

Town of

Johnstown



Harvey J. Parish

who named Johnstown after his young son

John

Harvey had the vision to turn the prairie into a town. Hearing the railroad would come through and knowing the land would flourish with crops, including the sugar beets that changed the future of this area, he set out to found Johnstown in 1902.

2015 BUDGET

2015

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BUDGET MESSAGE

2015 BUDGET MESSAGE

December 1, 2014

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 is pleased to submit for your consideration a budget for the Town of Johnstown for fiscal year 2015. The budget document is an expression of policy of the Town Council and also serves as a financial plan, communications tool and operations guide. It reflects the programs, goals and service priorities that the Town Council and staff are committed to providing to the residents of Johnstown. It is also the most influential document in determining the future course of our organization and the community. The recommended budget continues to provide a high-level of quality services the citizens of Johnstown have come to expect without compromising the town's economic future.

The following is a summary of some of the major financial highlights of the 2015 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.

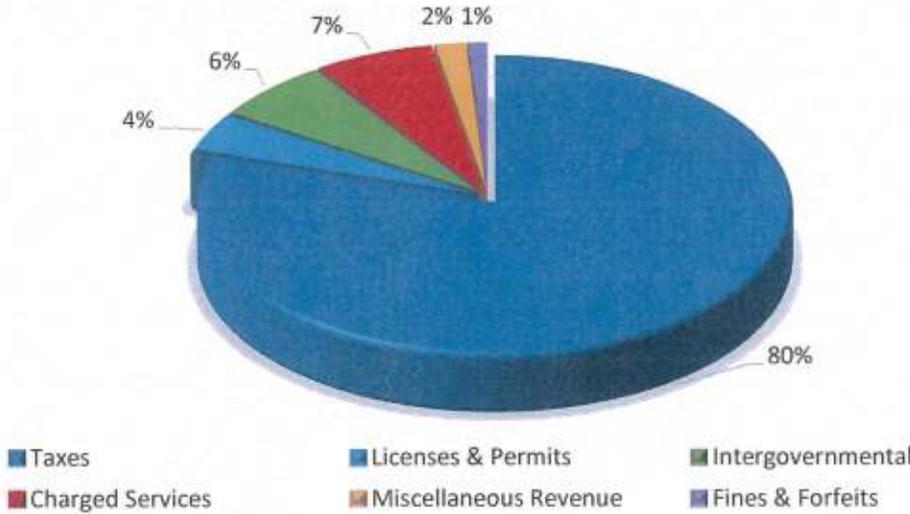
The General Fund and all other funds, except enterprise funds, utilize the modified accrual basis of accounting. Basis of accounting refers to when revenues and expenditures are recognized and reported in financial statements. Under this method, revenues are recognized in the accounting period in which 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 2015 proposed General Fund budget totals \$5,947,400. This represents an increase of about \$478,800 or approximately an eight (8%) percent increase from the 2014 budget, after deducting the million dollars which was budgeted for the downtown streetscape project. In accordance with the town's 2015 goals, \$50,000 has been allocated for a street maintenance fee study and \$45,000 for a sales/property tax study to include an update of the town's impact fees. In addition, \$10,000 has been allocated for downtown façade improvement grants and \$25,000 for downtown beautification to include banners, flowers, seasonal lights and other amenities. A total of \$18,500 has been budgeted for consulting services to assist with implementation of the town's Strategic Citizen Communications Master Plan, and \$5,000 for an hourly employee to support town staff in carrying out the plan. Funds have also been allotted in the police department

budget for an additional detective position beginning in January, and two entry level police officer positions to be filled mid-year. Additionally, \$21,000 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. A total of \$500,000 has been allocated from the General Fund for transfer to the Equipment Replacement Fund for future acquisition of major pieces of equipment, and \$182,200 to the Water Fund for payment of water costs incurred by the town's General Fund. Eleven thousand dollars (\$11,000) has been budgeted for contributions to area economic development organization(s), and \$17,500 for mosquito spraying. Additionally, \$23,700 has been allocated for the annual Johnstown BBQ Day celebration, and a \$67,100 cash match has been budgeted for a State Historical grant recently awarded to the Johnstown Historical Society for restoration and rehabilitation of the Harvey J. Parish House Museum. A total of \$15,000 has also been earmarked for design services for a public sculpture.

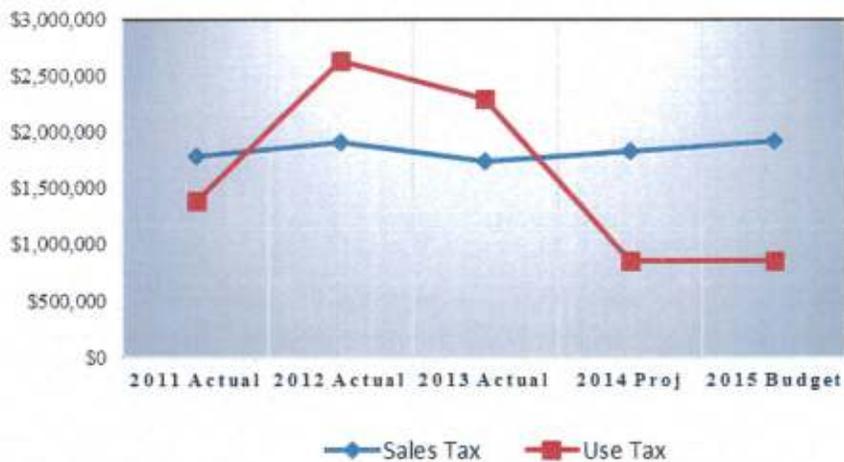
Total revenue in the General Fund is projected to total \$7,103,800. This represents an increase of about \$580,000 or (8.9%) percent from 2014 budgeted revenues. Sales and property taxes, plus fees and charges for services are the main sources of General Fund revenue.

2015 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 static during 2015. Sales tax revenue is estimated at \$1,925,000 while use tax collections have been projected at \$850,000. Use tax revenue received in 2015 will continue to be accounted for in the Use Tax Capital Improvement Fund.

**Sales Tax and Use Tax
(2011-2015)**



Revenue received from property taxes is expected to total approximately \$3,150,000. This amount is based upon a mill levy of 23.947, unchanged from 2014. Based on figures provided by the Offices of the County Assessors, the town's assessed valuation for 2015 is expected to increase by approximately \$9,430,000. In addition, \$373,100 (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 2015 are expected to total \$340,000, an increase of \$10,000 from the 2014 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 \$340,000. This figure represents an increase of \$50,000 over the 2014 budgeted revenue.

Building permit fees are expected to generate \$280,000 in 2015. This amount is based on a conservative guesstimate of one hundred twenty five (125) single-family residential building permits being issued during the year. This estimate continues to be reliant upon the local housing market, residential interest rates and other economic factors.

License fees for businesses, liquor establishments and animals for 2015 are anticipated to generate about \$13,000.

Charges for services in 2015 are estimated at \$467,300. Included within this total is \$20,000 for cemetery lot sales, refuse fees of \$430,000, 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 2015 has been projected at \$22,855,000.

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 \$166,800.

Additionally, health insurance premiums and contributions for worker's compensation will again affect next year's operating budget. Health insurance contributions have been budgeted at about ten (10%) over current rates, while the cost for worker's compensation insurance has been increased by approximately eleven (11%) percent.

Since municipal government is a service oriented operation, personnel related costs have always been the major financial factors influencing the overall cost of service delivery. As such, personnel costs for 2015 have been budgeted at \$2,514,200 or forty-three percent (43 %) of the General Fund. In order to provide cost efficient service delivery during the busiest times of the year, funds have been budgeted for temporary positions in the streets, parks and cemetery departments. A total of \$48,700 has been allotted for temporary positions in the 2015 budget. Additionally, \$15,000 has been budgeted for contract grounds personnel to assist with the maintenance of public facilities.

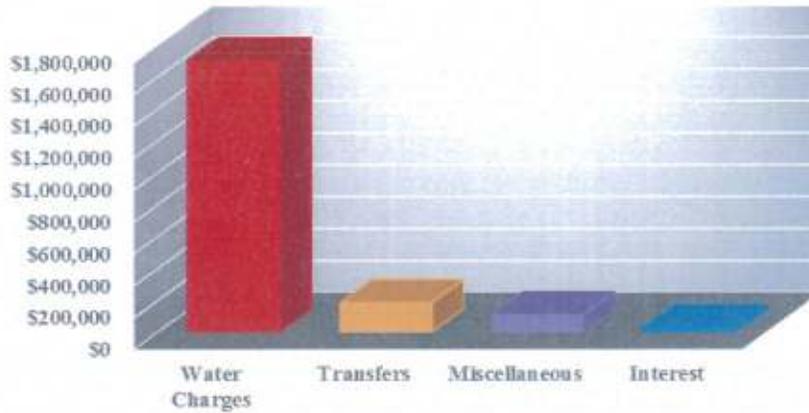
Based upon the recommendation of the town's compensation consultant, the 2015 budget includes an overall average salary market adjustment of 3.89 %, which does not include the additional new positions. However, it does recognize classification market adjustments ranging from 5.5% to 12% in the areas of law enforcement and management positions within the organization. The overall cost to the town for the salary adjustment for all positions including the newly created positions totals \$272,574.

The cost analysis for the salary administration plan takes into account the following variables: 1) Bureau of Labor Statistic Boulder/Denver/Greeley Price Index (+3% as of June 2014); 2) Colorado Legislative Council's Economic Forecast of Northern Colorado; 3) Mountain State Employer Council's (MSEC) average salary projections for Northern Colorado Public Sector; 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 94.5% of the total market guide for all employees – most employees are highly experienced and have three years of service or more with the town.

Water Fund

Water Fund revenue for 2015 has been budgeted at \$2,017,200. Included in this total is \$1,700,000 of water sales, \$25,000 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. It should be noted revenue derived from tap fees and raw water development fees is not included in the proposed revenue total in accordance with the recommendation of the state auditor. However, it is projected tap fee revenue will total \$565,000 during 2014.

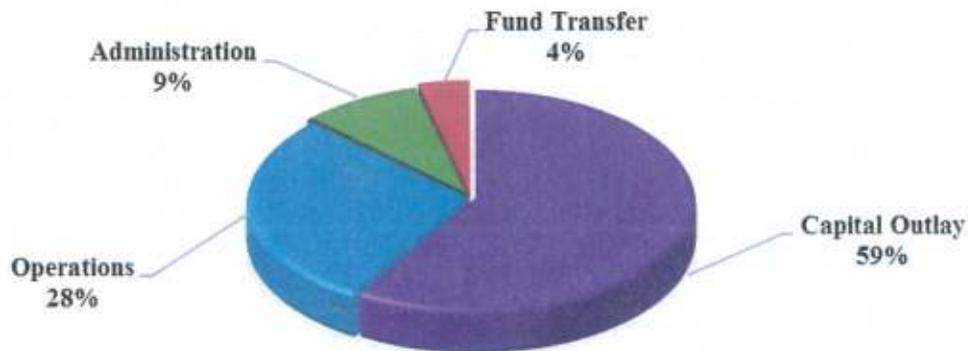
Water Revenue (2015)



Water Fund expenditures for 2015 are comprised of the following:

- Operations \$2,412,900
 (Includes: State Highway 60 water line replacement project and associated professional services - \$890,000, emergency water interconnect and line extension- \$165,000, meters/meter transmission units – \$95,000, instrumentation upgrades/SCADA System - \$85,000, Lone Tree pumps/motors - \$55,000, system improvements - \$50,000, update of town water master plan and water rate study - \$66,000, one new vehicle - \$37,500, fire hydrant repairs - \$30,000, water line replacement - \$30,000, tools - \$5,000, and testing equipment - \$4,000.
- Administration \$216,500
- Fund Transfer \$90,000

Water Fund Expenditures (2015)

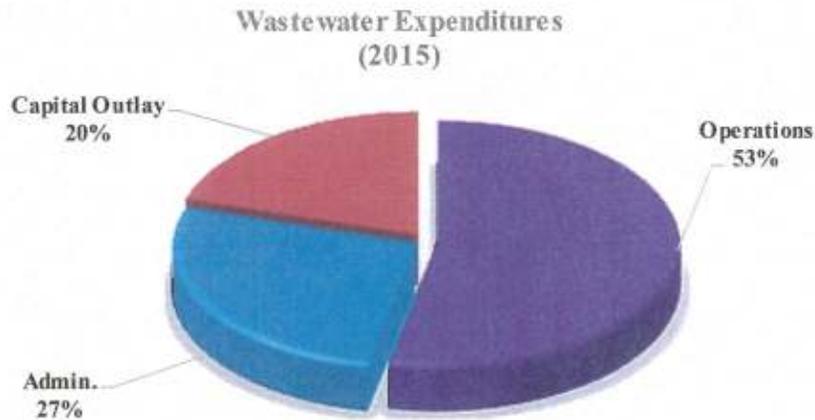


The fund balance at the beginning of 2015 has been estimated at \$10,460,400 with a projected ending fund balance of \$9,758,200 which does not include tap fee or raw water development fee revenue collected throughout the year.

Wastewater Fund

Wastewater revenue for 2015 is projected at \$1,540,000. This amount is comprised of \$1,500,000 in monthly sewer fee revenue, \$30,000 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 2014 has been estimated at \$475,000.

Wastewater Fund expenditures for 2015 have been budgeted as follows:



- Operations \$1,150,600

(Includes: One new full-time Water/Wastewater Operator position, the cost to be allocated between the Water /Wastewater Funds - \$31,700, System Control and Data Acquisition System (SCADA) - \$ 65,000, instrumentation/controls upgrade - \$50,000, one replacement vehicle- \$37,500, Central Plant lagoon baffles - \$30,000, sewer line replacement - \$20,000, and manhole installation - \$10,000.

- Administration \$279,500
- Debt Service \$0

The ending fund balance of the Wastewater Fund for 2015 has been projected at \$7,407,000 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, 2015 is anticipated to be \$10,984,300. Projected revenue from use taxes during 2015 is expected to total \$850,000. In addition, \$28,000 of interest income has been budgeted for the year and fund transfers totaling \$45,100.

Capital improvement expenditures for 2015 total \$725,500 and are comprised of the following:

• Annual chip seal project	\$250,000
• Street repair and maintenance	\$150,000
• Developers refund	\$125,000
• Trail/sidewalk connections	\$60,000
• Columbine Complex improvements	\$60,000
• Sidewalk replacement	\$30,000
• Angove parking lot rehabilitation	\$20,000
• Bicycle/pedestrian access improvements	\$10,000
• Street signs/lights	\$10,000
• Community center improvements	\$6,000
• Shop improvements	\$2,500
• Alley improvements	\$2,000

The 2015 year-end fund balance of the Use Tax Fund is anticipated to total \$11,181,900.

Conservation Trust Fund

The Conservation Trust Fund is derived from the town's share of lottery proceeds. The fund balance at the conclusion of 2014 is projected at \$1,911,900. During 2015 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 \$1,000. Total expenditures for 2015 have been budgeted at \$191,400 for the following parks: (Clearview, Johnstown Lake, Parish, Hays, Pioneer Ridge, Sunrise and Rolling Hill Ranch) to include park improvements, repair and maintenance, tree acquisition and trimming. Also included in the budget are funds for replacement of a pavilion and park equipment at Hays Park (\$75,700), replacement of the pavilion at Aragon Park (\$55,700) and replacement of a riding

lawn mower (\$22,000). The projected ending fund balance for 2015 has been established at \$1,877,500.

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: \$93,700 for administration expenses, \$86,900 in operation related expenditures, \$40,000 for manhole/inlet/infrastructure repair and \$35,000 for curb/gutter repair and replacement.

Resources available in the Drainage Fund at the conclusion of 2014 are projected to total \$1,387,100. It is anticipated \$345,000 of monthly customer service fees will be collected during the year and \$6,000 of interest income. The 2015 ending fund balance of the Drainage Fund is expected to total \$1,490,900.

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 \$500,000 has been budgeted in the General Fund to be transferred to the Equipment Replacement Fund in 2015. Expenditures have been budgeted in the amount of \$136,600 for the following: replacement of two (2) fully-equipped police vehicles (\$86,700), (2) Tasers (\$1,800), a Bush Hog mower (\$20,000), utility vehicle (\$23,100) and replacement of three office computers with software (\$5,000). The ending 2015 fund balance is projected to total \$1,398,700.

Impact Fee Fund

The town established impact fees in March 2000. Impact fees are one-time payments that fund the expansion of public facilities needed to accommodate new development, as determined by level of service standards. The intent is for new development to pay for its "proportionate share" of the capital costs of additional infrastructure capacity. Impact fees are used to fund community parks and open space, library, public facilities, police and transportation. Revenues to be derived from impact fees and interest during 2015 have been budgeted at \$630,000. Expenditures for the year are comprised of the following:

- Weld County Road 17 widening/trail project - \$1,078,000
- Police vehicles (2) - \$86,700
- State Highway 60 at Carlson Boulevard traffic control signal design - \$80,000
- Weld County Road 48 improvements - \$80,000
- Police equipment - \$35,500
- Regional park equipment - \$20,000

The fund balance of the Impact Fund at the conclusion of 2014 has been estimated at \$9,578,173. The projected fund balance at the end of 2015 has been budgeted at \$8,857,900.

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 2015 the beginning fund balance of the town's Contingency Fund is projected to total approximately \$989,800. A total of \$225,000 has been budgeted in the General Fund to be transferred to the Contingency Fund during 2015.

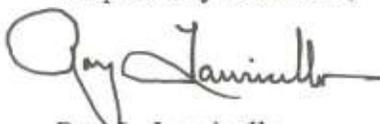
Summary

In summary, we are confident the programs and investments encompassed in the proposed budget reflect the policies and direction of the Town Council and provide the financial plan for another successful year. Town staff looks forward to the coming year as an opportunity to continue the town's progress in preserving and enhancing the quality of life in Johnstown.

I wish to thank the Town Council for their leadership, financial guidance and support throughout the year, which makes preparation of the annual budget a much easier task. I would also like to express my sincere appreciation for the dedication and commitment of our management personnel and their staff in the formulation of this year's spending plan. Additionally, it is fitting that a special recognition be extended to the Town Clerk/Treasurer for guiding the budget process and assembling the financial information incorporated in the 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.....Damien Berg
Scott James
Troy Mellon
Jesse Molinar Jr.
Aaron Townsend

TOWN ADMINISTRATION:

Town Manager.....Roy Lauricello
Town Clerk/Treasurer.....Diana Seele
Police Chief.....Brian Phillips
Public Works DirectorTom 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



Damien Berg



Scott James



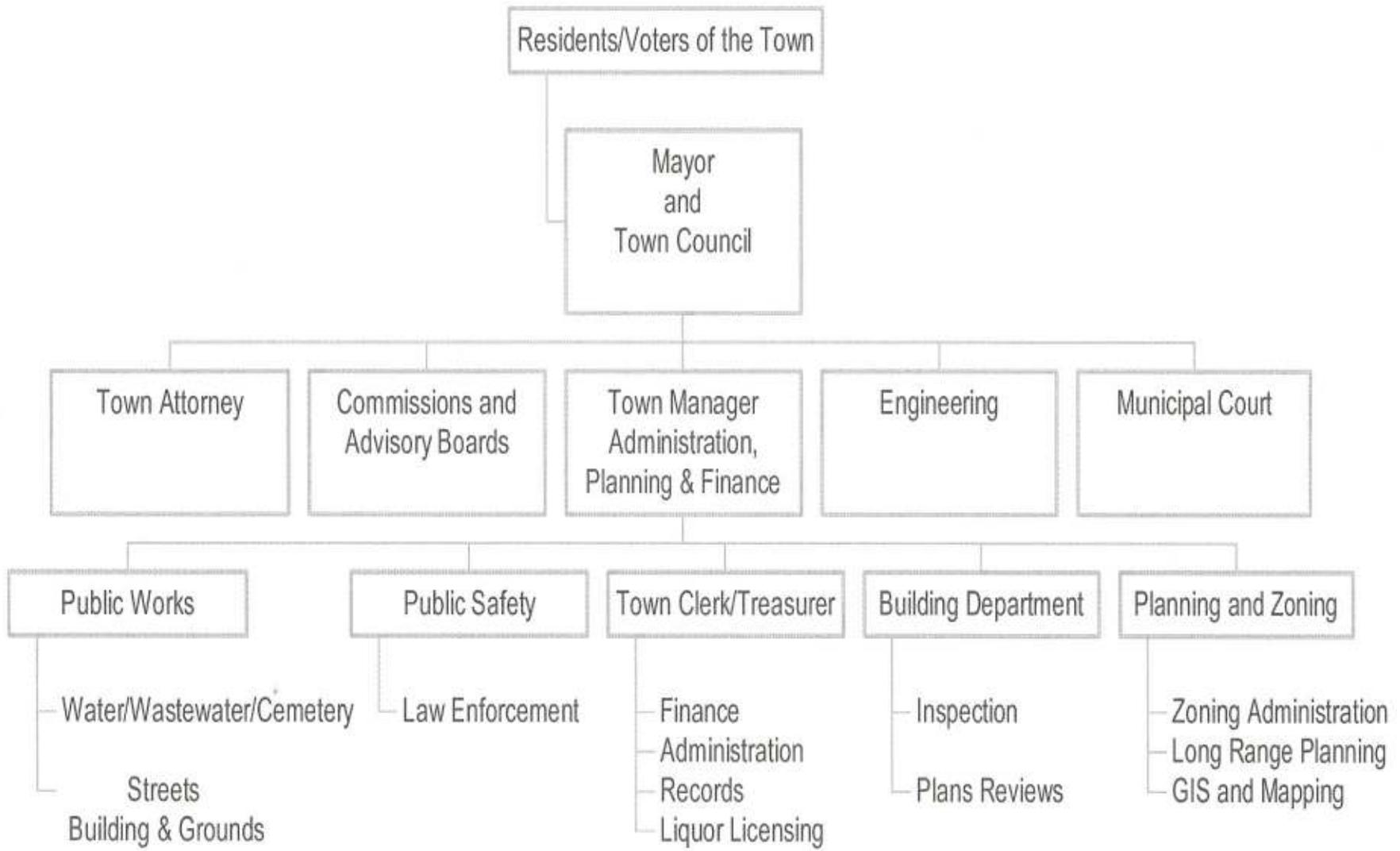
Jesse Molinar



Aaron Townsend



Troy Mellon



2015

ACTION ITEMS

2015

ACTION ITEMS

- *Develop Recreation Center Action Plan*
- *Conduct Carlson Boulevard and State Highway 60 traffic signal warrant study to include design*
- *Perform street maintenance fee study*
- *Conduct sales/property tax study to include update of town's impact fees*
- *Improve Weld County Roads 46 and 48*

GENERAL FUND

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
GENERAL FUND REVENUE - 01								
4001	Beginning Fund Balance	12,433,333	14,729,255	17,497,293	20,328,439	19,004,000	21,698,600	
TAXES								
4010	Property Tax	2,895,030	2,775,333	3,057,515	3,100,000	2,680,000	2,957,000	
	2000 Election Library Tax 1.8mil	0	0	0	0	180,000	193,000	
4020	Specific Ownership	187,795	214,109	207,541	200,000	190,000	200,000	
4030	Franchise Tax	307,050	315,689	364,244	340,000	290,000	340,000	
4040	Penalties on Del. Taxes	18,190	4,460	4,304	4,000	4,000	4,000	
4070	Sales Tax	1,779,817	1,904,985	2,222,111	1,913,000	1,825,000	1,925,000	
4080	Severance Tax	151,836	207,977	201,364	50,000	50,000	60,000	
	SUB-TOTAL	5,339,718	5,422,553	6,057,079	5,607,000	5,219,000	5,679,000	
LICENSES & PERMITS								
4110	Beer & Liquor Licenses	1,011	730	1,241	1,300	400	700	
4120	Business Licenses	10,722	9,168	10,931	10,700	9,000	10,000	
4130	Building Permits	430,820	809,554	835,723	750,000	280,000	280,000	
4140	Dog Licenses	2,837	2,387	2,638	2,300	2,100	2,300	
	Sub-Total	445,390	821,839	850,533	764,300	291,500	293,000	
INTERGOVERN REVENUES								
4210	Cigarette Tax	14,999	15,208	14,619	13,500	13,500	14,000	
4220	Highway Users Tax	341,518	348,223	348,336	330,000	330,000	340,000	
4230	Motor Vehicle Reg. Fees	37,638	40,229	43,730	41,000	37,000	42,000	
4240	Road & Bridge	73,464	65,473	73,601	70,000	65,000	70,000	
	Sub-Total	467,619	469,133	480,286	454,500	445,500	466,000	
CHARGES FOR SERVICES								
4310	Cemetery	26,668	24,683	33,113	18,000	18,000	20,000	
4320	Trash Fees	344,735	373,625	416,657	420,000	360,000	430,000	
4330	Other	15,599	1,543	692	1,500	1,500	1,500	
	Fishing Permits	884	570	515	600	600	600	
4340	Police Dept. Services	750	292	285	200	300	200	
4530	Planning Fees	0	0	0	5,000	5,000	5,000	
4510	Reservation/Rent Fees	7,235	17,235	15,253	10,700	5,500	10,000	
	Sub-Total	395,871	417,948	466,515	456,000	390,900	467,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
	FINES & FORFEITS							
4410	Court Fines	64,465	67,679	89,583	70,000	55,000	70,000	
4420	Court Surcharges	7,750	7,410	13,120	7,000	5,500	7,000	
	Sub-Total	72,215	75,089	102,703	77,000	60,500	77,000	
	MISCELLANEOUS REVENUE							
4610	Interest Income	40,687	66,479	15,067	65,000	42,000	45,000	
	Transfer from Water Fund	43,350	43,350	43,350	45,000	45,000	45,000	
4570	School District	23,198	22,981	26,055	26,000	24,000	26,500	
	Refund of Expenditures	22,767	26,364	11,783	5,000	5,000	5,000	
	Sub-Total	130,002	159,174	96,255	141,000	116,000	121,500	
	GENERAL FUND REVENUE TOTAL	6,850,815	7,365,738	8,053,371	7,499,800	6,523,400	7,103,800	
	AVAILABLE RESOURCES	19,284,148	22,094,991	25,550,664	27,828,239	25,527,400	28,802,400	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
LEGISLATIVE EXPENDITURES								
5070	Workmen's Compensation	499	526	654	900	900	1,000	
	Council Members Comp.	19,100	18,400	19,550	22,800	22,800	22,800	
	Payroll Taxes	1,461	1,408	1,495	1,800	1,800	1,800	
	Personnel Services Total	21,060	20,334	21,699	25,500	25,500	25,600	
8016	Professional Services	3,248	4,573	2,735	1,000	1,800	1,500	
	Equipment Software	0	0	5,082	3,000	5,000	3,000	
	Insurance	500	600	600	700	700	800	
	Streaming Video	0	0	0	0	3,400	3,600	
	Operating & Maintenance Total	3,748	5,173	8,417	4,700	10,900	8,900	
LEGISLATIVE EXPENDITURES TOTAL		24,808	25,507	30,116	30,200	36,400	34,500	
MUNICIPAL COURT EXPENDITURES								
5011	Judge Services	8,970	9,570	11,390	10,000	10,000	10,800	
5012	Pros. Attorney - Services	24,175	19,420	24,830	25,000	19,700	27,000	
	Personnel Services Total	33,145	28,990	36,020	35,000	29,700	37,800	
6505	Office Supplies	770	400	600	600	600	800	
8016	Professional Services	20	30	0	100	100	100	
	Operating & Maintenance Total	790	430	600	700	700	900	
MUNICIPAL COURT EXPENDITURES TOTAL		33,935	29,420	36,620	35,700	30,400	38,700	
ELECTION EXPENDITURES								
6413	Publishing	0	60	0	100	700	400	
6526	Supplies	7,816	9,988	0	12,500	12,500	13,100	
8017	Election Judges	354	588	0	500	800	800	
	Coordinated Election / County	0	0	0	0	6,000	6,000	
	Operating & Maintenance Total	8,170	10,616	0	13,100	20,000	20,300	
ELECTION EXPENDITURES TOTAL		8,170	10,616	0	13,100	20,000	20,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
ADMINISTRATION EXPENDITURES								
5010	Wages - Full Time	49,803	69,407	71,504	72,000	75,400	75,400	
	Overtime	37	33	51	600	600	600	
5011	Wages - Part Time	0	0	0	2,800	3,700	4,000	
5015	Cleaning	2,384	2,427	2,600	3,500	3,500	3,500	
5025	Manager Salary	42,886	44,108	45,476	48,500	48,500	50,000	
	Hourly Communications Staff	0	0	0	0	0	5,000	
	Grant Writer	0	0	2,365	0	0	0	
5050	Payroll Taxes	6,469	7,909	8,259	9,900	9,900	10,000	
5060	Employee Retirement	7,004	8,500	8,775	9,100	9,100	9,500	
5065	Health Insurance	21,901	27,139	26,520	27,000	30,000	30,000	
5070	Workers Compensation Ins.	166	175	254	600	600	700	
	Personnel Services Total	130,650	159,698	165,804	174,000	181,300	188,700	
6010	Utilities	4,509	4,243	4,815	5,600	5,000	6,000	
6505	Office Supplies	5,883	7,309	5,476	8,000	8,000	8,000	
	Utility Bill Mailing	2,621	3,082	3,364	3,800	3,700	4,100	
6510	Telephone	2,091	1,730	2,022	1,800	2,100	2,100	
6511	Training	405	120	447	1,000	1,000	1,100	
6513	Publish/Record	5,547	3,683	5,867	6,000	6,000	6,300	
6515	Dues/Subscriptions	2,560	2,368	2,242	2,800	2,800	2,800	
6518	Cleaning Supplies	792	1,338	1,456	1,500	1,500	1,600	
6520	Mileage & Expenses	1,867	1,318	1,153	2,200	2,200	2,400	
6522	Insurance	11,295	11,748	13,000	13,800	13,800	14,400	
7020	Maintenance & Repairs	1,514	2,475	3,306	3,500	3,500	3,700	
8010	Audit	8,600	1,600	6,700	8,900	8,900	9,200	
8012	Comp. Professional Services	9,432	6,622	6,967	14,000	14,000	15,000	
8014	Legal	35,258	24,497	26,242	30,000	40,000	35,000	
8016	Salary Study Fees	495	242	186	800	800	800	
8017	Professional Services	935	1,700	1,742	3,000	6,000	2,000	
	Profess. Services - Taping meet.	5,311	5,191	5,972	6,300	6,200	6,600	
8019	Treasurer's Fees	36,516	35,663	39,127	45,000	45,000	48,000	
9028	Communications	0	0	0	700	1,000	1,000	
	Operating & Maintenance Total	135,631	114,929	130,084	158,700	171,500	170,100	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
8440	Computer & Software	1,242	0	207	4,000	8,500	9,500	
	Copier	2,107	0	0	0	0	0	
	Miscellaneous Office Eqpt.	218	468	188	700	700	1,000	
	Capital Outlay Total	3,567	468	395	4,700	9,200	10,500	
ADMINISTRATION								
EXPENDITURES TOTAL		269,848	275,095	296,283	337,400	362,000	369,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
PLANNING AND ZONING EXPENDITURES								
5010	Wages - Full Time	95,875	98,422	101,420	104,600	104,600	108,500	
	Payroll Taxes	7,247	7,430	7,656	8,100	8,100	8,300	
	Retirement	8,855	9,076	9,349	9,700	9,700	10,100	
	Health Insurance	15,247	15,958	15,777	16,500	18,300	18,300	
5070	Worker's Compensation	499	1,051	1,383	1,300	1,300	1,500	
	Personnel Services Total	127,723	131,937	135,585	140,200	142,000	146,700	
6010	Utilities	2,571	3,482	2,981	2,800	2,800	3,200	
6505	Office Supplies	686	712	795	2,300	2,300	2,500	
6510	Telephone	1,072	1,258	1,304	1,300	1,300	1,400	
6511	Training	0	0	0	300	500	500	
6513	Publish/Record	19	0	67	200	200	200	
6515	Dues/Subscriptions	0	0	388	800	800	800	
	Mileage/Expenses	19	22	0	100	100	100	
	Insurance	1,800	1,200	2,000	2,100	2,100	2,200	
8017	Professional Services	8,774	7,094	6,877	10,000	10,000	10,000	
8016	Legal	0	0	39	500	500	500	
	Operating & Maintenance Total	14,941	13,768	14,451	20,400	20,600	21,400	
8440	Machinery & Equipment	0	0	447	1,700	1,700	500	
	GIS Plotter/GIS Cam	0	0	0	3,200	3,200	0	
	Maps/aerial photos	0	0	0	0	0	0	
	Capital Outlay Total	0	0	447	4,900	4,900	500	
PLANNING AND ZONING EXPENDITURES TOTAL		142,664	145,705	150,483	165,500	167,500	168,600	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
POLICE DEPARTMENT EXPENDITURES								
5010	Wages - Full time	765,218	812,494	855,910	900,000	922,000	1,028,800	
50103	Overtime	13,807	15,915	13,497	20,000	20,000	15,000	
5013	Clerical Wages	35,295	36,985	49,902	62,000	62,000	64,100	
5050	Payroll Taxes	60,703	63,971	67,910	76,800	76,800	85,000	
5060	Retirement	45,241	51,433	50,611	57,000	65,000	62,000	
5065	Health Insurance	197,796	231,951	241,700	235,000	290,200	309,400	
5070	Workmen's Compensation	19,959	23,655	33,578	35,000	38,000	45,000	
	Personnel Services Total	1,138,019	1,236,404	1,313,108	1,385,800	1,474,000	1,609,300	
6010	Utilities	16,962	13,115	14,951	15,100	16,400	16,400	
6505	Office Expenses	7,832	4,325	4,418	6,000	6,000	8,000	
6510	Telephone	6,939	10,852	6,576	6,500	9,100	7,500	
6511	Training	3,712	5,810	8,425	10,000	10,000	13,000	
6513	Publish/Record	24	330	612	500	500	1,000	
6515	Dues & Subscriptions	1,151	950	909	1,200	1,200	1,200	
6518	Cleaning Services	8,467	7,608	7,149	8,100	8,100	8,100	
6520	Mileage & Expenses	8	0	0	0	0	0	
6522	Insurance	37,700	36,323	35,615	44,000	44,000	46,000	
6524	Gas & Oil	30,305	25,387	32,995	35,000	38,000	38,000	
6526	Operating Supplies	3,290	6,543	4,681	6,000	6,000	7,000	
6527	Uniforms	3,684	5,392	3,977	5,000	5,000	5,000	
6528	Radio Maintenance	454	5,094	6,607	8,000	8,000	11,000	
7010	Building Repair & Maintenance	6,165	2,834	7,119	8,000	8,000	8,000	
7020	Repairs & Maintenance	9,953	6,833	9,905	10,000	10,000	10,000	
8012	Computer Professional Services	1,257	817	2,510	12,900	12,900	12,000	
8014	Legal	2,306	1,349	884	1,500	1,500	3,000	
8016	Professional Services	3,440	4,419	6,723	5,500	5,500	5,000	
8017	Juvenile Assessment Center	1,974	1,974	5,340	5,400	5,400	5,400	
8021	Computer Link to Records	0	1,950	6,979	8,000	8,000	9,500	
9022	Jail Fees	210	346	580	1,500	1,500	1,500	
9028	Community Services	737	1,275	1,311	3,300	2,000	2,000	
9028	Task Force	0	1,000	2,000	2,000	2,000	2,000	
9028	Records Contract	33,415	19,375	3,527	4,100	4,100	4,400	
9028	School Resource Officer	0	96	0	1,000	300	300	
	Operating & Maintenance Total	179,985	163,997	173,793	208,600	213,500	225,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
6544	Computer System	1,101	402	899	2,500	2,500	2,500	
6544.2	Copier	0	5,886	0	0	0	0	
6544	Telephone System	145	0	0	0	0	0	
6544	Radar Guns & Taser	1,612	400	1,452	4,900	4,900	8,700	
6544.1	Cellular Phones	0	0	0	100	100	100	
6544.1	Vests	4,733	837	3,348	4,500	4,500	4,500	
6544.1	Camera/Investigation Eqpt.	1,553	1,233	1,488	2,600	2,600	2,600	
6544.1	Shooting Range Supplies	1,197	907	2,657	3,600	3,600	3,600	
6544.1	Police equipment	1,000	3,597	3,035	7,500	7,500	7,500	
6544.10	Office Improvements	929	0	2,774	5,000	5,000	5,000	
	Capital Outlay Total	12,270	13,262	15,653	30,700	30,700	34,500	
POLICE DEPARTMENT EXPENDITURES TOTAL		1,330,274	1,413,663	1,502,554	1,625,100	1,718,200	1,869,100	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
BUILDING INSPECTIONS EXPENDITURES								
5010	Wages Full Time	82,673	80,975	64,481	22,000	88,600	30,000	
5050	Payroll Taxes	6,198	6,074	4,895	1,700	6,800	2,500	
5060	Retirement	4,690	3,423	2,755	1,000	3,900	1,300	
5065	Health Insurance	21,122	19,882	14,586	4,200	23,800	5,100	
5070	Workmen's Compensation	5,489	2,628	3,550	1,000	4,100	1,200	
	Personnel Services Total	120,172	112,982	90,267	29,900	127,200	40,100	
6010	Utilities	1,019	3,328	3,774	3,600	3,200	3,800	
6505	Office Expense	1,724	829	2,817	3,500	3,500	3,800	
6510	Telephone	1,355	1,629	1,951	1,600	1,700	1,600	
6511	Training	575	391	164	100	600	500	
6513	Publish/Record	0	0	0	500	500	500	
6515	Dues & Subscriptions	145	150	150	200	200	200	
6518	Cleaning Supplies	594	424	264	700	700	800	
6522	Insurance	6,500	4,800	7,000	8,500	8,500	8,000	
6524	Gas & Oil	2,157	2,002	1,809	0	2,700	0	
6526	Operating Supplies	0	458	95	2,000	2,000	2,000	
7020	Repair & Maintenance	567	1,900	214	2,000	2,000	2,000	
8012	Comp. Professional Services	1,700	2,124	2,118	3,200	3,200	3,500	
8014	Legal	29	0	0	500	500	500	
8016	Professional Services	25,558	30,699	50,019	65,000	65,000	65,000	
	Operating & Maintenance Total	41,923	48,734	70,375	91,400	94,300	92,200	
	Computer Software	0	547	0	0	0	500	
	Phone replacement	0	0	0	0	200	0	
	Computer Eqpt.	0	1,000	133	1,500	1,500	1,500	
	Capital Outlay Total	0	1,547	133	1,500	1,700	2,000	
BUILDING INSPECTIONS EXPENDITURES TOTAL		162,095	163,263	160,775	122,800	223,200	134,300	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
STREETS EXPENDITURES								
5010	Wages - Full Time	208,039	212,713	216,293	255,000	261,900	266,000	
50103	Overtime	2,412	3,901	6,951	5,500	5,500	7,000	
5015	Wages - Part Time	7,679	1,530	7,140	15,000	15,000	15,000	
5050	Payroll Taxes	16,210	16,025	16,959	22,000	22,000	22,000	
5060	Retirement	11,389	12,728	12,997	17,800	17,800	18,500	
5065	Health Insurance	53,663	61,972	61,126	62,000	80,000	70,000	
5070	Workmen's Compensation	9,979	11,039	12,972	12,200	16,000	16,000	
	Personnel Services Total	309,371	319,908	334,438	389,500	418,200	414,500	
6010	Utilities	6,824	4,024	7,098	12,000	15,000	15,000	
6015	Utilities - Street Lights	191,388	204,045	216,860	218,000	218,000	230,000	
6505	Office Expense	307	148	355	500	500	600	
	Cleaning Supplies	0	0	1,068	1,500	1,500	1,600	
6510	Telephone	2,059	1,748	2,589	3,000	3,000	3,300	
6511	Training	187	514	0	600	800	1,500	
6515	Dues & Subscriptions	200	200	270	300	300	500	
6522	Insurance	17,000	16,175	18,069	24,000	24,000	25,200	
6524	Gas & Oil	17,924	17,795	16,931	22,500	22,500	22,500	
6528	Operating Supplies	2,361	2,617	3,861	4,500	4,500	4,500	
6530	Snow & Ice Removal	12,767	10,932	15,993	20,000	20,000	20,000	
6532	Trash Service	344,051	384,925	411,079	400,000	360,000	425,000	
6534	Weed Control	702	782	789	6,000	6,000	6,000	
6536	Street Signs	1,262	2,344	721	4,000	4,000	4,000	
7020	Repair & Maint. - Equipment	12,337	13,413	12,791	20,000	20,000	20,000	
7030	Repair & Maint. - Bldgs.	250	16	801	5,000	5,000	5,000	
8016	Professional Services	3,772	3,685	3,032	3,000	3,000	3,500	
	Operating & Maintenance Total	613,391	643,363	712,307	744,900	708,100	788,200	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
	Used Equipment	2,250	3,279	0	4,000	4,000	4,000	
4406	Holiday Decorations	3,192	1,959	978	5,000	5,000	5,000	
4407	Tools	1,188	1,612	1,319	3,500	3,500	3,500	
	Safety Eqpt.	2,337	1,840	1,149	4,000	4,000	4,000	
	Capital Outlay Total	8,967	8,690	3,446	16,500	16,500	16,500	
STREETS & ALLEYS								
EXPENDITURES TOTAL		931,729	971,961	1,050,191	1,150,900	1,142,800	1,219,200	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
CEMETERY EXPENDITURES								
5015	Wages - Part Time	8,086	8,147	5,977	11,500	11,500	12,000	
5050	Payroll Taxes	513	623	457	900	900	1,000	
5070	Workmen's Compensation	499	525	1,028	1,200	1,200	1,300	
	Personnel Services Total	9,098	9,295	7,462	13,600	13,600	14,300	
6513	Publishing/Recording	0	252	0	300	300	300	
6522	Insurance	1,600	1,600	1,700	1,800	1,800	1,900	
6524	Gas & Oil	572	0	1,071	1,500	1,500	1,800	
6526	Supplies	1,116	1,311	1,191	1,500	1,500	1,600	
6533	Tree Trimming	2,800	3,900	3,000	3,800	3,800	3,500	
	Trees	0	220	738	1,500	1,500	1,500	
6534	Fertilizer & Weed Control	4,200	4,069	3,000	4,700	4,700	4,700	
	Tools	0	0	0	400	400	400	
7020	Repair & Maintenance	1,700	1,700	3,000	3,200	3,200	3,200	
7025	Sprinkler Repair	1,217	2,343	2,891	3,000	3,000	3,200	
8016	Professional Services	0	0	168	400	400	500	
	Operating & Maintenance Total	13,205	15,395	16,759	22,100	22,100	22,600	
4401	Mower	0	0	0	3,500	3,500	0	
	Blower Back Pack	0	0	0	1,000	1,000	0	
4402	Hand Mower	0	0	94	1,000	1,000	1,000	
4403	Spin Trimmer	987	64	640	0	0	800	
	Capital Outlay Total	987	64	734	5,500	5,500	1,800	
CEMETERY EXPENDITURES TOTAL		23,290	24,754	24,955	41,200	41,200	38,700	

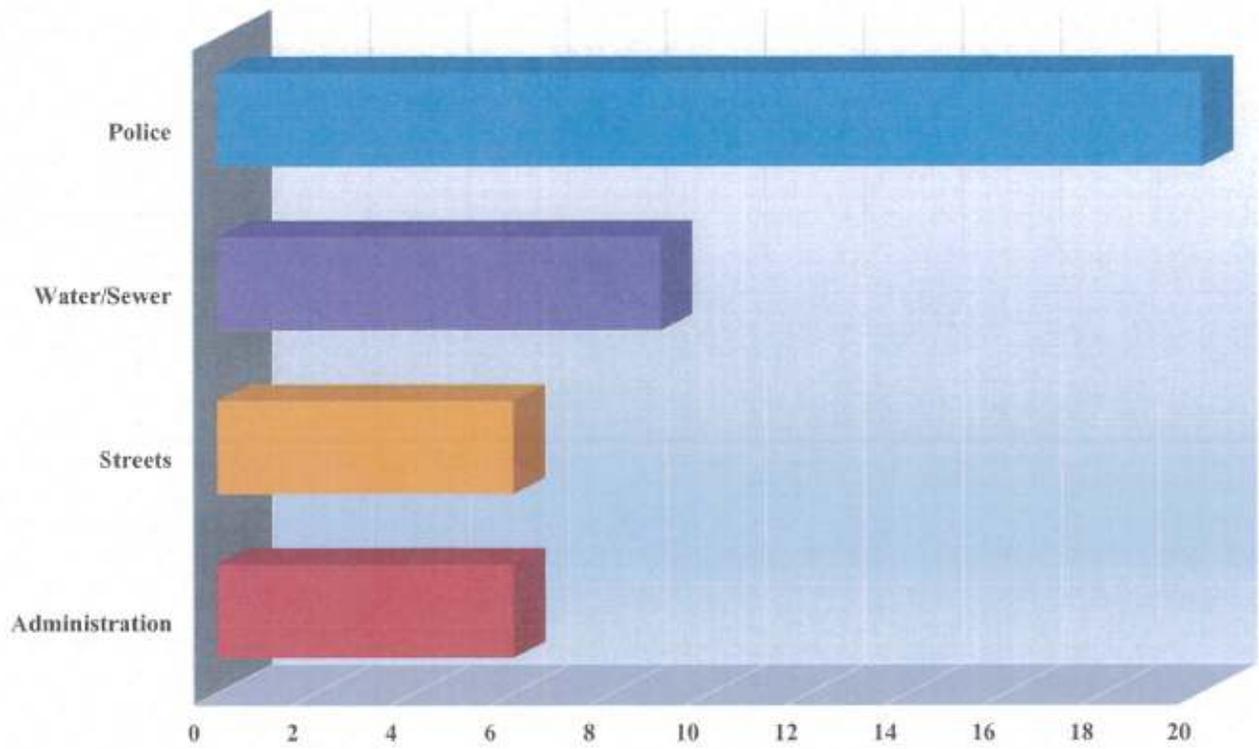
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
CODE ENFORCEMENT								
5010	Wages	38,983	40,714	41,781	43,500	45,300	45,300	
	Overtime	184	176	60	200	200	200	
5050	Payroll Taxes	2,952	3,073	3,157	3,500	3,500	3,500	
5060	Retirement	1,651	1,718	1,750	2,000	2,000	2,000	
5085	Health Insurance	8,067	8,460	8,419	8,500	9,400	19,000	
5070	Workmens Compensation	499	526	796	1,500	1,000	1,500	
	Personnel Services Total	52,336	54,667	55,963	59,200	61,400	71,500	
	Gas & Oil	1,800	1,600	3,010	3,500	3,500	3,500	
	Insurance	2,567	2,616	1,869	1,900	1,900	2,000	
6526	Supplies	497	454	487	1,200	1,200	1,200	
7020	Repair & Maintenance	175	167	0	500	500	500	
7030	Weed/Nuisance Control	3,520	5,531	7,250	9,500	8,000	8,000	
8016	Professional Services	3,975	1,553	2,199	5,000	5,000	5,000	
	Operating & Maintenance Total	12,534	11,921	14,815	21,600	20,100	20,200	
CODE ENFORCEMENT EXPENDITURES TOTAL		64,870	66,588	70,778	80,800	81,500	91,700	
SENIOR COORDINATOR EXPENDITURES								
5015	Wages - Part Time	31,595	33,442	34,185	35,900	35,900	37,100	
5050	Payroll Taxes	2,417	2,558	2,606	2,800	2,800	2,900	
	Health Insurance	0	0	0	0	0	9,400	
5070	Workmans Compensation Insurance	1,996	1,577	2,212	2,400	2,400	2,500	
	Personnel Services Total	36,008	37,577	39,003	41,100	41,100	51,900	
6505	Office Expense	0	0	54	0	0	0	
6510	Telephone	1,236	1,310	1,364	1,300	1,300	1,300	
	Utilities	2,741	3,028	4,196	3,600	3,600	4,000	
6520	Mileage	715	780	2,052	2,900	2,900	3,000	
	Insurance	975	1,200	1,300	1,400	1,400	1,500	
	Repair & Maint.	3,165	2,964	3,046	5,200	5,200	5,300	
	Operating & Maintenance Total	8,832	9,282	12,012	14,400	14,400	15,100	
SENIOR COORDINATOR EXPENDITURES TOTAL		44,840	46,859	51,015	55,500	55,500	67,000	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
PARK EXPENDITURES								
5015	Wages - Part Time	17,000	19,228	9,475	21,000	21,000	21,700	
5050	Payroll Taxes	1,300	1,471	725	1,600	1,600	1,700	
5070	Workers Compensation Insurance	499	528	872	1,700	1,100	1,800	
	Personnel Services Total	18,799	21,225	11,072	24,300	23,700	25,200	
6010	Utilities	5,020	6,532	7,138	7,100	6,000	8,000	
6522	Insurance	750	1,200	1,400	2,000	2,000	2,100	
6524	Gas & Oil	31	1,007	2,279	1,700	1,500	1,800	
	Training	572	0	0	0	300	300	
6526	Supplies	1,477	1,359	1,428	2,000	2,000	2,000	
6534	Fertilizer & Weed Control	4,572	4,504	4,276	9,000	9,000	9,000	
6542	Facilities (Portable toilets)	1,949	2,240	1,251	1,800	2,500	2,000	
7020	Repair & Maintenance	3,001	4,732	5,039	5,000	5,000	5,000	
	Sprinkler Repairs	569	243	1,526	4,000	4,000	4,500	
	Operating & Maintenance Total	17,941	21,817	24,337	32,600	32,300	34,700	
4401	Hand Mower	458	308	419	1,000	1,000	1,000	
4402	Spin Trimmer	469	0	512	800	800	800	
	Capital Outlay Total	927	308	931	1,800	1,800	1,800	
PARKS EXPENDITURES TOTAL		37,667	43,350	36,340	58,700	57,800	61,700	

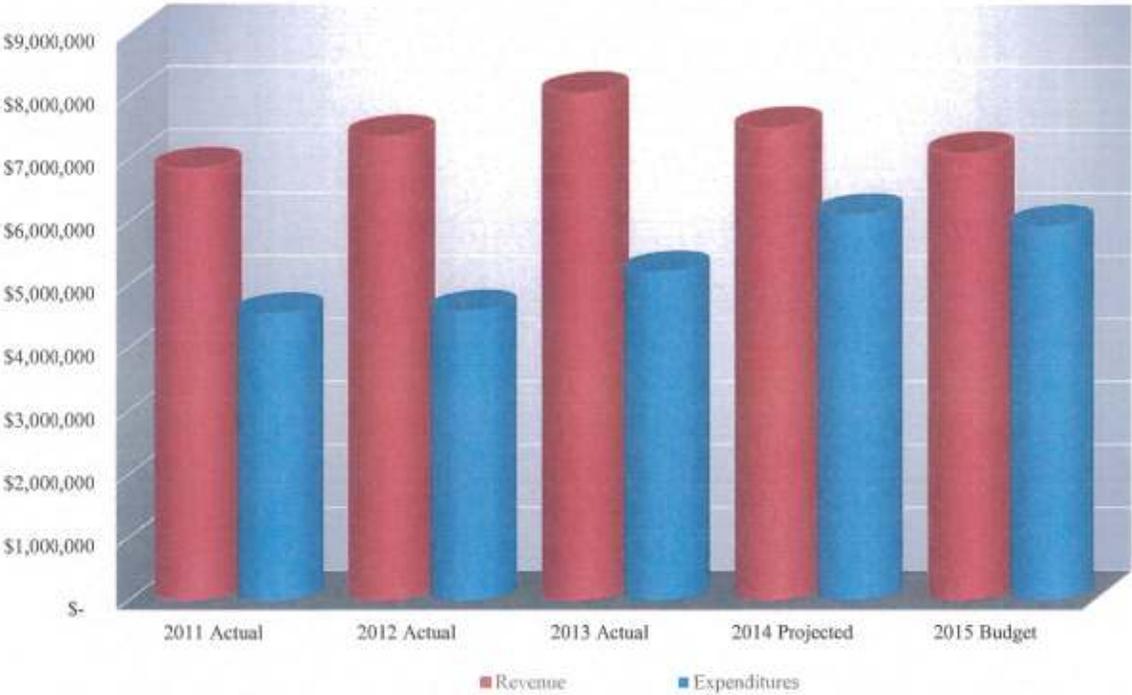
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJECTED	2014 BUDGET	2015 BUDGET	GENERAL FUND - 01 NOTES
COMMUNITY								
6526	Community Center Supplies	5,473	886	491	6,500	8,500	6,500	
7020	Community Center Repairs	6,589	9,408	36,396	10,000	10,000	10,000	
	Community Center Utilities	6,688	6,081	5,627	6,500	7,500	7,500	
	Downtown Beautification	0	11,142	43,219	22,000	22,000	25,000	
	Public Art	0	0	0	0	2,000	15,000	
	Downtown Redevelopment	342,023	0	0	0	0	0	
	Downtown Design Phase 3,4/Parking Lot	0	0	109,080	900,000	1,000,000	0	
	Downtown Façade Program	2,166	1,744	1,492	0	20,000	10,000	
	Economic Development Contr.	7,500	7,500	7,500	10,000	10,000	11,000	
	Barbeque Days	9,331	13,781	18,457	20,000	19,000	23,700	
	Mosquito Spraying	16,090	16,500	16,500	17,000	17,000	17,500	
	Newsletter/Citizen Communication	10,238	10,641	14,739	18,500	18,500	21,000	
	Street Maintenance Fee Study	0	0	0	0	0	50,000	
	Sales/Property Tax Study/Impact Fee Stud	0	0	0	0	0	45,000	
	Citizen Communication Program	0	0	0	0	0	23,200	
	Public Works Building	0	303,000	384,594	0	0	0	
	Grounds Maintenance	4,794	9,065	9,223	14,000	14,000	15,000	
	Community Center Feasibility Review	0	0	7,729	0	0	0	
	Town Hall Maintenance Agreement	2,915	3,639	2,884	5,000	5,000	5,000	
	Safety Award Program	0	0	0	0	2,500	2,500	
	Web Site Update/Communication Master P	2,028	2,089	2,157	37,600	20,500	3,500	
	Town Hall Improvements	0	0	3,612	5,500	5,500	5,500	
	Museum Improvements	0	0	18,230	32,500	32,500	67,100	
COMMUNITY EXPENDITURES TOTAL								
		415,835	395,476	681,930	1,105,100	1,214,500	364,000	
MISCELLANEOUS								
	Insurance Deductibles	2,000	1,000	2,259	5,000	5,000	15,000	
	Separation Benefits	0	0	0	0	10,000	10,000	
MISCELLANEOUS TOTAL								
		2,000	1,000	2,259	5,000	15,000	25,000	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
FUND TRANSFERS								
7000	Library Fund	326,000	335,000	345,000	355,400	355,400	373,100	
7050	Contingent Fund	175,000	100,000	200,000	225,000	225,000	225,000	
	Water Fund	157,500	165,400	173,600	182,200	182,200	182,200	
	Developers Fund	0	0	0	25,000	25,000	25,000	
	Sales Tax Refund	129,368	109,041	109,326	140,000	140,000	140,000	
	Equipment Replacement	275,000	275,000	300,000	375,000	375,000	500,000	
FUND TRANSFERS								
EXPENDITURES TOTAL		1,062,868	984,441	1,127,926	1,302,600	1,302,600	1,445,300	
GENERAL FUND								
EXPENDITURES TOTAL		4,554,893	4,597,698	5,222,225	6,129,600	6,468,600	5,947,400	
GENERAL FUND BEGINNING BALANCE		12,433,333	14,729,255	17,497,293	20,328,439	19,004,000	21,698,600	
GENERAL FUND REVENUE		6,850,815	7,365,736	8,053,371	7,499,800	6,523,400	7,103,800	
RESOURCES AVAILABLE		19,284,148	22,094,991	25,550,664	27,828,239	25,527,400	28,802,400	
GENERAL FUND EXPENDITURES		4,554,893	4,597,698	5,222,225	6,129,600	6,468,600	5,947,400	
GENERAL FUND ENDING BALANCE		14,729,255	17,497,293	20,328,439	21,698,639	19,058,800	22,855,000	

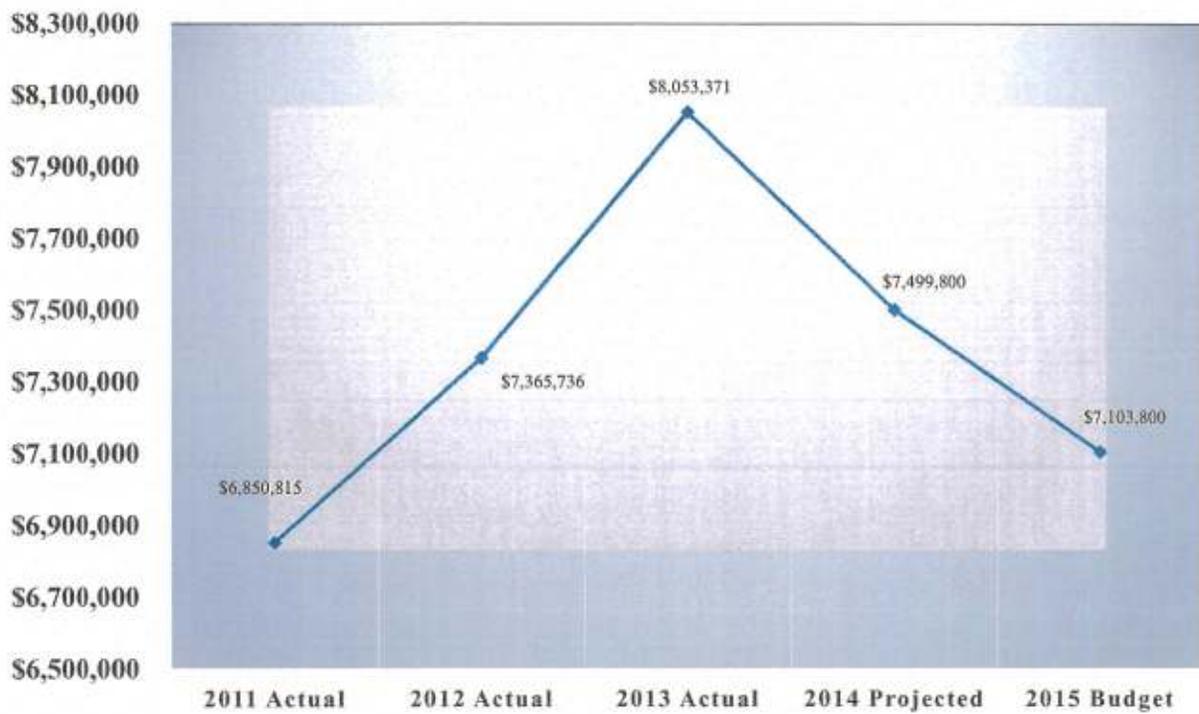
Full Time Employees (2015)



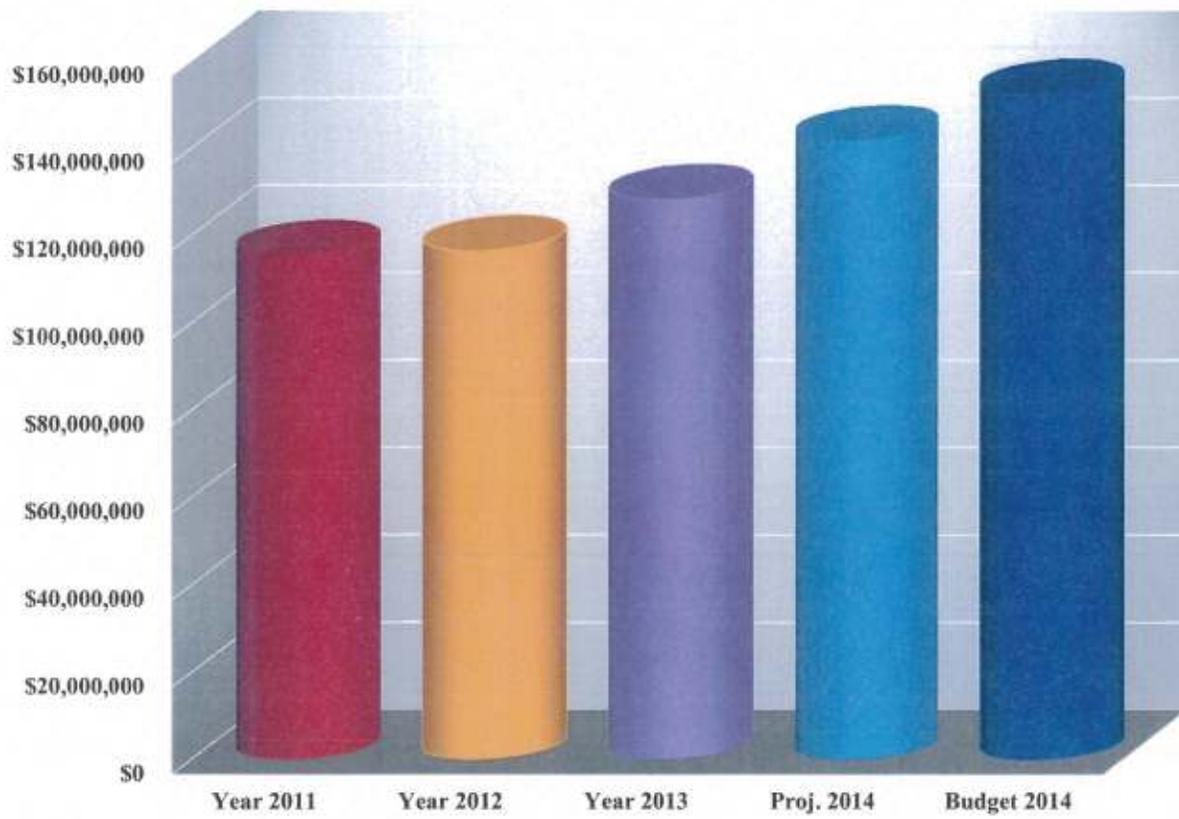
General Fund Revenues Vs Expenditures (2011-2015)



General Fund Revenues (2011-2015)



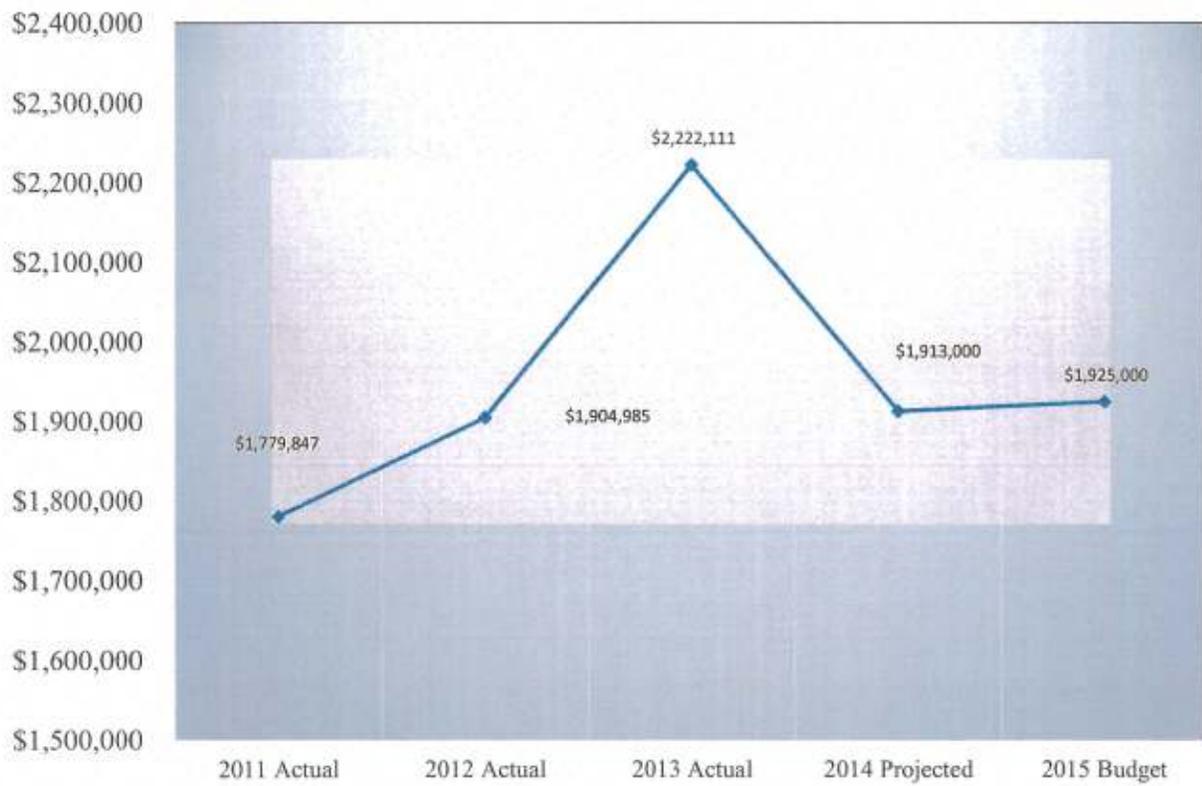
Assessed Valuation (2011-2015)



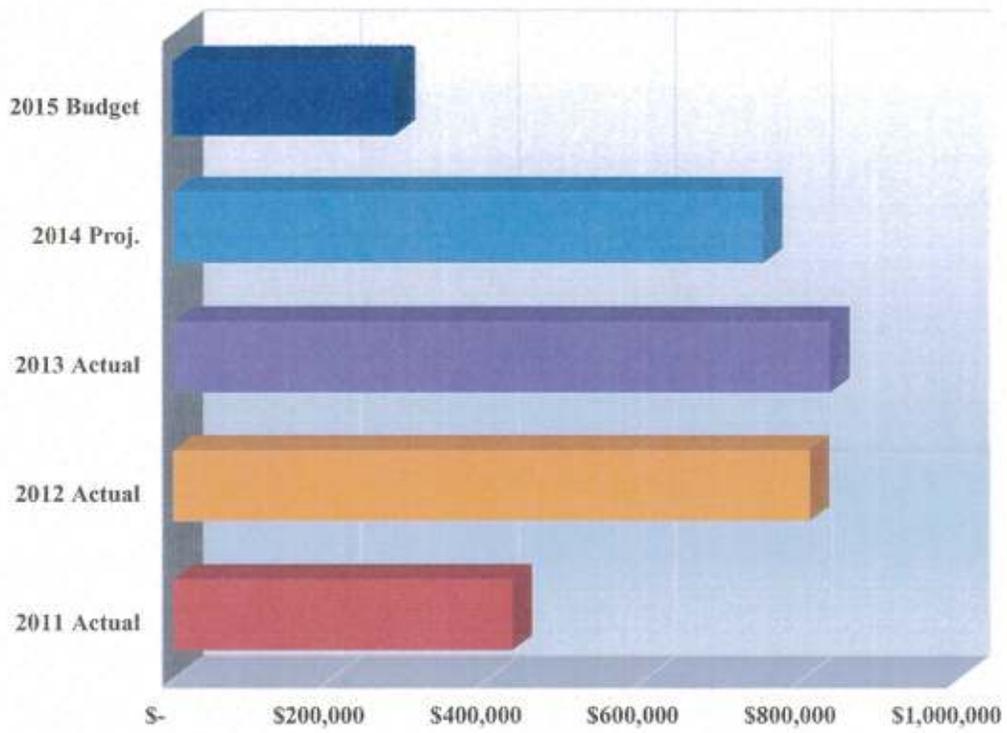
Property Tax Revenue (2011-2015)



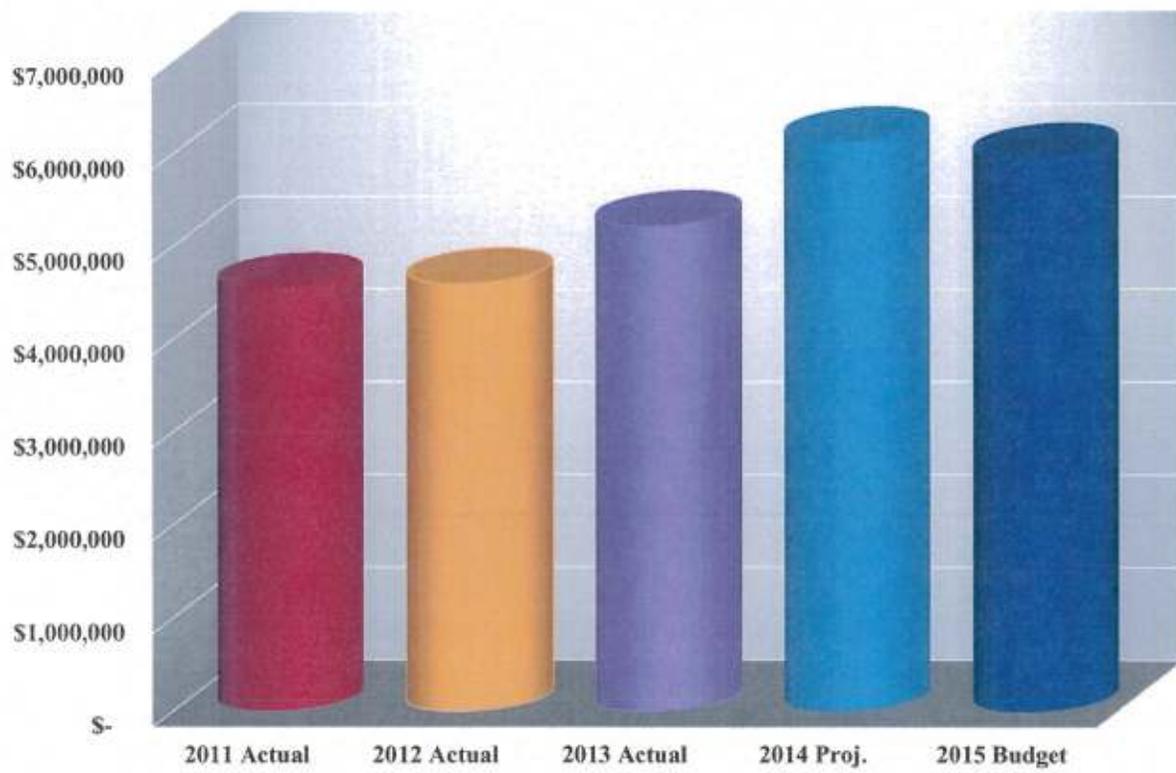
Sales Tax Revenue (2011-2015)



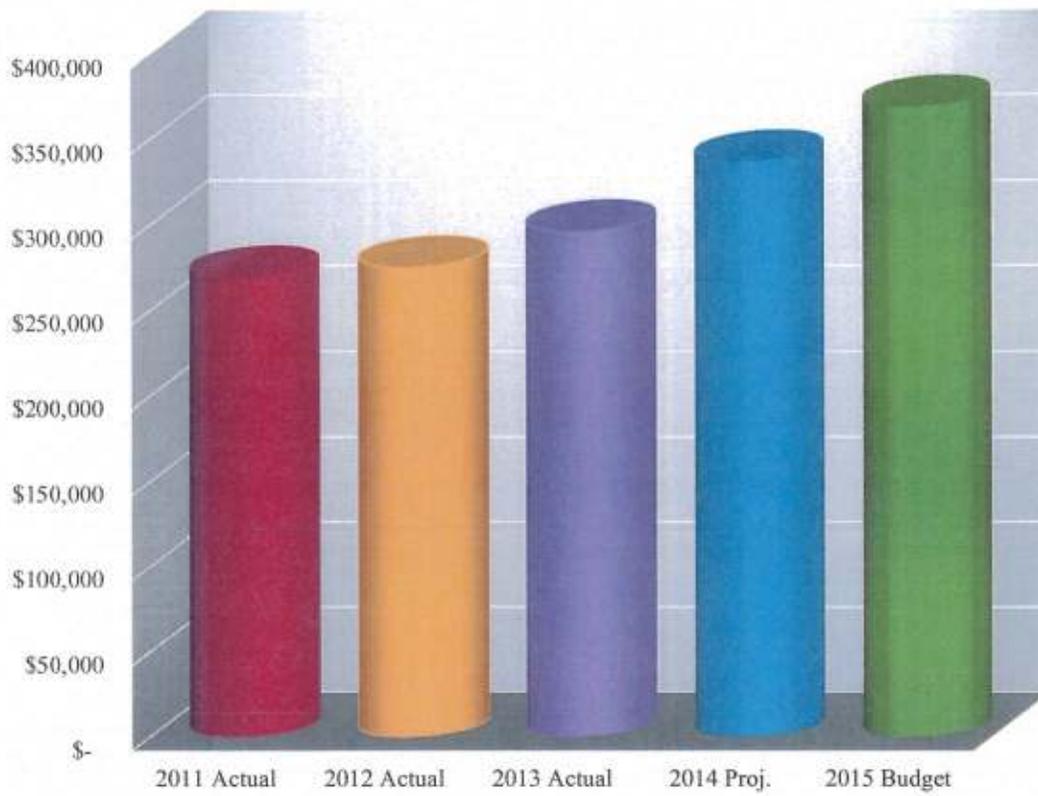
Building Permit Revenue (2011-2015)



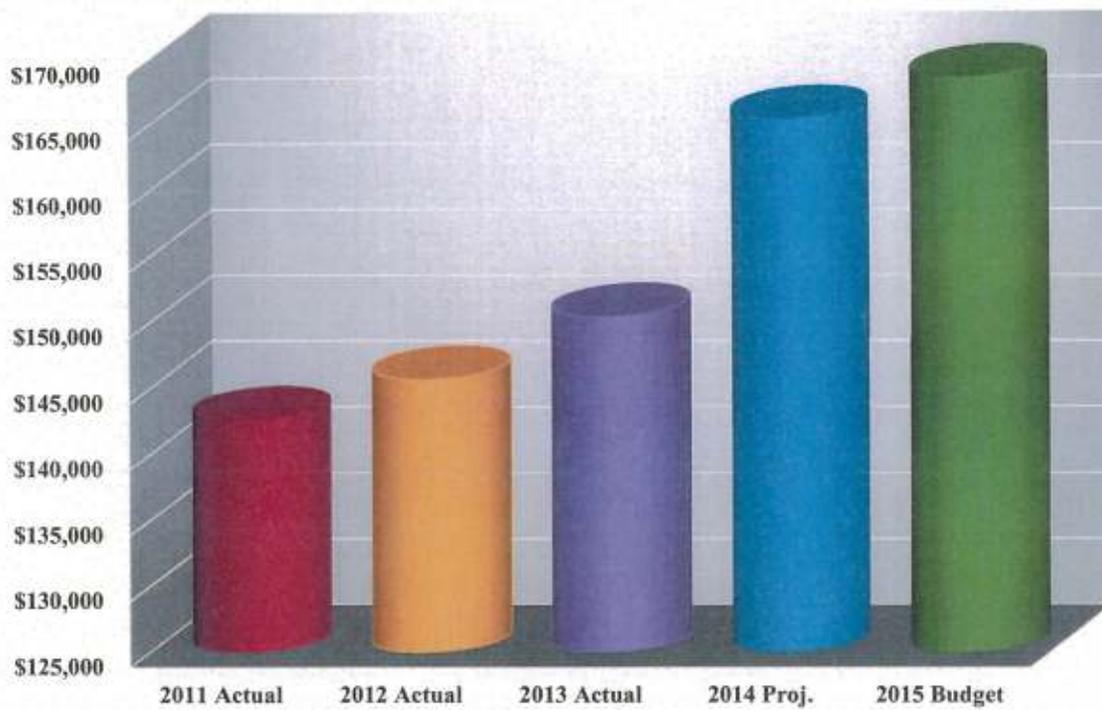
General Fund Expenditures (2011-2015)



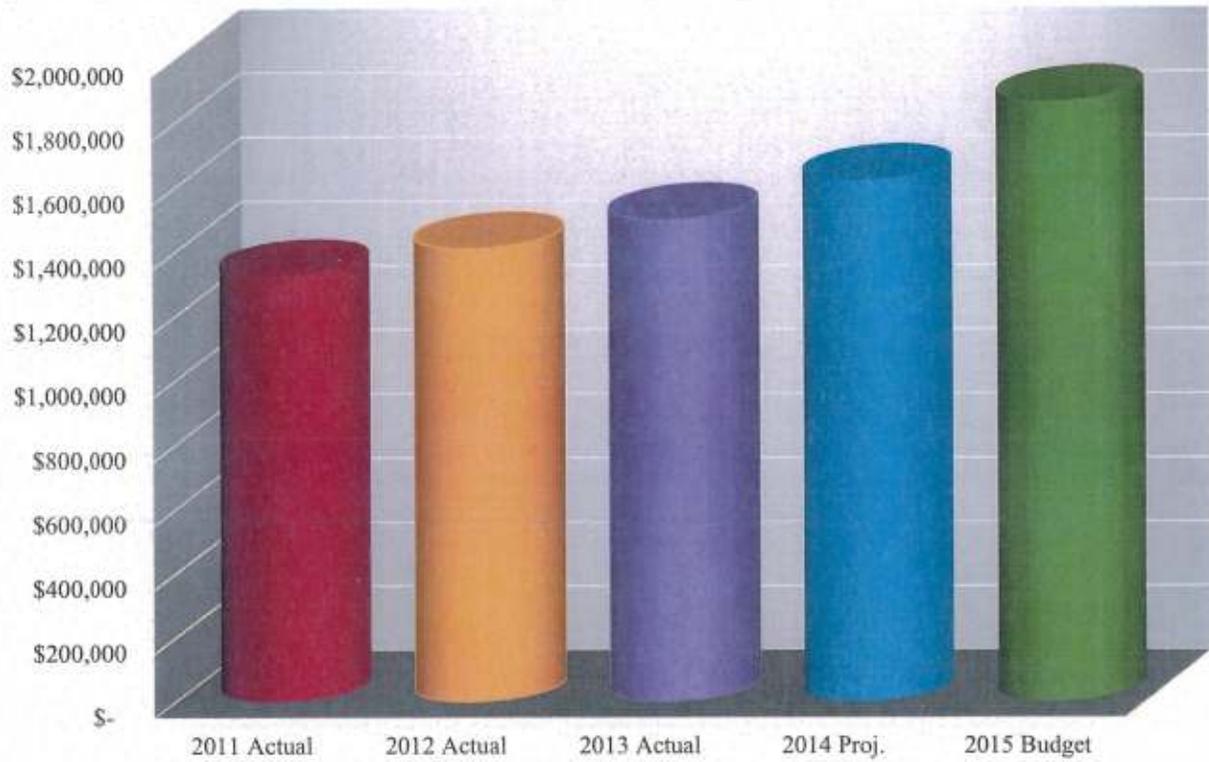
Administration Expenditures (2011-2015)



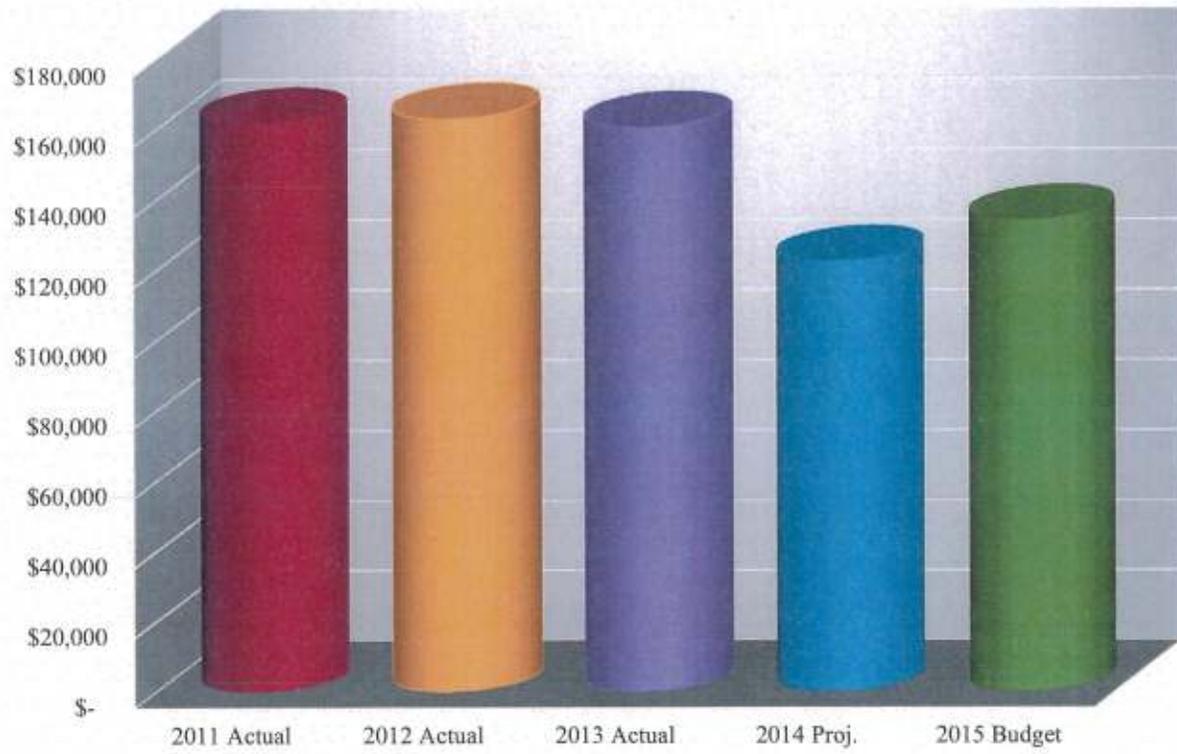
Planning & Zoning Expenditures (2011-2015)



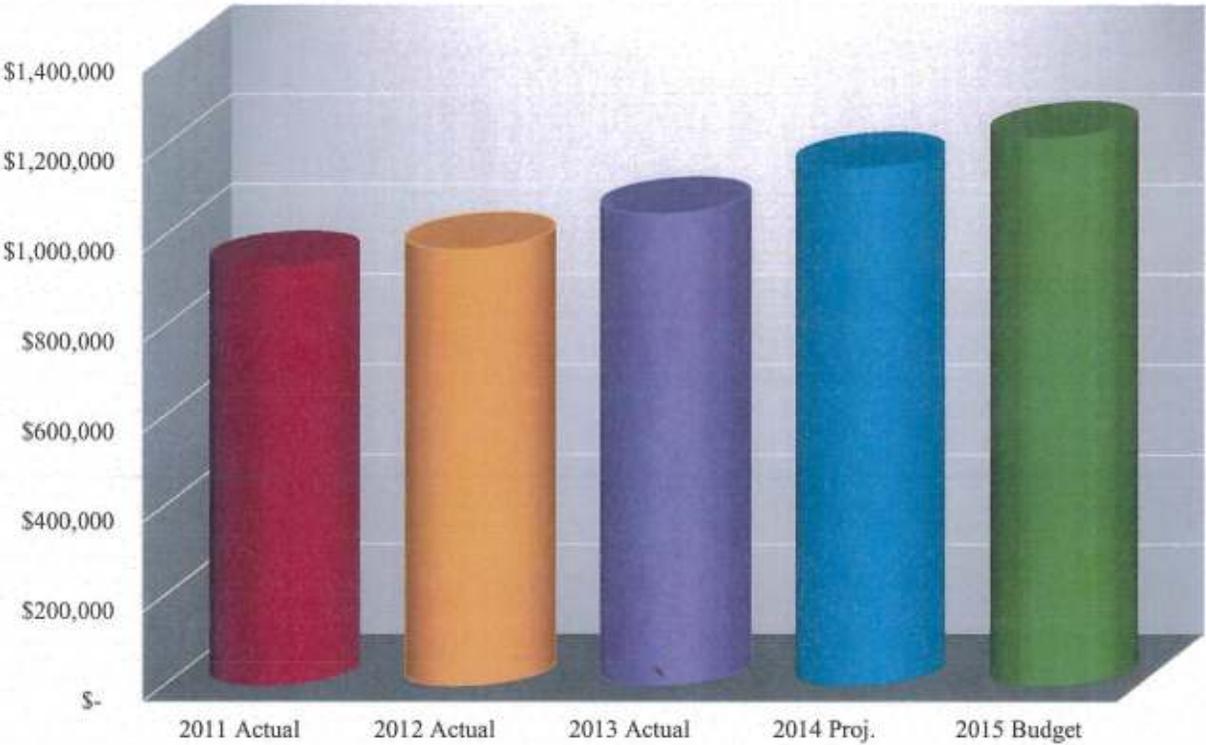
Police Department Expenditures (2011-2015)



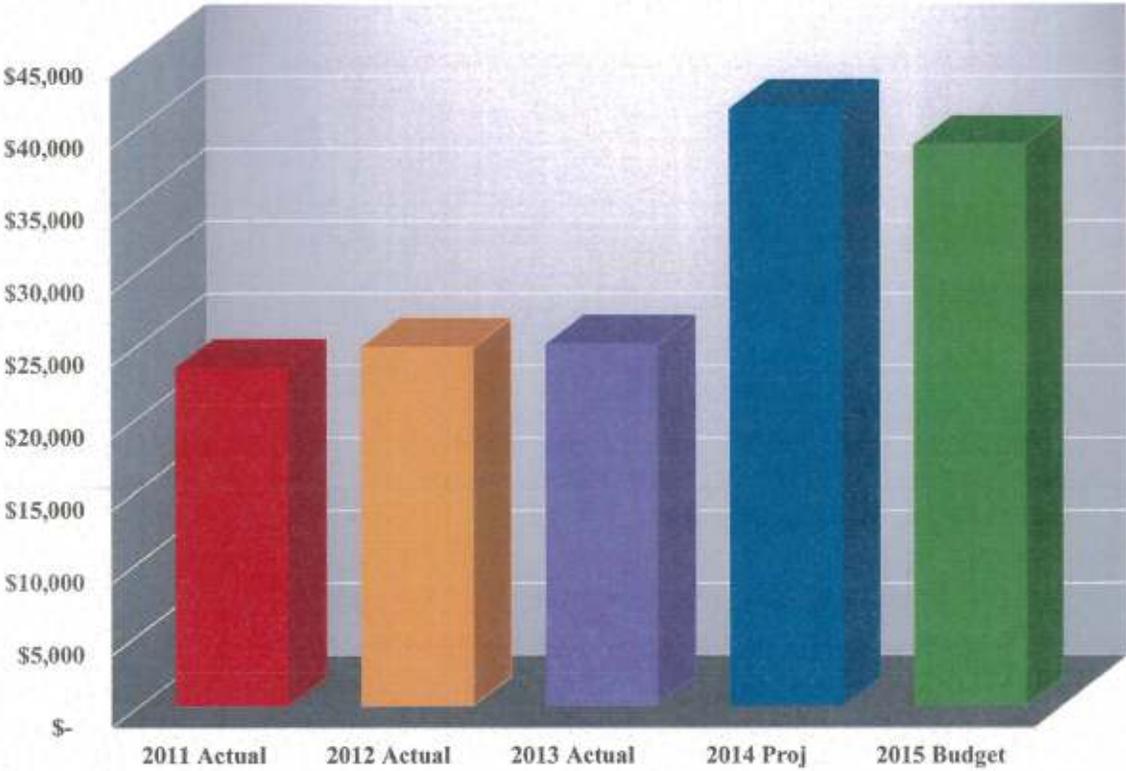
Building Department Expenditures (2011-2015)



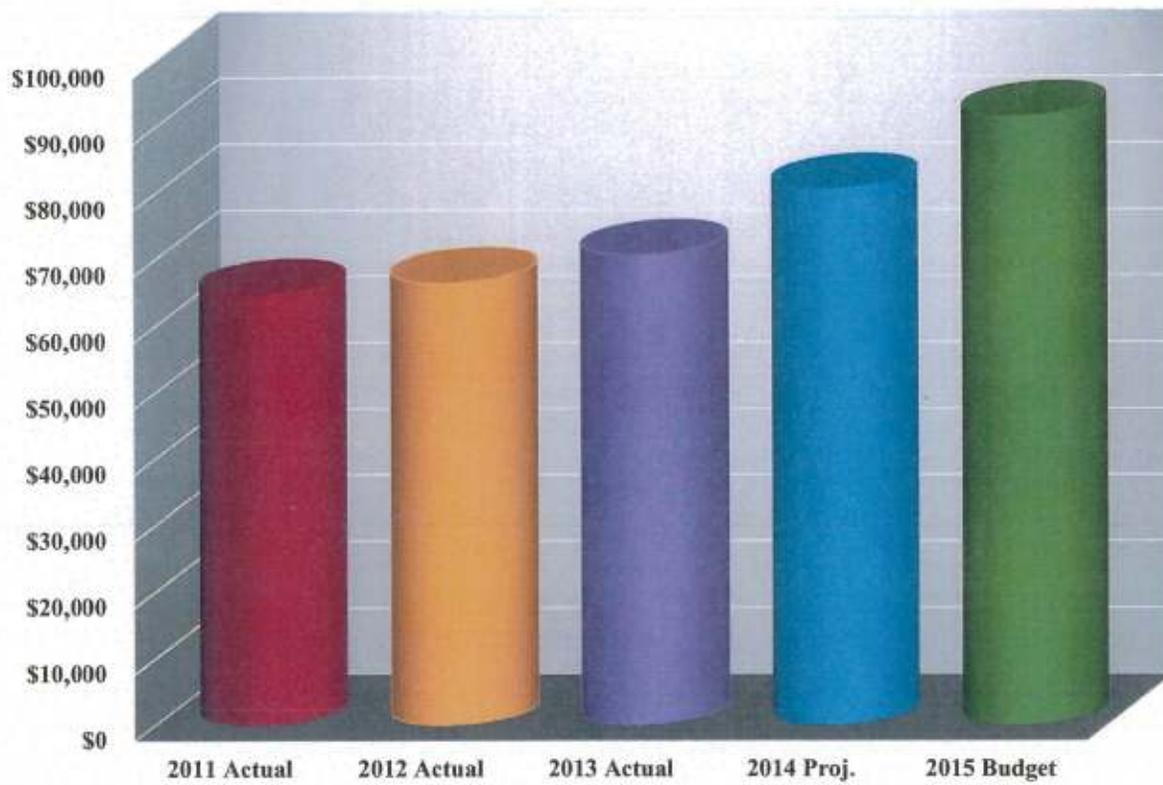
Street Department Expenditures (2011-2015)



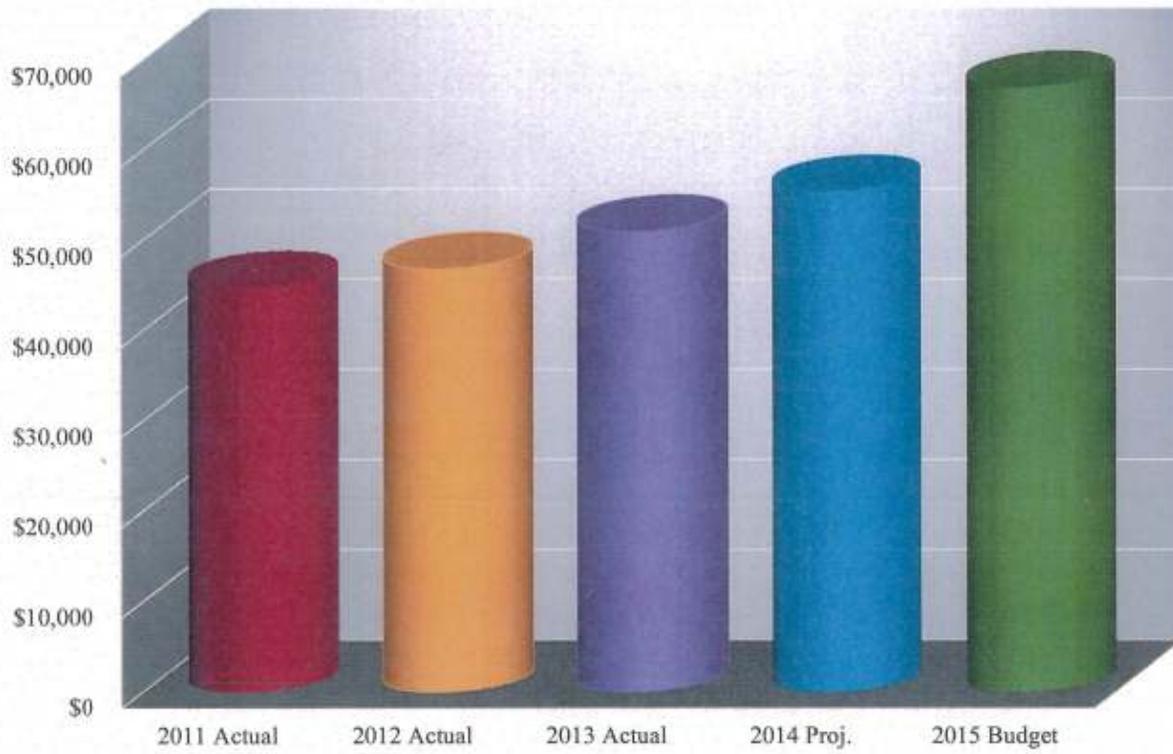
**Cemetery Expenditures
(2011-2015)**



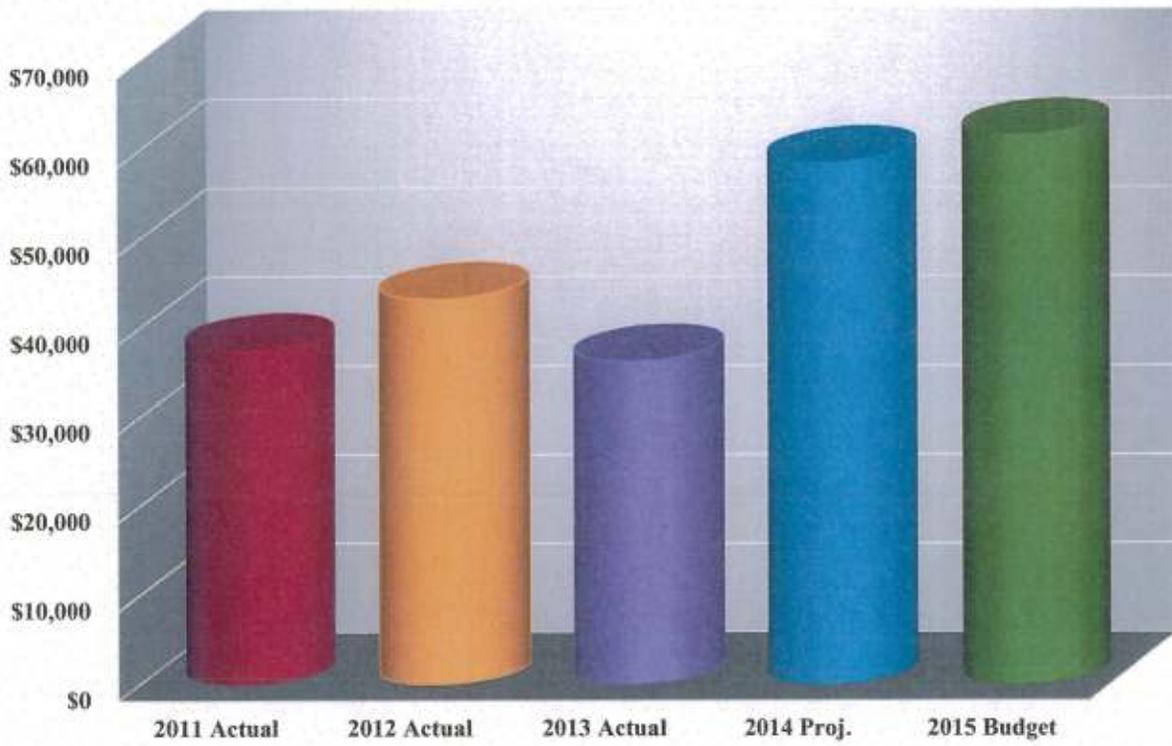
Code Enforcement Expenditures (2011-2015)



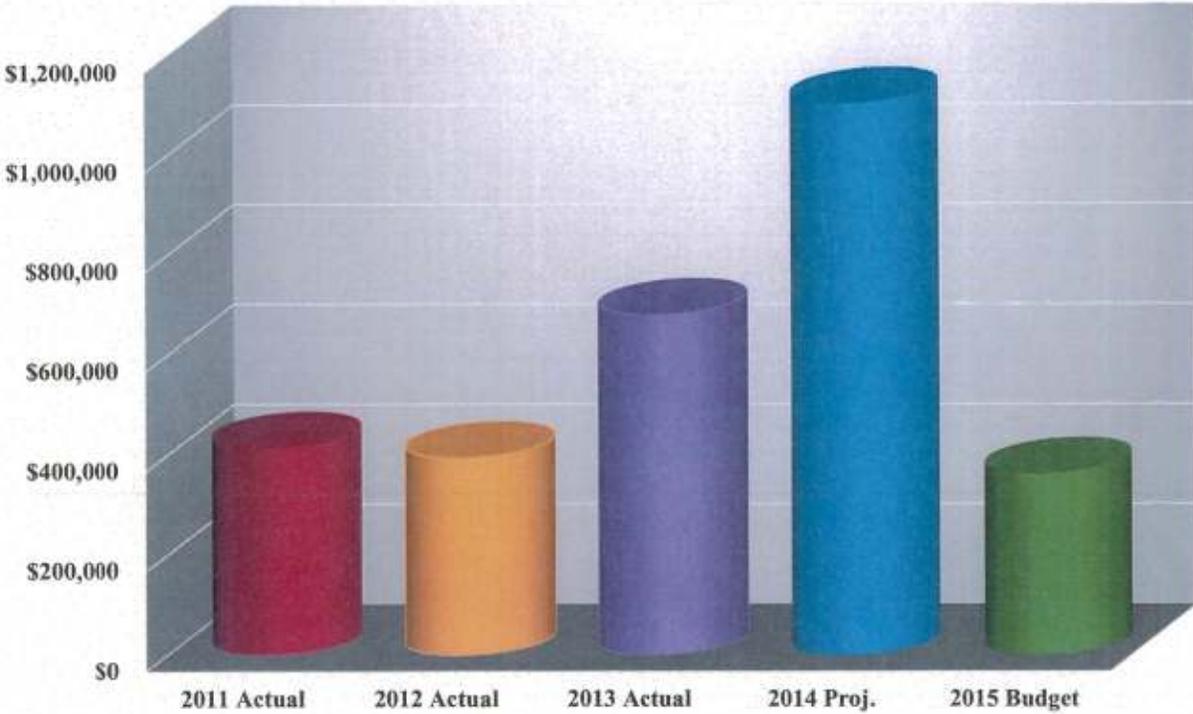
Senior Coordinator Expenditures (2011-2015)



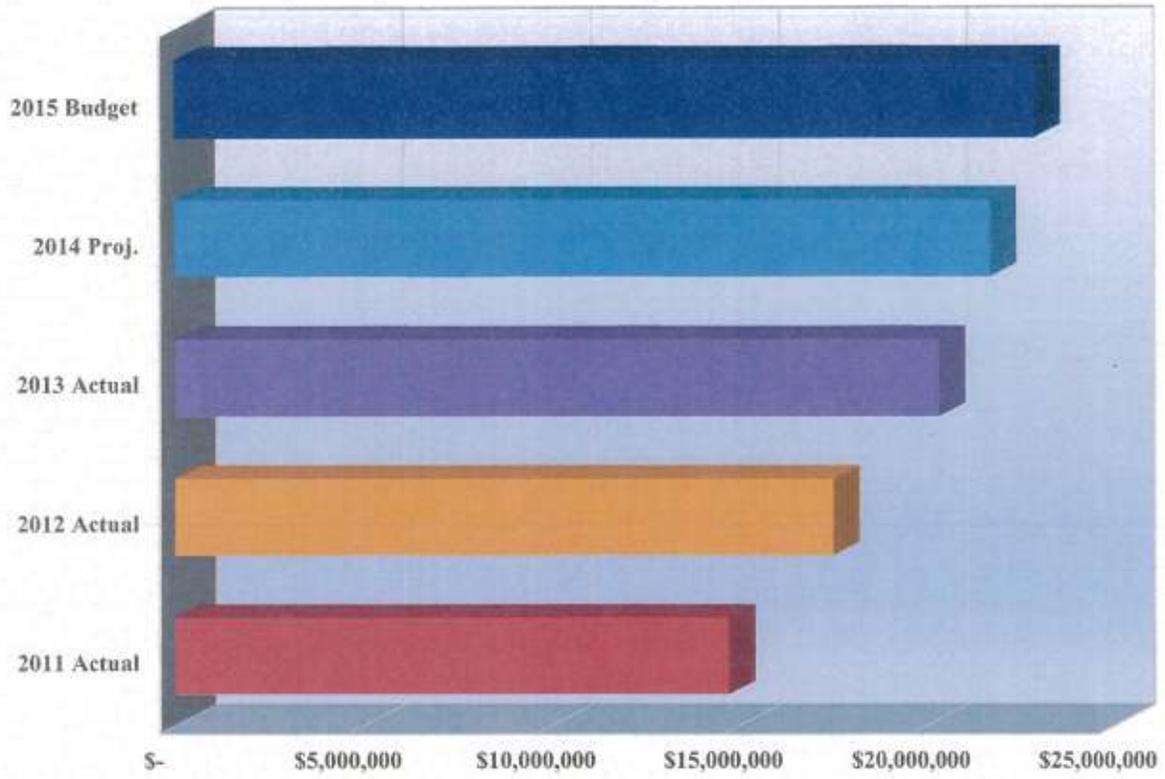
Parks Department Expenditures (2011-2015)



Community Expenditures (2011-2015)



General Fund Fund Balance (2011-2015)



WATER ENTERPRISE FUND

								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
WATER ENTERPRISE FUND - 02								
	Beginning Fund Balance	4,974,247	6,222,046	8,236,104	9,897,886	8,709,000	10,460,400	
REVENUES								
4310	Water Charges	1,539,355	1,994,734	1,833,186	1,675,000	1,675,000	1,700,000	
4320	Water Tap Fees	320,667	500,936	748,800	565,000	0	0	
	Raw Water Development Fee	703,800	1,254,664	1,484,200	848,000	0	0	
4330	Miscellaneous	185,836	189,377	259,504	160,000	100,000	110,000	
4610	Earnings on Investments	25,904	44,101	8,491	25,000	35,000	25,000	
	Transfer from General Fund	157,500	165,400	173,600	182,300	182,300	182,200	
	Inundation Study Grant	0	8,500	0	0	0	0	
	SUB-TOTAL	2,933,062	4,157,712	4,507,781	3,455,300	1,992,300	2,017,200	
WATER FUND REVENUES		2,933,062	4,157,712	4,507,781	3,455,300	1,992,300	2,017,200	
AVAILABLE RESOURCES		7,907,309	10,379,758	12,743,885	13,353,186	10,701,300	12,477,600	

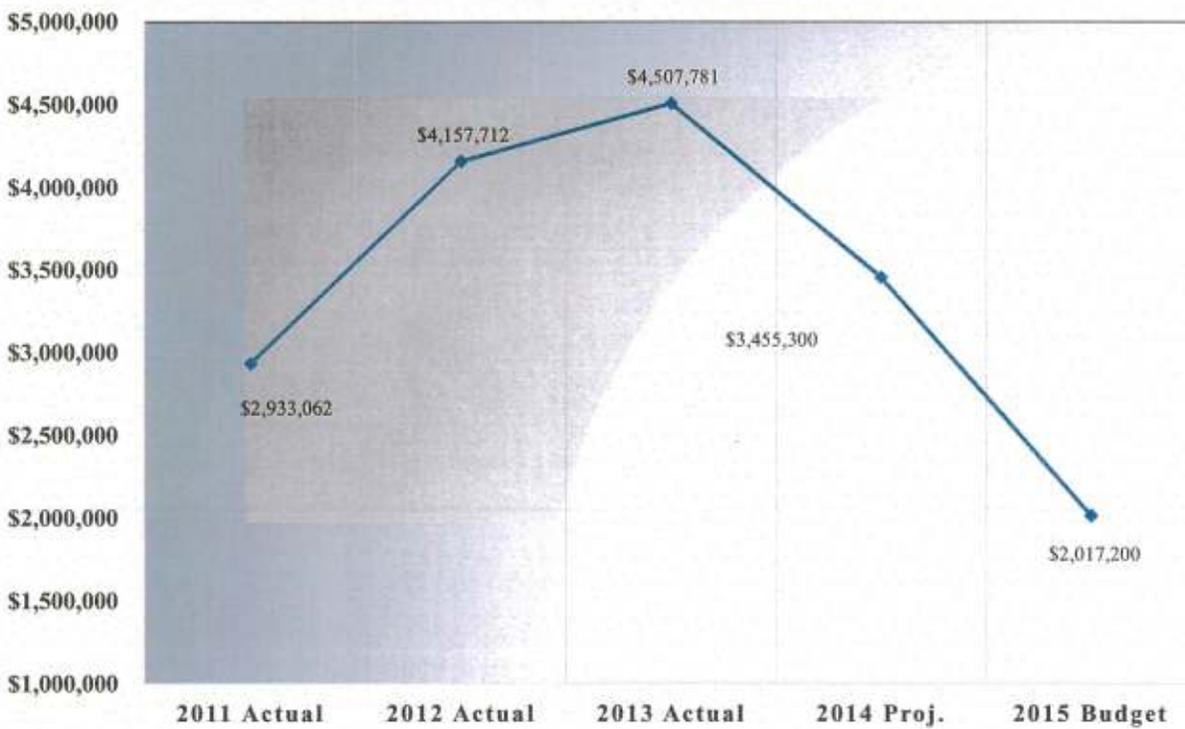
								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	53,982	31,327	32,781	34,200	37,200	36,000	
501003	Overtime	33	26	16	300	300	300	
5015	Part-Time Salaries	0	0	2,008	1,800	3,700	4,200	
5020	Cleaning	2,383	2,383	2,600	2,700	2,700	2,700	
5025	Manager Salary	22,093	22,645	23,324	24,300	24,300	25,500	
5050	Payroll Taxes	5,407	3,747	4,071	4,600	5,100	5,100	
5060	Employee Retirement	5,633	4,375	4,515	4,900	5,500	5,100	
5065	Health Insurance	20,320	14,259	13,933	13,300	16,000	15,000	
5070	Workers Compensation Ins.	166	175	312	500	500	600	
	Personnel Services Total	110,017	78,937	83,558	86,600	95,300	94,500	
6010	Utilities	4,180	4,144	3,992	3,700	3,500	3,900	
6505	Office Supplies	4,389	4,686	4,014	5,800	5,800	5,000	
	Utility Bill Mailing	2,621	3,082	3,364	3,800	3,600	4,100	
6510	Telephone	1,774	1,718	1,700	1,800	1,800	1,800	
6511	Training	0	0	135	1,000	1,000	1,200	
6513	Publish/Record	36	680	1,140	1,000	1,000	1,000	
6515	Dues/Subscriptions	2,190	1,904	2,009	2,200	2,200	2,200	
6518	Cleaning Supplies	759	906	944	900	800	1,000	
6520	Mileage & Expenses	0	500	499	500	500	500	
6522	Insurance	6,500	4,726	6,000	6,000	6,200	6,000	
7020	Maintenance & Repairs	670	119	314	1,000	1,000	1,000	
8010	Audit	5,000	5,300	4,300	5,700	5,700	5,900	
8011	Prof. Serv. - Water Counsel	19,598	7,974	15,343	18,900	17,000	20,000	
8012	Comp. Professional Services	5,524	3,847	5,668	7,500	7,500	8,100	
8014	Legal	6,353	2,552	4,495	8,000	8,000	8,000	
8016	Salary Study Fees	70	0	0	1,000	1,000	1,000	
8017	Professional Services	17,838	43,163	30,151	40,000	40,000	40,000	
9028	Communications	0	0	900	2,500	2,500	3,500	
	Operating & Maintenance Total	77,502	85,301	84,968	111,300	109,100	114,200	

								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65441	Copier	2,190	0	0	0	0	0	
65442	Comp. Software	0	0	0	0	6,000	7,500	
65444	Computer	0	0	450	540	1,000	0	
	Miscellaneous Office Eqpt.	0	184	220	100	200	300	
	Capital Outlay Total	2,190	184	670	640	7,200	7,800	
ADMINISTRATION EXPENDITURES TOTAL								
		189,709	164,422	169,196	198,540	211,600	216,500	
DEBT SERVICES								
9420	CWCB Loan	112,707	112,707	1,371,156	0	0	0	
9460	98 Bonds	187,400	196,055	240,000	1,407,336	1,408,000	0	
94601	Interest 98 Bonds	140,767	128,394	89,481	7,200	7,200	0	
	Debt Service Total	440,874	437,156	1,700,637	1,414,536	1,415,200	0	
DEBT SERVICE EXPENDITURES TOTAL								
		440,874	437,156	1,700,637	1,414,536	1,415,200	0	

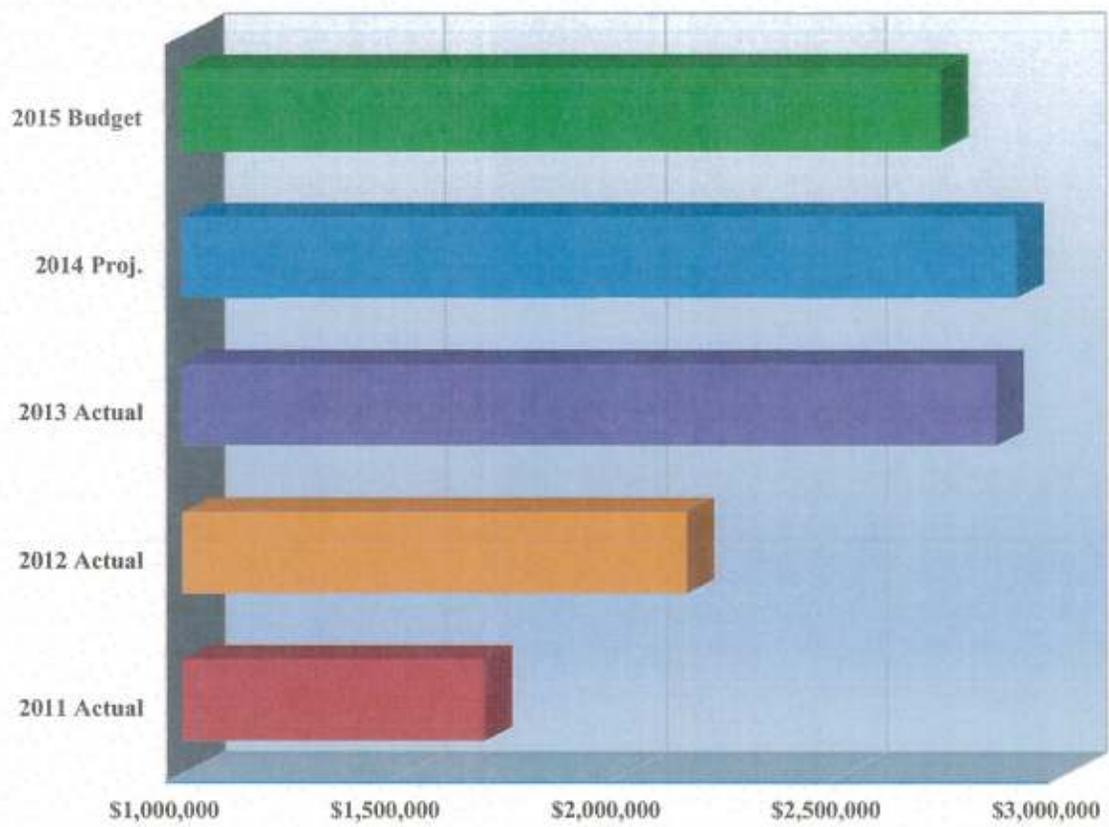
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	WATER ENTERPRISE FUND - 02
								NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	151,800	153,859	159,994	188,900	196,500	212,500	
50103	Overtime	7,535	6,008	4,411	10,000	10,000	10,000	
5015	Part-time Salaries	2,000	0	2,764	1,200	2,600	2,600	
5050	Payroll Taxes	12,174	11,882	12,461	14,500	16,000	17,500	
5060	Employee Retirement	7,536	7,547	7,799	10,000	11,000	12,000	
5065	Health Insurance	40,869	42,165	42,605	46,500	54,500	65,000	
5070	Worker's Comp. Insurance	4,491	5,782	8,410	7,500	7,500	7,900	
	Personnel Services Total	226,405	227,243	238,444	278,600	298,100	327,500	
6010	Utilities	158,769	177,152	181,006	165,000	165,000	177,000	
6510	Telephone	5,307	6,972	7,296	6,700	6,500	7,000	
6511	Training	1,380	450	1,241	3,000	3,000	3,000	
6522	Insurance	18,037	17,581	23,569	20,000	26,000	23,500	
6524	Gas & Oil	13,015	11,401	13,094	13,300	14,500	14,000	
6518	Cleaning/Supplies	0	0	370	1,500	1,500	1,500	
6526	Operating Supplies	114,328	149,771	128,950	141,000	130,000	142,000	
6527	Supplies-Safety Eqpt.	1,101	1,201	706	3,400	3,400	3,400	
7015	Repair & Maint. Waterlines	6,302	25,323	24,986	20,000	20,000	25,000	
7020	Repair & Maintenance	28,481	44,156	27,226	50,000	80,000	50,000	
7022	Vehicle Repairs	3,035	2,195	4,084	4,000	4,000	4,000	
7035	Water Assessment	84,003	82,309	83,355	96,000	96,000	98,000	
	Design Waterline Replacement/ Hwy 60	0	0	0	27,000	27,000	0	
	Water Purchase	0	0	0	0	0	6,000	
8012	Prof. Services	15,183	18,626	16,841	35,000	35,000	120,000	
	Insurance Deductibles	4,000	1,000	1,000	500	2,000	4,500	
	Operating & Maintenance Total	452,941	538,137	513,724	586,400	613,900	678,900	

ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	WATER ENTERPRISE FUND - 02
								NOTES
	Meters	211,497	81,139	91,853	95,000	95,000	95,000	
	Fire Hydrant Repairs	0	0	130	15,000	15,000	30,000	
	Vehicle	0	0	12,311	18,500	18,500	37,500	
	Tools	318	587	1,418	4,700	4,700	5,000	
	Instrumentation Upgrades/Scada System	0	0	0	32,500	32,500	85,000	
	Testing Equipment	5,000	768	2,149	4,000	4,000	4,000	
	Lone Tree Pump Station Design	57,430	0	0	0	0	0	
	Lone Tree Replace Pumps/Motors	0	0	680	0	55,000	55,000	
	System Improvements	0	0	5,170	115,000	115,000	50,000	
	Emergency Water Interconnect	0	0	0	0	150,000	165,000	
	Pump Station Impellers	0	0	19,820	0	0	0	
	Johnstown Reservoir Dam Inundation Study	0	8,500	0	0	0	0	
	Hwy 60 Waterline Project	0	0	0	0	0	850,000	
	Lone Tree Diversion Pipeline Proj.	0	461,879	1,268	0	0	0	
	Water Line Replacement	14,875	109	2,985	40,000	40,000	30,000	
	Capital Outlay Total	289,120	552,982	137,784	324,700	529,700	1,406,500	
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	0	137,500	0	0	0	0	
	Transfer Total	86,214	223,714	86,214	90,000	90,000	90,000	
OPERATIONS EXPENDITURES TOTAL		1,054,680	1,542,076	976,166	1,279,700	1,531,700	2,502,900	
WATER FUND EXPENDITURES TOTAL		1,685,263	2,143,654	2,845,999	2,892,776	3,158,500	2,719,400	

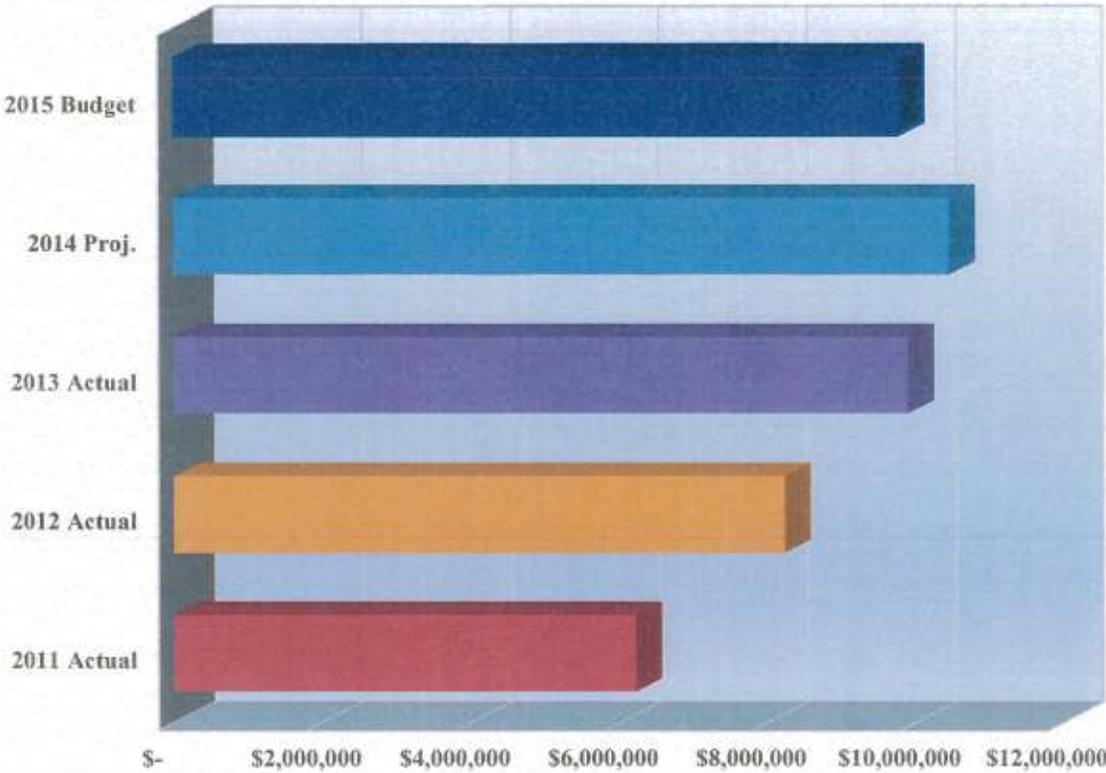
Water Fund Revenues (2011-2015)



Water Fund Expenditures (2011-2015)



**Water Fund
Fund Balance
(2011-2015)**



WASTEWATER ENTERPRISE FUND

WASTEWATER ENTERPRISE FUND - 03								
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
WASTEWATER ENTERPRISE FUND - 03								
	Beginning Fund Balance	5,987,743	6,380,962	6,931,424	7,832,182	6,548,700	7,297,100	
REVENUES								
4310	Charges	1,101,141	1,185,682	1,446,527	1,480,000	1,230,000	1,500,000	
4320	Wastewater Tap Fees	216,000	320,500	518,400	475,000	0	0	
4330	Miscellaneous	21,700	26,985	130,652	65,000	7,500	10,000	
4610	Earnings on Investments	23,354	36,983	5,795	30,000	30,000	30,000	
	SUB-TOTAL	1,362,195	1,570,150	2,101,374	2,050,000	1,267,500	1,540,000	
WASTEWATER REVENUES		1,362,195	1,570,150	2,101,374	2,050,000	1,267,500	1,540,000	
AVAILABLE RESOURCES		7,349,938	7,951,112	9,032,798	9,882,182	7,816,200	8,837,100	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	62,789	51,687	53,650	56,400	57,400	57,500	
50103	Overtime	44	46	28	200	500	500	
5015	Part-Time Salaries	0	0	2,006	2,700	3,700	4,200	
5020	Cleaning	2,383	2,383	2,600	2,600	2,600	2,600	
5025	Manager Salary	42,886	43,958	45,277	47,800	47,800	49,500	
5050	Payroll Taxes	7,446	6,594	7,057	8,400	8,400	8,700	
5060	Employee Retirement	8,114	7,589	7,833	8,100	8,100	8,300	
5065	Health Insurance	25,793	25,516	24,893	25,000	29,000	28,000	
5070	Workers Compensation Ins.	166	175	284	500	400	600	
	Personnel Services Total	149,621	137,948	143,628	151,700	157,900	159,900	
6010	Utilities	4,509	4,179	4,068	4,200	4,200	4,400	
6505	Office Supplies	4,091	4,389	3,840	4,200	4,200	4,400	
	Utility Bill Mailing	2,621	3,082	3,364	3,500	3,500	4,000	
6510	Telephone	1,883	1,723	1,564	1,900	1,900	1,800	
6511	Training	429	35	256	1,000	1,000	1,100	
6515	Dues/Subscriptions	383	56	273	500	500	500	
6518	Cleaning Supplies	829	915	927	900	900	1,000	
6520	Mileage & Expenses	580	500	683	800	800	800	
6522	Insurance	6,500	4,800	7,200	6,000	7,400	6,600	
7020	Maintenance & Repairs	500	118	314	1,100	1,100	1,100	
8010	Audit	5,750	6,600	6,800	7,000	7,000	7,000	
8012	Comp. Professional Services	4,146	4,056	5,646	6,500	6,500	7,000	
8014	Legal	43,126	22,101	16,599	30,000	30,000	30,000	
8016	Salary Study Fees	70	290	0	800	800	800	
8017	Professional Services	5,935	5,767	44,431	95,000	95,000	40,000	
	Operating & Maintenance Total	81,352	58,611	95,965	163,400	164,800	110,500	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65441	Copier	1,813	0	0	0	0	0	
65442	Comp. Software	0	0	0	5,000	6,000	7,500	
65444	Computer	0	0	450	1,200	1,200	1,200	
	Miscellaneous Office Eqpt.	0	183	0	400	400	400	
	Capital Outlay Total	1,813	183	450	6,600	7,600	9,100	
ADMINISTRATION								
EXPENDITURES TOTAL		232,788	196,742	240,043	321,700	330,300	279,500	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	185,534	187,767	195,393	228,700	228,700	253,000	
50103	Overtime	9,210	7,343	5,489	10,000	10,000	10,000	
5050	Payroll Taxes	14,563	14,522	14,979	18,300	18,300	20,300	
5060	Employee Retirement	9,211	9,225	9,537	13,700	13,700	14,500	
5065	Health Insurance	49,951	51,537	52,073	62,300	65,300	72,000	
5070	Worker's Comp. Insurance	4,491	3,680	5,410	7,800	6,000	8,200	
	Personnel Services Total	272,960	274,074	282,881	340,800	342,000	378,000	
6010	Utilities	185,796	185,909	206,656	210,000	200,000	225,000	
6510	Telephone/Pagers	5,994	4,389	4,726	5,000	5,200	5,200	
6511	Training	1,085	85	1,080	2,000	2,000	3,000	
	Cleaning Supplies	0	0	309	1,200	1,200	1,500	
6522	Insurance	18,189	17,581	24,934	24,600	26,600	26,600	
6524	Gas & Oil	13,873	10,972	12,666	14,500	14,500	14,500	
6526	Operating Supplies	94,906	90,076	105,173	103,000	98,000	105,000	
6527	Supplies-Safety Eqpt.	1,066	1,965	1,191	3,500	3,500	3,500	
	Tools	0	0	0	4,000	3,500	3,500	
7015	Repair & Maintenance - Mains	11,603	9,688	12,738	20,000	20,000	20,000	
7020	Repair & Maintenance	48,629	31,057	35,612	80,000	80,000	80,000	
	Sewerline Cleaning	16,980	12,148	27,572	30,000	30,000	30,000	
	Weed Control/Ground Maint.	1,344	1,490	600	3,000	3,000	3,000	
7022	Vehicle Repairs	3,733	1,728	3,515	3,700	3,700	3,800	
8012	Professional Services	23,635	31,634	29,673	26,000	26,000	30,000	
	Insurance Deductibles	0	0	0	1,500	3,000	5,500	
	Operating & Maintenance Total	426,833	398,722	466,445	532,000	520,200	560,100	

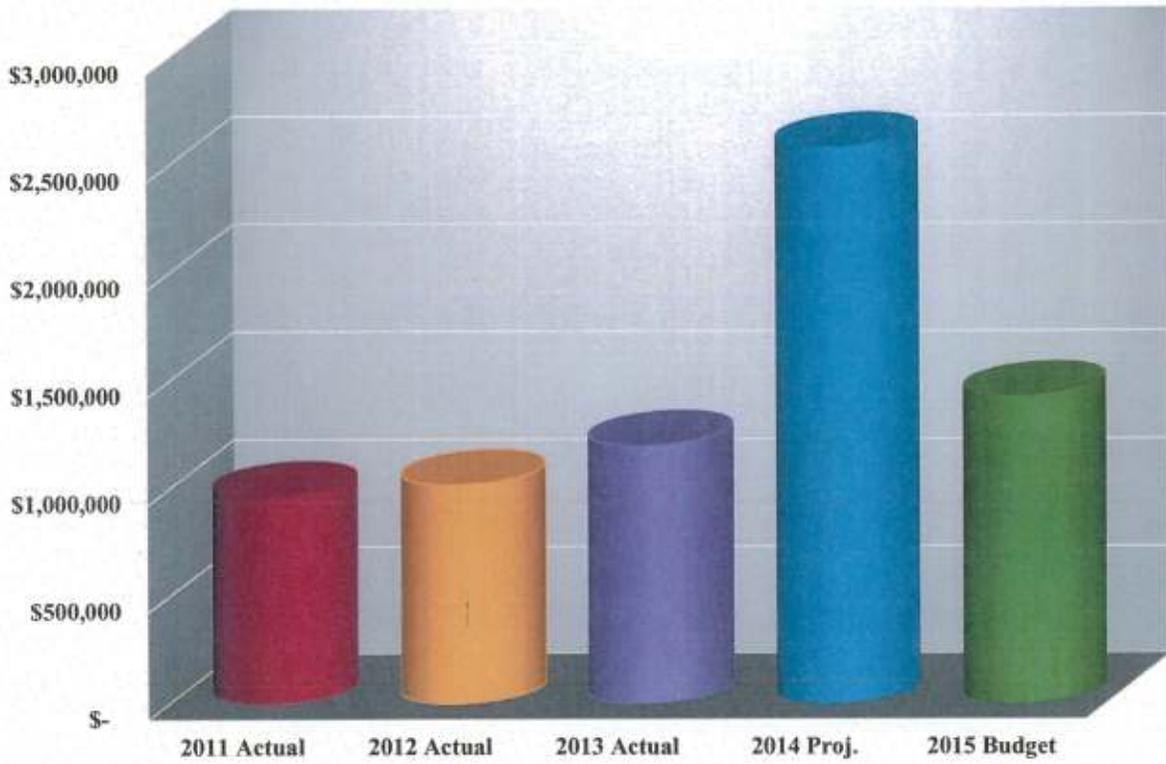
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	WASTEWATER ENTERPRISE FUND - 03
								NOTES
	Manhole Installation	0	0	0	10,000	10,000	10,000	
	Vehicles (1 replacement/1 new)	0	0	12,157	18,500	18,500	37,500	
	Instrumentation/Controls Upgrades	0	0	0	30,000	30,000	50,000	
	Sewerline Replacement	589	0	1,047	20,000	30,000	20,000	
	SCADA System	0	0	0	0	0	65,000	
	Central Plant Lagoon Baffles	0	0	0	0	0	30,000	
	Central Plant Expansion - Design	35,808	12,650	0	0	0	0	
	Wastewater DAF Media	0	0	0	300,000	300,000	0	
	Wastewater Expansion Project	0	0	198,043	1,012,000	1,012,000	0	
	Capital Outlay Total	36,397	12,650	211,247	1,390,500	1,400,500	212,500	
	FUND TRANSFER EXPENDITURES							
	Transfer to Public Works Facility Proj	0	137,500	0	0	0	0	
	Transfer Total	0	137,500	0	0	0	0	
	OPERATIONS EXPENDITURES TOTAL							
		736,190	822,946	960,573	2,263,300	2,262,700	1,150,600	
	WASTE WATER FUND EXPENDITURES TOTAL							
		968,976	1,019,685	1,200,616	2,585,000	2,593,000	1,430,100	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
	WASTEWATER FUND BEG. BAL.	5,987,743	6,380,962	6,931,424	7,832,182	6,548,700	7,297,100	
	WASTEWATER FUND REVENUE	1,362,195	1,570,150	2,101,374	2,050,000	1,267,500	1,540,000	
	RESOURCES AVAILABLE	7,349,938	7,951,112	9,032,798	9,882,182	7,816,200	8,837,100	
	WASTEWATER FUND EXPENDITURES	968,976	1,019,688	1,200,616	2,585,000	2,593,000	1,430,100	
	WASTEWATER ENDING BALANCE	6,380,962	6,931,424	7,832,182	7,297,182	5,223,200	7,407,000	
	EXPENDITURES BY CATEGORY							
	Personnel Services Total	422,581	412,022	426,509	492,500	499,900	537,900	
	Operating & Maint. Total	508,185	457,333	562,410	695,400	685,000	670,600	
	Non-Operating Total	0	137,500	0	0	0	0	
	Capital Outlay Total	38,210	12,833	211,697	1,397,100	1,408,100	221,600	
	Total Expenditures	968,976	1,019,688	1,200,616	2,585,000	2,593,000	1,430,100	

Wastewater Fund Revenues (2011-2015)

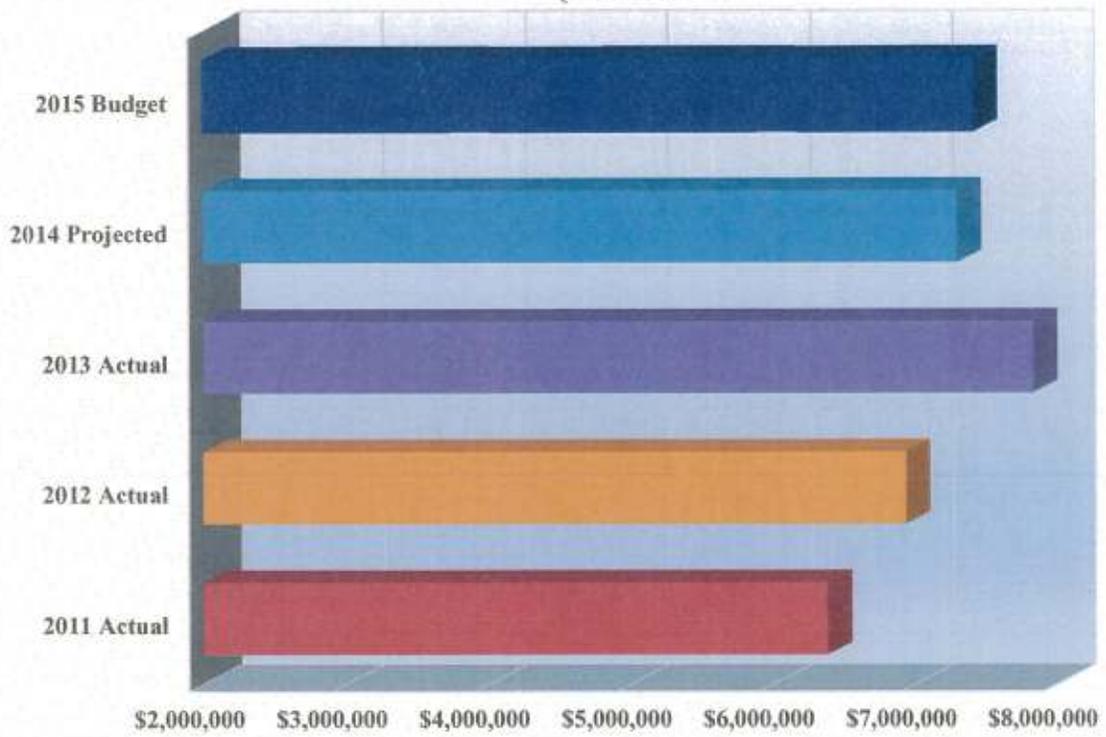


Wastewater Expenditures (2011-2015)



Wastewater Fund

Fund Balance (2011-2015)

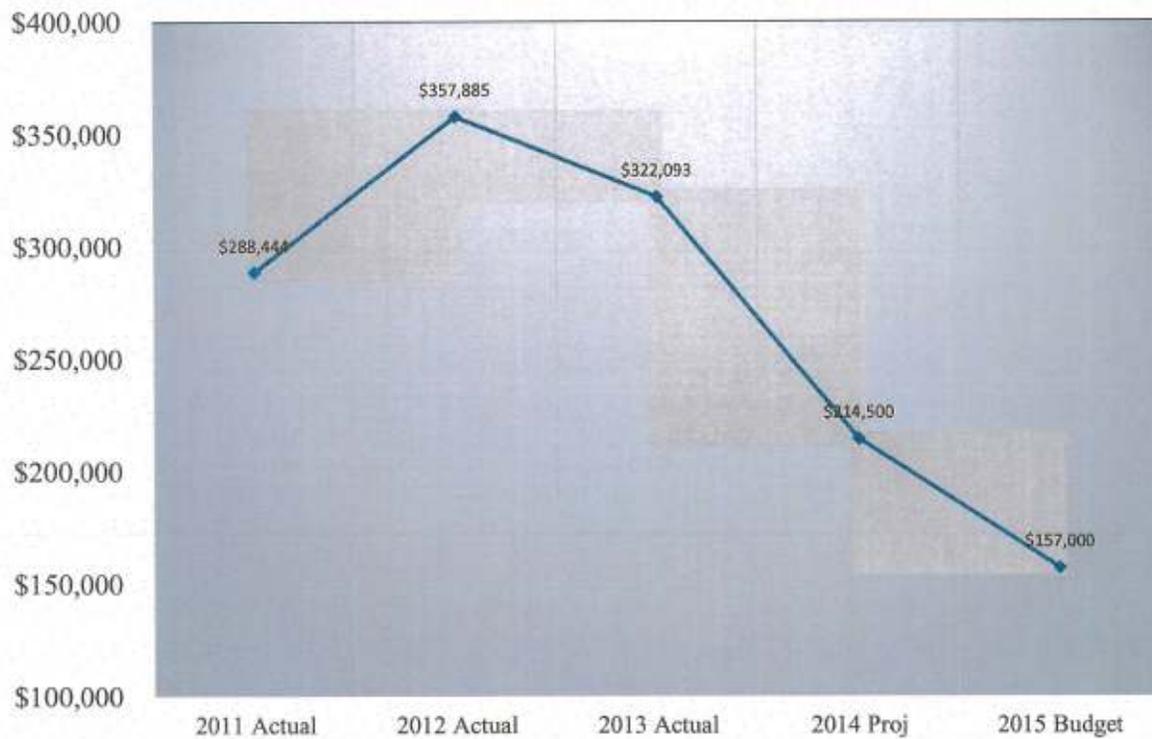


CONSERVATION TRUST FUND

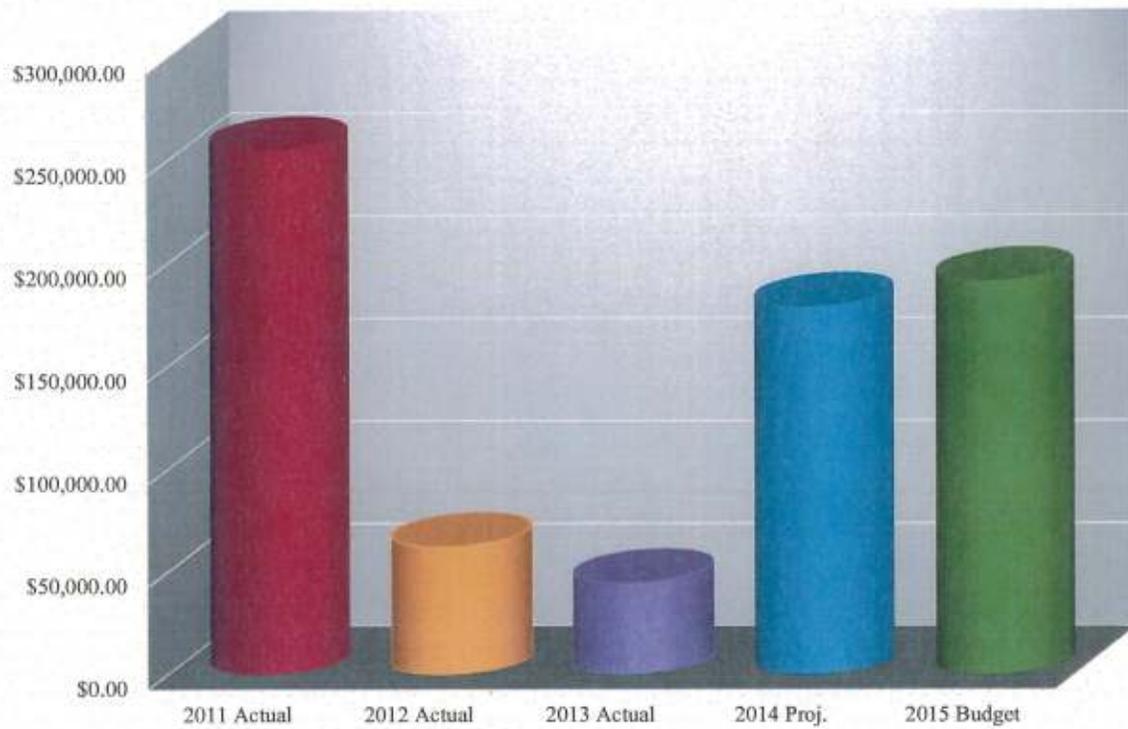
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	CONSERVATION TRUST FUND NOTES
CONSERVATION TRUST FUND								
	Beginning Fund Balance	1,270,521	1,303,423	1,599,120	1,876,778	1,760,900	1,911,900	
	REVENUES							
	Colorado Lottery	43,643	50,022	55,755	50,000	50,000	50,000	
	Miscellaneous	3,888	1,453	1,801	1,000	1,000	1,000	
	GOCO Grant	84,075	76,903	0	0	0	0	
	Larimer County Use Tax	61,350	72,679	74,514	60,000	45,000	40,000	
	Park Fees	91,300	152,500	185,000	100,000	62,500	62,500	
	Earnings on Investments	4,188	4,328	5,023	3,500	5,000	3,500	
	SUB-TOTAL	288,444	357,885	322,093	214,500	163,500	157,000	
CONSERVATION TRUST FUND REVENUES		288,444	357,885	322,093	214,500	163,500	157,000	
	AVAILABLE RESOURCES	1,558,965	1,661,308	1,921,213	2,091,278	1,924,400	2,068,900	
OPERATIONS EXPENDITURES								
6544	Park Eqpt. & Improv.	561	228	2,732	3,000	3,000	3,000	
6545	Eddie Aragon Park	0	3,008	737	2,500	2,500	55,700	
7020	Repair & Maint.	1,061	0	216	2,000	2,000	2,000	
8012	Professional Services	0	0	0	0	300	0	
654404	Lawn Mower	0	32,843	16,067	20,814	22,000	22,000	
654401	Trees	0	0	0	7,000	7,000	7,000	
6533	Tree Trimming	3,890	1,680	3,600	4,000	4,000	6,000	
6553	Clearview Park	235,359	10,081	0	2,500	2,500	2,500	
6551	Johnstown Lake Park	1,339	757	769	2,500	2,500	5,000	
6549	Pioneer Ridge Park	116	0	0	2,500	2,500	2,500	
6546	Sunrise Park	115	1,309	728	2,500	2,500	2,500	
6548	Hays Park	2,415	553	318	2,500	2,500	75,700	
6550	Rolling Hills Ranch Park	686	539	1,520	2,500	2,500	5,000	
6547	Parish Park	0	1,690	748	110,000	110,000	2,500	
	School/Park Site Reimbursement	10,000	9,500	17,000	15,000	15,000	0	
	Operating & Maintenance Total	255,542	62,188	44,435	179,314	180,800	191,400	
CONSERVATION TRUST FUND EXPENDITURES TOTAL		255,542	62,188	44,435	179,314	180,800	191,400	

TOWN	OF JOHNSTOWN							CONSERVATION TRUST FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	CONSERVATION FUND BEG. BAL.	1,270,521	1,303,423	1,599,120	1,876,778	1,760,900	1,911,900	
	CONSERVATION FUND REVENUE	288,444	357,885	322,093	214,500	163,500	157,000	
	RESOURCES AVAILABLE	1,558,965	1,661,308	1,921,213	2,091,278	1,924,400	2,068,900	
	CONSERVATION FUND EXPEND.	255,542	62,188	44,435	179,314	180,800	191,400	
	CONSERVATION FUND END. BAL.	1,303,423	1,599,120	1,876,778	1,911,964	1,743,600	1,877,500	

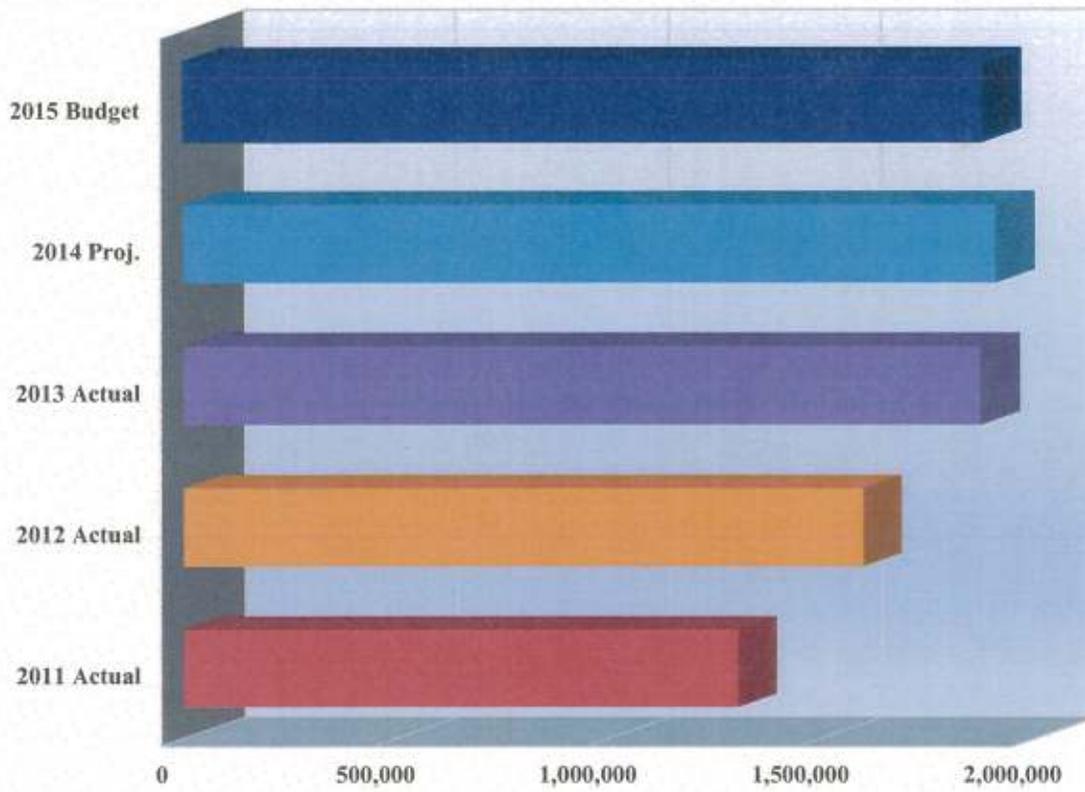
Conservation Trust Fund Revenues (2011-2015)



Conservation Trust Fund Expenditures (2011-2015)



**Conservation Trust Fund
Fund Balance
(2011-2015)**



DRAINAGE FUND

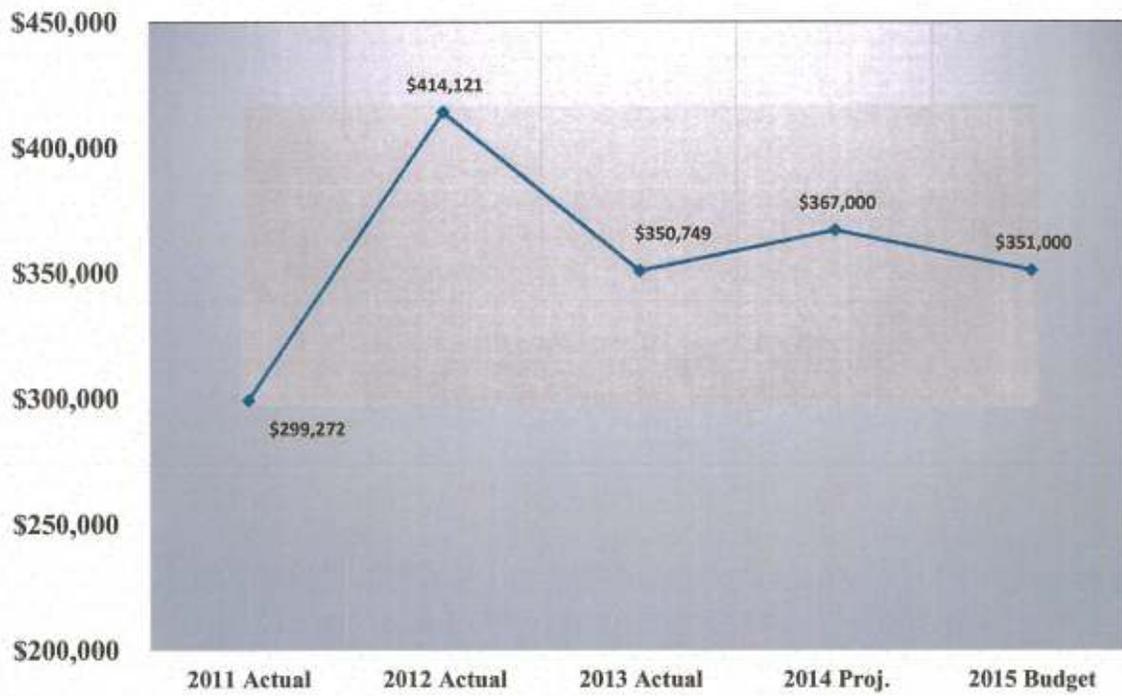
TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
DRAINAGE FUND								
	Beginning Fund Balance	1,407,631	1,354,684	1,560,203	1,672,575	1,351,900	1,387,100	
	REVENUES							
	Fees	0	105,948	13,023	22,000	0	0	
	Earnings on Investments	6,068	12,197	2,982	5,000	8,000	6,000	
	Customer Revenue	293,204	295,976	334,744	340,000	300,000	345,000	
	Sub-Total	299,272	414,121	350,749	367,000	308,000	351,000	
DRAINAGE FUND REVENUES		299,272	414,121	350,749	367,000	308,000	351,000	
	AVAILABLE RESOURCES	1,706,903	1,768,805	1,910,952	2,039,575	1,659,900	1,738,100	

TOWN ACCT	OF JOHNSTOWN ACCOUNT	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	15,712	16,277	17,023	18,000	17,500	18,500	
501003	Overtime	34	27	16	100	100	100	
5011	Part-Time Office	0	0	2,006	1,800	3,700	4,200	
5025	Manager Salary	22,092	22,645	23,324	24,400	24,400	25,500	
5050	Payroll Taxes	2,563	2,613	2,906	3,400	3,600	3,700	
5060	Employee Retirement	2,708	2,782	2,876	3,000	3,300	3,300	
5065	Health Insurance	10,811	11,297	10,983	10,500	12,100	11,600	
5070	Worker's Compensation	0	0	300	400	400	500	
	Personnel Services Total	53,920	55,641	59,434	61,600	65,100	67,400	
6010	Utilities	1,709	0	352	1,200	1,800	1,800	
6505	Office Supplies	759	900	987	1,000	1,000	1,200	
6506	Utility Bill Mailing	2,621	3,082	3,363	3,800	3,700	4,100	
6510	Telephone	76	0	0	700	700	700	
6522	Insurance	1,750	2,000	2,200	2,300	2,300	2,400	
7020	Maintenance & Repairs	500	0	0	500	500	500	
8010	Audit	1,900	2,000	2,200	2,200	2,200	2,500	
8012	Computer Professional Services	2,236	2,789	2,960	3,000	3,000	3,300	
8014	Legal	0	0	0	1,000	2,000	2,000	
8017	Professional Services	971	717	90	1,000	1,500	1,500	
	Operating & Maintenance Total	12,522	11,488	12,152	16,700	18,700	20,000	
CAPITAL OUTLAY EXPENDITURES								
654404	Computer Software	0	0	0	3,000	6,000	6,300	
	Copier	1,450	0	0	0	0	0	
654405	Computer	0	0	0	500	500	0	
	Capital Outlay Total	1,450	0	0	3,500	6,500	6,300	
ADMINISTRATION EXPENDITURES TOTAL		67,892	67,129	71,586	81,800	90,300	93,700	

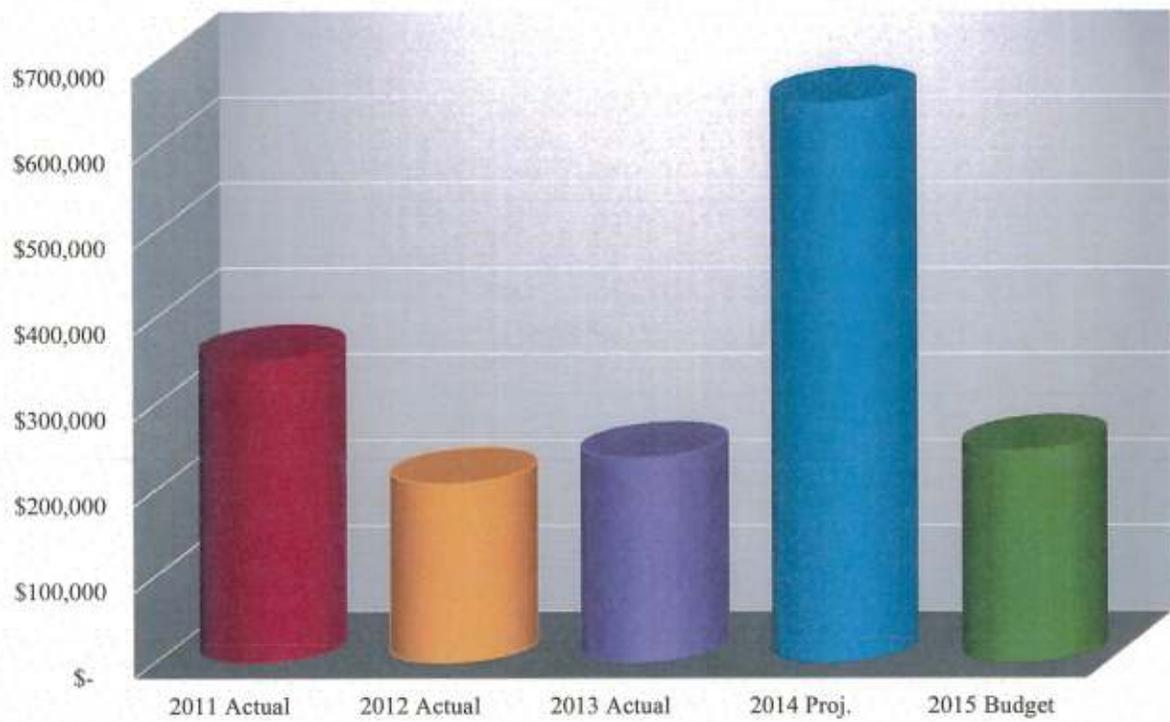
TOWN ACCT	OF JOHNSTOWN ACCOUNT	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
OPERATIONS EXPENDITURES								
5010	Wages	19,294	19,605	20,139	37,000	47,400	47,400	
501003	Overtime	312	528	1,000	600	500	600	
5050	Payroll Taxes	1,367	1,407	1,503	2,900	4,000	4,000	
5060	Employee Retirement	830	853	895	2,600	3,700	3,700	
5065	Health Insurance	8,114	8,533	8,091	8,500	14,200	9,500	
5070	Worker's Comp Insurance	0	0	1,000	1,200	1,200	1,400	
	Personnel Services Total	29,917	30,928	32,628	52,800	71,000	66,600	
6510	Telephone	27	0	800	800	800	800	
6522	Insurance	3,725	2,800	4,200	4,400	4,400	4,400	
6524	Gas & Oil	1,200	1,818	2,000	2,100	2,100	2,200	
6526	Operating Supplies	0	0	1,000	1,000	1,000	1,100	
7020	Repair & Maintenance	142	551	242	2,000	4,000	2,000	
7022	Vehicle Repairs	153	0	0	700	700	800	
6511	Training	0	0	0	500	500	600	
654406	Infrastructure Repair	7,516	3,100	0	20,000	20,000	20,000	
	Engineering	670	0	0	0	0	0	
	Construction (Parish/Charlotte)	153,866	0	0	0	0	0	
9010	Downtown Streetscape Improvements	0	0	0	82,500	82,500	0	
7024	Inlet Replacement	741	0	9,456	20,000	20,000	20,000	
7026	Curb/Gutter Replacement/Repair	3,818	19,934	34,095	30,000	30,000	35,000	
	Professional Services	243	0	0	0	0	0	
	Principal Payment	54,000	57,000	60,000	352,000	352,000	0	
	Interest Payment	28,309	25,344	22,370	1,800	1,800	0	
	Transfer to Other Funds	0	0	0	0	0	0	
	Operating & Maintenance Total	254,410	110,547	134,163	517,800	519,800	86,900	
OPERATIONS EXPENDITURES TOTAL								
		284,327	141,473	166,791	570,600	590,800	153,500	

TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	DRAINAGE FUND							
	EXPENDITURES TOTAL	352,219	208,602	238,377	652,400	681,100	247,200	
	DRAINAGE FUND BEG. BAL.	1,407,631	1,354,684	1,560,203	1,672,575	1,351,900	1,387,100	
	DRAINAGE FUND REVENUE	299,272	414,121	350,749	367,000	308,000	351,000	
	RESOURCES AVAILABLE	1,706,903	1,768,805	1,910,952	2,039,575	1,659,900	1,738,100	
	DRAINAGE FUND EXPEND.	352,219	208,602	238,377	652,400	681,100	247,200	
	DRAINAGE FUND ENDING BAL.	1,354,684	1,560,203	1,672,575	1,387,175	978,800	1,490,900	

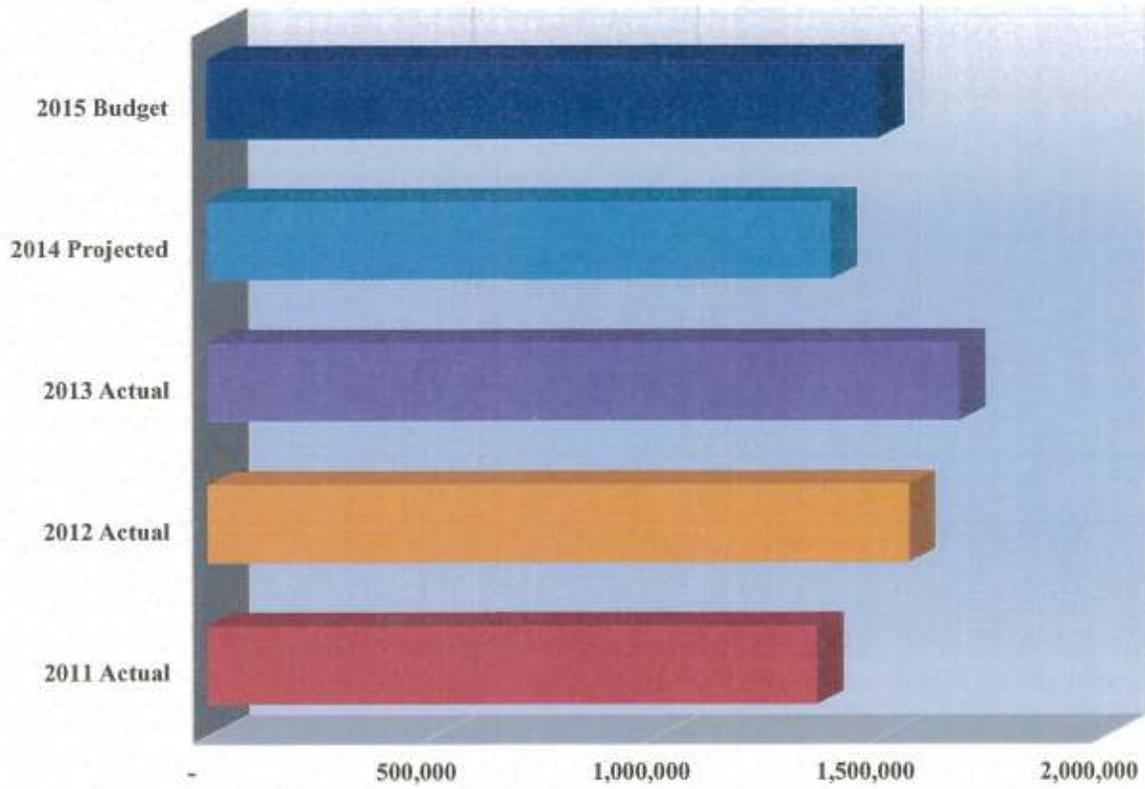
Drainage Fund Revenues (2011-2015)



Drainage Fund Expenditures (2011-2015)



Drainage Fund
(Fund Balance)
(2011-2015)

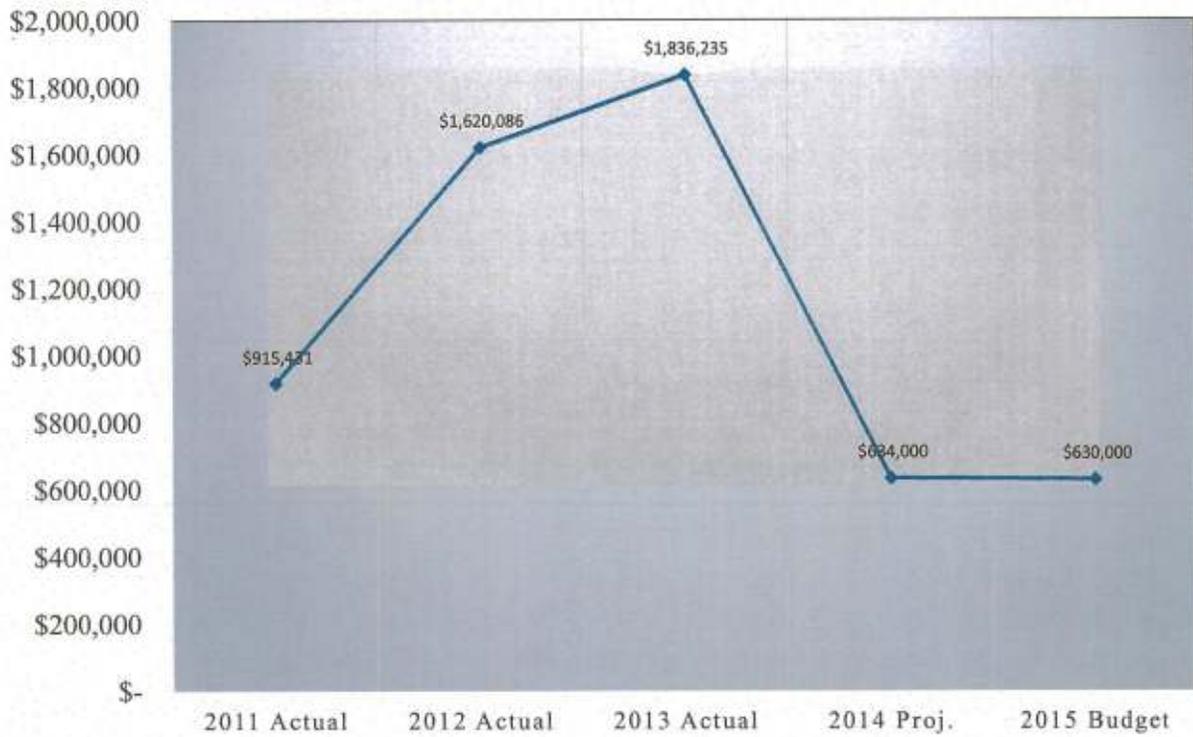


IMPACT FEE FUND

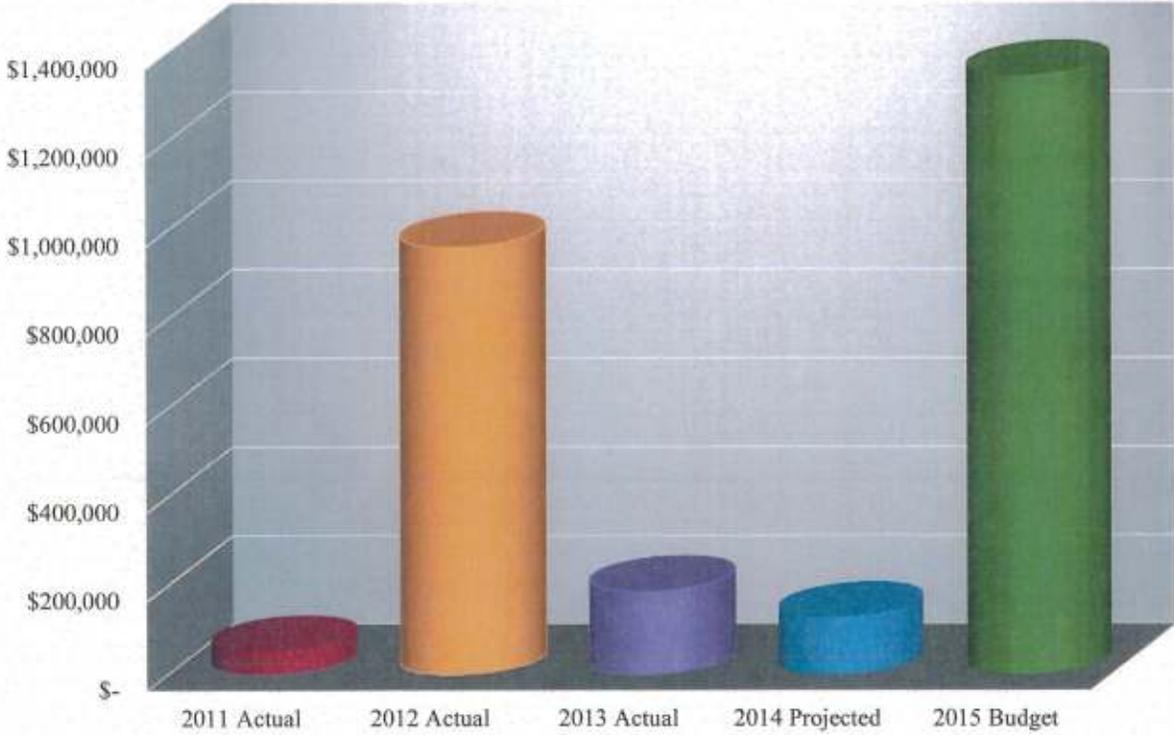
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	IMPACT FEE FUND
								NOTES
IMPACT FEE FUND								
	Beginning Fund Balance	5,529,460	6,391,111	7,047,828	8,696,773	8,361,900	9,578,100	
	REVENUES							
	Transportation Facilities Fee	354,537	636,659	729,829	390,000	229,000	230,000	
	Police Facilities Fee	77,854	132,878	157,916	86,000	53,000	53,000	
	Public Facilities Fee	214,100	392,247	423,117	240,000	142,000	142,000	
	Parks and Open Space Fee	196,215	331,603	408,742	220,000	138,000	138,000	
	Library Facilities Fee	39,243	66,320	81,066	45,000	27,000	27,000	
	Traffic Signal	10,555	22,165	23,274	5,000	5,000	5,000	
	Earnings on Investments	22,927	38,414	12,291	25,000	40,000	35,000	
	SUB-TOTAL	915,431	1,620,086	1,836,235	1,011,000	634,000	630,000	
IMPACT FEE FUND								
REVENUES		915,431	1,620,086	1,836,235	1,011,000	634,000	630,000	
	AVAILABLE RESOURCES	6,444,891	8,011,197	8,884,063	9,707,773	8,995,900	10,208,100	
OPERATIONS EXPENDITURES								
8017	Parks and Open Space	0	0	0	0	45,000	20,000	
	Public Works Facility	1,325	925,000	0	0	0	0	
654415	Police Equipment	0	0	0	8,600	8,600	22,000	
	Police Vehicles (New officers)	0	34,590	40,769	0	0	86,700	
	Workstations (New Officers)	0	3,779	3,865	0	0	3,400	
	Computers/Software (New Officers)	0	0	0	0	0	6,500	
	Police Tasers	0	0	0	0	0	3,600	
8018	Widening CR 17	0	0	0	0	955,500	998,000	
	Carlson Blvd./Hwy 60 Traffic Signal Design	0	0	0	0	0	50,000	
8016	Professional Services - CR 17	0	0	3,033	120,000	110,000	80,000	
	WCR 48 Improvement	0	0	0	0	0	80,000	
	Speed Trailer / Police Dept.	0	0	7,000	0	0	0	
	County Road 46 Bridge Replacement	0	0	83,256	0	0	0	
	Transportation	0	0	49,367	1,000	0	0	
	Construction - WCR 13/State Hwy 60	37,955	0	0	0	0	0	
	Library Fee Transfer	14,500	0	0	0	0	0	
	Operating & Maintenance Total	53,780	963,369	187,290	129,600	1,119,100	1,350,200	
IMPACT FEE FUND								
EXPENDITURES TOTAL		53,780	963,369	187,290	129,600	1,119,100	1,350,200	

ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	IMPACT FEE FUND
								NOTES
	IMPACT FEE FUND							
	BEG. BAL.	5,529,460	6,391,111	7,047,828	8,696,773	8,361,900	9,578,100	
	REVENUE	915,431	1,820,088	1,836,235	1,011,000	634,000	630,000	
	RESOURCES AVAILABLE	6,444,891	8,011,197	8,884,063	9,707,773	8,995,900	10,208,100	
	EXPENDITURES	53,780	963,369	187,290	129,600	1,119,100	1,350,200	
	IMPACT FEE FUND ENDING BAL.	6,391,111	7,047,828	8,696,773	9,578,173	7,876,800	8,857,900	

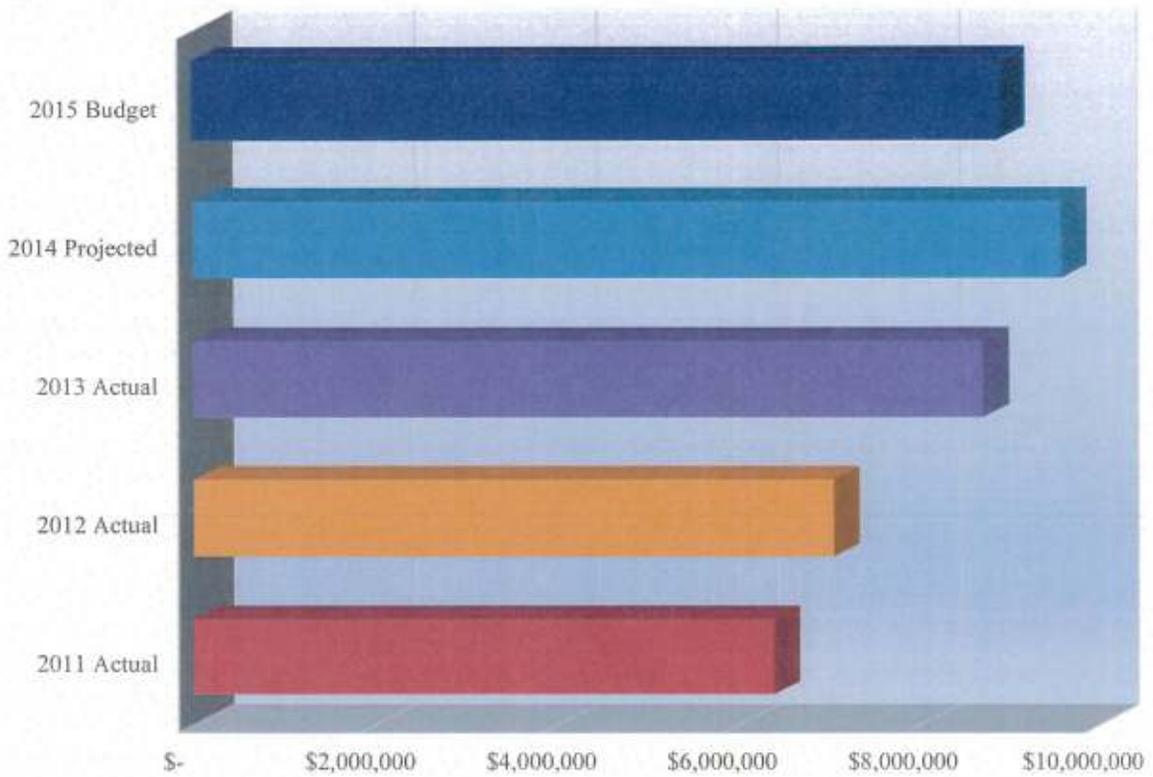
Impact Fee Fund Revenue (2011-2015)



Impact Fee Fund Expenditures (2011-2015)



Impact Fee Fund
(Fund Balance)
(2011-2015)

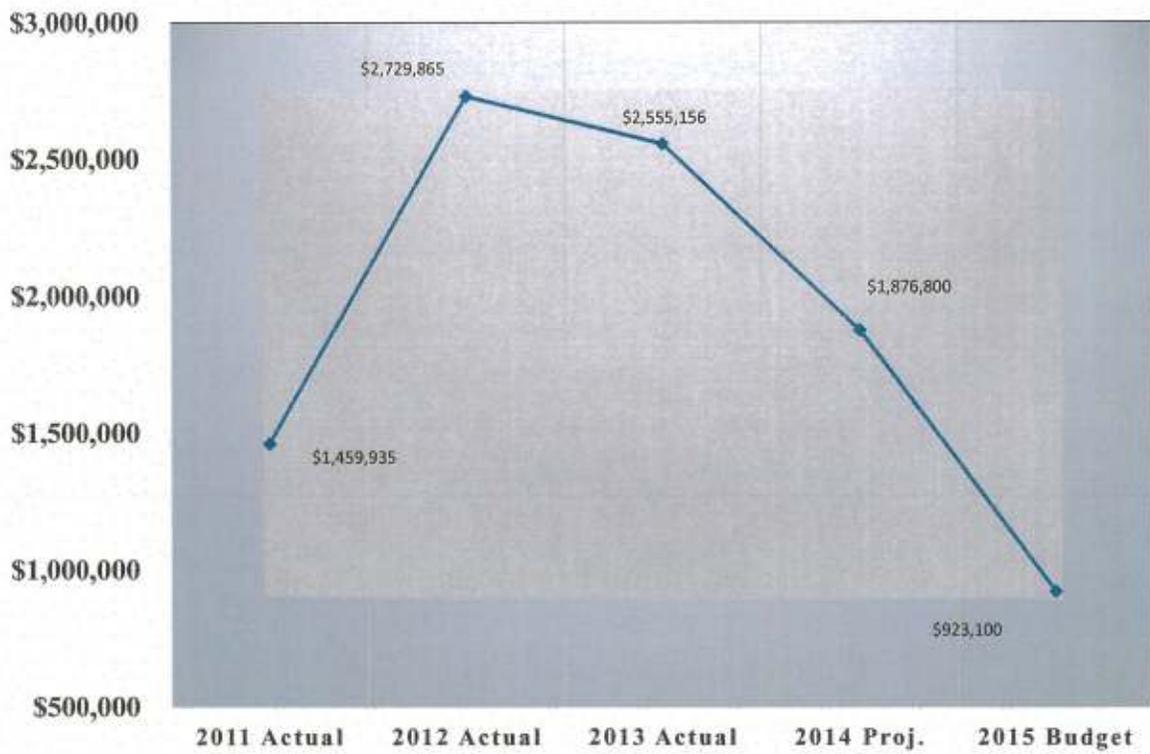


**USE TAX CAPITAL
IMPROVEMENT FUND**

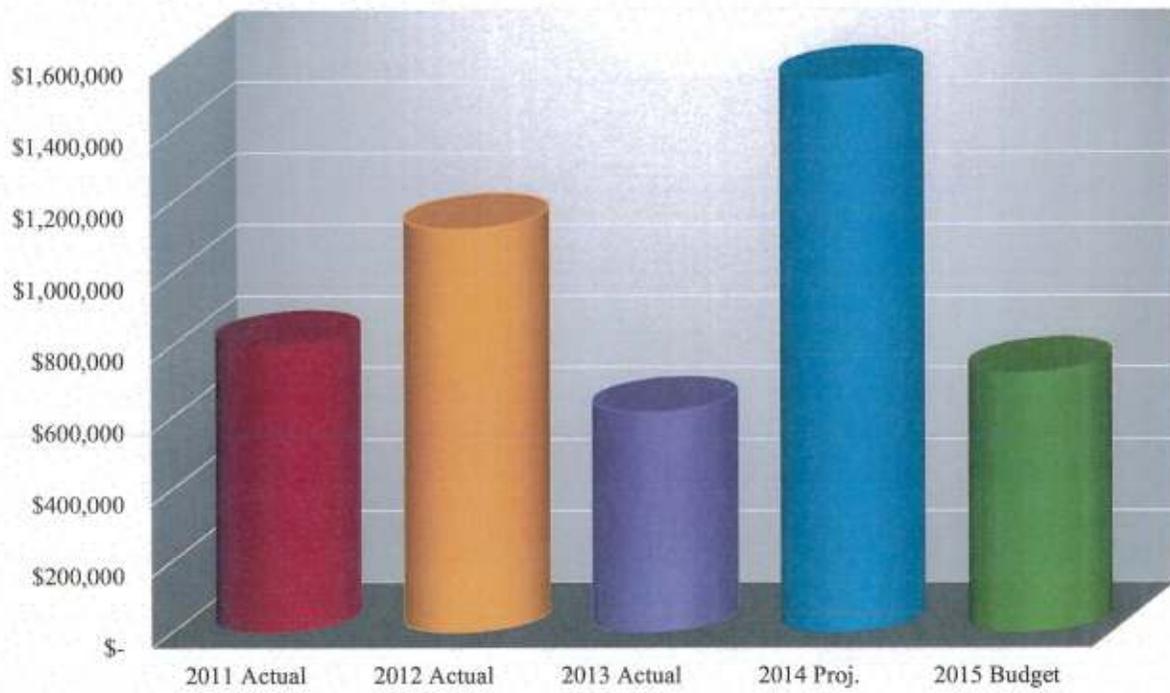
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	USE TAX CAPITAL IMPROVEMENT FUND NOTES
USE TAX CAPITAL IMPROVEMENT FUND								
	Beginning Fund Balance	6,449,184	7,106,718	8,709,760	10,650,091	10,545,200	10,984,300	
REVENUES								
	Use Tax Monies	1,383,113	2,630,425	2,499,528	1,800,000	850,000	850,000	
	Interest	33,457	56,575	12,364	28,000	50,000	28,000	
	From Water Fund	42,865	42,865	43,264	45,000	45,000	45,000	
	From Paving Fund	500	0	0	3,800	3,800	100	
	SUB-TOTAL	1,459,935	2,729,865	2,555,156	1,876,800	948,800	923,100	
USE TAX CAPITAL IMPROVEMENT FUND REVENUES		1,459,935	2,729,865	2,555,156	1,876,800	948,800	923,100	
	AVAILABLE RESOURCES	7,909,119	9,836,583	11,264,916	12,526,891	11,494,000	11,907,400	
OPERATIONS EXPENDITURES								
7015	Chip Seal	130,432	146,542	200,832	230,000	250,000	250,000	
7020	Street Repair & Maint.	55,346	44,256	88,970	150,000	150,000	150,000	
7022	Alley Improvements	722	0	1,204	2,000	2,000	2,000	
7035	Community Center Impr.	2,294	0	1,649	6,000	10,000	6,000	
654413	Downtown Construction	450,000	0	0	900,000	1,000,000	0	
7045	Downtown Parking Lot	2,927	0	0	0	0	20,000	
7047	Police Station Parking Lot	0	0	3,088	0	0	0	
	Streetlights	0	0	0	2,000	5,000	5,000	
	Signs	3,495	0	3,978	5,000	5,000	5,000	
	Police - electronic ticketing	12,000	0	11,499	0	0	0	
7143	Police Department - fence	0	0	0	53,000	65,000	0	
	Install generator	7,229	32,899	0	0	0	0	
7088	Emergency Warning Siren	22,083	30,691	30,590	31,000	35,000	0	
7085	Shop Improvements	0	0	1,320	2,500	5,000	2,500	
7065	Sidewalk Replacement	500	1,133	4,863	30,000	30,000	30,000	
7130	Bicycle/Pedestrian Access Imp.	44	0	0	0	10,000	10,000	
7140	Trail/Sidewalk Connections	0	55,432	17,928	0	80,000	60,000	
	Columbine Complex Improvements	0	0	0	0	0	60,000	
7142	Booster Pump/Pioneer Ridge Park	0	0	0	31,000	31,000	0	
	Developers Refund	75,329	115,870	247,649	100,000	100,000	125,000	
	Transfer to Public Works Bldg. Const. Fund	0	700,000	1,255	0	0	0	
	Transfer to Library Const. Fund	40,000	0	0	0	0	0	
	Operating & Maintenance Total	802,401	1,126,823	614,825	1,542,500	1,778,000	725,500	
USE TAX CAPITAL IMPROVEMENT FUND EXPENDITURES TOTAL		802,401	1,126,823	614,825	1,542,500	1,778,000	725,500	

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	USE TAX CAP. IMP. FUND BEG. BAL.	6,449,184	7,106,718	8,709,760	10,650,091	10,545,200	10,984,300	
	USE TAX CAP. IMP. FUND REVENUE	1,459,935	2,729,865	2,555,156	1,876,800	948,800	923,100	
	RESOURCES AVAILABLE	7,909,119	9,836,583	11,264,916	12,526,891	11,494,000	11,907,400	
	USE TAX CAP. IMP. FUND EXPEND.	802,401	1,126,823	614,825	1,542,500	1,778,000	725,500	
	USE TAX CAP. IMPROVEMENT							
	FUND ENDING BALANCE	7,106,718	8,709,760	10,650,091	10,984,391	9,716,000	11,181,900	

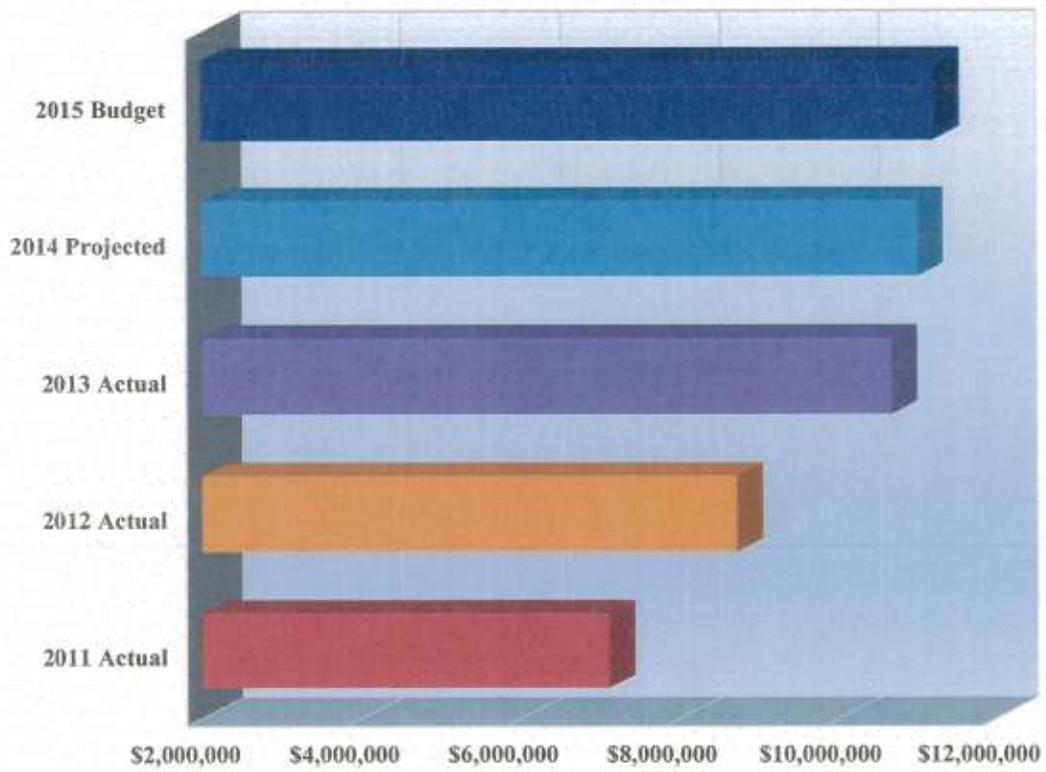
Use Tax Revenue (2011-2015)



**Use Tax Capital Improvement Fund
Expenditures
(2011-2015)**



**Use Tax Capital Improvements Fund
Fund Balance
(2011-2015)**



MISCELLANEOUS FUNDS

TOWN OF JOHNSTOWN								CEMETERY PERPETUAL CARE FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ	BUDGET	BUDGET	NOTES
CEMETERY PERPETUAL CARE FUND								
	Beginning Fund Balance	90,885	93,480	95,962	99,508	95,500	102,400	
REVENUES								
	Sale of Lots	2,497	2,297	3,457	2,800	2,800	2,800	
	Earnings on Investments	98	185	89	100	200	100	
	SUB-TOTAL	2,595	2,482	3,546	2,900	3,000	2,900	
CEMETERY PERPETUAL CARE FUND								
REVENUES		2,595	2,482	3,546	2,900	3,000	2,900	
	AVAILABLE RESOURCES	93,480	95,962	99,508	102,408	98,500	105,300	
OPERATIONS EXPENDITURES								
	Operating & Maintenance	0	0	0	0	0	0	
	Operating & Maintenance Total	0	0	0	0	0	0	
CEMETERY PERP. CARE FUND								
EXPENDITURES TOTAL		0	0	0	0	0	0	
CEMETERY PERPETUAL CARE FUND								
	BEG. BAL.	90,885	93,480	95,962	99,508	95,500	102,400	
	REVENUE	2,595	2,482	3,546	2,900	3,000	2,900	
	RESOURCES AVAILABLE	93,480	95,962	99,508	102,408	98,500	105,300	
	EXPENDITURES	0	0	0	0	0	0	
	CEMETERY PERP. ENDING BAL.	93,480	95,962	99,508	102,408	98,500	105,300	

TOWN OF JOHNSTOWN								CONTINGENT FUND
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	NOTES
CONTINGENT FUND								
	Beginning Fund Balance	438,405	593,486	673,010	784,041	703,800	989,800	
	REVENUES							
	Transfer - General Fund	175,000	100,000	200,000	225,000	225,000	225,000	
	Miscellaneous	0	0	23,138	0	0	0	
	Earnings on Investments	707	864	776	800	900	700	
	SUB-TOTAL	175,707	100,864	223,914	225,800	225,900	225,700	
CONTINGENT FUND REVENUES		175,707	100,864	223,914	225,800	225,900	225,700	
	AVAILABLE RESOURCES	614,112	694,350	896,924	1,009,841	929,700	1,215,500	
	OPERATIONS EXPENDITURES							
	Transfer - Bank Fund	20,626	21,340	112,883	20,000	929,700	1,215,500	
	Operating & Maintenance Total	20,626	21,340	112,883	20,000	929,700	1,215,500	
CONTINGENT FUND EXPENDITURES TOTAL		20,626	21,340	112,883	20,000	929,700	1,215,500	
	CONTINGENT FUND BEG. BAL.	438,405	593,486	673,010	784,041	703,800	989,800	
	CONTINGENT FUND REVENUE	175,707	100,864	223,914	225,800	225,900	225,700	
	RESOURCES AVAILABLE	614,112	694,350	896,924	1,009,841	929,700	1,215,500	
	CONTINGENT FUND EXPEND.	20,626	21,340	112,883	20,000	929,700	1,215,500	
	CONTINGENT FUND ENDING BAL.	593,486	673,010	784,041	989,841	0	0	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	EQUIPMENT REPLACEMENT FUND NOTES
EQUIPMENT REPLACEMENT FUND								
	Beginning Fund Balance	423,755	450,905	584,206	742,971	689,700	1,032,300	
REVENUES								
	Transfer from General Fund	275,000	275,000	300,000	375,000	375,000	500,000	
	Earnings on Investments	5,533	2,011	3,566	3,000	3,000	3,000	
	Miscellaneous	0	0	32,647	10,900	0	0	
	SUB-TOTAL	280,533	277,011	336,213	388,900	378,000	503,000	
EQUIPMENT REPLACEMENT FUND REVENUES		280,533	277,011	920,419	388,900	378,000	503,000	
	AVAILABLE RESOURCES	704,288	727,916	1,504,625	1,131,871	1,067,700	1,535,300	
OPERATIONS EXPENDITURES								
	Grader	0	15,453	0	17,500	18,000	0	
	Bush Hog Mower	0	0	0	0	0	20,000	
	Code Enforcement Vehicle	0	0	24,347	0	0	0	
	Utility Vehicle	0	0	0	0	0	23,100	
	Computers	0	0	0	0	0	5,000	
	Police Fleet Replacement	36,166	41,986	32,998	70,000	84,000	86,700	
	Police Tasers	0	0	0	0	0	1,800	
	1 Ton Truck with Snow Plow	0	0	60,208	0	0	0	
	Mini Excavator	0	0	59,895	0	0	0	
	Trailer	0	0	0	12,000	12,000	0	
	Street Sweeper	217,217	0	0	0	0	0	
	Mower for Cemetery	0	15,221	0	0	0	0	
	Skid Steer	0	71,050	0	0	0	0	
	Operating & Maintenance Total	253,383	143,710	177,448	99,500	114,000	136,600	
EQUIPMENT REPLACEMENT FUND EXPENDITURES TOTAL		253,383	143,710	177,448	99,500	114,000	136,600	
	EQUIPMENT REPL. FUND BEG. BAL	423,755	450,905	584,206	742,971	689,700	1,032,300	
	EQUIPMENT REPL. FUND REVENUE	280,533	277,011	336,213	388,900	378,000	503,000	
	RESOURCES AVAILABLE	704,288	727,916	920,419	1,131,871	1,067,700	1,535,300	
	EQUIPMENT REPL. FUND EXPENDITUR	253,383	143,710	177,448	99,500	114,000	136,600	
	EQUIPMENT REPL. FUND ENDING BAL	450,905	584,206	742,971	1,032,371	953,700	1,398,700	

ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	JOHNSON'S CORNER CAP. FUND
								NOTES
JOHNSON'S CORNER CAP. FUND								
	Beginning Fund Balance	16,483	12,826	22,169	18,207	9,000	9,200	
REVENUES								
	Sales Tax	84,297	89,645	91,045	89,000	89,000	90,000	
	Earnings on Investments	7	7	13	10	10	10	
	SUB-TOTAL	84,304	89,652	91,058	89,010	89,010	90,010	
JOHNSON'S CORNER CAP. FUND REVENUES								
		84,304	89,652	91,058	89,010	89,010	90,010	
	AVAILABLE RESOURCES	100,787	102,478	113,227	107,217	98,010	99,210	
OPERATIONS EXPENDITURES								
	Infrastructure Improvement	87,961	80,309	95,020	98,010	98,010	99,210	
	Operating & Maintenance Total	87,961	80,309	95,020	98,010	98,010	99,210	
JOHNSON'S CORNER CAP. FUND EXPENDITURES TOTAL								
		87,961	80,309	95,020	98,010	98,010	99,210	
JOHNSON'S CORNER CAP. FUND								
	BEG. BAL.	16,483	12,826	22,169	18,207	9,000	9,200	
	REVENUE	84,304	89,652	91,058	89,010	89,010	90,010	
	RESOURCES AVAILABLE	100,787	102,478	113,227	107,217	98,010	99,210	
	EXPENDITURES	87,961	80,309	95,020	98,010	98,010	99,210	
	JOHNSON'S CORNER END. BALANCE	12,826	22,169	18,207	9,207	0	0	

TOWN OF JOHNSTOWN							LIBRARY CONSTRUCTION FUND
ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	NOTES
LIBRARY CONSTRUCTION FUND							
	Beginning Fund Balance	841,733	808,830	0	0	0	
	REVENUES						
	Use Tax Monies	40,000	0	0	0	0	
	1.8 Mill Levy	70,000	0	0	0	0	
	Glenn A. Jones Memorial Library Dist.	0	1,182,520	0	0	0	
	Interest	707	1,436	0	0	0	
	From Impact Fees	14,500	0	0	0	0	
	SUB-TOTAL	125,207	1,183,956	0	0	0	
LIBRARY CONSTRUCTION FUND REVENUES		125,207	1,183,956	0	0	0	
	AVAILABLE RESOURCES	966,940	1,992,786	0	0	0	
OPERATIONS EXPENDITURES							
	Construction	0	0	0	0	0	
	Lease Payment	158,110	1,574,193	0	0	0	
	Transfer to Town Hall Construction Fund	0	0	0	0	0	
	Transfer to Use Tax Fund	0	418,593	0	0	0	
	Operating & Maintenance Total	158,110	1,992,786	0	0	0	
LIBRARY CONSTRUCTION FUND EXPENDITURES TOTAL		158,110	1,992,786	0	0	0	
	LIBRARY CONSTRUCTION FUND BEG. BAL	841,733	808,830	0	0	0	
	LIBRARY CONSTRUCTION FUND REVENUE	125,207	1,183,956	0	0	0	
	RESOURCES AVAILABLE	966,940	1,992,786	0	0	0	
	LIBRARY CONSTRUCTION FUND EXPEND.	158,110	1,992,786	0	0	0	
LIBRARY CONSTRUCTION FUND ENDING BALANCE							
	ENDING BALANCE	808,830	0	0	0	0	

ACCT NO	ACCOUNT NAME	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 PROJ.	2014 BUDGET	2015 BUDGET	PAVING FUND
								NOTES
PAVING FUND								
	Beginning Fund Balance	780	982	1,246	3,459	3,800	300	
	REVENUES							
	Fees	700	1,064	2,612	700	0	0	
	Earnings on Investments	2	0	1	3	0	0	
	SUB-TOTAL	702	1,064	2,613	703	0	0	
	PAVING FUND REVENUES	702	1,064	2,613	703	0	0	
	AVAILABLE RESOURCES	1,482	2,046	3,859	4,162	3,800	300	
	OPERATIONS EXPENDITURES							
	Engineering	0	0	0	0	0	0	
	Transfer Cap. Projects Fund	500	800	400	3,800	3,800	300	
	Professional Services	0	0	0	0	0	0	
	Operating & Maintenance Total	500	800	400	3,800	3,800	300	
	PAVING FUND EXPENDITURES TOTAL	500	800	400	3,800	3,800	300	
	PAVING FUND BEG. BAL.	780	982	1,246	3,459	3,800	300	
	PAVING FUND REVENUE	702	1,064	2,613	703	0	0	
	RESOURCES AVAILABLE	1,482	2,046	3,859	4,162	3,800	300	
	PAVING FUND EXPEND.	500	800	400	3,800	3,800	300	
	PAVING FUND ENDING BAL.	982	1,246	3,459	362	0	0	

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

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
LIBRARY FUND								
	Beginning Fund Balance	1,539,822	1,692,831	827,217	1,151,201	1,180,171	1,431,600	
REVENUES								
	Weld Library District	246,106	321,596	380,705	355,005	355,005	379,724	
	Town of Johnstown	326,000	335,000	345,000	355,400	355,400	373,100	
	Other	10,723	7,530	20,439	22,000	8,500	8,500	
	Earnings on Investments	4,455	3,265	1,332	1,100	1,000	1,000	
	SUB-TOTAL	587,284	667,391	747,476	733,505	719,905	762,324	
LIBRARY FUND REVENUES		587,284	667,391	747,476	733,505	719,905	762,324	
	AVAILABLE RESOURCES	2,127,106	2,360,222	1,574,693	1,884,706	1,900,076	2,193,924	
OPERATIONS EXPENDITURES								
	Salaries	194,018	204,767	220,543	229,900	300,000	324,000	
	Payroll Taxes	14,842	15,344	16,872	19,100	24,400	25,000	
	Health Insurance	15,056	19,953	19,437	20,000	25,000	25,000	
	Workmens Compensation	600	526	709	1,000	600	1,000	
	Utilities	29,866	23,891	23,649	30,000	40,000	40,000	
	Telephone	5,000	5,000	7,500	5,000	7,500	7,500	
	Library Books & Materials	38,563	24,523	40,000	30,000	50,000	50,000	
	Supplies	2,322	3,000	8,000	9,000	12,000	12,000	
	Janitorial Supplies	0	500	1,000	500	1,000	1,000	
	Insurance	2,100	3,500	3,500	3,500	3,500	3,500	
	Legal	0	11,181	15,000	0	30,000	30,000	
	Other	0	0	0	750	1,500	1,500	
	Audio/Video	1,906	6,500	5,082	10,500	12,000	14,500	
	Advertising	1,806	2,000	2,000	2,500	3,000	4,000	
	Summer Reading Program	0	0	10,000	0	10,000	10,000	
	Repairs & Maintenance	28,722	15,000	29,000	30,000	50,000	50,000	
	Computer Expenses	7,991	5,000	10,000	10,000	20,000	20,000	
	Equipment & Furniture	10,982	0	0	10,000	15,000	15,000	
	Capital Improvements	0	0	0	30,000	0	30,000	
	Professional Gifts	0	0	1,500	2,000	5,000	5,000	
	Programming	9,000	8,000	7,000	7,000	15,000	15,000	
	Subscriptions/Memberships	1,501	1,800	2,700	2,300	2,750	3,750	
	Loan Payment	70,000	1,182,520	0	0	0	0	
	Operating & Maintenance Total	434,275	1,533,005	423,492	453,050	628,250	687,750	
LIBRARY FUND EXPENDITURES TOTAL		434,275	1,533,005	423,492	453,050	628,250	687,750	
	LIBRARY FUND BEGINNING BALAN	1,539,822	1,692,831	827,217	1,151,201	1,180,171	1,431,600	

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2011	2012	2013	2014	2014	2015	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	LIBRARY FUND REVENUE	587,284	667,391	747,476	733,505	719,905	762,324	
	RESOURCES AVAILABLE	2,127,106	2,360,222	1,574,693	1,884,706	1,900,076	2,193,924	
	LIBRARY FUND EXPENDITURES	434,275	1,533,005	423,492	453,050	628,250	687,750	
	LIBRARY FUND ENDING BALANCE	1,692,831	827,217	1,151,201	1,431,656	1,271,826	1,506,174	

RESOLUTIONS

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES

RESOLUTION 2014-12

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, 2015 AND ENDING ON THE LAST DAY OF DECEMBER, 2015.

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 1, 2014 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	\$ 5,947,400
Water Fund	\$ 2,719,400
Wastewater Fund	\$ 1,430,100
Conservation Trust Fund	\$ 191,400
Impact Fee Fund	\$1,350,200
Johnson's Corner Capital Imp. Fund	\$ 99,210
Use Tax Capital Improvement Fund	\$ 725,500
Drainage Fund	\$ 247,200
Paving Fund	\$ 300
Library Fund	\$ 687,750
Contingent Fund	\$1,215,500
Equipment Replacement Fund	\$ 136,600
Total Estimated Expenditures	\$14,750,560

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

General Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$2,797,400
From the general property tax levy	\$3,150,000
Total General Fund	\$5,947,400
Water Fund	
From unappropriated surpluses	\$ 702,200
From sources other than general property tax	\$2,017,200
Total Water Fund	\$2,719,400
Wastewater Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$1,430,100
Total Wastewater Fund	\$1,430,100
Conservation Trust Fund	
From unappropriated surpluses	\$ 34,400
From sources other than general property tax	\$ 157,000
Total Conservation Trust Fund	\$ 191,400
Impact Fee Fund	
From unappropriated surpluses	\$ 720,200
From sources other than general property tax	\$ 630,000
Total Impact Fee Fund	\$ 1,350,200
Use Tax Capital Improvement Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 725,500
Total Use Tax Capital Improvement Fund	\$ 725,500
Contingent Fund	
From unappropriated surpluses	\$ 989,800
From sources other than general property tax	\$ 225,700
Total Contingent Fund	\$ 1,215,500
Drainage Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 247,200
Total Drainage Fund	\$ 247,200

Paving Fund		
From unappropriated surpluses	\$	300
From sources other than general property tax	\$	-0-
Total Paving Fund	\$	300
Johnson's Corner Capital Improvement Fund		
From unappropriated surpluses	\$	9,200
From sources other than general property tax	\$	90,010
Total Johnson's Corner Fund	\$	99,210
Library Fund		
From unappropriated surpluses	\$	-0-
From sources other than general property tax	\$	-0-
From the general property tax levy	\$	687,750
Total Library Fund	\$	687,750
Equipment Replacement Fund		
From unappropriated surpluses	\$	-0-
From sources other than general property tax	\$	136,600
Total Equipment Replacement Fund	\$	136,600

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 1st day of December, 2014.

ATTEST
TOWN OF JOHNSTOWN, COLORADO
BY:
Mayor

Clerk/Treasurer

RESOLUTION TO APPROPRIATE SUMS OF MONEY

RESOLUTION 2014-13

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 2015 BUDGET YEAR

WHEREAS, the Town Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 1st, 2014 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	\$ 5,947,400
Water Fund	\$ 2,719,400
Wastewater Fund	\$ 1,430,100
Conservation Trust Fund	\$ 191,400
Impact Fee Fund	\$ 1,350,200
Johnson's Corner Capital Imp. Fund	\$ 99,210
Use Tax Capital Improvement Fund	\$ 725,500
Drainage Fund	\$ 247,200
Paving Fund	\$ 300
Library Fund	\$ 687,750
Contingent Fund	\$ 1,215,500
Equipment Replacement Fund	\$ 136,600

ADOPTED THIS 1st day of December, 2014.

TOWN OF JOHNSTOWN

BY:

Mayor

ATTEST

Town Clerk/Treasurer

RESOLUTION TO SET MILL LEVIES

RESOLUTION 2014-14

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2015 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 1, 2014, and;

WHEREAS, the amount of money necessary to balance the budget for general operation expenses is \$3,369,433, and;

WHEREAS, the amount of money necessary to balance the budget for the Library operation expenses is \$273,850, and;

WHEREAS, the 2015 valuation for assessment for the Town of Johnstown, Colorado as certified by the County Assessors is \$152,139,485.

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 2015 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 2014.

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 1st day of December, 2014.

TOWN OF JOHNSTOWN, COLORADO

BY:

Mayor

ATTEST

Clerk/Treasurer

GENERAL INFORMATION

APPENDIX

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement - The expenditure of moneys from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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