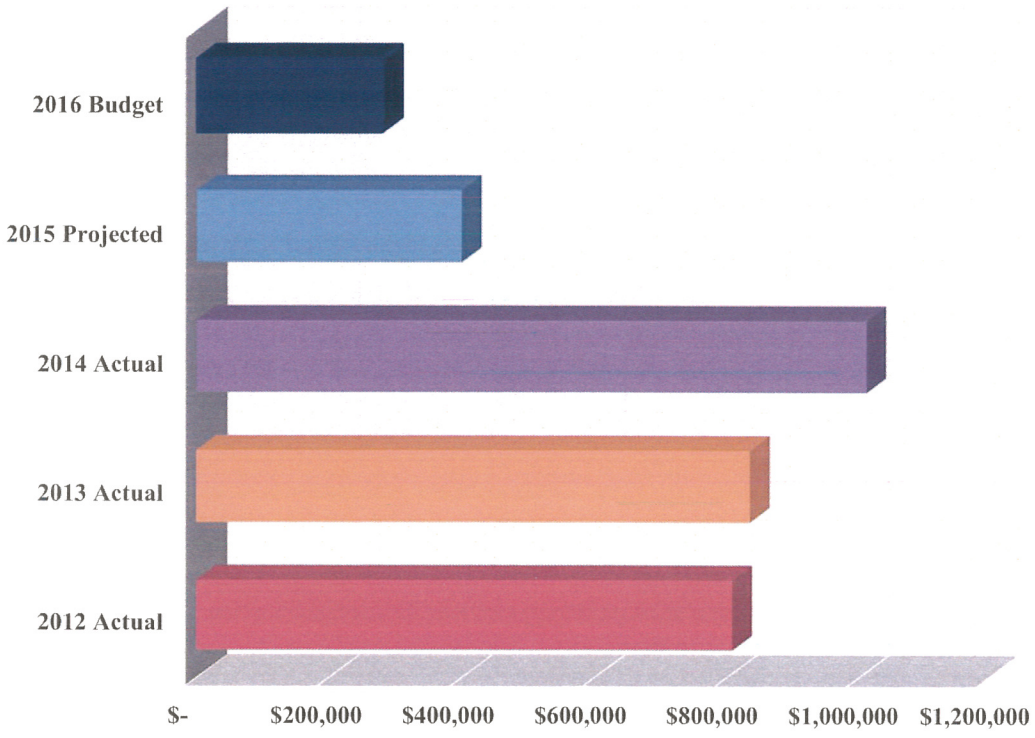
Property Tax Revenue
(2012-2016)



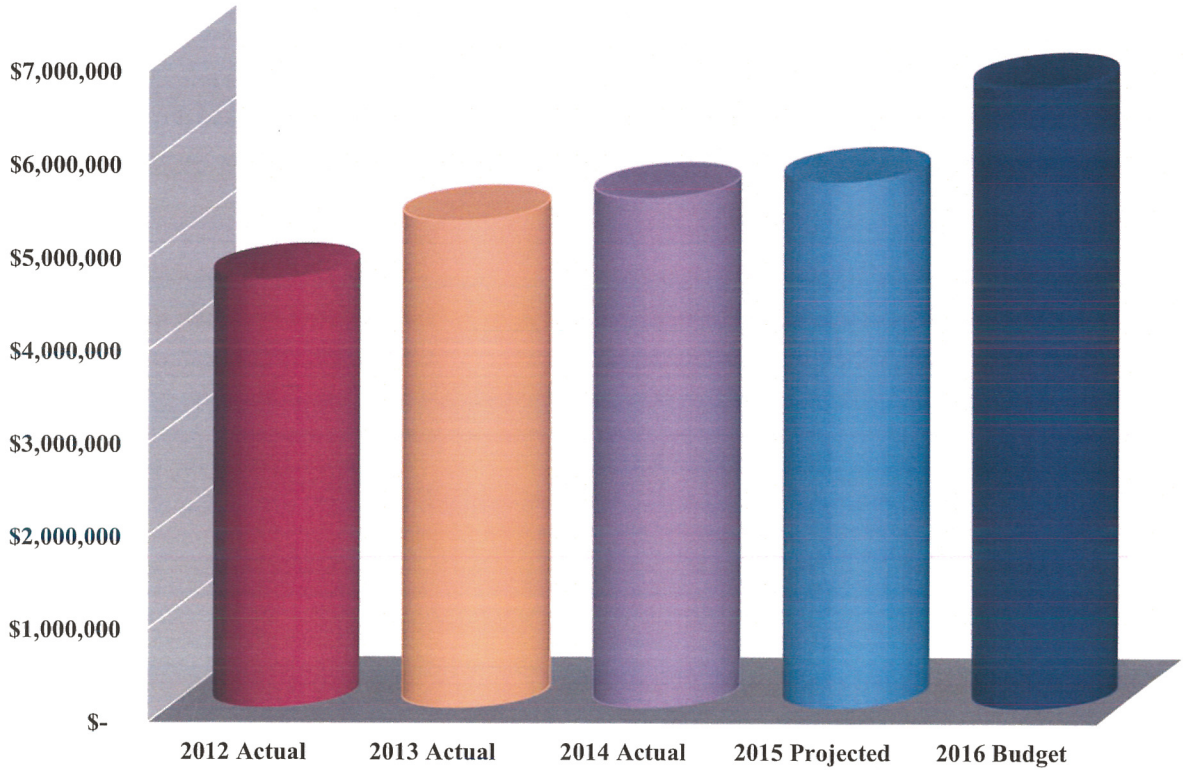
Sales Tax Revenue
(2012-2016)



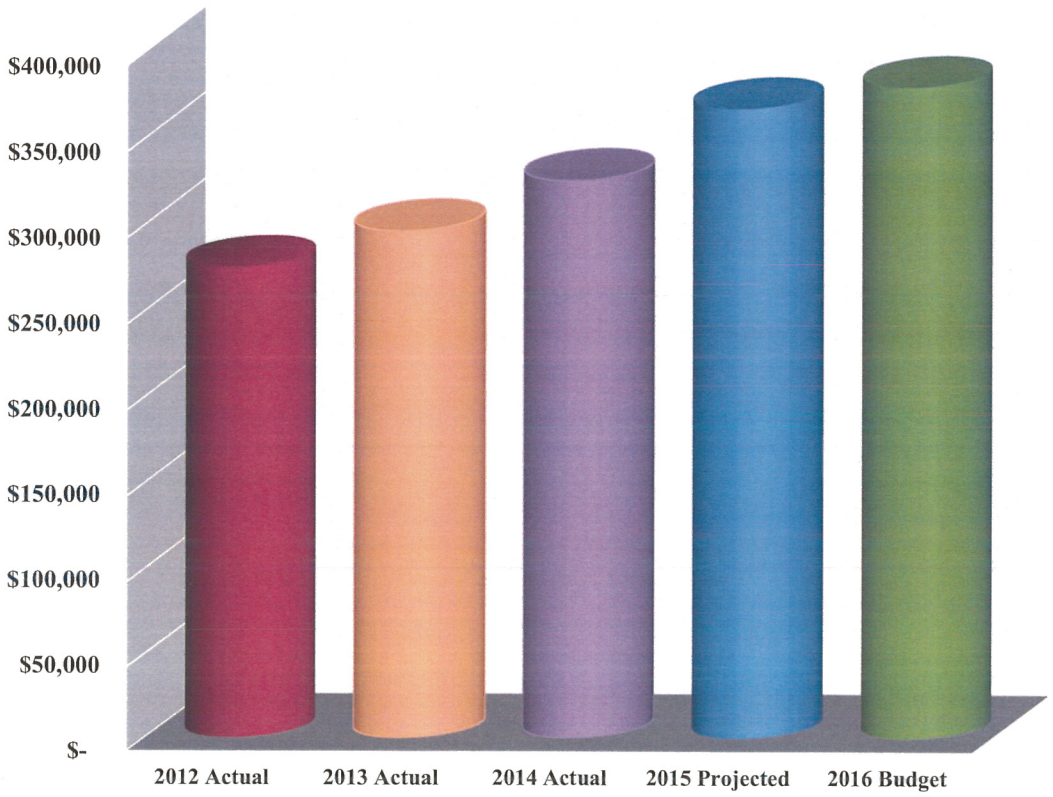
Building Permit Revenue
(2012-2016)



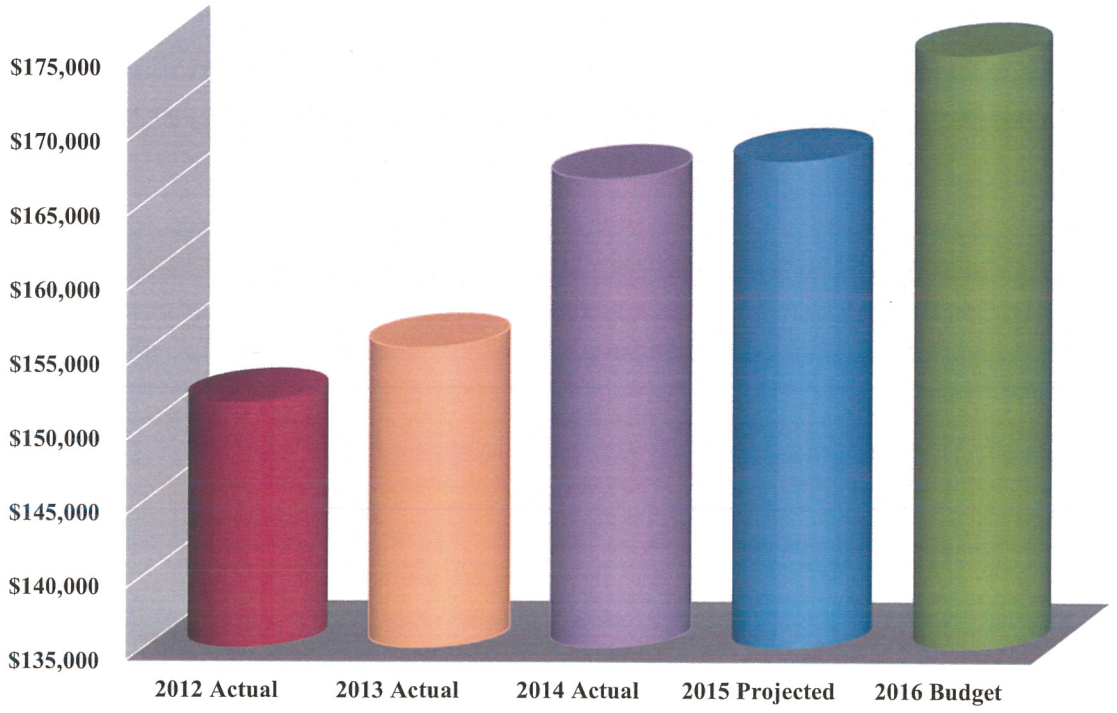
General Fund Expenditures
(2012-2016)



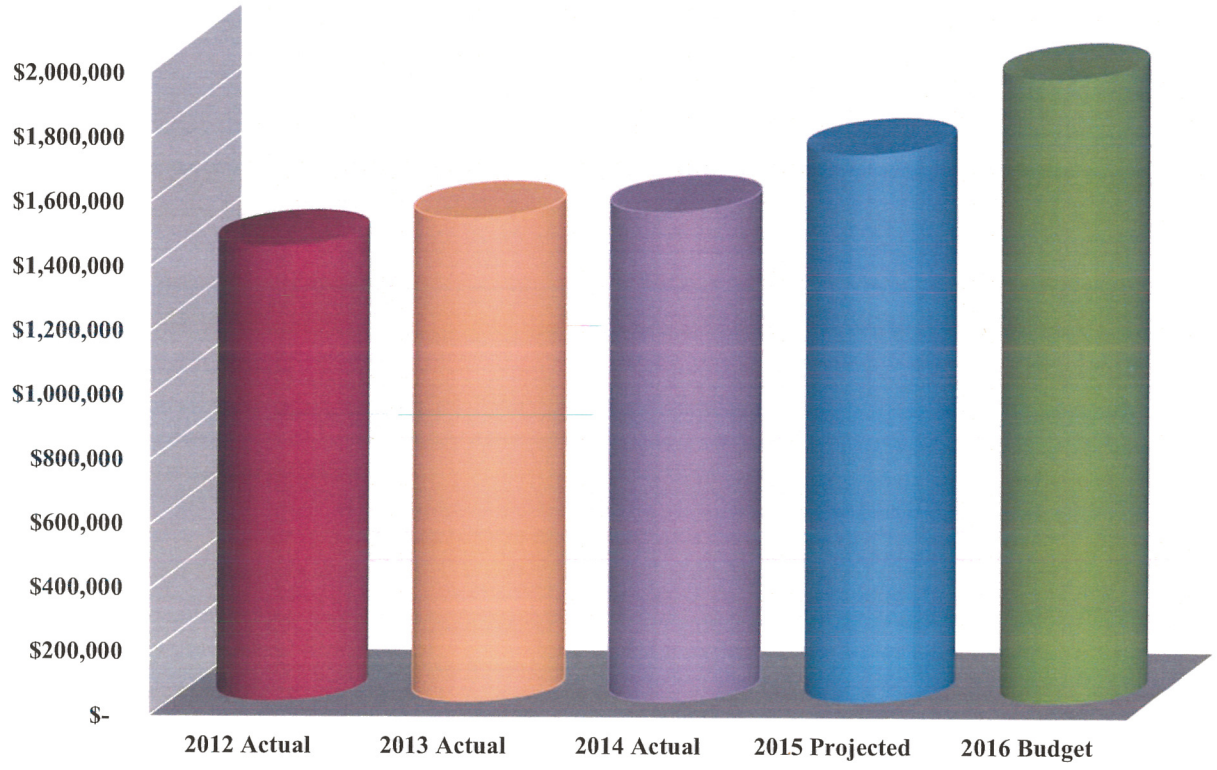
Administration Expenditures
(2012-2016)



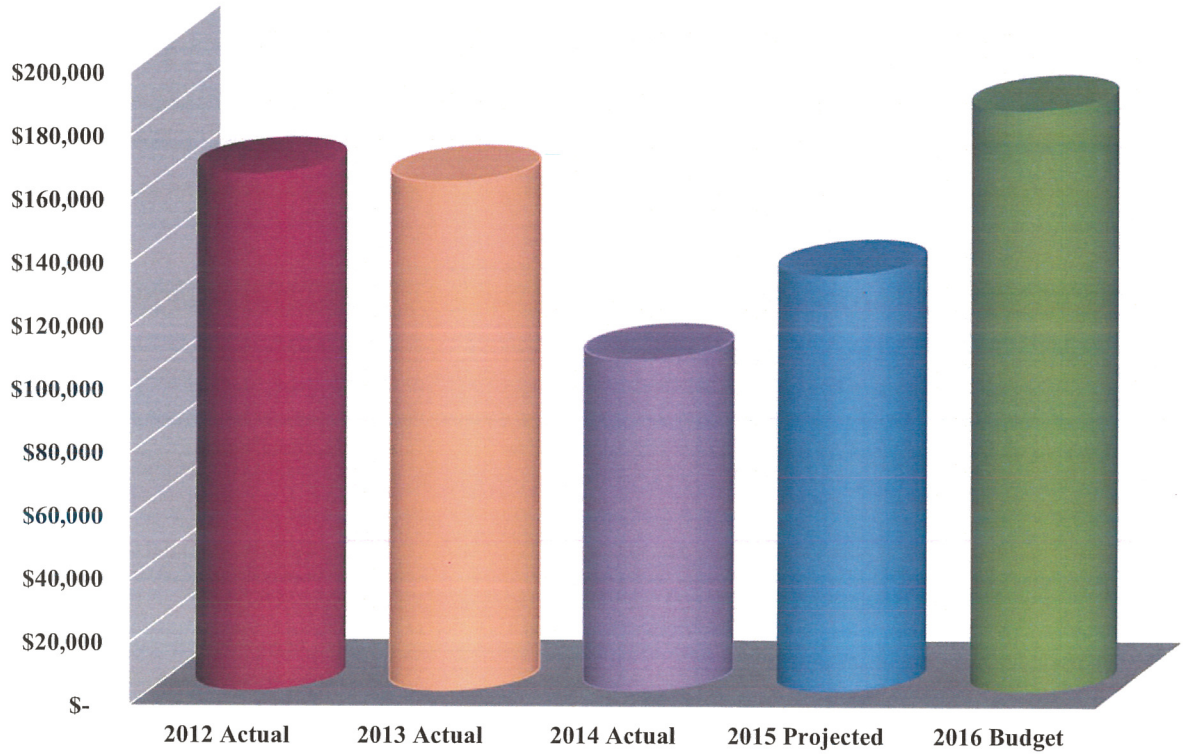
Planning & Zoning Expenditures
(2012-2016)



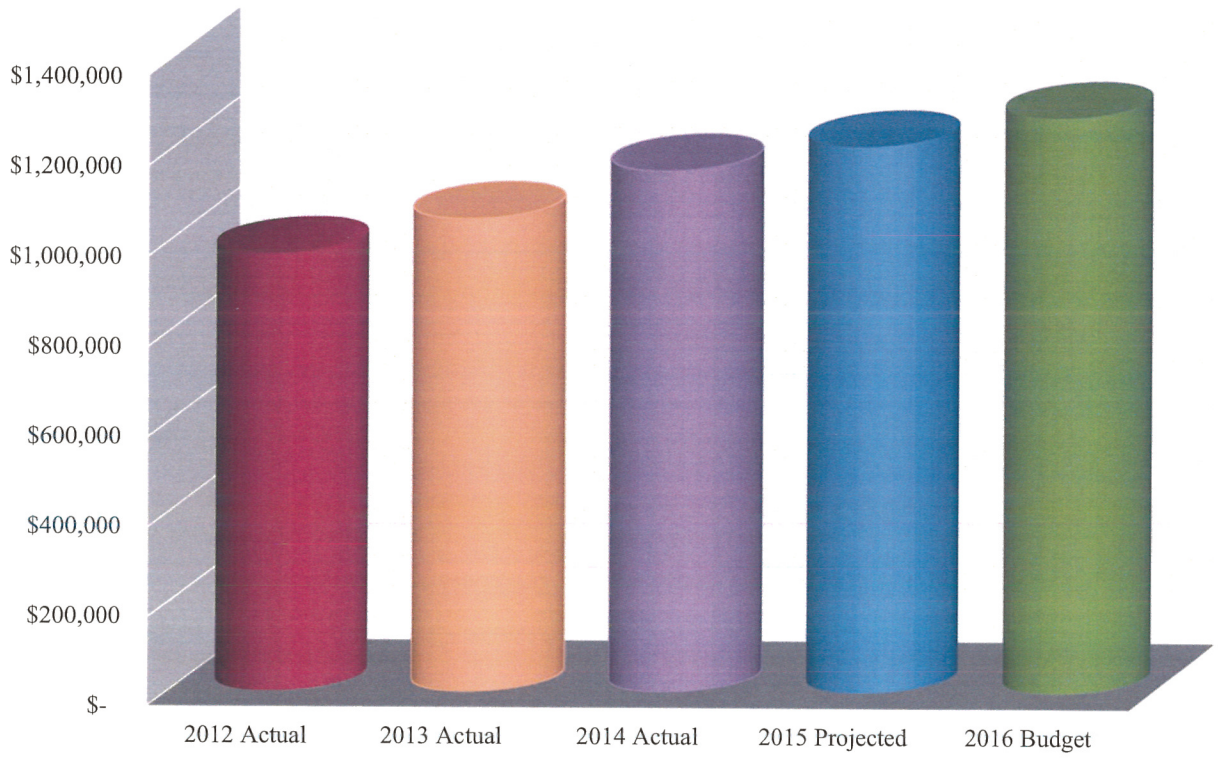
Police Department Expenditures
(2012-2016)



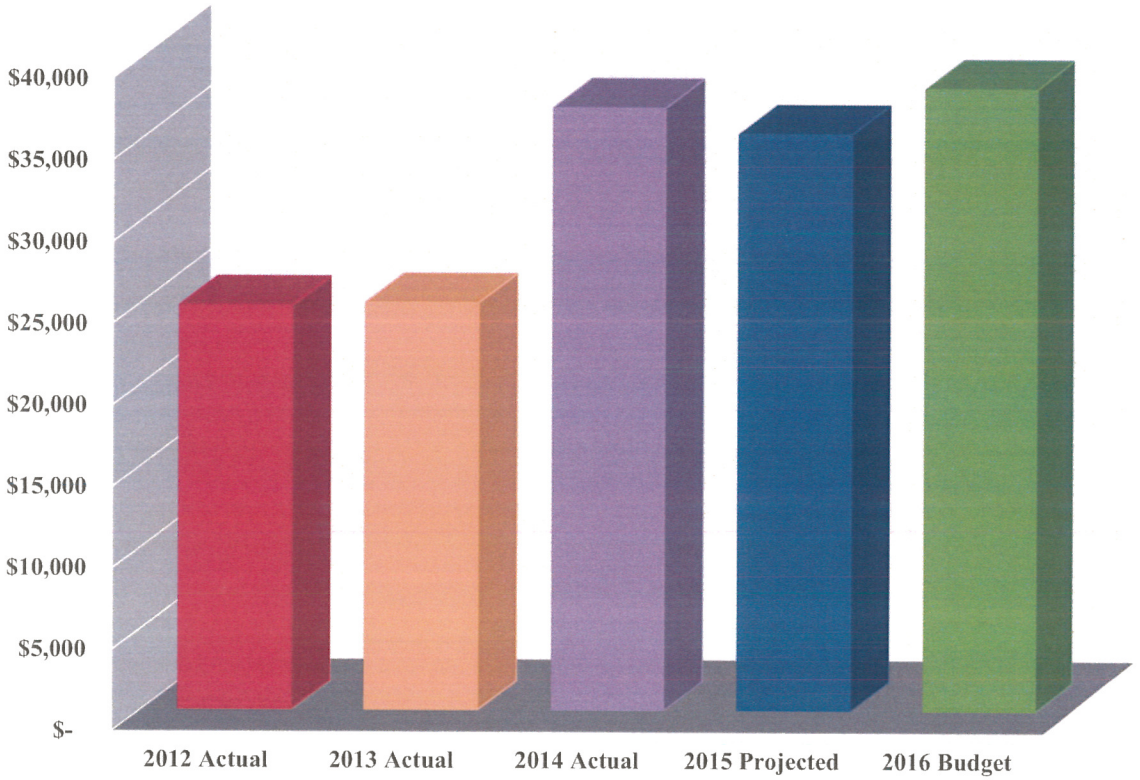
Building Department Expenditures
(2012-2016)



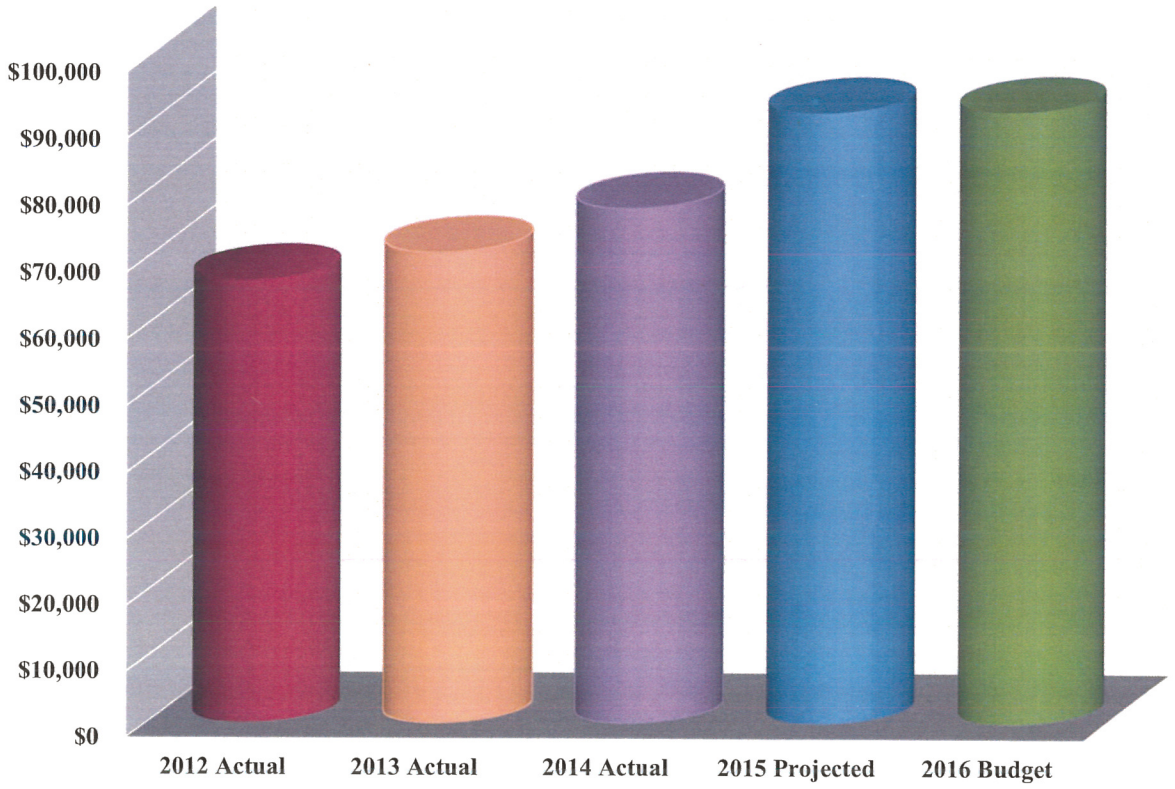
Street Department Expenditures
(2012-2016)



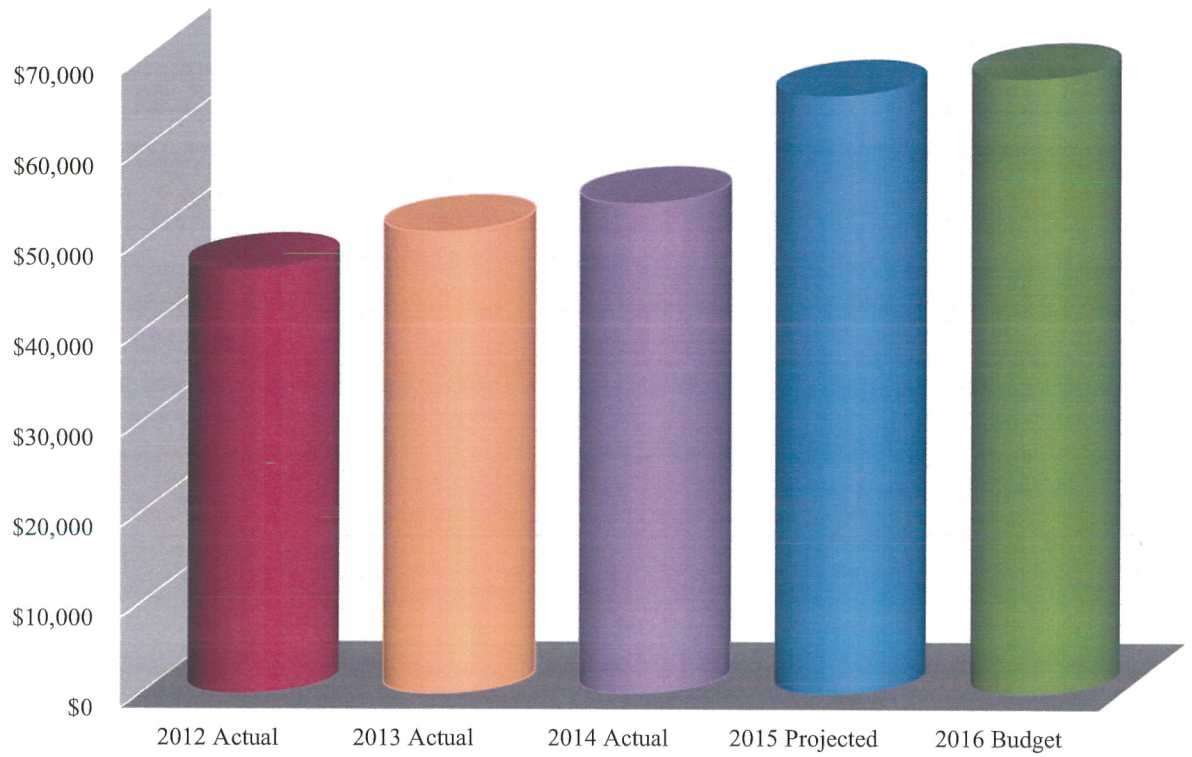
Cemetery Expenditures
(2012-2016)



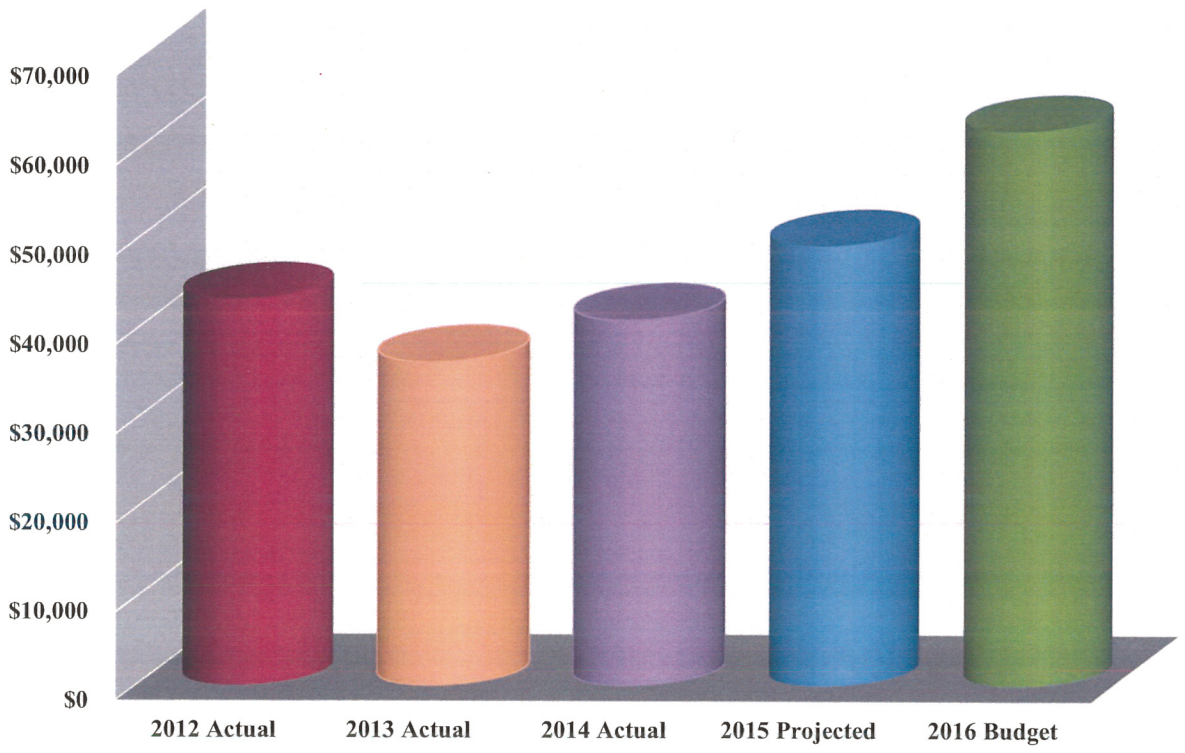
Code Enforcement Expenditures
(2012-2016)



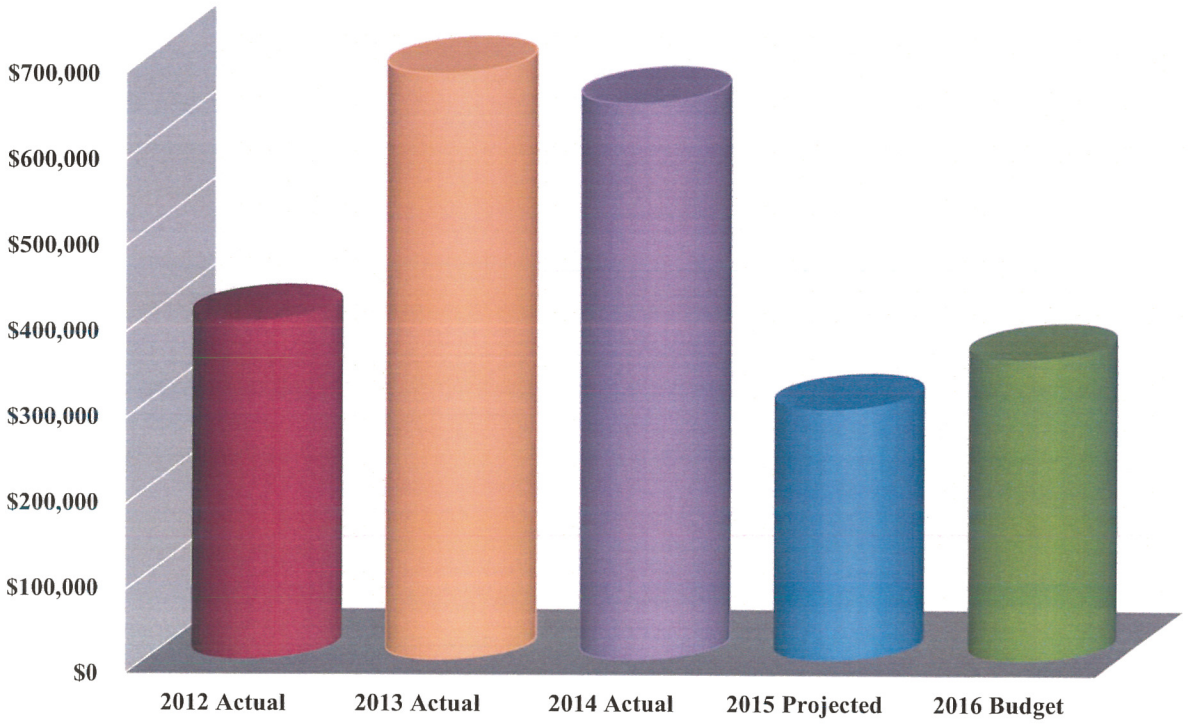
Senior Coordinator Expenditures
(2012-2016)

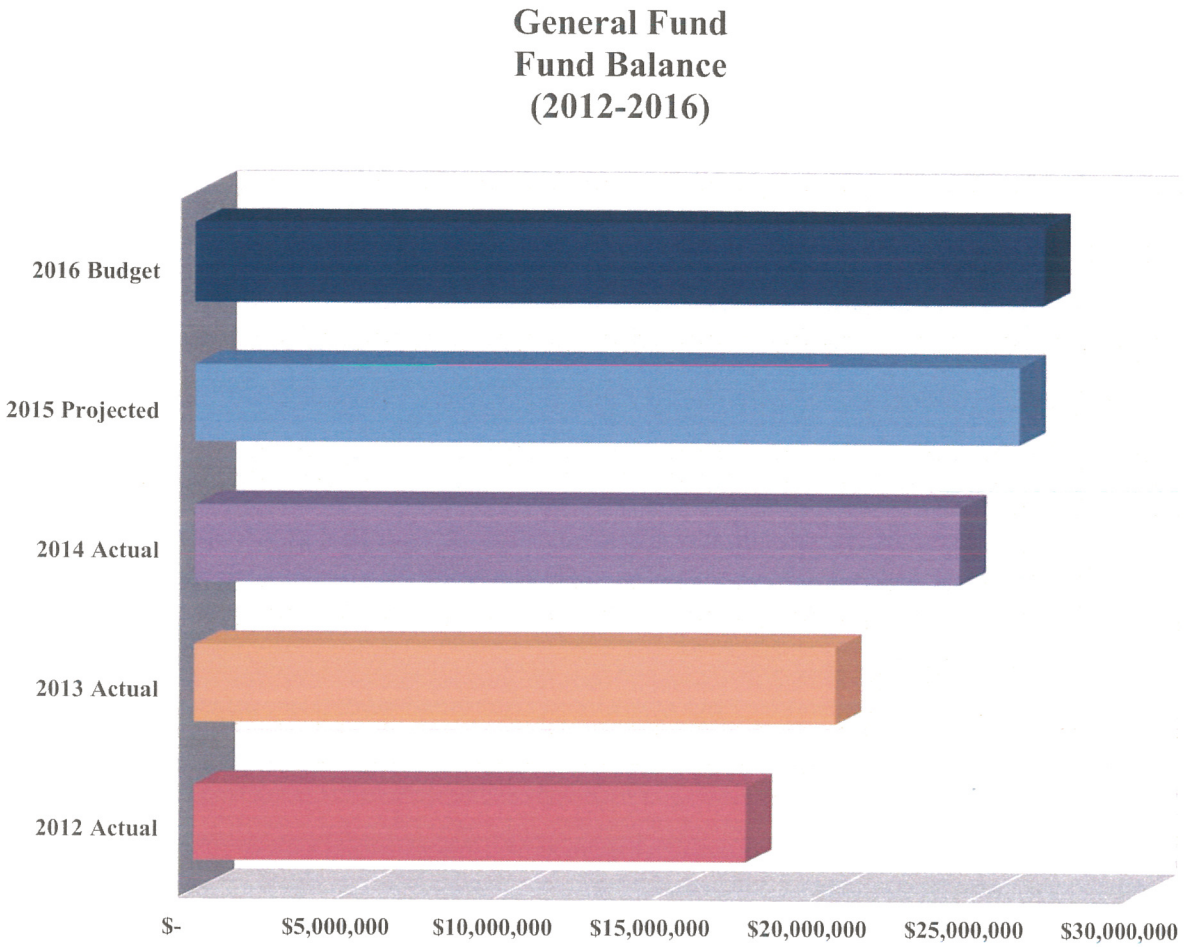


Parks Department Expenditures
(2012-2016)



Community Expenditures
(2012-2016)




General Fund
Fund Balance
(2012-2016)
2016 Budget
2015 Projected
2014 Actual
2013 Actual
2012 Actual
$-
$5,000,000
$10,000,000
$15,000,000
$20,000,000
$25,000,000
$30,000,000

WATER
ENTERPRISE FUND

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
WATER ENTERPRISE FUND - 02								
	Beginning Fund Balance	6,242,373	8,256,431	9,918,213	11,977,751	10,460,400	12,878,500	
	REVENUES							
4310	Water Charges	1,994,734	1,833,186	2,058,475	1,850,000	1,700,000	1,900,000	
4320	Water Tap Fees	500,936	748,800	811,000	500,000	0	0	
	Raw Water Development Fee	1,254,664	1,484,200	1,408,000	600,000	0	0	
4330	Miscellaneous	189,377	259,504	234,362	205,000	110,000	110,000	
4610	Earnings on Investments	44,101	8,491	45,405	30,000	25,000	45,000	
	Transfer from General Fund	165,400	173,600	182,200	182,200	182,200	182,200	
	Inundation Study Grant	8,500	0	0	0	0	0	
	SUB-TOTAL	4,157,712	4,507,781	4,739,442	3,367,200	2,017,200	2,237,200	
WATER FUND REVENUES		4,157,712	4,507,781	4,739,442	3,367,200	2,017,200	2,237,200	
	AVAILABLE RESOURCES	10,400,085	12,764,212	14,657,655	15,344,951	12,477,600	15,115,700	

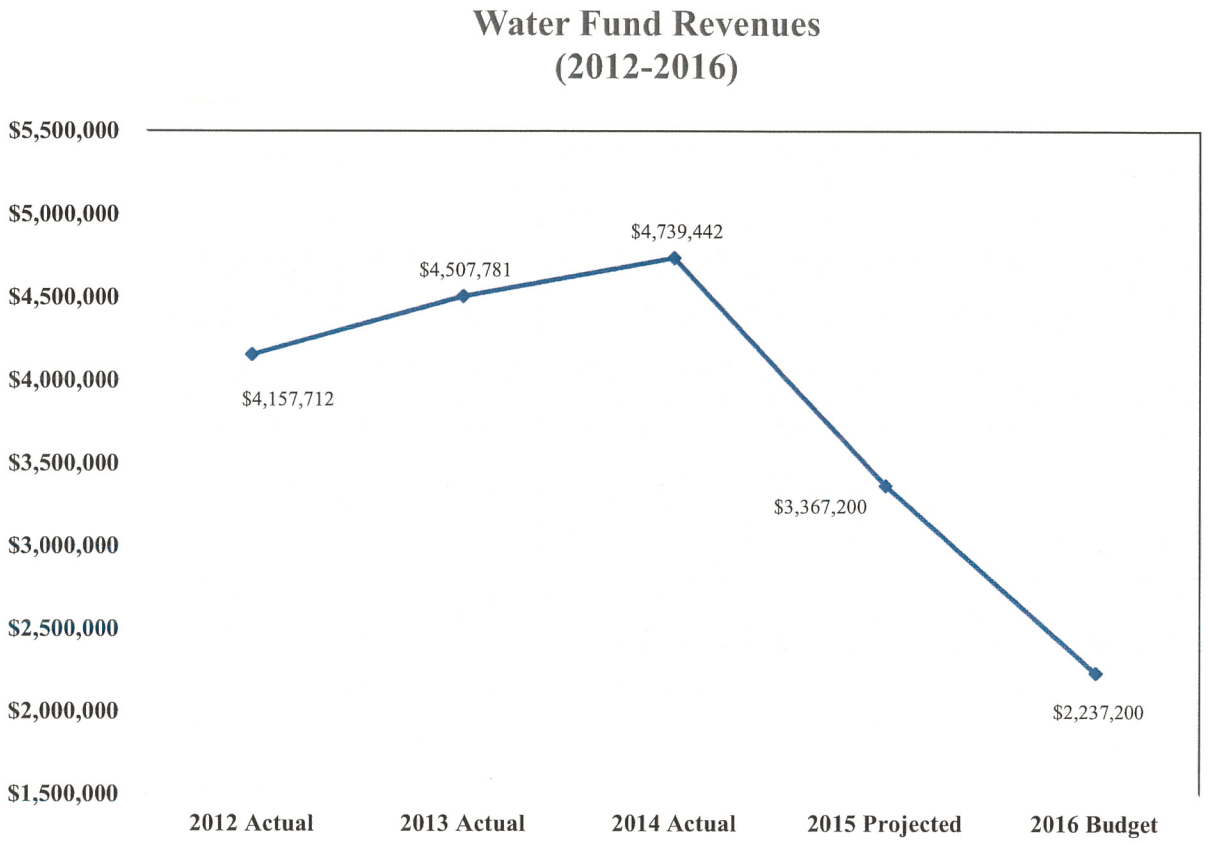
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	31,327	32,781	35,851	34,300	36,000	36,000	
501003	Overtime	26	16	51	300	300	300	
5015	Part-Time Salaries	0	2,006	1,849	4,200	4,200	7,200	
5020	Cleaning	2,383	2,600	2,600	2,700	2,700	2,700	
5025	Manager Salary	22,645	23,324	24,024	25,500	25,500	26,900	
5050	Payroll Taxes	3,747	4,071	4,183	5,000	5,100	5,600	
5060	Employee Retirement	4,375	4,515	4,633	5,100	5,100	5,100	
5065	Health Insurance	14,259	13,933	13,171	14,000	15,000	12,500	
5070	Workers Compensation Ins.	175	312	500	600	600	800	
	Personnel Services Total	78,937	83,558	86,862	91,700	94,500	97,100	
6010	Utilities	4,144	3,992	4,471	3,900	3,900	4,000	
6505	Office Supplies	4,686	4,014	4,193	5,000	5,000	5,000	
6506	Utility Bill mailing	3,082	3,364	3,811	4,100	4,100	7,100	
	Bill Presentment	0	0	0	0	0	10,000	
6510	Telephone	1,718	1,700	1,800	1,800	1,800	1,800	
6511	Training	0	135	252	1,200	1,200	1,200	
6513	Publish/Record	680	1,140	347	1,000	1,000	1,000	
6515	Dues/Subscriptions	1,904	2,009	1,950	4,562	2,200	2,200	
6518	Cleaning Supplies	906	944	933	1,000	1,000	1,000	
6520	Mileage & Expenses	500	499	440	500	500	500	
6522	Insurance	4,726	6,000	6,000	6,000	6,000	6,500	
7020	Maintenance & Repairs	119	314	1,017	1,000	1,000	1,000	
8010	Audit	5,300	4,300	5,700	5,900	5,900	6,000	
8011	Prof. Serv. - Water Counsel	7,974	15,343	18,900	20,000	20,000	30,000	
8012	Comp. Professional Services	3,847	5,668	5,132	8,100	8,100	6,000	
8014	Legal	2,552	4,495	2,813	8,000	8,000	8,000	
8016	Salary Study Fees	0	0	0	1,000	1,000	700	
8017	Professional Services	43,163	30,151	36,693	30,000	40,000	30,000	
9028	Communications	0	900	2,474	3,500	3,500	3,500	
	Operating & Maintenance Total	85,301	84,968	96,926	106,562	114,200	125,500	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65441	Copier	0	0	0	0	0	0	
65442	Comp. Software	0	0	4,031	7,500	7,500	2,500	
65444	Computer	0	450	806	0	0	0	
	Miscellaneous Office Eqpt.	184	220	0	300	300	300	
	Capital Outlay Total	184	670	4,837	7,800	7,800	2,800	
ADMINISTRATION EXPENDITURES TOTAL		164,422	169,196	188,625	206,062	216,500	225,400	
DEBT SERVICES								
9420	CWCB Loan	112,707	1,371,156	1,407,000	0	0	0	
9460	98 Bonds	196,055	240,000	0	0	0	0	
94601	Interest 98 Bonds	128,394	89,481	1,000	0	0	0	
	Debt Service Total	437,156	1,700,637	1,408,000	0	0	0	
DEBT SERVICE EXPENDITURES TOTAL		437,156	1,700,637	1,408,000	0	0	0	

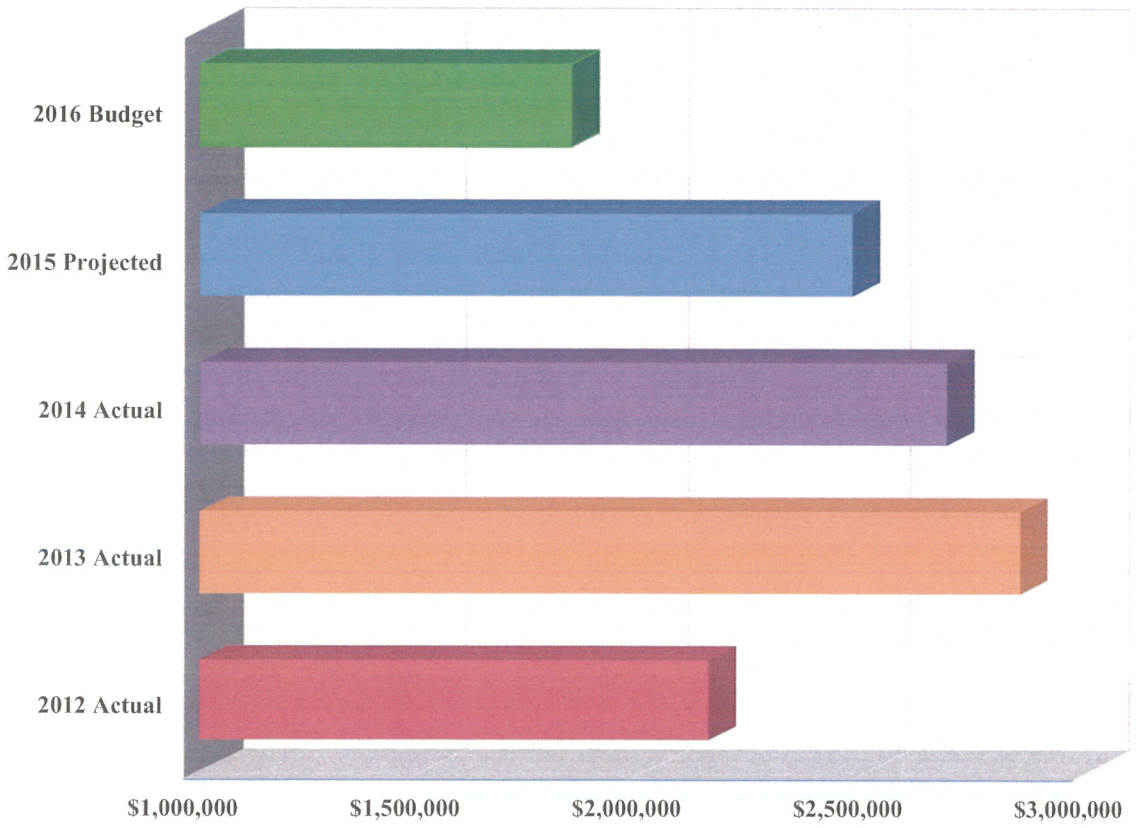
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	153,859	159,994	190,957	207,100	212,500	225,000	
50103	Overtime	6,008	4,411	6,205	10,000	10,000	10,000	
5015	Part-time Salaries	0	2,764	338	2,000	2,600	2,600	
5050	Payroll Taxes	11,882	12,461	14,178	17,000	17,500	18,200	
5060	Employee Retirement	7,547	7,799	9,595	12,000	12,000	13,000	
5065	Health Insurance	42,165	42,605	45,477	58,000	65,000	59,000	
5070	Worker's Comp. Insurance	5,782	8,410	7,500	7,900	7,900	8,300	
	Personnel Services Total	227,243	238,444	274,250	314,000	327,500	336,100	
6010	Utilities	177,152	181,006	192,957	183,000	177,000	185,000	
6510	Telephone	6,972	7,296	8,346	7,400	7,000	7,500	
6511	Training	450	1,241	1,332	3,000	3,000	3,000	
6522	Insurance	17,581	23,569	20,902	23,500	23,500	25,000	
6524	Gas & Oil	11,401	13,094	11,691	8,500	14,000	10,000	
6518	Cleaning/Supplies	0	370	1,155	1,500	1,500	1,600	
	Operating Supplies	0	0	0	0	0	10,000	
6526	Chemicals	149,771	128,950	151,999	142,000	142,000	145,000	
6527	Supplies-Safety Eqpt.	1,201	706	479	3,400	3,400	3,400	
7015	Repair & Maint. Waterlines	25,323	24,986	11,191	25,000	25,000	25,000	
7020	Repair & Maintenance	44,156	27,226	48,419	50,000	50,000	83,000	
7022	Vehicle Repairs	2,195	4,084	3,608	4,000	4,000	4,000	
7035	Water Assessment	82,309	83,355	88,706	98,000	98,000	98,000	
	Water Purchase	0	0	4,376	6,000	6,000	12,700	
8012	Prof. Services	18,626	16,841	52,098	120,000	120,000	40,000	
	Insurance Deductibles	1,000	1,000	500	4,500	4,500	10,000	
	Operating & Maintenance Total	538,137	513,724	597,759	679,800	678,900	663,200	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
	Meters	81,139	91,853	93,655	95,000	95,000	95,000	
	Fire Hydrant Repairs	0	130	9,044	10,000	30,000	40,000	
	Vehicle	0	12,311	18,080	37,500	37,500	19,500	
	Tools	587	1,418	4,277	5,000	5,000	10,000	
	Instrumentation Upgrades/Scada System	0	0	0	20,000	85,000	65,000	
	GIS System	0	0	0	0	0	25,000	
	Testing Equipment	768	2,149	0	4,000	4,000	4,000	
	Lone Tree Replace Pumps/Motors	0	680	0	55,000	55,000	0	
	System Improvements	0	5,170	0	50,000	50,000	80,000	
	Emergency Water Interconnect	0	0	0	20,000	165,000	150,000	
	Pump Station Impellers	0	19,820	0	0	0	0	
	Johnstown Reservoir Dam Inundation Study	8,500	0	0	0	0	0	
	Hwy 60 Waterline Project	0	0	0	850,000	850,000	0	
	Lone Tree Diversion Pipeline Proj.	461,879	1,268	0	0	0	0	
	Water Line Replacement	109	2,985	0	30,000	30,000	30,000	
	Capital Outlay Total	552,982	137,784	125,056	1,176,500	1,406,500	518,500	
FUND TRANSFER EXPENDITURES								
	Transfer to Other Funds	86,214	86,214	86,214	90,000	90,000	90,000	
	Transfer to Public Wks Bldg. Const. Fund	137,500	0	0	0	0	0	
	Transfer Total	223,714	86,214	86,214	90,000	90,000	90,000	
OPERATIONS EXPENDITURES TOTAL		1,542,076	976,166	1,083,279	2,260,300	2,502,900	1,607,800	
WATER FUND EXPENDITURES TOTAL		2,143,654	2,845,999	2,679,904	2,466,362	2,719,400	1,833,200	

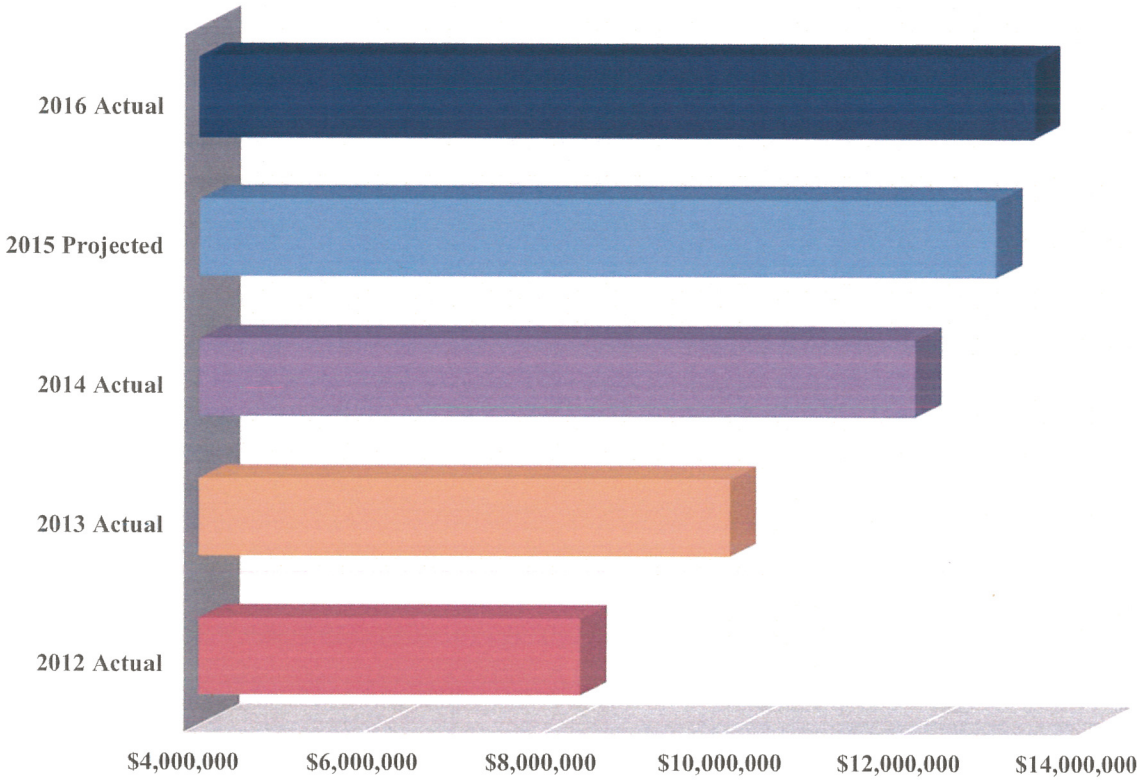
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
WATER FUND BEGINNING BALANCE		6,242,373	8,256,431	9,918,213	11,977,751	10,460,400	12,878,500	
WATER FUND REVENUE		4,157,712	4,507,781	4,739,442	3,367,200	2,017,200	2,237,200	
RESOURCES AVAILABLE		10,400,085	12,764,212	14,657,655	15,344,951	12,477,600	15,115,700	
WATER FUND EXPENDITURES		2,143,654	2,845,999	2,679,904	2,466,362	2,719,400	1,833,200	
WATER FUND ENDING BALANCE		8,256,431	9,918,213	11,977,751	12,878,589	9,758,200	13,282,500	
EXPENDITURES BY CATEGORY								
	Personal Services Total	306,180	322,002	361,112	405,700	422,000	433,200	
	Operating & Maint. Total	623,438	598,692	694,685	786,362	793,100	788,700	
	Non-Operating Total	660,870	1,786,851	1,494,214	90,000	90,000	90,000	
	Capital Outlay Total	553,166	138,454	129,893	1,184,300	1,414,300	521,300	
	Total Expenditures	2,143,654	2,845,999	2,679,904	2,466,362	2,719,400	1,833,200	


Water Fund Revenues
(2012-2016)
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$4,157,712
$4,507,781
$4,739,442
$3,367,200
$2,237,200
2012 Actual
2013 Actual
2014 Actual
2015 Projected
2016 Budget

Water Fund Expenditures
(2012-2016)



Water Fund
Fund Balance
(2012-2016)



WASTEWATER
ENTERPRISE FUND

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
WASTEWATER ENTERPRISE FUND - 03								
	Beginning Fund Balance	6,346,666	6,897,128	7,797,886	7,454,987	7,297,100	8,041,200	
	REVENUES							
4310	Charges	1,185,682	1,446,527	1,548,930	1,608,900	1,500,000	1,610,000	
4320	Wastewater Tap Fees	320,500	518,400	636,546	126,000	0	0	
4330	Miscellaneous	26,985	130,652	68,905	46,000	10,000	10,000	
4610	Earnings on Investments	36,983	5,795	52,518	40,000	30,000	35,000	
	SUB-TOTAL	1,570,150	2,101,374	2,306,899	1,820,900	1,540,000	1,655,000	
WASTEWATER REVENUES		1,570,150	2,101,374	2,306,899	1,820,900	1,540,000	1,655,000	
	AVAILABLE RESOURCES	7,916,816	8,998,502	10,104,785	9,275,887	8,837,100	9,696,200	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	51,687	53,650	56,493	55,800	57,500	58,000	
50103	Overtime	46	28	101	500	500	500	
5015	Part-Time Salaries	0	2,006	2,049	4,200	4,200	7,200	
5020	Cleaning	2,383	2,600	2,600	2,600	2,600	2,600	
5025	Manager Salary	43,958	45,277	47,635	49,500	49,500	52,000	
5050	Payroll Taxes	6,594	7,057	7,264	8,300	8,700	9,000	
5060	Employee Retirement	7,589	7,833	8,034	8,300	8,300	8,600	
5065	Health Insurance	25,516	24,893	23,472	26,000	28,000	28,100	
5070	Workers Compensation Ins.	175	284	400	600	600	700	
	Personnel Services Total	137,948	143,628	148,048	155,800	159,900	166,700	
6010	Utilities	4,179	4,068	4,584	4,400	4,400	4,400	
6505	Office Supplies	4,389	3,840	3,710	4,400	4,400	4,400	
6506	Utility Bill Mailing	3,082	3,364	3,811	4,100	4,000	7,100	
	On Line Bill Presentment	0	0	0	0	0	8,000	
6510	Telephone	1,723	1,564	1,812	1,800	1,800	1,800	
6511	Training	35	256	0	700	1,100	700	
6515	Dues/Subscriptions	56	273	250	500	500	500	
6518	Cleaning Supplies	915	927	1,016	1,000	1,000	1,000	
6520	Mileage & Expenses	500	683	400	800	800	800	
6522	Insurance	4,800	7,200	6,000	6,600	6,600	6,900	
7020	Maintenance & Repairs	118	314	639	1,100	1,100	1,100	
8010	Audit	6,600	6,800	6,334	7,000	7,000	7,000	
8012	Comp. Professional Services	4,056	5,646	4,964	7,000	7,000	6,000	
8014	Legal	22,101	16,599	18,337	30,000	30,000	30,000	
8016	Salary Study Fees	290	0	0	800	800	800	
8017	Professional Services	5,767	44,431	73,747	20,000	40,000	20,000	
	Operating & Maintenance Total	58,611	95,965	125,604	90,200	110,500	100,500	

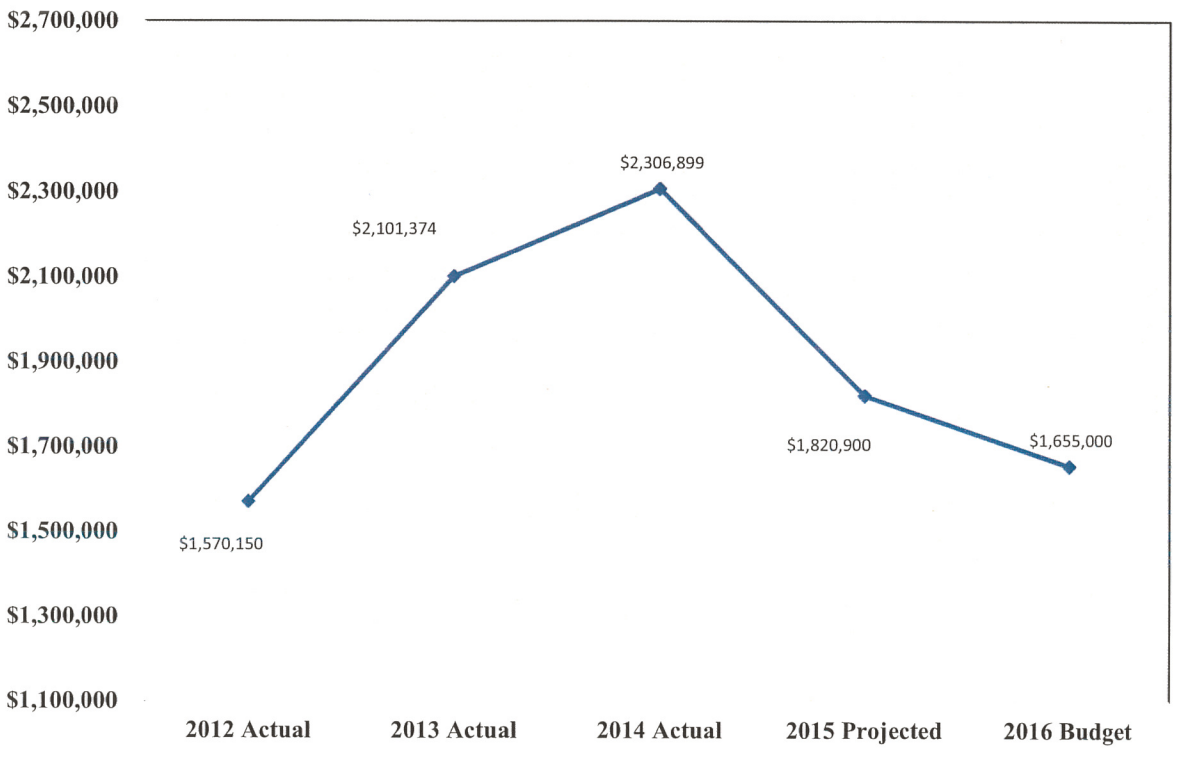
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65442	Comp. Software	0	0	5,495	7,500	7,500	2,500	
65444	Computer	0	450	610	0	1,200	0	
	Miscellaneous Office Eqpt.	183	0	196	400	400	400	
	Capital Outlay Total	183	450	6,301	7,900	9,100	2,900	
ADMINISTRATION EXPENDITURES TOTAL		196,742	240,043	279,953	253,900	279,500	270,100	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	187,767	195,393	228,483	241,000	253,000	265,000	
50103	Overtime	7,343	5,489	7,584	10,000	10,000	10,000	
5050	Payroll Taxes	14,522	14,979	16,981	18,900	20,300	21,100	
5060	Employee Retirement	9,225	9,537	11,391	13,500	14,500	15,000	
5065	Health Insurance	51,537	52,073	55,180	66,000	72,000	70,000	
5070	Worker's Comp. Insurance	3,680	5,410	6,994	8,200	8,200	8,600	
	Personnel Services Total	274,074	282,881	326,613	357,600	378,000	389,700	
6010	Utilities	185,909	206,656	249,081	225,000	225,000	230,000	
6510	Telephone/Pagers	4,389	4,726	5,478	5,200	5,200	5,500	
6511	Training	85	1,080	1,320	3,000	3,000	3,000	
	Cleaning Supplies	0	309	1,152	1,500	1,500	1,500	
6522	Insurance	17,581	24,934	22,792	26,600	26,600	27,800	
6524	Gas & Oil	10,972	12,666	13,329	10,000	14,500	12,500	
	Operating Supplies	0	0	0	0	0	10,000	
6526	Operating Supplies - Chemicals	90,076	105,173	100,131	105,000	105,000	108,000	
6527	Supplies-Safety Eqpt.	1,965	1,191	470	3,500	3,500	3,500	
	Tools	0	0	3,940	3,500	3,500	3,500	
7015	Repair & Maintenance - Mains	9,688	12,738	16,732	20,000	20,000	20,000	
7020	Repair & Maintenance	31,057	35,612	53,621	80,000	80,000	65,000	
	Sewerline Cleaning	12,148	27,572	23,502	30,000	30,000	30,000	
	Weed Control/Ground Maint.	1,490	600	0	3,000	3,000	3,000	
7022	Vehicle Repairs	1,728	3,515	3,181	3,800	3,800	3,500	
8012	Professional Services	31,634	29,673	32,190	30,000	30,000	65,000	
	Insurance Deductibles	0	0	500	5,500	5,500	7,500	
	Operating & Maintenance Total	398,722	466,445	527,419	555,600	560,100	599,300	

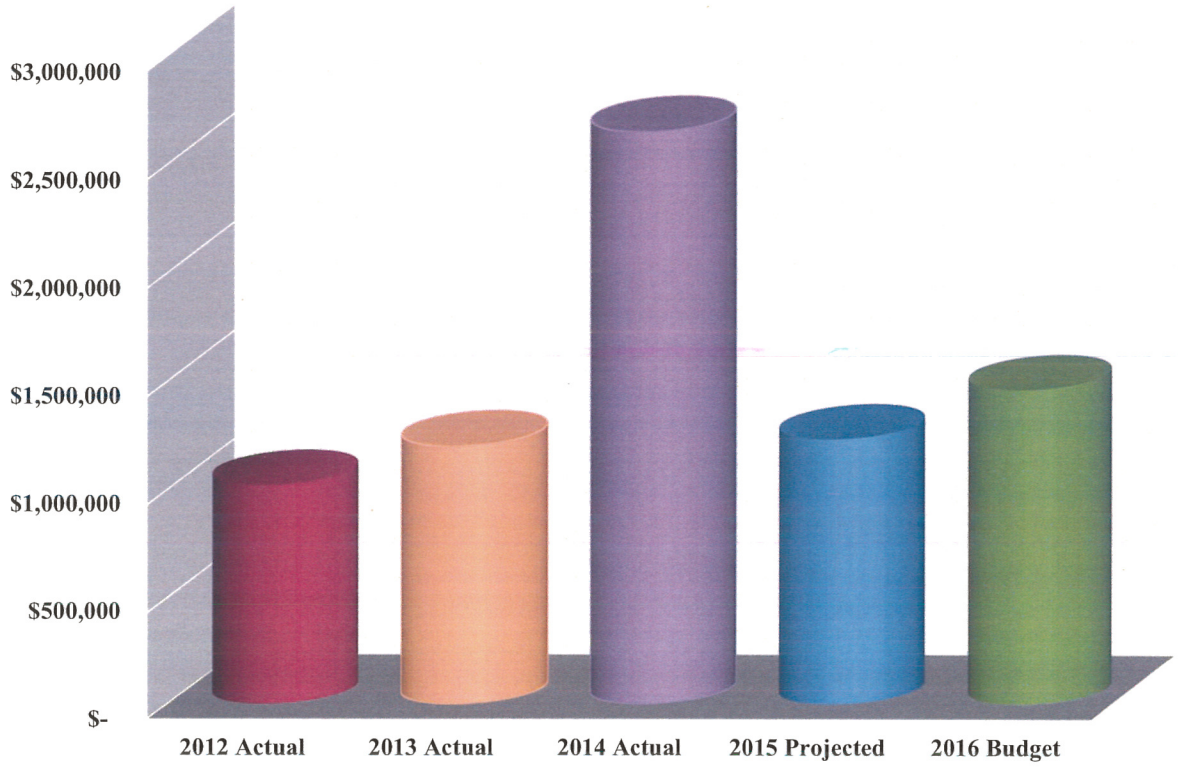
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
	Manhole Installation	0	0	504	10,000	10,000	25,000	
	GIS Mapping	0	0	0	0	0	25,000	
	Vehicles	0	12,157	18,173	37,500	37,500	19,000	
	Instrumentation/Controls Upgrades	0	0	0	0	50,000	50,000	
	Sewerline Replacement	0	1,047	0	20,000	20,000	20,000	
	SCADA System	0	0	0	0	65,000	65,000	
	Central Plant Lagoon Baffles	0	0	0	0	30,000	0	
	Central Plant Expansion - Design	12,650	0	0	0	0	0	
	Wastewater Expansion Project	0	198,043	1,497,136	0	0	0	
	Capital Outlay Total	12,650	211,247	1,515,813	67,500	212,500	204,000	
FUND TRANSFER EXPENDITURES								
	Transfer to Public Works Facility Proj	137,500	0	0	0	0	0	
	Transfer Total	137,500	0	0	0	0	0	
OPERATIONS EXPENDITURES TOTAL		822,946	960,573	2,369,845	980,700	1,150,600	1,193,000	
WASTE WATER FUND EXPENDITURES TOTAL		1,019,688	1,200,616	2,649,798	1,234,600	1,430,100	1,463,100	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	WASTEWATER ENTERPRISE FUND - 03 NOTES
WASTEWATER FUND BEG. BAL.		6,346,666	6,897,128	7,797,886	7,454,987	7,297,100	8,041,200	
WASTEWATER FUND REVENUE		1,570,150	2,101,374	2,306,899	1,820,900	1,540,000	1,655,000	
RESOURCES AVAILABLE		7,916,816	8,998,502	10,104,785	9,275,887	8,837,100	9,696,200	
WASTEWATER FUND EXPENDITURES		1,019,688	1,200,616	2,649,798	1,234,600	1,430,100	1,463,100	
WASTEWATER ENDING BALANCE		6,897,128	7,797,886	7,454,987	8,041,287	7,407,000	8,233,100	
EXPENDITURES BY CATEGORY								
	Personnel Services Total	412,022	426,509	474,661	513,400	537,900	556,400	
	Operating & Maint. Total	457,333	562,410	653,023	645,800	670,600	699,800	
	Non-Operating Total	137,500	0	0	0	0	0	
	Capital Outlay Total	12,833	211,697	1,522,114	75,400	221,600	206,900	
	Total Expenditures	1,019,688	1,200,616	2,649,798	1,234,600	1,430,100	1,463,100	

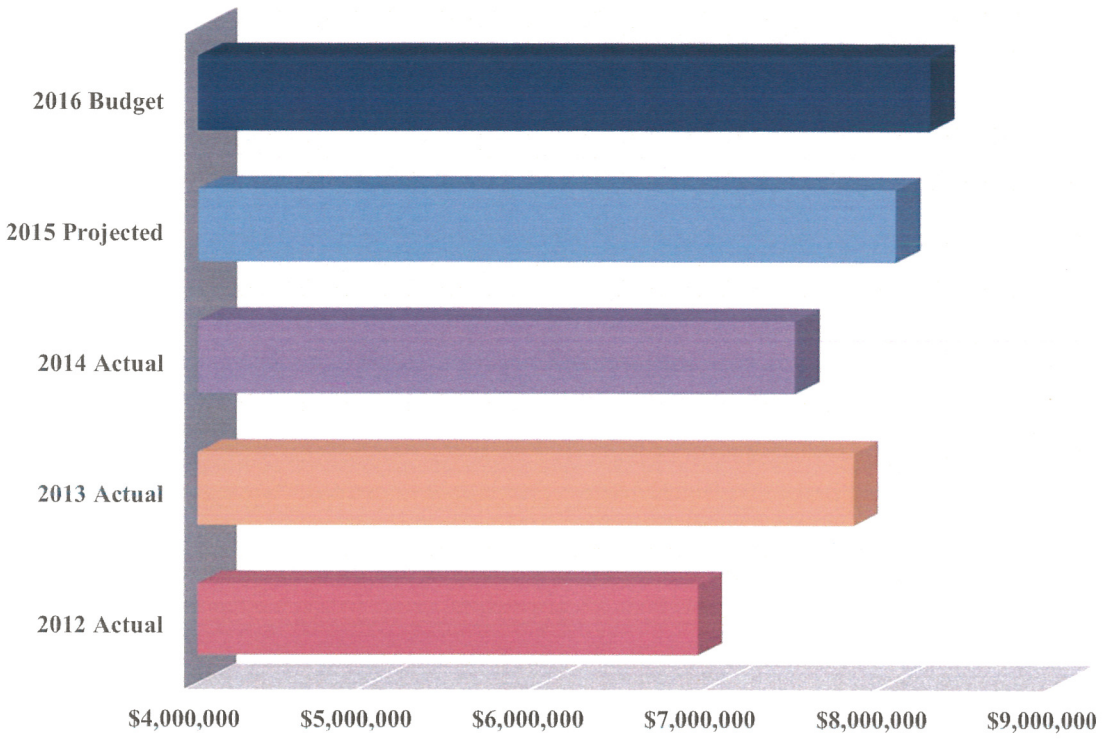
Wastewater Fund Revenues
(2012-2016)



Wastewater Expenditures
(2012-2016)



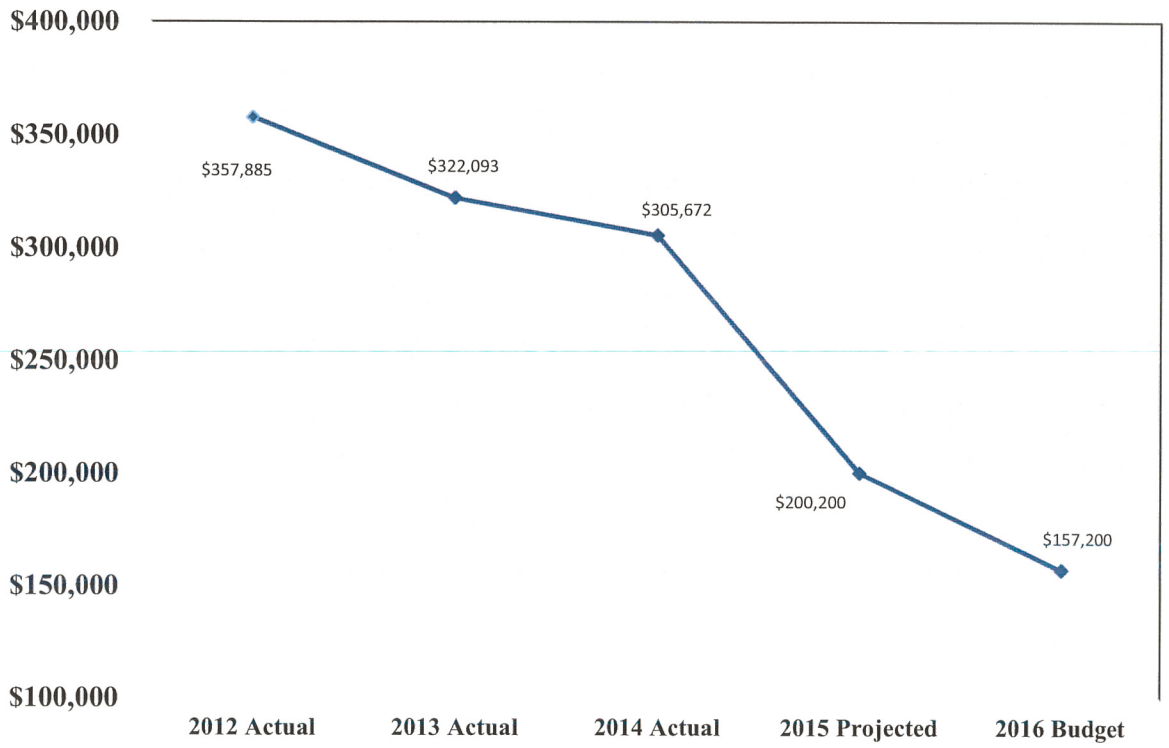
Wastewater Fund
Fund Balance
(2012-2016)



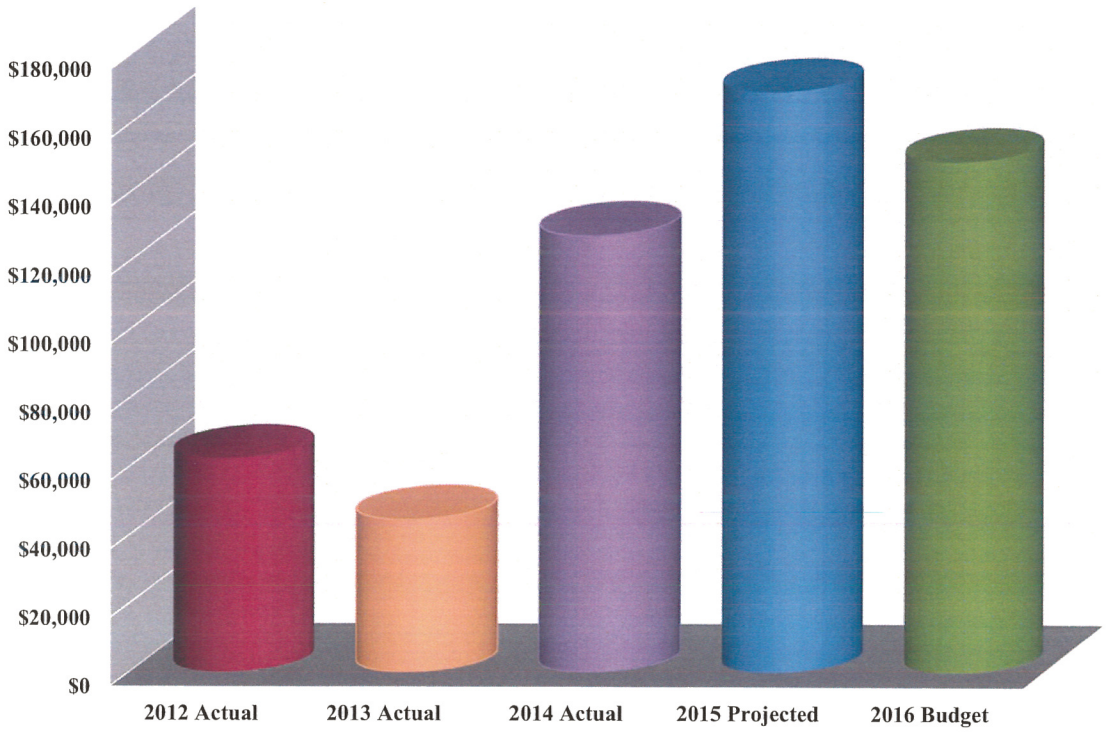
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	CONSERVATION TRUST FUND NOTES
CONSERVATION TRUST FUND								
	Beginning Fund Balance	1,303,423	1,599,120	1,876,778	2,055,067	1,911,900	2,085,800	
	REVENUES							
	Colorado Lottery	50,022	55,755	60,587	58,000	50,000	50,000	
	Miscellaneous	1,453	1,801	13,919	1,200	1,000	1,200	
	GOCO Grant	76,903	0	0	0	0	0	
	Larimer County Use Tax	72,679	74,514	79,410	75,000	40,000	40,000	
	Park Fees	152,500	185,000	148,500	62,500	62,500	62,500	
	Earnings on Investments	4,328	5,023	3,256	3,500	3,500	3,500	
	SUB-TOTAL	357,885	322,093	305,672	200,200	157,000	157,200	
CONSERVATION TRUST FUND REVENUES		357,885	322,093	305,672	200,200	157,000	157,200	
	AVAILABLE RESOURCES	1,661,308	1,921,213	2,182,450	2,255,267	2,068,900	2,243,000	
				0				
OPERATIONS EXPENDITURES								
6544	Park Eqpt. & Improv.	228	2,732	3,156	3,000	3,000	0	
6545	Eddie Aragon Park	3,008	737	1,211	55,700	55,700	6,000	
7020	Repair & Maint.	0	216	1,204	2,000	2,000	6,000	
654404	Lawn Mowers	32,843	16,067	20,814	0	22,000	46,000	
654401	Trees	0	0	0	7,000	7,000	7,000	
6533	Tree Trimming	1,680	3,600	4,200	6,000	6,000	6,000	
6553	Clearview Park	10,081	0	1,456	2,500	2,500	3,500	
6551	Johnstown Lake Park	757	769	2,613	5,000	5,000	5,000	
6549	Pioneer Ridge Park	0	0	1,928	2,500	2,500	3,500	
6546	Sunrise Park	1,309	728	1,783	2,500	2,500	3,500	
6548	Hays Park	553	318	1,372	75,700	75,700	55,700	
6550	Rolling Hills Ranch Park	539	1,520	1,276	5,000	5,000	3,500	
6547	Parish Park	1,690	748	74,877	2,500	2,500	3,500	
	School/Park Site Reimbursement	9,500	17,000	11,493	0	0	0	
	Operating & Maintenance Total	62,188	44,435	127,383	169,400	191,400	149,200	
CONSERVATION TRUST FUND EXPENDITURES TOTAL		62,188	44,435	127,383	169,400	191,400	149,200	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	CONSERVATION TRUST FUND NOTES
	CONSERVATION FUND BEG. BAL.	1,303,423	1,599,120	1,876,778	2,055,067	1,911,900	2,085,800	
	CONSERVATION FUND REVENUE	357,885	322,093	305,672	200,200	157,000	157,200	
	RESOURCES AVAILABLE	1,661,308	1,921,213	2,182,450	2,255,267	2,068,900	2,243,000	
	CONSERVATION FUND EXPEND.	62,188	44,435	127,383	169,400	191,400	149,200	
	CONSERVATION FUND END. BAL.	1,599,120	1,876,778	2,055,067	2,085,867	1,877,500	2,093,800	

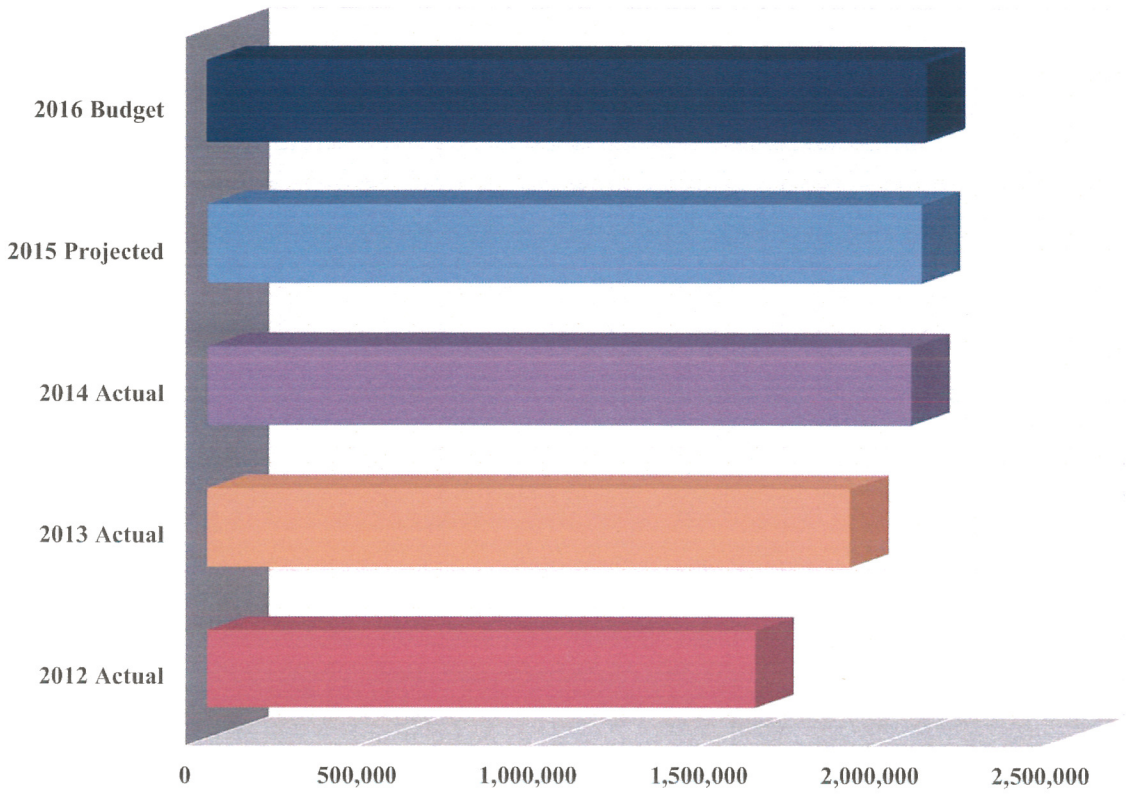
Conservation Trust Fund Revenues
(2012-2016)



Conservation Trust Fund Expenditures
(2012-2016)



Conservation Trust Fund
Fund Balance
(2012-2016)



DRAINAGE FUND

TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	
NO	NAME							NOTES
DRAINAGE FUND								
	Beginning Fund Balance	1,414,684	1,620,203	1,732,575	1,569,585	1,387,100	1,762,100	
	REVENUES							
	Fees	105,948	13,023	59,010	38,500	0	0	
	Earnings on Investments	12,197	2,982	5,753	6,000	6,000	6,200	
	Customer Revenue	295,976	334,744	365,280	373,000	345,000	375,000	
	Sub-Total	414,121	350,749	430,043	417,500	351,000	381,200	
DRAINAGE FUND REVENUES		414,121	350,749	430,043	417,500	351,000	381,200	
	AVAILABLE RESOURCES	1,828,805	1,970,952	2,162,618	1,987,085	1,738,100	2,143,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	DRAINAGE FUND NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	16,277	17,023	18,453	17,800	18,500	18,500	
501003	Overtime	27	16	64	100	100	100	
5011	Part-Time Office	0	2,006	1,849	4,200	4,200	7,200	
5025	Manager Salary	22,645	23,324	24,024	25,500	25,500	26,900	
5050	Payroll Taxes	2,613	2,906	2,984	3,500	3,700	4,000	
5060	Employee Retirement	2,782	2,876	2,945	3,200	3,300	3,300	
5065	Health Insurance	11,297	10,983	10,232	11,600	11,600	9,200	
5070	Worker's Compensation	0	300	400	600	500	600	
	Personnel Services Total	55,641	59,434	60,951	66,500	67,400	69,800	
6010	Utilities	0	352	1,800	1,800	1,800	1,800	
6505	Office Supplies	900	987	950	1,200	1,200	1,200	
6506	Utility Bill Mailing	3,082	3,363	3,811	4,100	4,100	7,100	
	On line bill presentment	0	0	0	0	0	2,000	
6510	Telephone	0	0	0	700	700	700	
6522	Insurance	2,000	2,200	2,300	2,400	2,400	2,500	
7020	Maintenance & Repairs	0	0	411	500	500	500	
8010	Audit	2,000	2,200	2,200	2,500	2,500	2,500	
8012	Computer Professional Services	2,789	2,960	3,000	3,300	3,300	3,300	
8014	Legal	0	0	16	2,000	2,000	2,000	
8017	Professional Services	717	90	217	1,500	1,500	1,500	
	Operating & Maintenance Total	11,488	12,152	14,705	20,000	20,000	25,100	
CAPITAL OUTLAY EXPENDITURES								
654404	Computer Software	0	0	4,310	6,300	6,300	2,500	
	Capital Outlay Total	0	0	4,310	6,300	6,300	2,500	
ADMINISTRATION EXPENDITURES TOTAL		67,129	71,586	79,966	92,800	93,700	97,400	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	DRAINAGE FUND NOTES
OPERATIONS EXPENDITURES								
5010	Wages	19,605	20,139	39,650	26,900	47,400	21,000	
501003	Overtime	528	1,000	564	600	600	600	
5050	Payroll Taxes	1,407	1,503	2,975	3,000	4,000	2,000	
5060	Employee Retirement	853	895	2,420	3,700	3,700	1,200	
5065	Health Insurance	8,533	8,091	8,753	9,500	9,500	10,100	
5070	Worker's Comp Insurance	0	1,000	879	1,600	1,400	1,700	
	Personnel Services Total	30,926	32,628	55,241	45,300	66,600	36,600	
6510	Telephone	0	800	0	800	800	800	
6522	Insurance	2,800	4,200	4,400	4,400	4,400	4,600	
6524	Gas & Oil	1,818	2,000	2,100	2,200	2,200	2,200	
6526	Operating Supplies	0	1,000	470	1,100	1,100	1,100	
7020	Repair & Maintenance	551	242	1,483	2,000	2,000	2,000	
7022	Vehicle Repairs	0	0	0	800	800	800	
6511	Training	0	0	0	500	600	600	
654406	Infrastructure Repair	3,100	0	0	20,000	20,000	20,000	
9010	Downtown Streetscape Improvements	0	0	82,500	0	0	0	
7024	Inlet Replacement	0	9,456	0	20,000	20,000	20,000	
7026	Curb/Gutter Replacement/Repair	19,934	34,095	12,940	35,000	35,000	35,000	
	Principal Payment	57,000	60,000	353,800	0	0	0	
	Interest Payment	25,344	22,370	133	0	0	0	
	Operating & Maintenance Total	110,547	134,163	457,826	86,800	86,900	87,100	
OPERATIONS EXPENDITURES TOTAL		141,473	166,791	513,067	132,100	153,500	123,700	

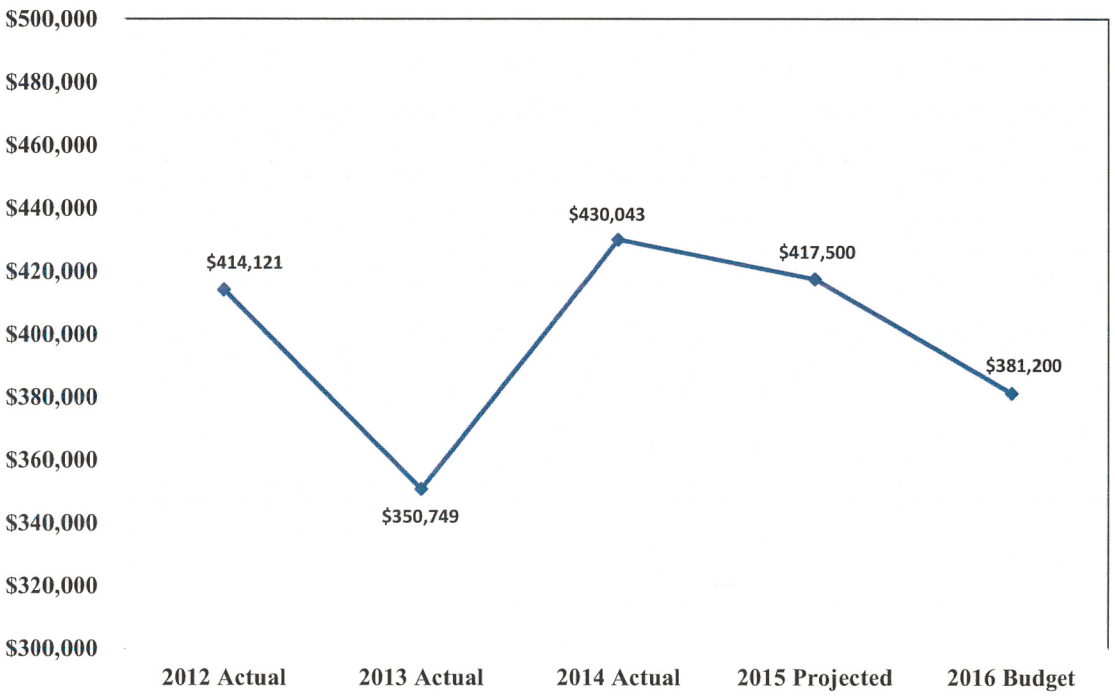
TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	
NO	NAME							NOTES
DRAINAGE FUND								
	Beginning Fund Balance	1,414,684	1,620,203	1,732,575	1,569,585	1,387,100	1,762,100	
	REVENUES							
	Fees	105,948	13,023	59,010	38,500	0	0	
	Earnings on Investments	12,197	2,982	5,753	6,000	6,000	6,200	
	Customer Revenue	295,976	334,744	365,280	373,000	345,000	375,000	
	Sub-Total	414,121	350,749	430,043	417,500	351,000	381,200	
DRAINAGE FUND REVENUES		414,121	350,749	430,043	417,500	351,000	381,200	
	AVAILABLE RESOURCES	1,828,805	1,970,952	2,162,618	1,987,085	1,738,100	2,143,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	DRAINAGE FUND NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	16,277	17,023	18,453	17,800	18,500	18,500	
501003	Overtime	27	16	64	100	100	100	
5011	Part-Time Office	0	2,006	1,849	4,200	4,200	7,200	
5025	Manager Salary	22,645	23,324	24,024	25,500	25,500	26,900	
5050	Payroll Taxes	2,613	2,906	2,984	3,500	3,700	4,000	
5060	Employee Retirement	2,782	2,876	2,945	3,200	3,300	3,300	
5065	Health Insurance	11,297	10,983	10,232	11,600	11,600	9,200	
5070	Worker's Compensation	0	300	400	600	500	600	
	Personnel Services Total	55,641	59,434	60,951	66,500	67,400	69,800	
6010	Utilities	0	352	1,800	1,800	1,800	1,800	
6505	Office Supplies	900	987	950	1,200	1,200	1,200	
6506	Utility Bill Mailing	3,082	3,363	3,811	4,100	4,100	7,100	
	On line bill presentment	0	0	0	0	0	2,000	
6510	Telephone	0	0	0	700	700	700	
6522	Insurance	2,000	2,200	2,300	2,400	2,400	2,500	
7020	Maintenance & Repairs	0	0	411	500	500	500	
8010	Audit	2,000	2,200	2,200	2,500	2,500	2,500	
8012	Computer Professional Services	2,789	2,960	3,000	3,300	3,300	3,300	
8014	Legal	0	0	16	2,000	2,000	2,000	
8017	Professional Services	717	90	217	1,500	1,500	1,500	
	Operating & Maintenance Total	11,488	12,152	14,705	20,000	20,000	25,100	
CAPITAL OUTLAY EXPENDITURES								
654404	Computer Software	0	0	4,310	6,300	6,300	2,500	
	Capital Outlay Total	0	0	4,310	6,300	6,300	2,500	
ADMINISTRATION EXPENDITURES TOTAL		67,129	71,586	79,966	92,800	93,700	97,400	

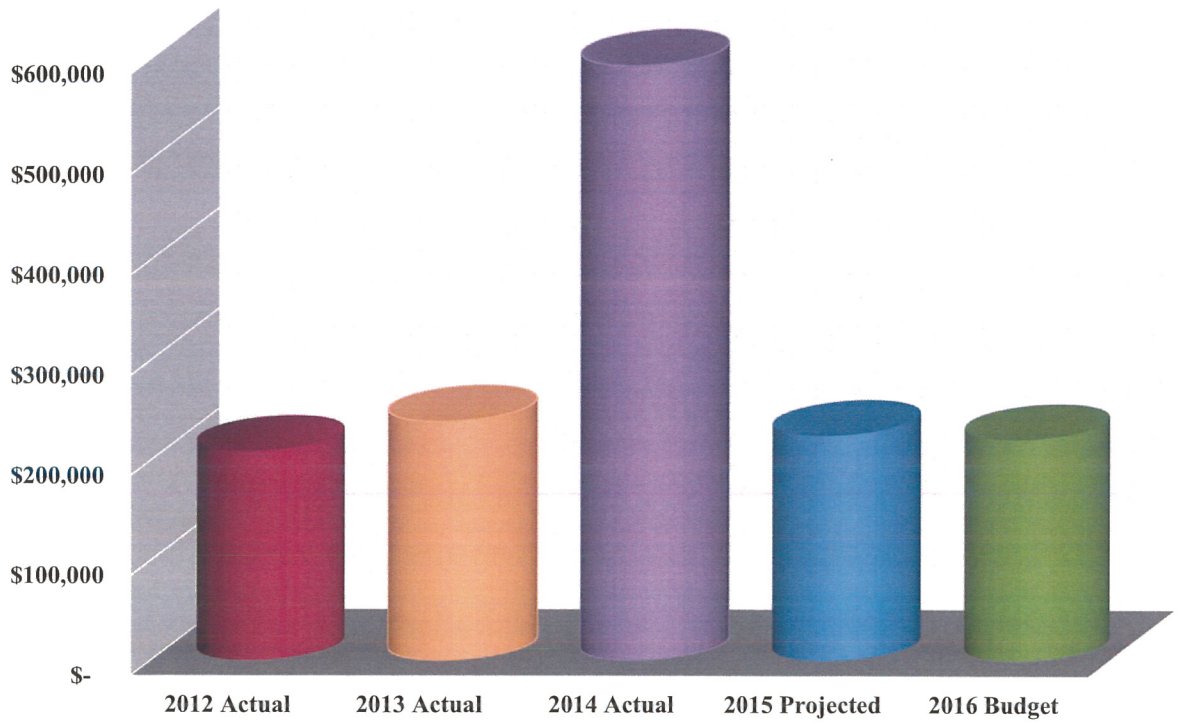
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	DRAINAGE FUND NOTES
OPERATIONS EXPENDITURES								
5010	Wages	19,605	20,139	39,650	26,900	47,400	21,000	
501003	Overtime	528	1,000	564	600	600	600	
5050	Payroll Taxes	1,407	1,503	2,975	3,000	4,000	2,000	
5060	Employee Retirement	853	895	2,420	3,700	3,700	1,200	
5065	Health Insurance	8,533	8,091	8,753	9,500	9,500	10,100	
5070	Worker's Comp Insurance	0	1,000	879	1,600	1,400	1,700	
	Personnel Services Total	30,926	32,628	55,241	45,300	66,600	36,600	
6510	Telephone	0	800	0	800	800	800	
6522	Insurance	2,800	4,200	4,400	4,400	4,400	4,600	
6524	Gas & Oil	1,818	2,000	2,100	2,200	2,200	2,200	
6526	Operating Supplies	0	1,000	470	1,100	1,100	1,100	
7020	Repair & Maintenance	551	242	1,483	2,000	2,000	2,000	
7022	Vehicle Repairs	0	0	0	800	800	800	
6511	Training	0	0	0	500	600	600	
654406	Infrastructure Repair	3,100	0	0	20,000	20,000	20,000	
9010	Downtown Streetscape Improvements	0	0	82,500	0	0	0	
7024	Inlet Replacement	0	9,456	0	20,000	20,000	20,000	
7026	Curb/Gutter Replacement/Repair	19,934	34,095	12,940	35,000	35,000	35,000	
	Principal Payment	57,000	60,000	353,800	0	0	0	
	Interest Payment	25,344	22,370	133	0	0	0	
	Operating & Maintenance Total	110,547	134,163	457,826	86,800	86,900	87,100	
OPERATIONS EXPENDITURES TOTAL		141,473	166,791	513,067	132,100	153,500	123,700	

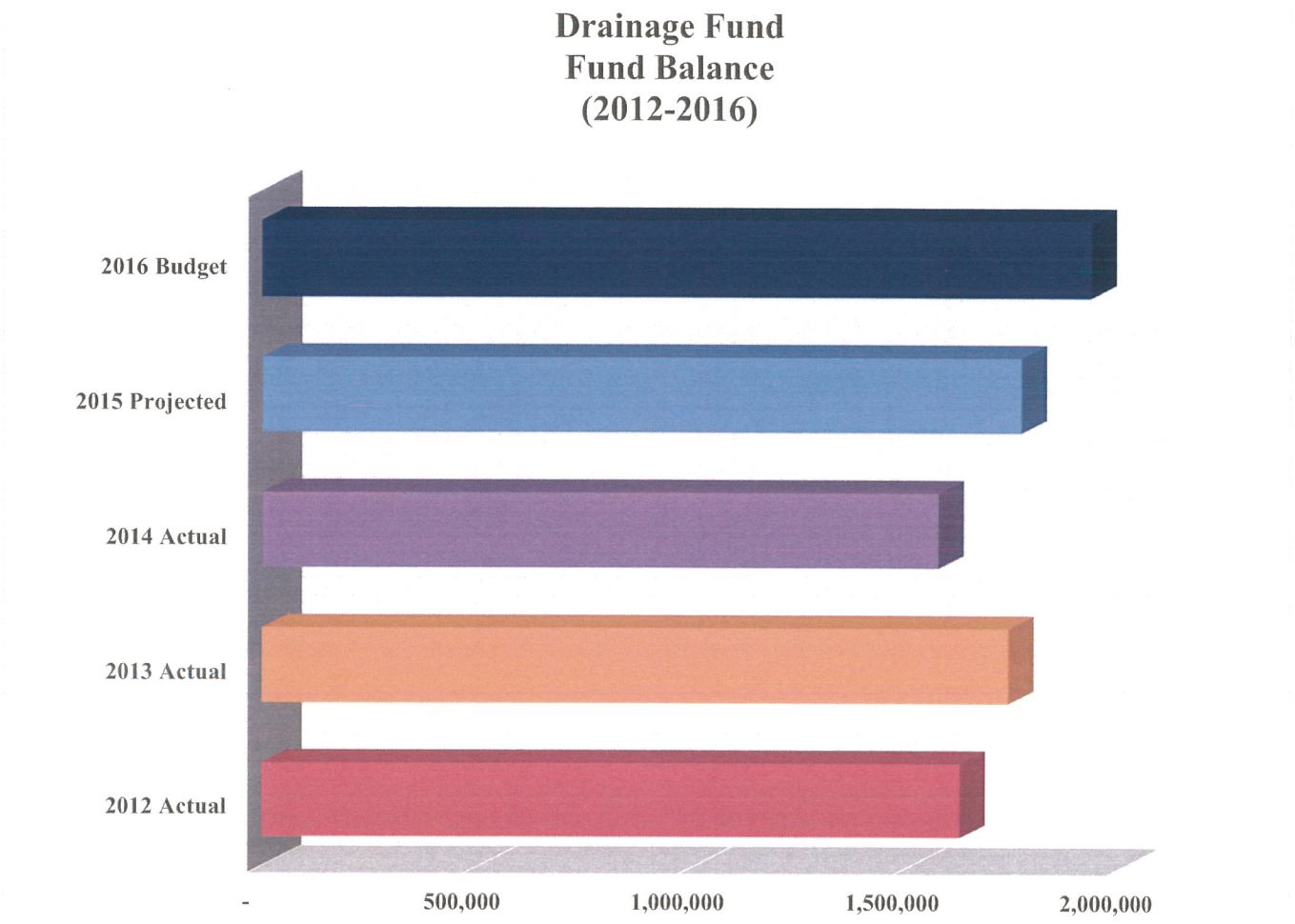
TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	DRAINAGE FUND NOTES
	DRAINAGE FUND EXPENDITURES TOTAL	208,602	238,377	593,033	224,900	247,200	221,100	
	DRAINAGE FUND BEG. BAL.	1,414,684	1,620,203	1,732,575	1,569,585	1,387,100	1,762,100	
	DRAINAGE FUND REVENUE	414,121	350,749	430,043	417,500	351,000	381,200	
	RESOURCES AVAILABLE	1,828,805	1,970,952	2,162,618	1,987,085	1,738,100	2,143,300	
	DRAINAGE FUND EXPEND.	208,602	238,377	593,033	224,900	247,200	221,100	
	DRAINAGE FUND ENDING BAL.	1,620,203	1,732,575	1,569,585	1,762,185	1,490,900	1,922,200	

Drainage Fund Revenues
(2012-2016)



Drainage Fund Expenditures
(2012-2016)



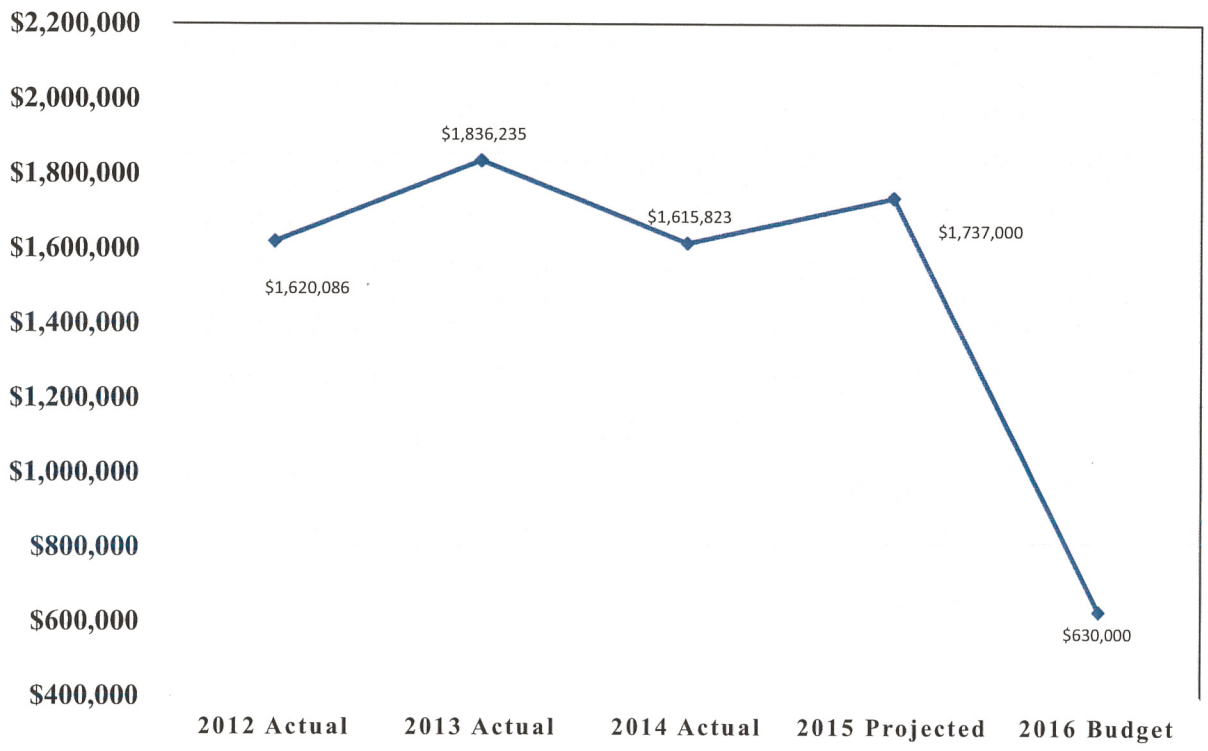

Drainage Fund
Fund Balance
(2012-2016)
2016 Budget
2015 Projected
2014 Actual
2013 Actual
2012 Actual
-
500,000
1,000,000
1,500,000
2,000,000

IMPACT FEE FUND

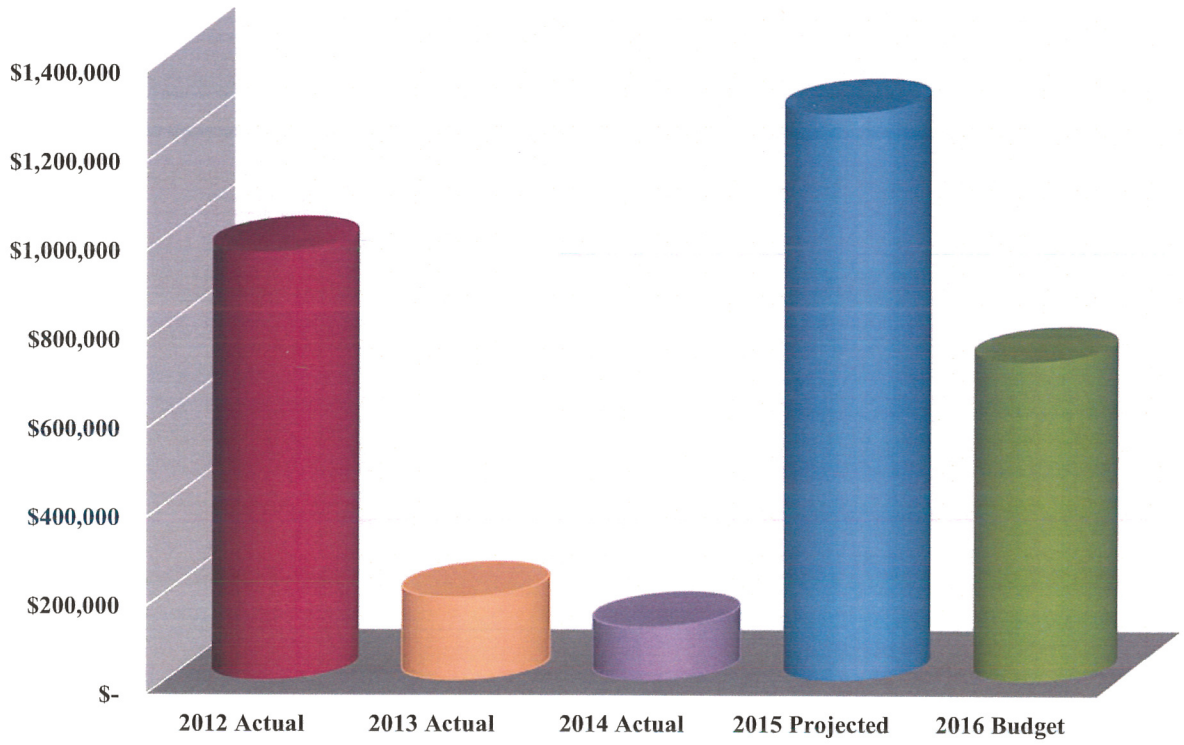
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	IMPACT FEE FUND NOTES
IMPACT FEE FUND								
	Beginning Fund Balance	6,391,111	7,047,828	8,696,773	10,192,698	9,578,100	10,654,400	
	REVENUES							
	Transportation Facilities Fee	636,659	729,829	661,383	660,000	230,000	230,000	
	Police Facilities Fee	132,678	157,916	134,729	150,000	53,000	53,000	
	Public Facilities Fee	392,247	423,117	389,312	440,000	142,000	142,000	
	Parks and Open Space Fee	331,603	408,742	327,476	370,000	138,000	138,000	
	Library Facilities Fee	66,320	81,066	64,922	75,000	27,000	27,000	
	Traffic Signal	22,165	23,274	7,764	7,000	5,000	5,000	
	Earnings on Investments	38,414	12,291	30,237	35,000	35,000	35,000	
	SUB-TOTAL	1,620,086	1,836,235	1,615,823	1,737,000	630,000	630,000	
IMPACT FEE FUND REVENUES		1,620,086	1,836,235	1,615,823	1,737,000	630,000	630,000	
	AVAILABLE RESOURCES	8,011,197	8,884,063	10,312,596	11,929,698	10,208,100	11,284,400	
OPERATIONS EXPENDITURES								
8017	Parks and Open Space	0	0	0	10,000	20,000	20,000	
	Public Works Facilty	925,000	0	0	0	0	0	
654415	Police Equipment	0	0	8,588	22,000	22,000	0	
	Police Vehicles (New officers)	34,590	40,769	0	86,700	86,700	0	
	Workstations (New Officers)	3,779	3,865	0	3,400	3,400	0	
	Computers/Software (New Officers)	0	0	0	6,500	6,500	0	
	Police Tasers	0	0	0	3,600	3,600	0	
8018	Widening CR 17	0	0	550	998,000	998,000	0	
	Carlson Blvd./Hwy 60 Traffic Signal Design	0	0	0	0	50,000	0	
8016	Professional Services - CR 17	0	3,033	110,760	80,000	80,000	0	
	WCR 48 Improvement	0	0	0	65,000	80,000	0	
	Speed Trailer / Police Dept.	0	7,000	0	0	0	0	
	Design improvements WCR 50	0	0	0	0	0	150,000	
	County Road 46 Bridge Replacement	0	83,256	0	0	0	0	
	Hwy 34/LarimerParkway Traffic Signal	0	0	0	0	0	550,000	
	Transportation	0	49,367	0	0	0	0	
	Operating & Maintenance Total	963,369	187,290	119,898	1,275,200	1,350,200	720,000	
IMPACT FEE FUND EXPENDITURES TOTAL		963,369	187,290	119,898	1,275,200	1,350,200	720,000	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	IMPACT FEE FUND NOTES
	IMPACT FEE FUND							
	BEG. BAL.	6,391,111	7,047,828	8,696,773	10,192,698	9,578,100	10,654,400	
	REVENUE	1,620,086	1,836,235	1,615,823	1,737,000	630,000	630,000	
	RESOURCES AVAILABLE	8,011,197	8,884,063	10,312,596	11,929,698	10,208,100	11,284,400	
	EXPENDITURES	963,369	187,290	119,898	1,275,200	1,350,200	720,000	
	IMPACT FEE FUND ENDING BAL.	7,047,828	8,696,773	10,192,698	10,654,498	8,857,900	10,564,400	

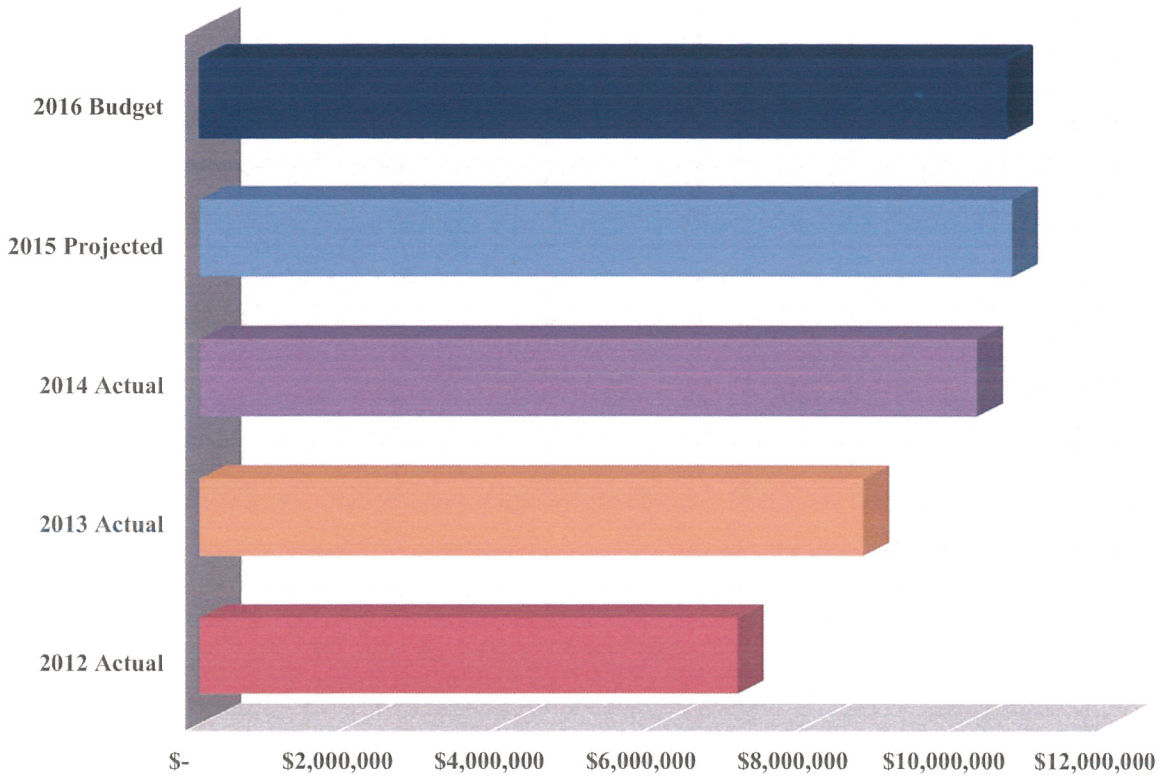
Impact Fee Fund Revenue
(2012-2016)



Impact Fee Fund Expenditures
(2012-2016)



Impact Fee Fund
(Fund Balance)
(2012-2016)

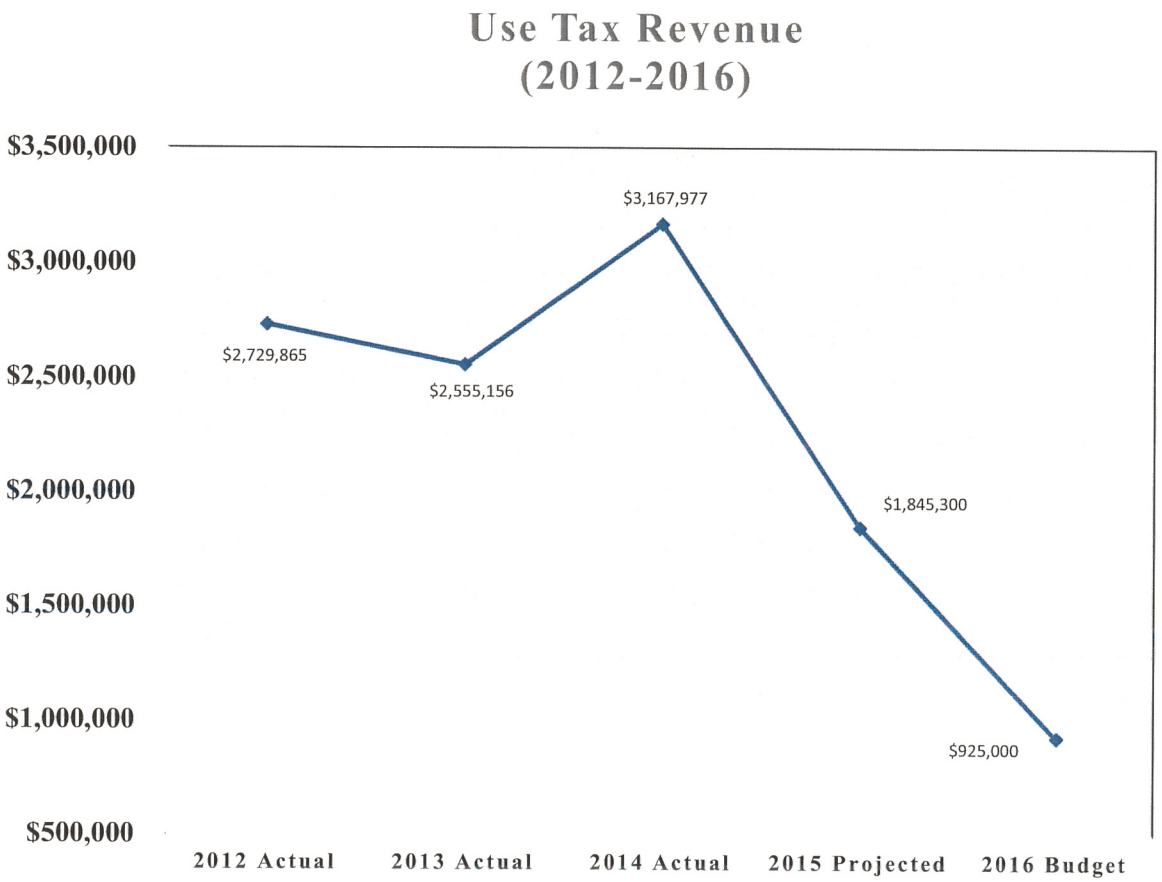


USE TAX CAPITAL IMPROVEMENT FUND

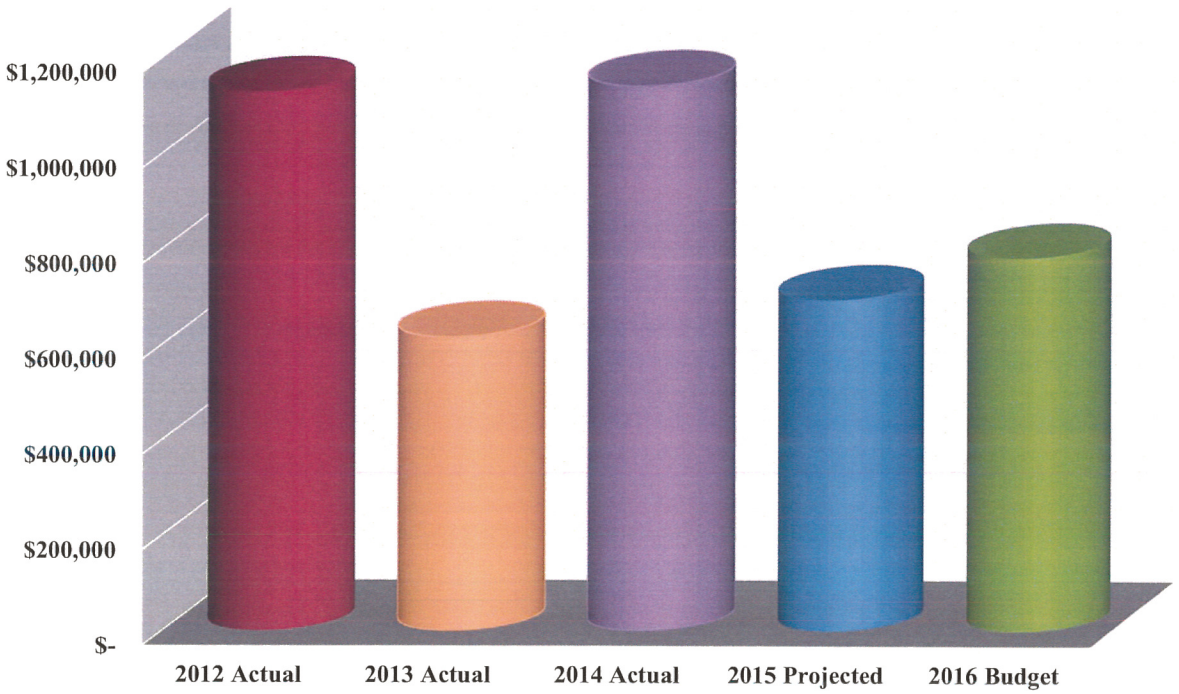
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	USE TAX CAPITAL IMPROVEMENT FUND NOTES
USE TAX CAPITAL IMPROVEMENT FUND								
	Beginning Fund Balance	7,106,718	8,709,760	10,650,091	12,677,976	10,984,300	13,829,700	
						.	.	
	REVENUES							
	Use Tax Monies	2,630,425	2,499,528	3,063,231	1,750,000	850,000	850,000	
	Interest	56,575	12,364	58,082	50,000	28,000	30,000	
	From Water Fund	42,865	43,264	42,864	45,000	45,000	45,000	
	From Paving Fund	0	0	3,800	300	100	0	
	SUB-TOTAL	2,729,865	2,555,156	3,167,977	1,845,300	923,100	925,000	
USE TAX CAPITAL IMPROVEMENT FUND REVENUES		2,729,865	2,555,156	3,167,977	1,845,300	923,100	925,000	
	AVAILABLE RESOURCES	9,836,583	11,264,916	13,818,068	14,523,276	11,907,400	14,754,700	

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
OPERATIONS EXPENDITURES								
7015	Chip Seal	146,542	200,832	238,994	220,000	250,000	250,000	
7020	Street Repair & Maint.	44,256	88,970	129,212	150,000	150,000	150,000	
7022	Alley Improvements	0	1,204	0	0	2,000	2,000	
7035	Community Center Impr.	0	1,649	4,977	5,000	6,000	5,000	
	YMCA Feasibility Survey	0	0	0	0	0	12,000	
654413	Downtown Construction	0	0	484,177	0	0	0	
7045	Downtown Parking Lot	0	0	0	10,000	20,000	0	
7047	Police Station Parking Lot	0	3,088	0	0	0	0	
	Library Parking Lot	0	0	0	0	0	12,500	
	Streetlights	0	0	0	0	5,000	5,000	
	Signs	0	3,978	807	5,000	5,000	30,000	
	Police - electronic ticketing	0	11,499	0	0	0	0	
7143	Police Department - fence	0	0	50,161	0	0	0	
	Install generator	32,899	0	0	0	0	0	
7088	Emergency Warning Siren	30,691	30,590	27,432	0	0	0	
7085	Shop Improvements	0	1,320	0	2,500	2,500	5,500	
7065	Sidewalk Replacement	1,133	4,863	13,846	10,000	30,000	15,000	
7130	Bicycle/Pedestrian Access Imp.	0	0	0		10,000	0	
7140	Trail/Sidewalk Connections	55,432	17,928	0	6,000	60,000	0	
	Design Improvments/ North 2nd St. Phase #1	0	0	0	0	0	75,000	
	South Parish RR Crossing	0	0	0	0	0	65,000	
	Columbine Complex Improvements	0	0	0	55,000	60,000	5,000	
7142	Booster Pump/Pioneer Ridge Park	0	0	1,973	0	0	0	
	Developers Refund	115,870	247,649	188,513	230,000	125,000	150,000	
	Transfer to Public Works Bldg. Const. Fund	700,000	1,255	0	0	0	0	
	Operating & Maintenance Total	1,126,823	614,825	1,140,092	693,500	725,500	782,000	
USE TAX CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		1,126,823	614,825	1,140,092	693,500	725,500	782,000	

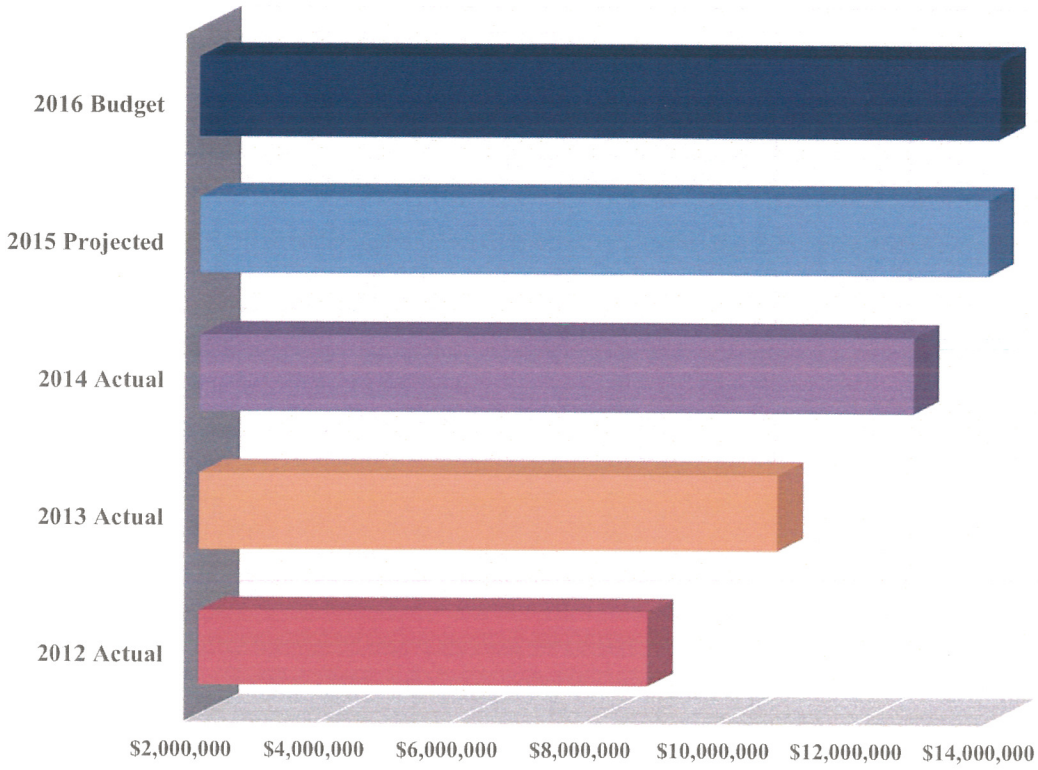
TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
USE TAX CAP. IMP. FUND BEG. BAL.		7,106,718	8,709,760	10,650,091	12,677,976	10,984,300	13,829,700	
USE TAX CAP. IMP. FUND REVENUE		2,729,865	2,555,156	3,167,977	1,845,300	923,100	925,000	
RESOURCES AVAILABLE		9,836,583	11,264,916	13,818,068	14,523,276	11,907,400	14,754,700	
USE TAX CAP. IMP. FUND EXPEND.		1,126,823	614,825	1,140,092	693,500	725,500	782,000	
USE TAX CAP. IMPROVEMENT								
FUND ENDING BALANCE		8,709,760	10,650,091	12,677,976	13,829,776	11,181,900	13,972,700	


Use Tax Revenue
(2012-2016)
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$2,729,865
$2,555,156
$3,167,977
$1,845,300
$925,000
2012 Actual
2013 Actual
2014 Actual
2015 Projected
2016 Budget

Use Tax Capital Improvement Fund
Expenditures
(2012-2016)



Use Tax Capital Improvements Fund
Fund Balance
(2012-2016)



MISCELLANEOUS FUNDS

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ	2015 BUDGET	2016 BUDGET	CEMETERY PERPETUAL CARE FUND NOTES
CEMETERY PERPETUAL CARE FUND								
	Beginning Fund Balance	93,480	95,962	99,508	101,645	102,400	104,500	
	REVENUES							
	Sale of Lots	2,297	3,457	2,056	2,800	2,800	2,800	
	Earnings on Investments	185	89	81	100	200	100	
	SUB-TOTAL	2,482	3,546	2,137	2,900	3,000	2,900	
CEMETERY PERPETUAL CARE FUND REVENUES		2,482	3,546	2,137	2,900	3,000	2,900	
	AVAILABLE RESOURCES	95,962	99,508	101,645	104,545	105,400	107,400	
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	
CEMTERY PERPETUAL CARE FUND BEG. BAL.		93,480	95,962	99,508	101,645	102,400	104,500	
REVENUE		2,482	3,546	2,137	2,900	3,000	2,900	
RESOURCES AVAILABLE		95,962	99,508	101,645	104,545	105,400	107,400	
EXPENDITURES		0	0	0	0	0	0	
CEMETERY PERP. ENDING BAL.		95,962	99,508	101,645	104,545	105,400	107,400	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	CONTINGENT FUND NOTES
CONTINGENT FUND								
	Beginning Fund Balance	593,486	673,010	784,041	1,026,027	989,800	1,224,400	
	REVENUES							
	Transfer - General Fund	100,000	200,000	225,000	150,000	225,000	225,000	
	Miscellaneous	0	23,138	19,512	47,491	0	0	
	Earnings on Investments	864	776	1,065	900	700	900	
	SUB-TOTAL	100,864	223,914	245,577	198,391	225,700	225,900	
CONTINGENT FUND REVENUES		100,864	223,914	245,577	198,391	225,700	225,900	
	AVAILABLE RESOURCES	694,350	896,924	1,029,618	1,224,418	1,215,500	1,450,300	
OPERATIONS EXPENDITURES								
	Transfer - Bank Fund	21,340	112,883	3,591	0	1,215,500	1,450,300	
	Operating & Maintenance Total	21,340	112,883	3,591	0	1,215,500	1,450,300	
CONTINGENT FUND EXPENDITURES TOTAL		21,340	112,883	3,591	0	1,215,500	1,450,300	
CONTINGENT FUND BEG. BAL.		593,486	673,010	784,041	1,026,027	989,800	1,224,400	
CONTINGENT FUND REVENUE		100,864	223,914	245,577	198,391	225,700	225,900	
RESOURCES AVAILABLE		694,350	896,924	1,029,618	1,224,418	1,215,500	1,450,300	
CONTINGENT FUND EXPEND.		21,340	112,883	3,591	0	1,215,500	1,450,300	
CONTINGENT FUND ENDING BAL.		673,010	784,041	1,026,027	1,224,418	0	0	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	NOTES
EQUIPMENT REPLACEMENT FUND								
	Beginning Fund Balance	450,905	584,206	742,971	1,033,709	1,032,300	1,400,100	
	REVENUES							
	Transfer from General Fund	275,000	300,000	375,000	500,000	500,000	1,000,000	
	Earnings on Investments	2,011	3,566	3,687	3,000	3,000	5,000	
	Miscellaneous	0	32,647	10,925	0	0	0	
	SUB-TOTAL	277,011	336,213	389,612	503,000	503,000	1,005,000	
EQUIPMENT REPLACEMENT FUND REVENUES		277,011	336,213	1,132,583	503,000	503,000	1,005,000	
	AVAILABLE RESOURCES	727,916	920,419	1,875,554	1,536,709	1,535,300	2,405,100	
OPERATIONS EXPENDITURES								
	Grader	15,453	0	17,500	0	0	19,000	
	Loader	0	0	0	0	0	100,000	
	Bush Hog Mower	0	0	0	20,000	20,000	0	
	Code Enforcement Vehicle	0	24,347	0	0	0	0	
	Utility Vehicle	0	0	0	23,100	23,100	0	
	Computers/Printer	0	0	0	5,000	5,000	10,000	
	Copier (Administration)	0	0	0	0	0	10,000	
	Police computers						18,000	
	Municipal Court Software	0	0	0	0	0	14,000	
	Police Fleet Replacement	41,986	32,998	81,374	86,700	86,700	87,000	
	Unmarked vehicle	0	0	0	0	0	30,000	
	Police Tasers	0	0	0	1,800	1,800	0	
	1 Ton Truck with Snow Plow	0	60,208	0	0	0	0	
	2 snow plows/mounted on vehciles	0	0	0	0	0	10,500	
	Mini Excavator	0	59,895	0	0	0	0	
	Mower for Cemetery	15,221	0	0	0	0	0	
	Skid Steer	71,050	0	0	0	0	0	
	Operating & Maintenance Total	143,710	177,448	98,874	136,600	136,600	298,500	
EQUIPMENT REPLACEMENT FUND EXPENDITURES TOTAL		143,710	177,448	98,874	136,600	136,600	298,500	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	EQUIPMENT REPLACEMENT FUND NOTES
	EQUIPMENT REPL. FUND BEG. BAL	450,905	584,206	742,971	1,033,709	1,032,300	1,400,100	
	EQUIPMENT REPL. FUND REVENUE	277,011	336,213	389,612	503,000	503,000	1,005,000	
	RESOURCES AVAILABLE	727,916	920,419	1,132,583	1,536,709	1,535,300	2,405,100	
	EQUIPMENT REPL. FUND EXPENDITURES	143,710	177,448	98,874	136,600	136,600	298,500	
	EQUIPMENT REPL. FUND ENDING BAL.	584,206	742,971	1,033,709	1,400,109	1,398,700	2,106,600	

ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJ.	2015 BUDGET	2016 BUDGET	JOHNSON'S CORNER CAP. FUND NOTES
JOHNSON'S CORNER CAP. FUND								
	Beginning Fund Balance	12,826	22,169	18,207	21,253	9,200	14,000	
	REVENUES							
	Sales Tax	89,645	91,045	100,321	92,000	90,000	93,000	
	Earnings on Investments	7	13	20	20	10	20	
	SUB-TOTAL	89,652	91,058	100,341	92,020	90,010	93,020	
JOHNSON'S CORNER CAP. FUND REVENUES		89,652	91,058	100,341	92,020	90,010	93,020	
	AVAILABLE RESOURCES	102,478	113,227	118,548	113,273	99,210	107,020	
OPERATIONS EXPENDITURES								
	Infrastructure Improvement	80,309	95,020	97,295	99,210	99,210	107,020	
	Operating & Maintenance Total	80,309	95,020	97,295	99,210	99,210	107,020	
JOHNSON'S CORNER CAP. FUND EXPENDITURES TOTAL		80,309	95,020	97,295	99,210	99,210	107,020	
JOHNSON'S CORNER CAP. FUND BEG. BAL.		12,826	22,169	18,207	21,253	9,200	14,000	
REVENUE		89,652	91,058	100,341	92,020	90,010	93,020	
RESOURCES AVAILABLE		102,478	113,227	118,548	113,273	99,210	107,020	
EXPENDITURES		80,309	95,020	97,295	99,210	99,210	107,020	
JOHNSON'S CORNER END. BALANCE		22,169	18,207	21,253	14,063	0	0	

TOWN OF JOHNSTOWN							LIBRARY CONSTRUCTION FUND
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET	NOTES
LIBRARY CONSTRUCTION FUND							
	Beginning Fund Balance	808,830	0	0	0	0	
	REVENUES						
	Use Tax Monies	0	0	0	0	0	
	1.8 Mill Levy	0	0	0	0	0	
	Glenn A. Jones Memorial Library Dist.	1,182,520	0	0	0	0	
	Interest	1,436	0	0	0	0	
	From Impact Fees	0	0	0	0	0	
	SUB-TOTAL	1,183,956	0	0	0	0	
LIBRARY CONSTRUCTION FUND REVENUES		1,183,956	0	0	0	0	
	AVAILABLE RESOURCES	1,992,786	0	0	0	0	
OPERATIONS EXPENDITURES							
	Construction	0	0	0	0	0	
	Lease Payment	1,574,193	0	0	0	0	
	Transfer to Town Hall Construction Fund	0	0	0	0	0	
	Transfer to Use Tax Fund	418,593	0	0	0	0	
	Operating & Maintenance Total	1,992,786	0	0	0	0	
LIBRARY CONSTRUCTION FUND EXPENDITURES TOTAL		1,992,786	0	0	0	0	
LIBRARY CONSTRUCTION FUND BEG. BAL		808,830	0	0	0	0	
LIBRARY CONSTRUCTION FUND REVENUE		1,183,956	0	0	0	0	
RESOURCES AVAILABLE		1,992,786	0	0	0	0	
LIBRARY CONSTRUCTION FUND EXPEND.		1,992,786	0	0	0	0	
LIBRARY CONSTRUCTION FUND ENDING BALANCE		0	0	0	0	0	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2015 BUDGET	2016 ACTUAL	PUBLIC WORKS BUILDING CONST. FUND NOTES
PUBLIC WORKS BLDG. CONST. FUND							
	Beginning Fund Balance	103,900	0	0	0	0	
	TRANSFERS						
	Use Tax Monies	79,569	0	0	0	0	
	Public Facilities Monies	0	0	0	0	0	
	General Fund Monies	384,594	0	0	0	0	
	Water Fund Monies	0	0	0	0	0	
	Wastewater Fund Monies	0	0	0	0	0	
	Earnings on Investments	24	0	0	0	0	
	SUB-TOTAL	464,187	0	0	0	0	
PUBLIC WORKS BLDG. CONST. FUND REVENUES		568,087	0	0	0	0	
	AVAILABLE RESOURCES	568,087	0	0	0	0	
OPERATIONS EXPENDITURES							
	Construction	568,087	0	0	0	0	
	Operating & Maintenance Total	568,087	0	0	0	0	
PUBLIC WORKS BLDG. CONST. FUND EXPENDITURES TOTAL		568,087	0	0	0	0	
PUBLIC WORKS BLDG. CONST. FUND BEG. BAL.		0	0	0	0	0	
REVENUE		568,087	0	0	0	0	
RESOURCES AVAILABLE		568,087	0	0	0	0	
EXPENDITURES		568,087	0	0	0	0	
PUBLIC WORKS BLDG. CONST. FUND		0	0	0	0	0	

TOWN OF JOHNSTOWN ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	LIBRARY FUND NOTES
LIBRARY FUND								
	Beginning Fund Balance	1,692,831	827,217	1,151,201	1,476,920	1,431,600	1,770,700	
	REVENUES							
	Weld Library District	321,596	380,705	353,787	380,298	379,724	334,550	
	Town of Johnstown	335,000	345,000	355,394	373,100	373,100	391,700	
	Other	7,530	20,439	26,249	7,500	8,500	8,500	
	Earnings on Investments	3,265	1,332	1,460	1,500	1,000	5,000	
	SUB-TOTAL	667,391	747,476	736,890	762,398	762,324	739,750	
LIBRARY FUND REVENUES		667,391	747,476	736,890	762,398	762,324	739,750	
	AVAILABLE RESOURCES	2,360,222	1,574,693	1,888,091	2,239,318	2,193,924	2,510,450	
OPERATIONS EXPENDITURES								
	Salaries	204,767	220,543	234,855	225,000	324,000	350,000	
	Payroll Taxes	15,344	16,872	17,658	17,200	25,000	25,000	
	Health Insurance	19,953	19,437	20,354	13,000	25,000	9,000	
	Workmens Compensation	526	709	1,434	1,500	1,000	1,000	
	Utilities	23,891	23,649	23,780	30,000	40,000	40,000	
	Telephone	5,000	7,500	5,000	5,000	7,500	7,500	
	Library Books & Materials	24,523	40,000	32,489	35,000	50,000	50,000	
	Supplies	3,000	8,000	43,493	9,000	12,000	13,500	
	Janitorial Supplies	500	1,000	0	750	1,000	1,000	
	Insurance	3,500	3,500	2,500	3,500	3,500	3,500	
	Legal	11,181	15,000	0	8,000	30,000	30,000	
	Other	0	0	0	0	1,500	0	
	Audio/Video	6,500	5,082	0	5,000	14,500	14,500	
	Advertising	2,000	2,000	0	2,500	4,000	4,000	
	Summer Reading Program	0	10,000	0	0	10,000	10,000	
	Repairs & Maintenance	15,000	29,000	29,608	50,000	50,000	75,000	
	Computer Expenses	5,000	10,000	0	10,000	20,000	20,000	
	Equipment & Furniture	0	0	0	3,000	15,000	15,000	
	Capital Improvements	0	0	0	37,800	30,000	50,000	
	Professional Gifts	0	1,500	0	2,500	5,000	5,000	
	Programming	8,000	7,000	0	7,500	15,000	15,000	
	Subscriptions/Memberships	1,800	2,700	0	2,300	3,750	3,750	
	Loan Payment	1,182,520	0	0	0	0	0	
	Operating & Maintenance Total	1,533,005	423,492	411,171	468,550	687,750	742,750	
LIBRARY FUND EXPENDITURES TOTAL		1,533,005	423,492	411,171	468,550	687,750	742,750	

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT NO	ACCOUNT NAME	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 PROJECTED	2015 BUDGET	2016 BUDGET	NOTES
LIBRARY FUND BEGINNING BALAN		1,692,831	827,217	1,151,201	1,476,920	1,431,600	1,770,700	
LIBRARY FUND REVENUE		667,391	747,476	736,890	762,398	762,324	739,750	
RESOURCES AVAILABLE		2,360,222	1,574,693	1,888,091	2,239,318	2,193,924	2,510,450	
LIBRARY FUND EXPENDITURES		1,533,005	423,492	411,171	468,550	687,750	742,750	
LIBRARY FUND ENDING BALANCE		827,217	1,151,201	1,476,920	1,770,768	1,506,174	1,767,700	

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES

RESOLUTION 2015-15

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, 2016 AND ENDING ON THE LAST DAY OF DECEMBER, 2016.

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 7, 2015 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	$ 6,660,500
Water Fund	$ 1,833,200
Wastewater Fund	$ 1,463,100
Conservation Trust Fund	$ 149,200
Impact Fee Fund	$ 720,000
Drainage Fund	$ 221,100
Use Tax Capital Improvement Fund	$ 782,000
Johnson's Corner Capital Imp. Fund	$ 107,020
Library Fund	$ 742,750
Contingent Fund	$1,450,300
Equipment Replacement Fund	$ 298,500
Total Estimated Expenditures	$14,427,670

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

General Fund	
From unappropriated surpluses	-0-
From sources other than general property tax	$3,293,500
From the general property tax levy	$3,367,000
Total General Fund	$6,660,500
Water Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$1,833,200
Total Water Fund	$1,833,200
Wastewater Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$1,463,100
Total Wastewater Fund	$1,463,100
Conservation Trust Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$ 149,200
Total Conservation Trust Fund	$ 149,200
Impact Fee Fund	
From unappropriated surpluses	$ 90,000
From sources other than general property tax	$ 630,000
Total Impact Fee Fund	$ 720,000
Drainage Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$ 221,100
Total Drainage Fund	$ 221,100
Use Tax Capital Improvement Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$ 782,000
Total Use Tax Capital Improvement Fund	$ 782,000
Johnson's Corner Capital Improvement Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$ 107,020
Total Johnson's Corner Capital Improvement Fund	$ 107,020

Library Fund	
From unappropriated surpluses	$ 3,000
From sources other than general property tax	$ 13,500
From the general property tax levy	$ 726,250
Total Library Fund	$ 742,750
Contingent Fund	
From unappropriated surpluses	$1,224,400
From sources other than general property tax	$ 225,900
Total Contingent Fund	$1,450,300
Equipment Replacement Fund	
From unappropriated surpluses	$ -0-
From sources other than general property tax	$ 298,500
Total Equipment Replacement Fund	$ 298,500

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 7th day of December, 2015.

TOWN OF JOHNSTOWN, COLORADO

ATTEST

BY:

Mayor

Clerk/Treasurer

RESOLUTION TO APPROPRIATE SUMS OF MONEY

RESOLUTION 2015-16

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 2016 BUDGET YEAR

WHEREAS, the Town Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 7th, 2015 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	$ 6,660,500
Water Fund	$ 1,833,200
Wastewater Fund	$ 1,463,100
Conservation Trust Fund	$ 149,200
Impact Fee Fund	$ 720,000
Drainage Fund	$ 221,100
Use Tax Capital Improvement Fund	$ 782,000
Johnson's Corner Capital Imp. Fund	$ 107,020
Library Fund	$ 742,750
Contingent Fund	$1,450,300
Equipment Replacement Fund	$ 298,500
Total Estimated Expenditures	$14,427,670

ADOPTED THIS 7th day of December, 2015.

TOWN OF JOHNSTOWN

BY:

ATTEST Mayor

Town Clerk/Treasurer

RESOLUTION TO SET MILL LEVIES

RESOLUTION 2015-17

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2016 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 7th, 2015, and;

WHEREAS, the amount of money necessary to balance the budget for general operation expenses is $3,167,000, and;

WHEREAS, the amount of money necessary to balance the budget for the Library operation expenses is $391,700, and;

WHEREAS, the 2016 valuation for assessment for the Town of Johnstown, Colorado as certified by the County Assessors is $188,709,291.

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 2016 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 2015.

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 7th day of December, 2015.

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.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

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.

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

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.

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.

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.