

# 2017 BUDGET

**SCHEELS** JOHNSTOWN, COLORADO



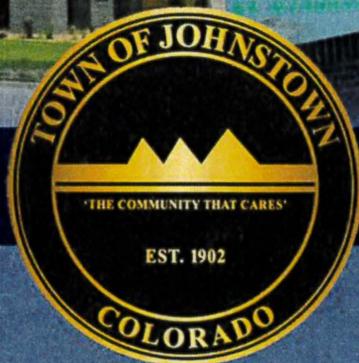
JOHNSTOWN PLAZA - CONCEPTUAL DESIGN



THE GATEWAY AT 2534



JOHNSTOWN



THE NEW HUB OF  
POSSIBILITIES

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# BUDGET MESSAGE

## 2017 BUDGET MESSAGE

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December 5, 2016

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

In accordance with Colorado Revised Statutes (CRS) 29-1-103 and in compliance with Article 12 of the Johnstown Home Rule Charter, town staff respectfully submits for your review and consideration a budget for the Town of Johnstown for 2017. The town's budget reflects Council's policies and goals in fiscal terms, and provides the necessary financial framework for accomplishing them. During the coming year the town will embark upon a bold economic agenda to include planning of a community recreation center and several major transportation related projects. Nonetheless, the budget continues to incorporate the necessary funding to maintain our commitment to providing the highest level of quality services to the residents of Johnstown.

The following is a summary of some of the major financial highlights of the 2017 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.

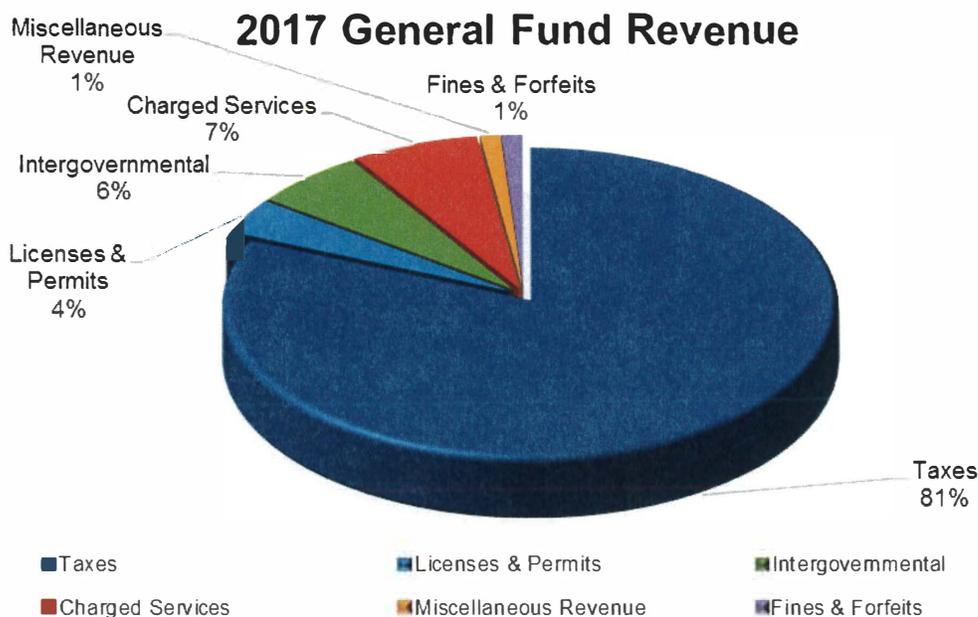
The 2017 proposed General Fund budget totals \$ 7,607,500, which does not include the \$20,000,000 from the fund balance that has been committed to the future construction of a community recreation center. Also associated with the recreation center, \$250,000 has been allocated for architectural related services. This represents an increase of about \$947,000 from the 2016 budget. A total of \$7,000 has been allotted for downtown façade improvement grants and \$27,000 for beautification projects to include flowers, banners, seasonal lights and other amenities. Additionally, \$10,000 has been budgeted for the town's community communication system (Parlant) and newsletter, as well as \$3,700 for hosting fees and costs related to the town's website. Six thousand dollars (\$6,000) has been allocated for contributions to area economic development organization(s), and \$18,500 for mosquito spraying. Additionally, \$30,000 has been budgeted for the annual Johnstown BBQ Day celebration. The budget also includes

\$10,000 matching grant funds for an electric charging station and improvements to Parish House museum. Funds constituting the Town Manager’s severance package have been allocated in accordance with the Second Amendment to Employment Agreement dated April 2, 2007.

As recommended by the town’s auditor, funds (\$110,000) have been allotted in the budget for the establishment of a Finance Director’s position. Monies have also been allocated in the police department budget for a part-time administrative technician (\$18,034), police officer (\$50,432) and sergeant position (\$65,900). The part-time position will be funded beginning in January to coincide with the anticipated opening of the police substation in the 2534 development, and the two police positions will become effective July 1st prior to the September opening of the Scheels All Sports store. Funds (\$35,273) have also been earmarked in the street department budget and Drainage Fund for a full-time street maintenance position. Due to an increase in retail and commercial development in the 2534 development, ten (10) additional hours per week has been budgeted (\$20,800) for the contract building inspector.

A fund transfer of \$1,000,000 has been allocated from the General Fund for transfer to the Equipment Replacement Fund for future acquisition of major pieces of equipment, \$250,000 to the Contingency Fund for unforeseen emergencies and \$187,700 to the Water Fund for payment of water costs incurred by the town’s General Fund.

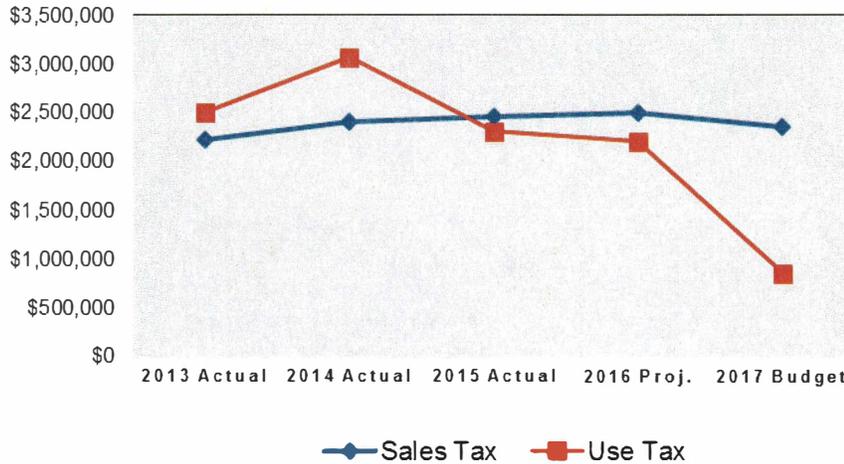
Total revenue in the General Fund is projected to total \$8,115,200. This represents an increase of about \$697,900 from 2016 budgeted revenues. Sales and property taxes, plus fees and charges for services continue to be the primary sources of General Fund revenue.



The town's sales and use tax will remain at three percent (3%). Projected sales and use tax receipts are expected to moderately increase during 2017. Sales tax revenue is estimated at \$2,350,000 while use tax collections have been projected at \$890,000. Also, voters approved a

three percent (3%) lodging tax which will be used in the General Fund for various municipal purposes to include police protection services, community and economic development services, community events and beautification projects. Use tax revenue received in 2017 will continue to be accounted for in the Use Tax Capital Improvement Fund.

Sales Tax and Use Tax  
(2013-2017)



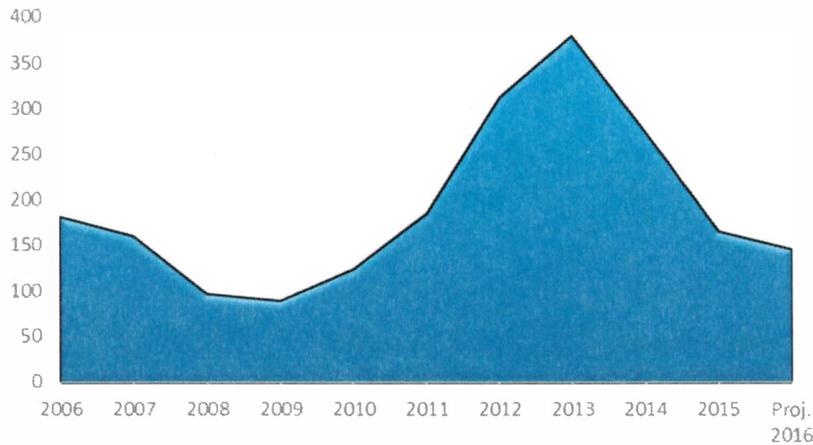
Revenue received from property taxes is expected to total approximately \$3,508,400. This amount is based upon a mill levy of 23.947, unchanged from 2016. Based on information provided by the Offices of the County Assessors, the town’s assessed valuation for 2017 is expected to decrease by approximately \$13,727,500. In addition, \$408,500 (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, titles, licenses and taxes. HUTF revenues for 2017 are expected to total \$350,000, an increase of \$10,000 from the previous year.

Revenue received from the Weld and Larimer County Road and Bridge mill levy is estimated at \$75,000. Franchise fee receipts from cable television, gas and telephone are projected to total \$390,000. This figure represents a \$40,000 increase from the 2016 budgeted amount.

Building permit fees are expected to generate \$280,000 in 2017. This amount is based on a projection of one hundred twenty five (125) single-family residential building permits being issued during the year. This estimate continues to be reliant upon available building lots and infrastructure, water, local housing market, residential interest rates and other economic factors.

**Number of Residential Building Permits Issued**  
(by year)



License fees for businesses, liquor establishments and animals for 2017 are anticipated to generate about \$14,500.

Charges for services in 2017 are estimated at \$624,300. Included in this total is \$22,000 for cemetery lot sales, refuse fees of \$585,000, 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 fund balance of the General Fund is estimated at \$30,975,300. The total does not include the twenty million dollars (\$20,000,000) of committed funds for the future construction of a community recreation center.

## General Fund Balance After Committed Funds



Insurance premiums will continue to impact the town’s 2017 budget. It is anticipated the cost for property and liability coverage for the General, Water and Wastewater Funds will total about \$185,900.

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

As municipal government is a service oriented operation, personnel related costs are the main factors impacting the cost of service delivery. Personnel costs for 2017 have been budgeted at \$2,667,500 or thirty-five (35%) percent of the General Fund. In an effort to provide cost efficient service during peak service demands, funds have also been budgeted for temporary positions in the streets, park and cemetery departments. A total of \$49,000 has been allotted for temporary positions in the 2017 budget. Additionally, \$15,000 has been budgeted for contract grounds personnel to assist with the maintenance of public facilities.

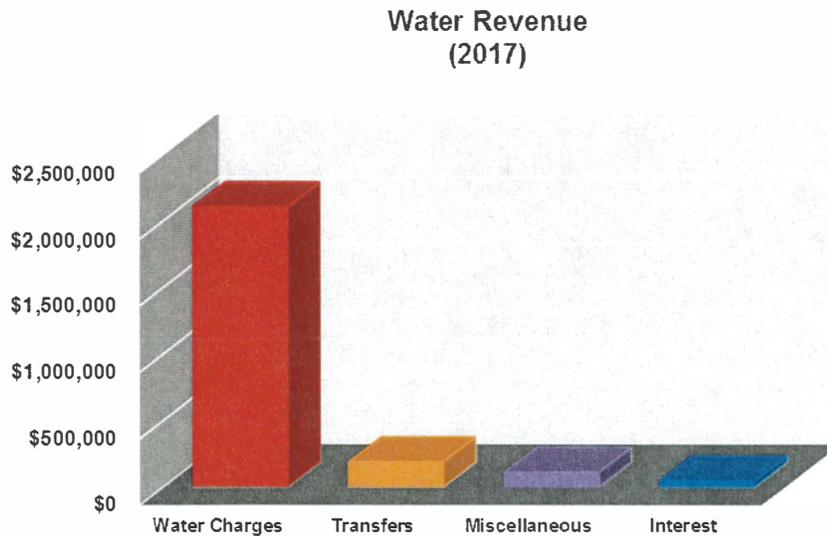
Based upon the recommendation of the town’s compensation consultant, the 2017 budget includes a salary adjustment of 4.69%. Additionally, it recognizes classification market adjustments in the areas of law enforcement (adjustment 5.73%) and management (adjustment 3.78%) within the town. The overall cost to the town for the new full and part-time positions

total \$226,950. The following summary outlines the trends and market changes taken into account to arrive at this total.

The cost analysis for the salary administration plan takes into account the following variables: 1) Bureau of Labor Statistic Boulder/Denver/Greeley Consumer Price Index (+3% as of June 2016); 2) Colorado Legislative Council’s Economic Forecast of Northern Colorado that recognizes the impact of the decline in oil and gas prices/production; 3) Mountain State Employers Council’s (MSEC) average salary projections for Northern Colorado Public Sector(+3%); and 4) Market adjustments to place employees within the classification ranges which continues to progress toward market competitiveness with the town’s overall pay at 92.3% of the total market guide for all employees, which reflects the market salary range/classification adjustments for 2017 and beyond of 6.2% for police and 3.8% for all other classifications in the town.

**Water Fund**

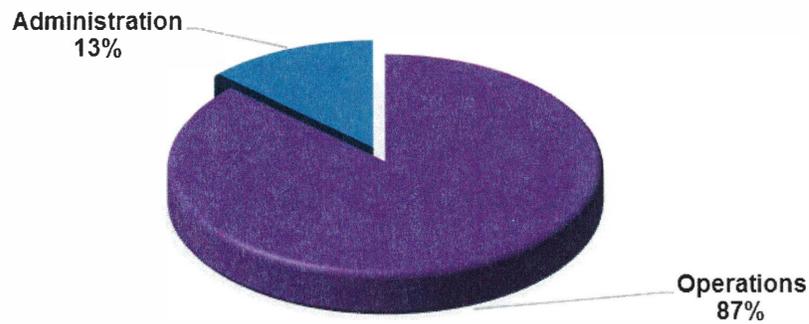
Water Fund revenue for 2017 has been budgeted at \$2,442,700. Included in this total is \$2,100,000 of water sales, \$45,000 of interest income, \$110,000 of “miscellaneous” income and \$187,700 transferred from the General Fund for payment of water charges incurred by the various town departments. Based upon the recently completed water rate study, a three percent (3%) rate increase is included in the 2017 budget. Revenue derived from tap and raw water development fees is not included in the proposed revenue total in accordance with the recommendation of the state auditor. However, it is projected tap and raw water development fee revenue will total \$1,260,000 during 2016.



Water Fund expenditures for 2017 are comprised of the following:

- Operations \$1,735,000  
(Includes: North Second Street water line replacement project - \$245,000, water meters- \$95,000, water plant improvements - \$85,000, instrumentation upgrades /SCADA system - \$65,000, dissolved air flotation saturator system - \$65,000, one replacement pickup with crane - \$33,000 (1/2 cost), fire hydrant repairs - \$42,000, water line replacement - \$31,500, tools - \$10,000 and testing equipment - \$4,200.
- Administration \$260,100  
(Includes: Implementation of an on-line utility billing system - \$10,000)

**Water Fund Expenditures  
(2017)**

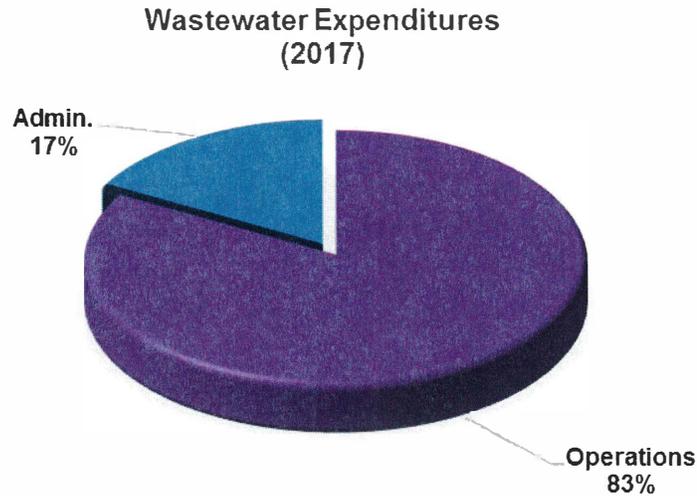


The fund balance at the beginning of 2017 has been estimated at \$16,429,400 with a projected ending fund balance of \$16,877,000, which does not include tap fee or raw water development fee revenue collected throughout the year.

**Wastewater Fund**

Wastewater revenue for 2017 is projected at \$1,775,000. This amount is comprised of \$1,730,000 in monthly sewer fee revenue, \$35,000 of interest income and \$10,000 of miscellaneous income. Once again, revenue obtained from sewer tap fees has not been budgeted as required by the state auditor. Projected tap fee revenue for 2016 has been estimated at \$197,500.

Wastewater Fund expenditures for 2017 have been budgeted as follows:



- Operations \$1,386,600

Includes: Central Plant generator - \$145,000, System Control and Data Acquisition System (SCADA)- \$65,000, instrumentation/controls upgrade - \$50,000, replacement pickup truck with crane (1/2 cost) to be shared with the Water Fund - \$33,000, GIS mapping- \$25,000, manhole installation - \$20,000 and sewer line replacement - \$20,000.

- Administration \$284,100

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

The ending fund balance of the Wastewater Fund for 2017 has been projected at \$9,210,000, 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, 2017 is anticipated to be \$15,887,600. Projected revenue from use taxes during 2017 is expected to total \$850,000. In addition, \$40,000 of interest income has been budgeted for the year.

Capital improvement expenditures for 2017 total \$2,203,500 and are comprised of the following:

## Use Tax Fund Balance After Committed Funds



The 2017 year-end fund balance of the Use Tax Fund is anticipated to total \$14,574,100, which does not include the five million dollars (\$5,000,000) committed for future construction of a community recreation center. Budgeted expenditures in the Use Tax Fund for 2017 are expected to exceed projected revenues by about \$1,313,500 which will be allocated from the fund balance.

### **Conservation Trust Fund**

The Conservation Trust Fund is derived from the town's share of lottery proceeds. The fund balance at the conclusion of 2016 is projected at \$2,247,600. During 2017 it is anticipated the town will receive \$55,000 in lottery proceeds, \$62,500 from park fees, \$80,000 from Larimer County use taxes, earnings on investments totaling \$3,500 and “miscellaneous” revenue of \$1,200. Total expenditures for 2017 have been budgeted at \$81,300 for the following parks: (Clearview, Johnstown Lake, Parish, Hays, Pioneer Ridge, Sunrise and Rolling Hills Ranch) to include park repair and maintenance as well as tree acquisition and trimming. Also included in the budget are funds for the acquisition of a replacement riding lawn mower (\$17,200) and repairs to the fishing dock at Johnstown Lake (\$15,000). The projected ending fund balance for 2017 has been budgeted at \$2,368,500.

### **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: \$129,200 for administration expenses, which includes twenty-five percent (25%) of the salary/benefits for the finance director position. A total of \$546,800 has been budgeted in operation related expenditures to include one-half of the costs associated with the additional street maintenance position, \$364,000 for drainage (curb/gutter replacement) related costs associated with the North Second Street improvements, \$55,000 for miscellaneous curb/gutter and inlet replacement and \$20,000 for infrastructure repairs.

Resources available in the Drainage Fund at the conclusion of 2016 are projected to total \$2,507,500. It is anticipated \$396,000 of monthly customer service fees will be collected during the year and \$6,200 of interest income. The 2017 ending fund balance of the Drainage Fund is expected to total \$2,227,700. Budgeted expenditures for the coming year are anticipated to exceed projected revenue estimates by approximately \$279,800, which will be allotted from the fund balance.

### **Equipment Replacement Fund**

The Equipment Replacement Fund was initiated in 2004. As previously indicated, the fund was established to assist with the future acquisition of major pieces of equipment. A total of \$1,000,000 has been budgeted in the General Fund to be transferred to the Equipment Replacement Fund in 2017. Expenditures have been budgeted in the amount of \$438,500 for the following: tandem truck with snow plow attachments (\$215,900), acquisition of three (3) police cruisers with accessories (\$154,200), one-half ton pickup truck for the street department (\$39,000), riding lawn mower for the cemetery (\$17,400), hydraulic angle broom attachment for the street department skid steer (\$7,800) and computers with software and printer for administration (\$4,200). The ending 2017 fund balance is projected to total \$2,701,100.

### **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, museum, public facilities, police and transportation. Revenues to be derived from impact fees and interest during 2017 have been budgeted at \$791,000. Expenditures for the year are comprised of the following:

- Weld County Road (WCR) 50 improvement project - \$1,965,000
- U.S. Highway 34 and Larimer Parkway traffic control signal - \$500,000

- Police substation construction costs, lease payments, utilities, office furniture/equipment and signage - \$202,500
- Two (2) fully equipped police vehicles - \$105,000
- Police equipment - \$26,000
- Parks and open space - \$15,000
- Police office equipment - \$12,000

Impact Fund expenditures for 2017 are estimated at \$2,825,500. The fund balance at the conclusion of 2016 is projected at \$12,310,100. The ending fund balance at the conclusion of 2017 has been projected at \$10,275,600. Budgeted expenditures for 2017 are expected to exceed anticipated revenues by about \$2,034,500, which will be earmarked from the fund balance.

### **Street Maintenance Fund**

The street maintenance fee was established to assist with the costs associated with maintaining the town's local street system. According to the ordinance, a monthly fee will be collected from all residential, industrial and commercial property based upon a property's traffic generation characteristics and implied use of the local street system. The new fee is to become effective January 1, 2017 and is projected to generate about \$250,000. Street Maintenance Fund expenditures for 2017 have been budgeted at \$150,000. The fund balance at the conclusion of the year is estimated to total \$100,100.

### **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 2017 the beginning fund balance of the town's Contingency Fund is projected to total approximately \$1,457,500. A total of \$225,000 has been budgeted in the General Fund to be transferred to the Contingency Fund during 2017.

### **Summary**

In summary, the focus for 2017 will be to implement Council's priority projects and goals while maintaining our commitment to provide excellent municipal service delivery necessary to assure a continued quality of life presently enjoyed by the residents of our community.

We wish to convey our sincere appreciation to the Town Council for their leadership and collaboration throughout the budgetary process. It is also important to thank our department heads and support staff for their invaluable contributions to the development of the 2017 budget. A special recognition goes to our Town Clerk/Treasurer for coordinating the budget process and assembling the financial information included in next year's spending plan.

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

Respectfully submitted,



Roy L. Lauricello  
**Town Manager**



Diana Seele  
**Town Clerk/Treasurer**

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## *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.”***

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# TOWN OF JOHNSTOWN

## TOWN OFFICIALS:

Mayor.....Scott James

Mayor Pro Tem.....Gary Lebsack

Town Council..... Devin Davis  
Troy Mellon  
KC Mitchell  
Jesse Molinar Jr.  
Chad Young

## TOWN ADMINISTRATION:

Town Manager.....Roy Lauricello

Town Clerk/Treasurer.....Diana Seele

Police Chief.....Brian Phillips

Water Superintendent.....Martin Jones

Town Attorney.....Avi Rocklin

Town Planner.....John Franklin

Building Official.....Ken Kidd

# JOHNSTOWN TOWN COUNCIL



**Scott James**  
Mayor



**Gary Lebsack**  
Mayor Pro Tem



**Chad Young**



**Devin Davis**



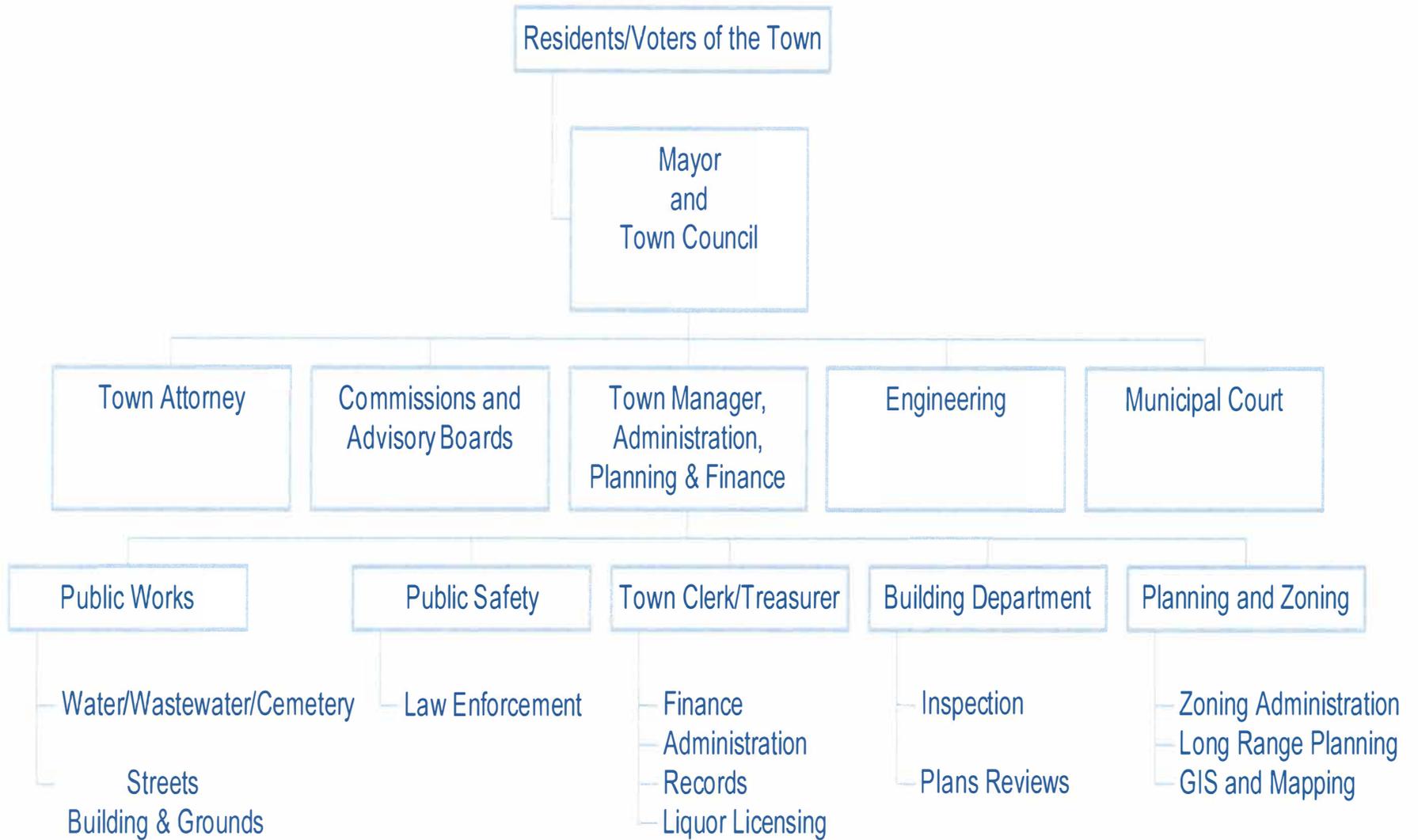
**Jesse Molinar**



**KC Mitchell**



**Troy Mellon**



**2017**

**ACTION ITEMS**

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2017

***ACTION ITEMS***

- *Construct North Second Street improvements*
- *Construct Weld County Road 50 (WCR50) improvements*
- *Construct U.S. 34 and Larimer Parkway traffic control signal*
- *Negotiate with Larimer County regarding Larimer County Road 3 (LCR3) improvements*
- *Select community recreation center operational management partner and architect*

**GENERAL FUND**

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
<b>GENERAL FUND REVENUE - 01</b>								
4001	Beginning Fund Balance	17,497,097	20,323,443	24,245,409	28,165,164	26,124,800	30,467,600	
<b>TAXES</b>								
4010	Property Tax	3,057,515	3,427,206	3,501,722	3,500,000	3,167,000	3,300,000	
	2000 Election Library Tax 1.8mil	0	0	0	0	200,000	208,400	
4020	Specific Ownership	207,541	277,006	269,204	209,000	200,000	210,000	
4030	Franchise Tax	364,244	394,171	395,387	390,000	350,000	390,000	
4040	Penalties on Del. Taxes	4,304	3,819	1,590	1,100	4,000	4,000	
4070	Sales Tax	2,222,111	2,409,759	2,454,849	2,500,000	1,950,000	2,350,000	
4075	Lodging Tax	0	0	0	6,000	17,000	17,000	
4080	Severance Tax	201,364	432,889	491,237	60,000	60,000	60,000	
	SUB-TOTAL	6,057,079	6,944,850	7,113,989	6,666,100	5,948,000	<b>6,539,400</b>	
<b>LICENSES &amp; PERMITS</b>								
4110	Beer & Liquor Licenses	1,241	2,000	962	700	700	700	
4120	Business Licenses	10,931	10,765	12,647	14,000	11,000	11,500	
4130	Building Permits	835,723	1,012,446	564,481	650,000	280,000	280,000	
4140	Dog Licenses	2,638	2,838	2,692	2,300	2,300	2,300	
	Sub-Total	850,533	1,028,049	580,782	667,000	294,000	<b>294,500</b>	
<b>INTERGOVERN REVENUES</b>								
4210	Cigarette Tax	14,619	15,758	16,159	14,000	14,000	14,000	
4220	Highway Users Tax	348,336	373,432	407,029	340,000	340,000	350,000	
4230	Motor Vehicle Reg. Fees	43,730	47,591	49,147	42,000	42,000	42,000	
4240	Road & Bridge	73,601	92,250	99,279	70,000	70,000	75,000	
	Sub-Total	480,286	529,031	571,614	466,000	466,000	<b>481,000</b>	
<b>CHARGES FOR SERVICES</b>								
4310	Cemetery	33,113	22,536	36,532	22,000	22,000	22,000	
4320	Trash Fees	416,657	461,521	494,543	506,000	460,000	585,000	
4330	Other	692	0	5,989	1,500	1,500	1,500	
	Fishing Permits	515	790	843	600	600	600	
4340	Police Dept. Services	285	50	424	200	200	200	
4530	Planning Fees	0	49,809	23,017	2,000	5,000	5,000	
4510	Reservation/Rent Fees	15,253	14,110	17,829	16,000	10,000	10,000	
	Sub-Total	466,515	548,816	579,177	548,300	499,300	<b>624,300</b>	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	FINES & FORFEITS							
4410	Court Fines	89,583	115,641	125,935	126,000	75,000	80,000	
4420	Court Surcharges	13,120	15,847	18,447	18,500	7,500	12,000	
	Sub-Total	102,703	131,488	144,382	144,500	82,500	92,000	
	MISCELLANEOUS REVENUE							
4610	Interest Income	15,067	12,382	94,000	70,000	50,000	50,000	
	Transfer from Water Fund	43,350	43,350	43,350	45,000	45,000	0	
4570	School District	26,055	28,114	29,077	27,500	27,500	29,000	
	Refund of Expenditures	11,783	13,063	7,929	16,000	5,000	5,000	
	Sub-Total	96,255	212,909	174,356	158,500	127,500	84,000	
	GENERAL FUND REVENUE TOTAL	8,053,371	9,395,143	9,164,300	8,650,400	7,417,300	8,115,200	
	AVAILABLE RESOURCES	28,994,537	33,634,849	33,409,709	36,815,564	33,542,100	38,582,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
LEGISLATIVE EXPENDITURES								
5070	Workmen's Compensation	654	737	1,000	1,100	1,100	1,200	
	Council Members Comp.	19,550	19,925	19,625	22,800	22,800	22,800	
	Payroll Taxes	1,495	1,495	1,501	1,800	1,800	1,800	
	Personnel Services Total	21,699	22,187	22,126	25,700	25,700	25,800	
8016	Professional Services	2,735	4,936	1,607	4,000	5,000	4,000	
	Training	0	0	0	0	0	3,000	
	Council Outreach	0	0	0	0	0	1,500	
	Equipment/Software	5,082	362	143	1,000	3,000	2,500	
	Insurance	600	700	782	900	900	1,000	
	Operating & Maintenance Total	8,417	5,998	2,532	5,900	8,900	12,000	
LEGISLATIVE EXPENDITURES TOTAL		30,116	28,185	24,658	31,600	34,600	37,800	
MUNICIPAL COURT EXPENDITURES								
5011	Judge Services	11,390	12,647	13,984	12,500	12,500	13,000	
5012	Pros. Attorney - Services	24,630	29,720	32,370	28,000	28,000	28,700	
	Personnel Services Total	36,020	42,367	46,354	40,500	40,500	41,700	
6505	Office Supplies	600	753	799	900	900	1,000	
8016	Professional Services	0	20	0	100	100	100	
	Operating & Maintenance Total	600	773	799	1,000	1,000	1,100	
MUNICIPAL COURT EXPENDITURES TOTAL		36,620	43,140	47,153	41,500	41,500	42,800	
ELECTION EXPENDITURES								
6413	Publishing	0	110	0	100	700	700	
6526	Supplies	0	12,150	0	15,000	15,000	0	
8017	Election Judges	0	518	0	700	800	0	
	Coordinated Election / County	0	0	8,252	6,000	6,000	10,000	
	Operating & Maintenance Total	0	12,778	8,252	21,800	22,500	10,700	
ELECTION EXPENDITURES TOTAL		0	12,778	8,252	21,800	22,500	10,700	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	GENERAL FUND - 01 NOTES
ADMINISTRATION EXPENDITURES								
5010	Wages - Full Time	71,504	73,662	78,033	64,000	74,000	90,000	
	Overtime	51	100	169	600	600	600	
5011	Wages - Part Time	0	2,479	4,173	7,200	7,200	13,000	
5015	Cleaning	2,600	2,383	2,311	3,500	3,500	3,500	
5025	Manager Salary	45,476	46,835	49,407	52,300	52,300	55,100	
5012	Hourly Communications Staff	0	0	5,365	16,000	16,000	17,200	
	Grant Writer	2,365	0	0	0	0	0	
5050	Payroll Taxes	8,259	8,678	9,237	11,200	11,500	13,500	
5060	Employee Retirement	8,775	9,117	7,917	9,400	9,600	12,100	
5065	Health Insurance	26,520	25,312	24,353	20,000	26,000	26,500	
5070	Workers Compensation Ins.	254	500	700	800	800	1,000	
	Personnel Services Total	165,804	169,066	181,665	185,000	201,500	232,500	
6010	Utilities	4,815	5,274	4,856	5,300	6,000	6,000	
6505	Office Supplies	5,476	6,183	6,568	7,000	7,000	7,000	
	Utility Bill Mailing	3,364	3,811	4,026	7,100	7,100	8,000	
6510	Telephone	2,022	2,107	1,807	2,000	2,200	2,300	
6511	Training	447	620	115	1,100	1,100	1,100	
6513	Publish/Record	5,867	3,601	2,817	6,500	6,500	5,500	
6515	Dues/Subscriptions	2,242	2,319	2,397	2,900	2,900	2,900	
6518	Cleaning Supplies	1,456	1,459	1,190	1,600	1,600	1,700	
6520	Mileage & Expenses	1,153	1,742	1,300	2,500	2,500	2,500	
6522	Insurance	13,000	9,816	13,825	15,000	15,000	15,700	
7020	Maintenance & Repairs	3,306	3,399	2,911	3,800	3,800	3,800	
8010	Audit	6,700	8,900	9,200	3,000	9,200	3,000	
8012	Comp. Professional Services	6,967	9,157	7,701	10,000	10,000	10,500	
8014	Legal	26,242	33,093	41,924	37,500	37,500	38,000	
8016	Salary Study Fees	186	0	880	800	800	800	
8017	Professional Services	1,742	6,653	0	2,000	2,000	2,000	
	Profess. Services - Taping meet.	5,972	6,398	6,257	7,000	7,000	7,000	
8019	Treasurer's Fees	39,127	44,892	48,314	52,000	52,000	55,000	
9028	Communications	0	250	0	1,000	1,000	1,000	
	Operating & Maintenance Total	130,084	149,674	156,088	168,100	175,200	173,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
8440	Computer & Software	207	6,787	8,294	6,500	2,500	2,000	
	Miscellaneous Office Eqpt.	188	233	0	1,000	1,100	1,100	
	Capital Outlay Total	395	7,020	8,294	7,500	3,600	3,100	
	ADMINISTRATION							
	EXPENDITURES TOTAL	296,283	325,760	346,047	360,600	380,300	<b>409,400</b>	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	GENERAL FUND - 01 NOTES
PLANNING AND ZONING EXPENDITURES								
5010	Wages - Full Time	101,420	104,457	112,317	112,900	112,900	117,400	
5050	Payroll Taxes	7,656	7,888	8,163	8,700	8,700	9,000	
5060	Retirement	9,349	9,629	10,002	10,500	10,500	10,900	
5065	Health Insurance	15,777	17,569	16,649	16,800	16,800	18,500	
5070	Worker's Compensation	1,383	1,300	777	1,600	1,600	1,700	
	Personnel Services Total	135,585	140,843	147,908	150,500	150,500	157,500	
6010	Utilities	2,981	3,168	3,156	3,400	3,400	3,400	
6505	Office Supplies	795	2,173	965	2,500	2,500	2,500	
6510	Telephone	1,304	1,288	1,259	1,400	1,400	1,400	
6511	Training	0	60	0	500	500	500	
6513	Publish/Record	67	457	19	200	200	200	
6515	Dues/Subscriptions	388	800	485	800	800	800	
	Mileage/Expenses	0	0	48	100	100	100	
	Insurance	2,000	2,100	2,100	2,400	2,400	2,500	
	Computer Professional Services			0	2,000	2,000	2,000	
8017	Professional Services	6,877	9,932	3,309	3,800	5,000	10,000	
	North Front Range MPO	4,800	5,700	3,900	6,300	5,100	6,700	
8016	Legal	39	78	0	500	500	500	
	Operating & Maintenance Total	19,251	25,756	15,241	23,900	23,900	30,600	
8440	Machinery & Equipment	447	0	0	500	500	500	
	Capital Outlay Total	447	0	0	500	500	500	
PLANNING AND ZONING EXPENDITURES TOTAL								
		155,283	166,600	163,149	174,900	174,900	188,600	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
POLICE DEPARTMENT EXPENDITURES								
5010	Wages - Full time	855,910	882,283	939,782	973,000	1,075,500	1,234,400	
50103	Overtime	13,497	13,947	12,266	15,000	15,000	15,000	
5013	Clerical Wages	49,902	61,402	58,244	35,100	35,100	35,300	
	Part-time Wages	0	0	0	35,200	35,200	54,000	
5050	Payroll Taxes	67,910	67,714	72,222	82,800	89,000	102,500	
5060	Retirement	50,611	49,345	53,064	65,000	65,000	72,000	
5065	Health Insurance	241,700	226,813	245,605	240,000	311,000	330,000	
5070	Workmen's Compensation	33,578	35,332	37,897	46,000	51,000	53,600	
	Personnel Services Total	1,313,108	1,336,836	1,419,080	1,492,100	1,676,800	1,896,800	
6010	Utilities	14,951	15,072	13,926	14,000	16,400	16,400	
6505	Office Expenses	4,418	5,794	4,869	8,000	8,000	8,000	
6510	Telephone	6,576	6,236	6,283	7,500	7,500	7,500	
6511	Training	8,425	7,695	9,809	10,000	10,000	11,000	
6513	Publish/Record	612	455	933	1,000	1,000	1,500	
6515	Dues & Subscriptions	909	545	35	1,200	1,200	1,200	
6518	Cleaning Services	7,149	6,686	6,968	8,100	8,100	8,100	
6522	Insurance	35,615	40,038	42,223	48,300	48,300	50,500	
6524	Gas & Oil	32,995	27,959	19,700	18,000	38,000	38,000	
6526	Operating Supplies	4,681	3,441	3,806	7,000	7,000	7,000	
6527	Uniforms	3,977	5,561	3,399	5,000	5,000	5,000	
6528	Radio Maintenance	6,607	7,859	8,093	16,000	16,000	20,000	
7010	Building Repair & Maintenance	7,119	1,355	1,340	8,000	8,000	8,000	
7020	Repairs & Maintenance	9,905	8,315	8,076	10,000	10,000	11,000	
8012	Computer Professional Services	2,510	3,424	13,909	10,000	10,000	10,000	
8014	Legal	884	2,069	4,350	3,000	3,000	3,000	
8016	Professional Services	6,723	4,758	3,106	5,000	5,000	5,000	
8017	Juvenile Assessment Center	5,340	5,340	5,340	5,400	5,400	5,400	
8021	Computer Link to Records	6,979	7,106	7,740	9,500	9,500	10,500	
9022	Jail Fees	580	103	119	1,500	1,500	1,500	
9028	Community Services	1,311	674	2,453	4,300	2,000	2,000	
9028	Task Force	2,000	0	2,000	2,000	2,000	2,000	
9028	Records Contract	3,527	3,930	4,268	5,000	5,000	8,000	
9028	School Resource Officer	0	0	0	300	300	300	
	Operating & Maintenance Total	173,793	164,415	172,745	208,100	228,200	240,900	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
6544.02	Computer System	899	0	1,340	2,500	2,500	2,500	
6544.04	Radar Guns & Taser	1,452	4,159	3,950	5,000	5,000	5,000	
6544.05	Cellular Phones	0	0	0	0	100	100	
6544.06	Vests	3,348	1,849	3,640	2,500	2,500	2,500	
6544.07	Camera/Investigation Eqpt.	1,488	2,539	2,697	2,000	2,000	2,600	
6544.09	Shooting Range Supplies	2,657	2,855	1,848	3,600	3,600	3,600	
6544.11	Police equipment	3,035	7,285	1,810	12,500	12,500	12,500	
6544.10	Office Improvements	2,774	3,169	232	5,000	5,000	4,000	
	Capital Outlay Total	15,653	21,856	15,517	33,100	33,200	32,800	
POLICE DEPARTMENT								
EXPENDITURES TOTAL		1,502,554	1,523,107	1,607,342	1,733,300	1,938,200	2,170,500	

TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	GENERAL FUND - 01 NOTES
<b>BUILDING INSPECTIONS EXPENDITURES</b>								
5010	Wages Full Time	64,481	21,905	22,332	31,200	31,200	32,300	
5050	Payroll Taxes	4,895	1,676	1,598	2,500	2,500	2,500	
5060	Retirement	2,755	928	902	1,400	1,400	1,400	
5065	Health Insurance	14,586	4,176	4,425	4,800	4,800	5,200	
5070	Workmen's Compensation	3,550	717	905	1,300	1,300	1,400	
	<b>Personnel Services Total</b>	<b>90,267</b>	<b>29,402</b>	<b>30,162</b>	<b>41,200</b>	<b>41,200</b>	<b>42,800</b>	
6010	Utilities	3,774	3,778	3,705	3,700	3,900	3,900	
6505	Office Expense	2,817	2,500	1,413	3,800	3,800	3,800	
6510	Telephone	1,951	1,375	1,440	1,600	1,600	1,600	
6511	Training	164	75	35	100	500	500	
6513	Publish/Record	0	0	0	500	500	500	
6515	Dues & Subscriptions	150	150	160	200	200	200	
6518	Cleaning Supplies	264	646	540	800	800	1,000	
6522	Insurance	7,000	8,500	7,277	8,200	8,200	8,500	
6524	Gas & Oil	1,809	0	0	0	0	0	
6526	Operating Supplies	95	745	41	2,000	2,000	2,000	
7020	Repair & Maintenance	214	322	571	2,000	2,000	2,000	
8012	Comp. Professional Services	2,118	2,890	2,901	3,500	3,500	3,500	
8014	Legal	0	0	0	500	500	500	
8016	Professional Services	50,019	54,405	74,090	115,000	115,000	127,000	
	<b>Operating &amp; Maintenance Total</b>	<b>70,375</b>	<b>75,386</b>	<b>92,173</b>	<b>141,900</b>	<b>142,500</b>	<b>155,000</b>	
	Computer Eqpt.	133	0	0	0	0	0	
	<b>Capital Outlay Total</b>	<b>133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>BUILDING INSPECTIONS EXPENDITURES TOTAL</b>								
		<b>160,775</b>	<b>104,788</b>	<b>122,335</b>	<b>183,100</b>	<b>183,700</b>	<b>197,800</b>	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
STREETS EXPENDITURES								
5010	Wages - Full Time	216,293	244,298	244,826	234,000	263,000	280,000	
50103	Overtime	6,951	4,547	3,034	7,000	7,000	7,000	
5015	Wages - Part Time	7,140	9,633	5,726	15,000	15,000	15,000	
5050	Payroll Taxes	16,959	18,197	18,144	22,000	22,000	23,200	
5060	Retirement	12,997	14,411	15,294	16,500	16,500	17,400	
5065	Health Insurance	61,126	59,249	62,504	63,400	69,400	82,000	
5070	Workmen's Compensation	12,972	8,607	15,820	18,200	18,200	19,100	
	Personnel Services Total	334,438	358,942	365,348	376,100	411,100	443,700	
6010	Utilities	7,098	6,220	6,621	7,000	15,000	10,000	
6015	Utilities - Street Lights	216,860	232,671	229,257	235,000	235,000	243,000	
6505	Office Expense	355	242	136	600	600	600	
	Cleaning Supplies	1,068	1,367	1,501	1,600	1,600	1,600	
6510	Telephone	2,589	3,119	2,630	3,300	3,300	3,300	
6511	Training	0	100	0	1,500	1,500	1,500	
6515	Dues & Subscriptions	270	225	225	2,000	2,000	2,000	
6522	Insurance	18,069	23,000	22,925	26,400	26,400	28,000	
6524	Gas & Oil	16,931	22,225	14,253	13,000	18,500	15,500	
6526	Operating Supplies	3,861	4,952	3,580	4,500	4,500	4,500	
6530	Snow & Ice Removal	15,993	16,244	19,624	20,000	20,000	30,000	
6532	Trash Service	411,079	460,838	489,033	506,000	485,000	592,000	
6534	Weed Control	789	0	211	5,000	5,000	2,500	
6536	Street Signs	721	252	153	4,000	4,000	4,000	
7020	Repair & Maint. - Equipment	12,791	18,964	14,791	20,000	20,000	25,000	
7030	Repair & Maint. - Bldgs.	801	127	0	5,000	5,000	3,000	
	Computer Professional Services	0	0	0	1,100	0	1,200	
8016	Professional Services	3,032	2,376	3,784	3,100	4,200	3,100	
	Operating & Maintenance Total	712,307	792,922	808,724	859,100	851,600	970,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	Used Equipment	0	0	0	4,000	4,000	4,000	
4406	Holiday Decorations	978	3,642	1,667	7,500	7,500	7,500	
4407	Tools	1,319	1,252	532	2,500	2,500	2,500	
	Safety Eqpt.	1,149	645	1,256	4,000	4,000	4,200	
	Capital Outlay Total	3,446	5,539	3,455	18,000	18,000	18,200	
<b>STREETS &amp; ALLEYS</b>								
<b>EXPENDITURES TOTAL</b>		<b>1,050,191</b>	<b>1,157,403</b>	<b>1,177,527</b>	<b>1,253,200</b>	<b>1,280,700</b>	<b>1,432,700</b>	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
CEMETERY EXPENDITURES								
5015	Wages - Part Time	5,977	10,645	4,050	12,000	12,000	12,000	
5050	Payroll Taxes	457	814	310	1,000	1,000	1,000	
5070	Workmen's Compensation	1,028	1,200	2,272	1,400	1,400	1,500	
	Personnel Services Total	7,462	12,659	6,632	14,400	14,400	14,500	
6513	Publishing/Recording	0	0	0	300	300	300	
6522	Insurance	1,700	1,800	1,728	2,000	2,000	2,100	
6524	Gas & Oil	1,071	900	494	1,800	1,800	1,800	
6526	Supplies	1,191	1,032	1,144	1,800	1,800	2,200	
6533	Tree Trimming	3,000	3,600	0	3,500	3,500	3,500	
	Trees	738	1,500	0	1,500	1,500	2,000	
6534	Fertilizer & Weed Control	3,000	4,000	4,045	4,700	4,700	4,700	
	Tools	0	0	0	400	400	400	
7020	Repair & Maintenance	3,000	2,827	764	3,200	3,200	8,200	
7025	Sprinkler Repair	2,891	2,997	1,032	3,200	3,200	3,500	
8016	Professional Services	168	252	180	500	500	500	
	Operating & Maintenance Total	16,759	18,908	9,387	22,900	22,900	29,200	
4401	Mower	0	3,500	569	0	0	0	
	Blower Back Pack	0	813	0	0	0	0	
4402	Hand Mower	94	1,000	0	0	0	0	
4403	Spin Trimmer	640	0	640	800	800	800	
	Capital Outlay Total	734	5,313	1,209	800	800	800	
CEMETERY								
EXPENDITURES TOTAL		24,955	36,880	17,228	38,100	38,100	44,500	

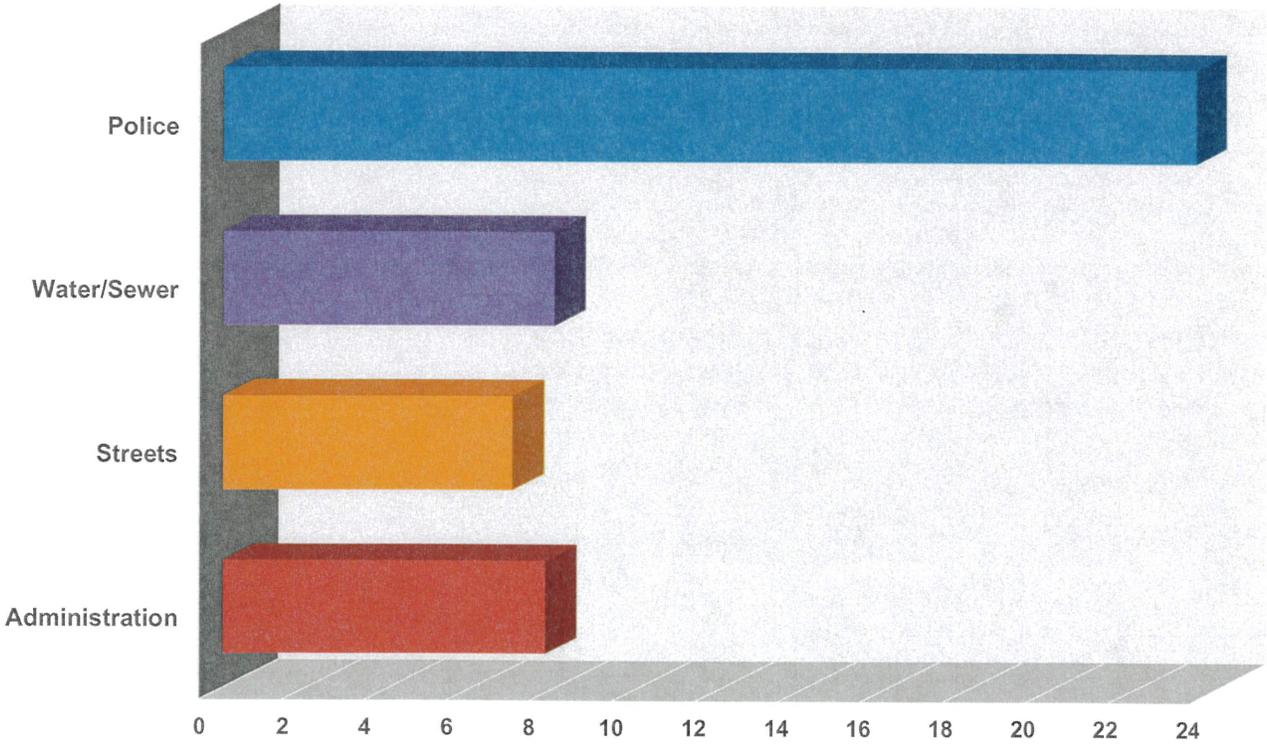
TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
CODE ENFORCEMENT								
5010	Wages	41,781	43,424	45,207	46,100	46,100	47,900	
	Overtime	60	194	128	200	200	200	
5050	Payroll Taxes	3,157	3,337	3,189	3,600	3,600	3,700	
5060	Retirement	1,750	1,847	1,849	2,000	2,000	2,100	
5065	Health Insurance	8,419	8,312	19,094	18,000	18,000	19,800	
5070	Workmens Compensation	796	1,663	1,500	1,700	1,700	1,800	
	Personnel Services Total	55,963	58,777	70,967	71,600	71,600	75,500	
	Gas & Oil	3,010	2,852	1,370	1,700	2,000	2,000	
	Insurance	1,869	1,900	1,365	3,700	3,700	3,900	
6526	Supplies	487	404	279	1,100	1,200	1,200	
7020	Repair & Maintenance	0	100	308	600	500	1,000	
7030	Weed/Nuisance Control	7,250	7,800	5,585	8,000	8,000	8,000	
8016	Professional Services	2,199	5,591	2,118	5,000	5,000	5,000	
	Operating & Maintenance Total	14,815	18,647	11,025	20,100	20,400	21,100	
CODE ENFORCEMENT EXPENDITURES TOTAL		70,778	77,424	81,992	91,700	92,000	96,600	
SENIOR COORDINATOR EXPENDITURES								
5015	Wages - Part Time	34,185	35,884	38,411	38,500	38,500	40,200	
5050	Payroll Taxes	2,606	2,740	2,767	2,900	2,900	3,100	
	Health Insurance	0	0	8,120	7,700	8,200	8,400	
5070	Workmans Compensation Insurance	2,212	2,152	777	1,500	2,600	1,700	
	Personnel Services Total	39,003	40,776	50,075	50,600	52,200	53,400	
6505	Office Expense	54	0	0	0	0	0	
6510	Telephone	1,364	1,387	1,414	1,400	1,400	1,400	
	Utilities	4,196	3,784	3,945	4,200	4,200	4,400	
6520	Mileage	2,052	2,526	1,924	3,100	3,100	3,200	
	Insurance	1,300	1,400	1,365	1,600	1,600	3,000	
	Repair & Maint.	3,046	4,314	3,738	5,500	5,500	5,700	
	Operating & Maintenance Total	12,012	13,411	12,386	15,800	15,800	17,700	
SENIOR COORDINATOR EXPENDITURES TOTAL		51,015	54,187	62,461	66,400	68,000	71,100	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
PARK EXPENDITURES								
5015	Wages - Part Time	9,475	13,111	7,497	21,700	21,700	22,000	
5050	Payroll Taxes	725	1,003	573	1,700	1,700	1,800	
5070	Workers Compensation Insurance	872	1,109	1,555	2,000	2,000	2,000	
	Personnel Services Total	11,072	15,223	9,625	25,400	25,400	25,800	
6010	Utilities	7,138	10,064	6,561	7,200	10,200	9,200	
6522	Insurance	1,400	2,000	1,910	2,100	2,100	2,200	
6524	Gas & Oil	2,279	1,479	1,701	1,800	1,800	1,800	
	Training	0	0	0	300	300	400	
6526	Supplies	1,428	1,701	2,056	2,000	2,000	2,000	
6534	Fertilizer & Weed Control	4,276	2,750	3,305	7,000	7,000	11,500	
6542	Facilities (Portable toilets)	1,251	1,236	1,208	2,100	2,100	2,200	
7020	Repair & Maintenance	5,039	4,049	2,512	5,000	5,000	5,000	
	Sprinkler Repairs	1,526	2,555	3,527	4,500	4,500	5,000	
	Operating & Maintenance Total	24,337	25,834	22,780	32,000	35,000	39,300	
4401	Hand Mower	419	0	0	1,000	1,000	1,000	
4402	Spin Trimmer	512	0	550	8,000	800	800	
	Capital Outlay Total	931	0	550	9,000	1,800	1,800	
PARKS EXPENDITURES TOTAL		36,340	41,057	32,955	66,400	62,200	66,900	

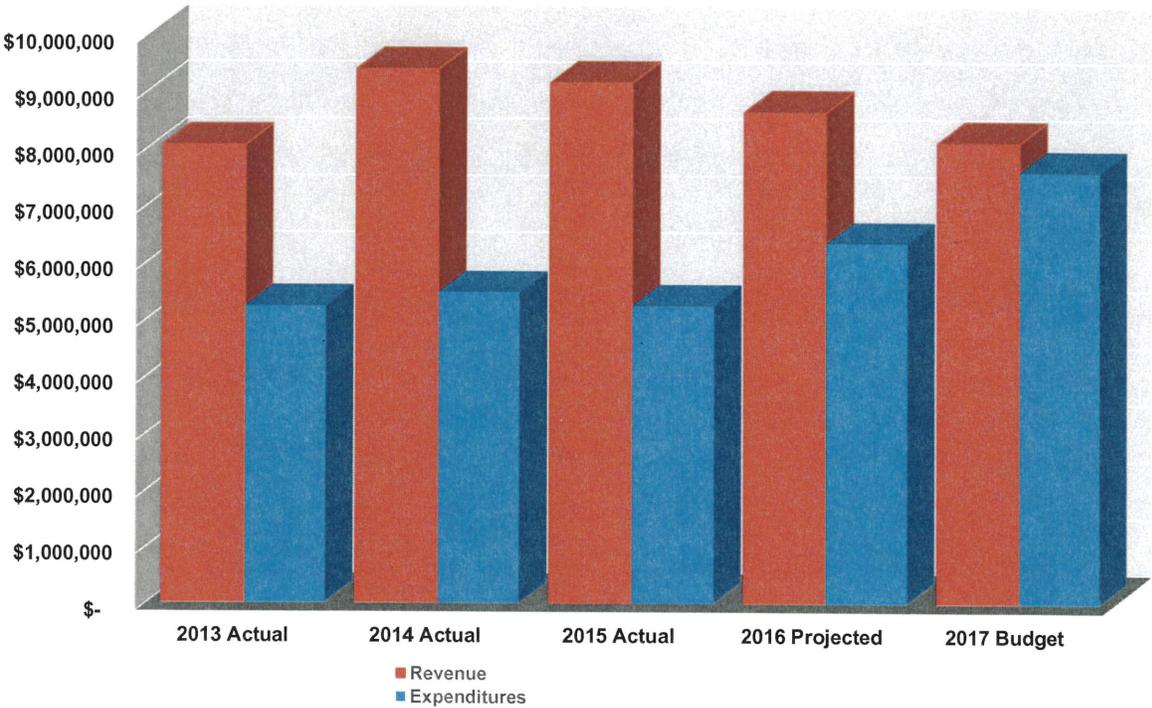
TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
COMMUNITY								
6526	Community Center Supplies	491	1,129	2,094	6,500	6,500	6,500	
7020	Community Center Repairs	36,396	6,424	10,018	10,000	10,000	10,000	
	Community Center Utilities	5,627	6,036	5,017	7,500	7,500	7,500	
	Downtown Beautification	43,219	17,729	16,564	27,000	27,000	27,000	
	Public Art	0	0	13,333	45,000	45,000	0	
	Downtown Design Phase 3,4/Parking Lot	109,080	508,470	0	0	0	0	
	Downtown Façade Program	1,492	1,240	3,784	3,000	7,000	7,000	
	Economic Development Contr.	7,500	5,000	4,326	6,000	6,000	6,000	
	Strategic Econimoc Development Plan	0	0	0	16,000	50,000	0	
	Architectual Fees - Community Center	0	0	0	0	0	250,000	
	Barbeque Days	18,457	20,052	18,538	24,000	24,000	30,000	
	Mosquito Spraying	16,500	17,000	17,510	18,000	18,000	18,500	
	Newsletter/Citizen Communication	14,739	13,652	15,466	12,000	12,000	10,000	
	Street Maintenance Fee Study	0	0	7,243	0	0	0	
	Sales/Property Tax Study/Impact Fee Stud	0	0	38,140	0	0	0	
	Citizen Communication Program	0	0	20,347	7,000	15,000	0	
	Grounds Maintenance	9,223	11,699	13,957	15,000	15,000	15,000	
	Community Center Feasibility Review	7,729	0	0	0	0	0	
	Public Works Building	384,594	0	0	0	0	0	
	Town Hall Maintenance Agreement	2,884	2,618	1,884	5,000	5,000	5,000	
	Safety Award Program	0	0	0	0	2,500	2,500	
	Web Site Hosting	0	0	2,328	3,500	3,500	3,700	
	Web Site Update/Communication Master P	2,157	36,845	0	0	0	0	
	Town Hall Improvements	3,612	0	3,203	10,000	10,000	10,000	
	Annual Chamber Dues	0	0	0	0	0	1,000	
	Electric Car Charging Grant Match	0	0	0	0	0	5,000	
	Museum Improvements/Grant Match	18,230	36	0	88,900	88,900	5,000	
COMMUNITY								
EXPENDITURES TOTAL		681,930	647,930	193,752	304,400	352,900	419,700	
MISCELLANEOUS								
	Insurance Deductibles	2,259	3,662	4,557	17,000	17,000	17,000	
	Town Manager Severance	0	0	0	0	0	333,700	
	Separation Benefits	0	0	0	0	10,000	10,000	
MISCELLANEOUS TOTAL		2,259	3,662	4,557	17,000	27,000	360,700	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
FUND TRANSFERS								
7000	Library Fund	345,000	355,394	373,100	391,700	391,700	408,500	
7050	Contingent Fund	200,000	225,000	175,800	225,000	225,000	225,000	
	Water Fund	173,600	182,200	182,200	182,200	182,200	187,700	
	Funding I-25 Improvements - Larimer Co.	0	0	0	0	0	11,500	
	Developers Fund	0	0	0	25,000	25,000	25,000	
	Sales Tax Refund	109,326	112,682	124,037	140,000	140,000	200,000	
	Equipment Replacement	300,000	375,000	500,000	1,000,000	1,000,000	1,000,000	
FUND TRANSFERS								
EXPENDITURES TOTAL		1,127,926	1,250,276	1,355,137	1,963,900	1,963,900	<b>2,057,700</b>	
GENERAL FUND								
EXPENDITURES TOTAL		5,227,025	5,473,177	5,244,545	6,347,900	6,660,500	<b>7,607,500</b>	
GENERAL FUND BEGINNING BALANCE		17,497,097	20,323,443	24,245,409	28,165,164	26,124,800	30,467,600	
GENERAL FUND REVENUE		8,053,371	9,395,143	9,164,300	8,650,400	7,417,300	8,115,200	
RESOURCES AVAILABLE		25,544,764	29,718,586	33,409,709	36,815,564	33,542,100	38,582,800	
GENERAL FUND EXPENDITURES		5,227,025	5,473,177	5,244,545	6,347,900	6,660,500	7,607,500	
GENERAL FUND ENDING BALANCE		20,323,443	24,245,409	28,165,164	30,467,664	26,881,600	<b>30,975,300</b>	

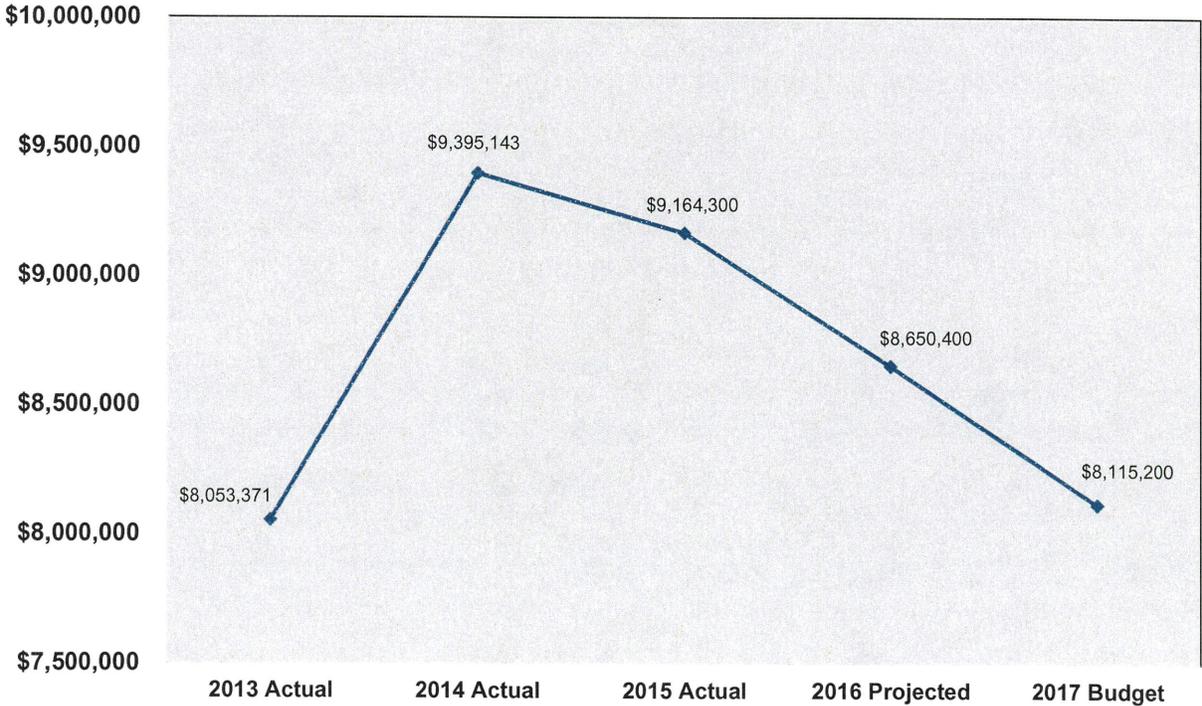
### Full Time Employees (2017)



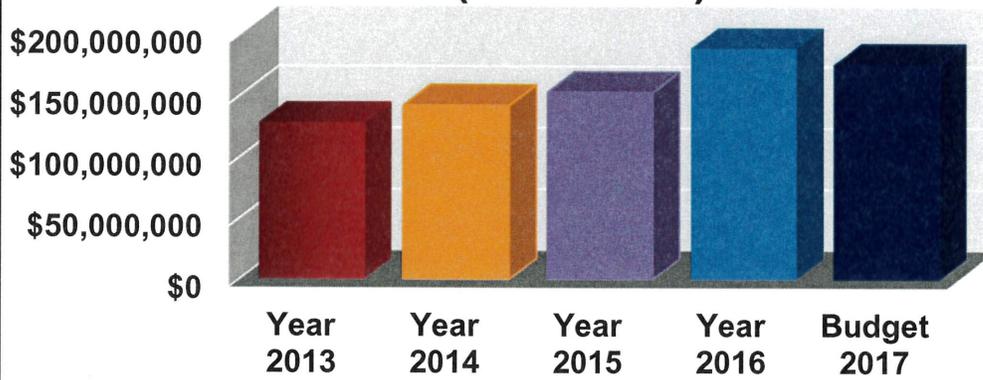
### General Fund Revenues vs Expenditures (2013-2017)



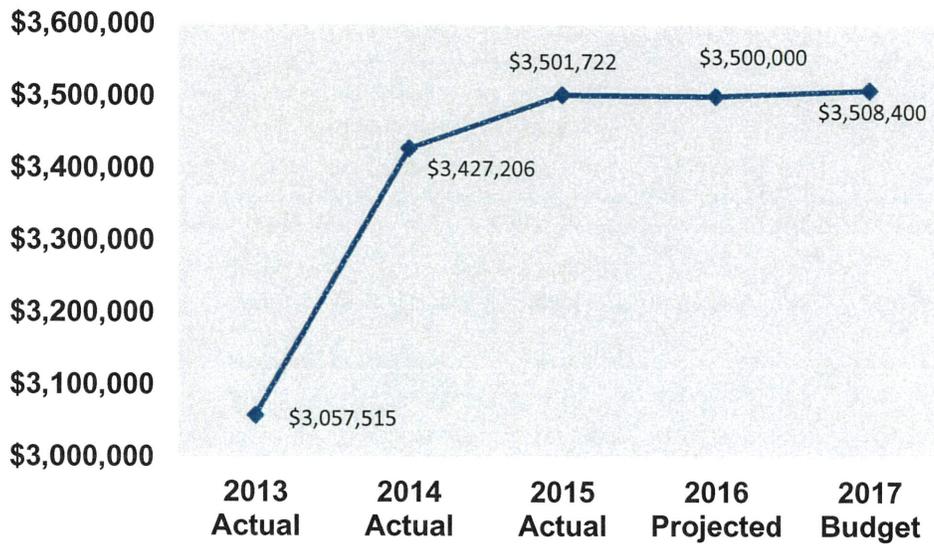
### General Fund Revenues (2013-2017)



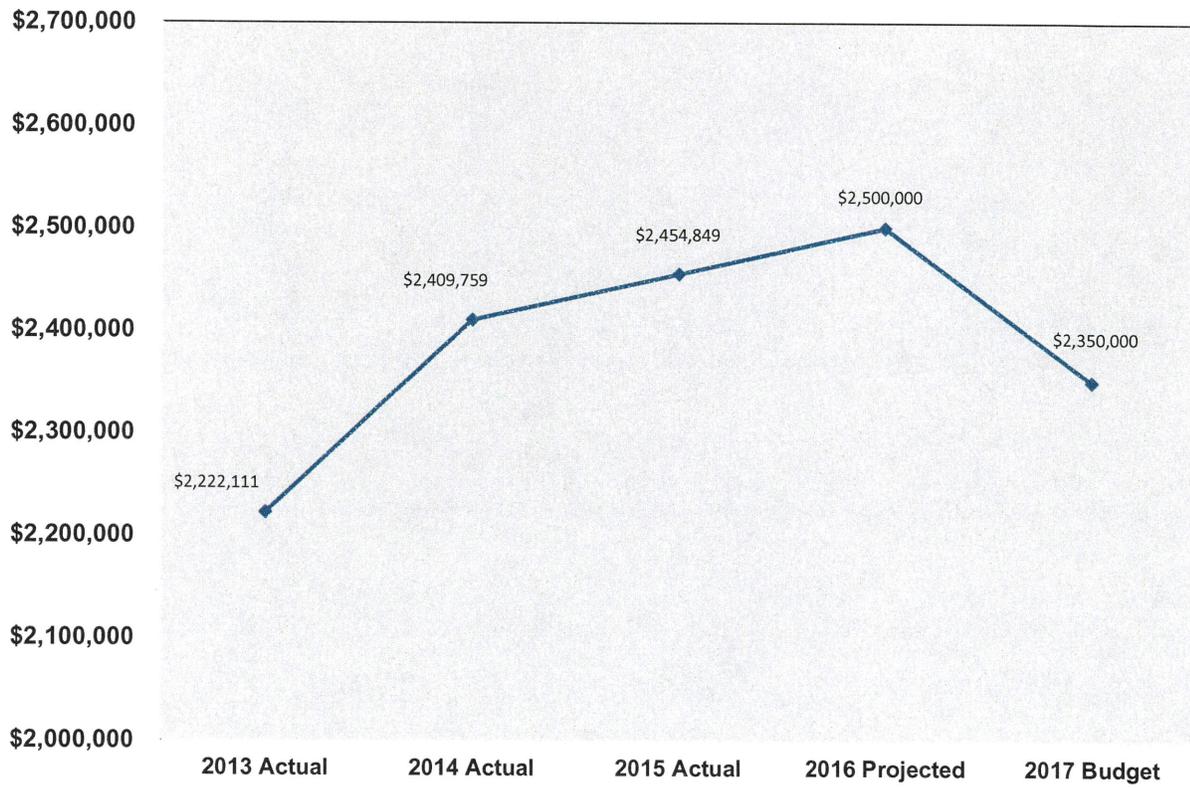
### Assessed Valuation (2013-2017)



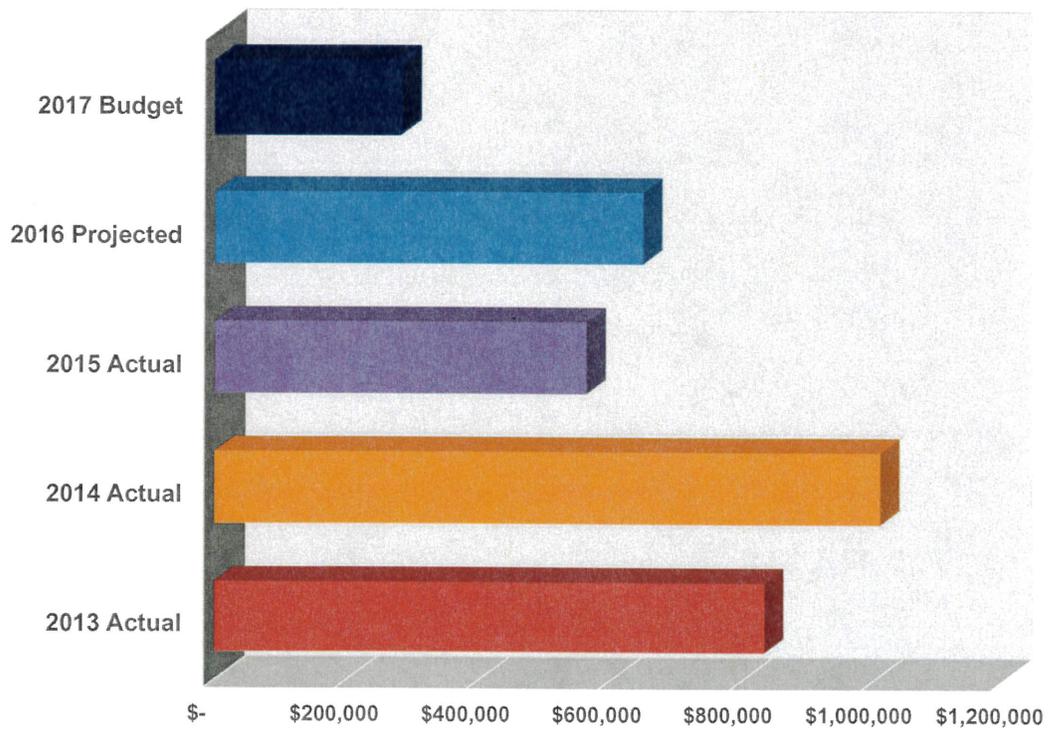
### Property Tax Revenue (2013-2017)



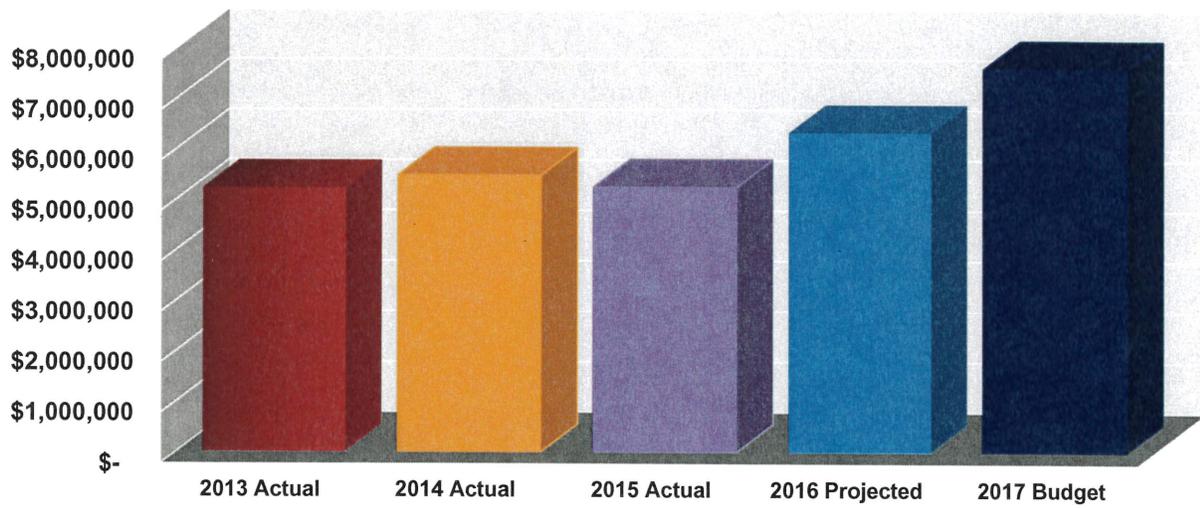
## Sales Tax Revenue (2013-2017)



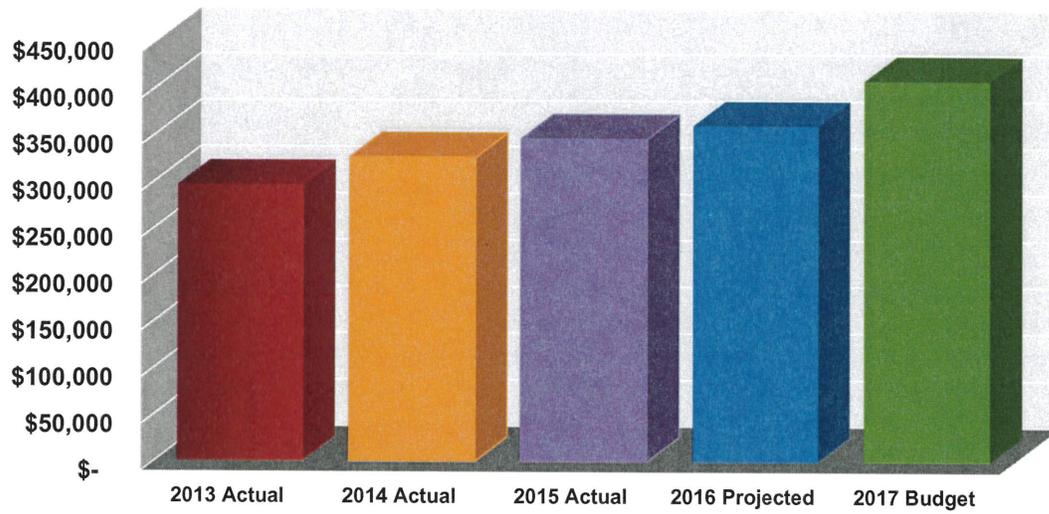
### Building Permit Revenue (2013-2017)



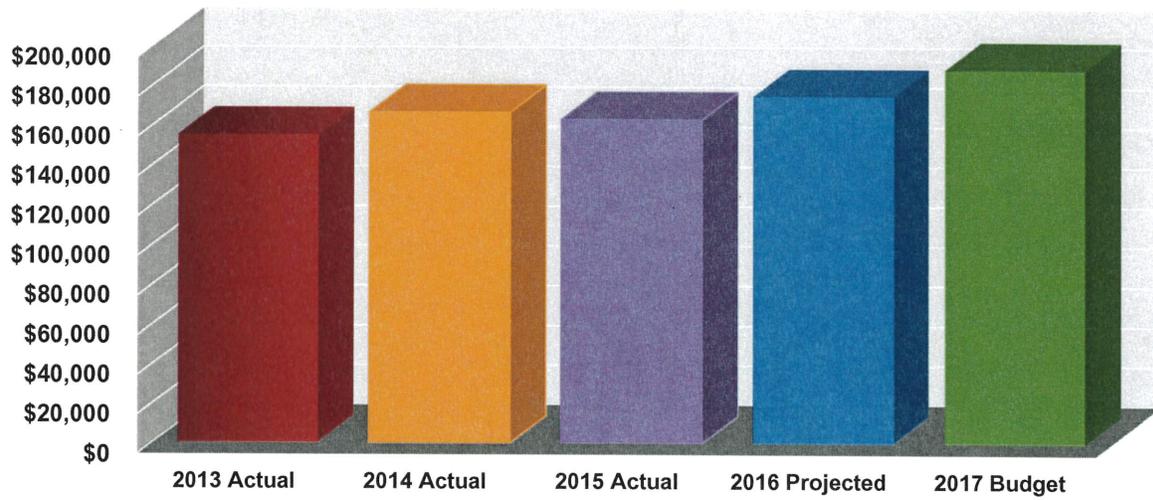
## General Fund Expenditures (2013-2017)



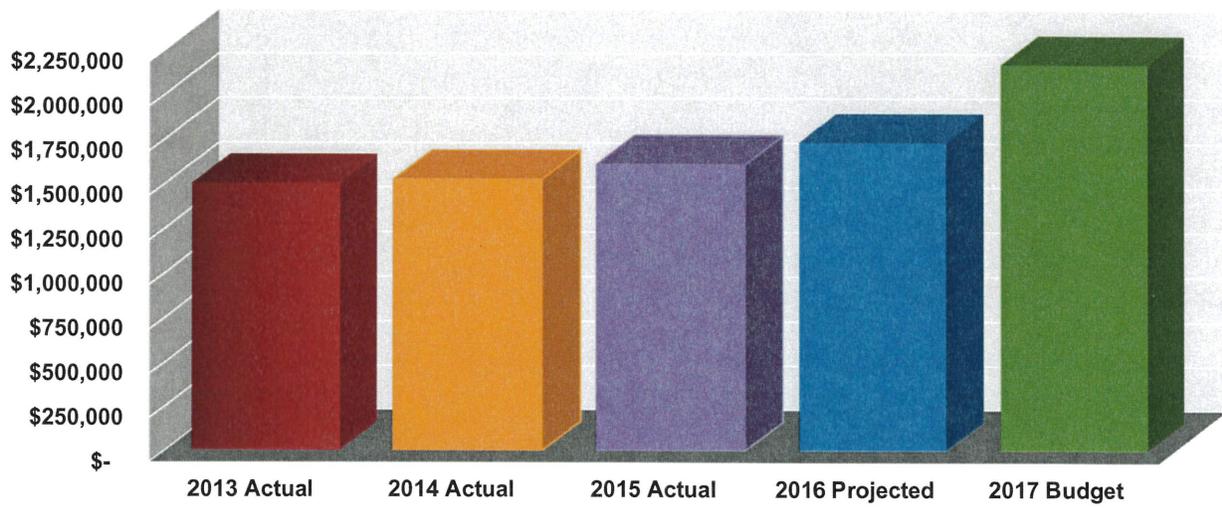
## Administration Expenditures (2013-2017)



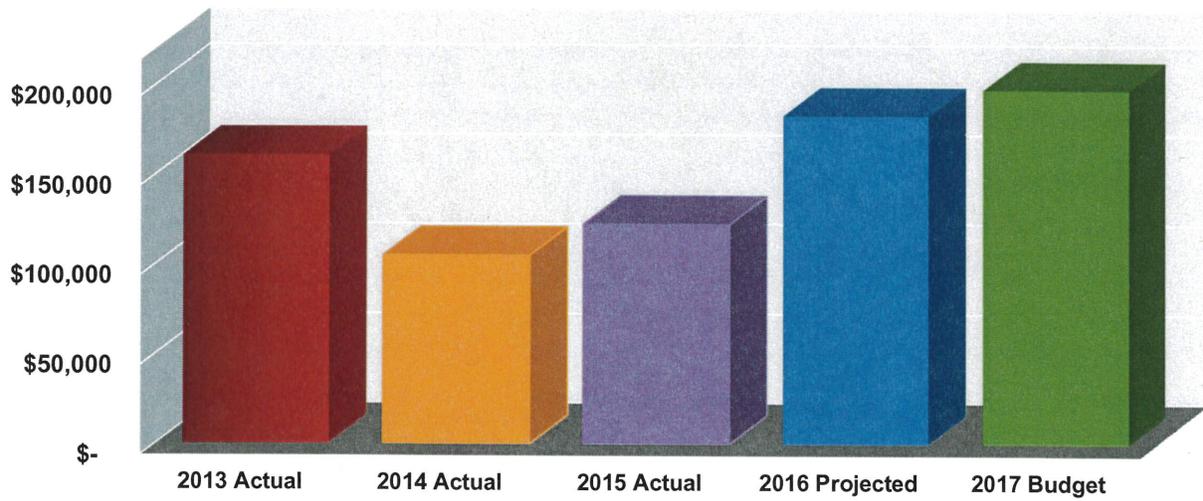
## Planning & Zoning Expenditures (2013-2017)



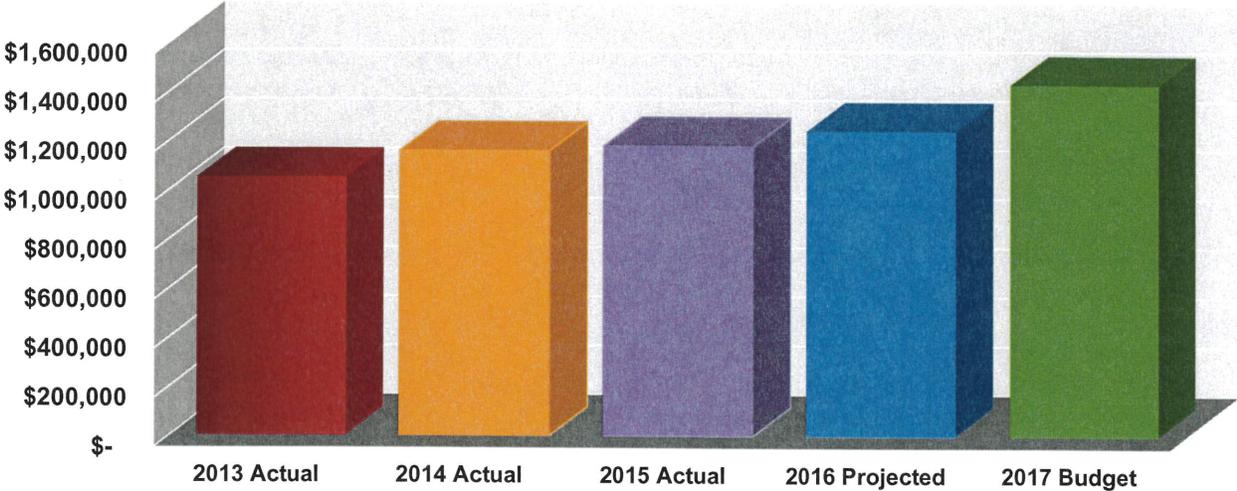
## Police Department Expenditures (2013-2017)



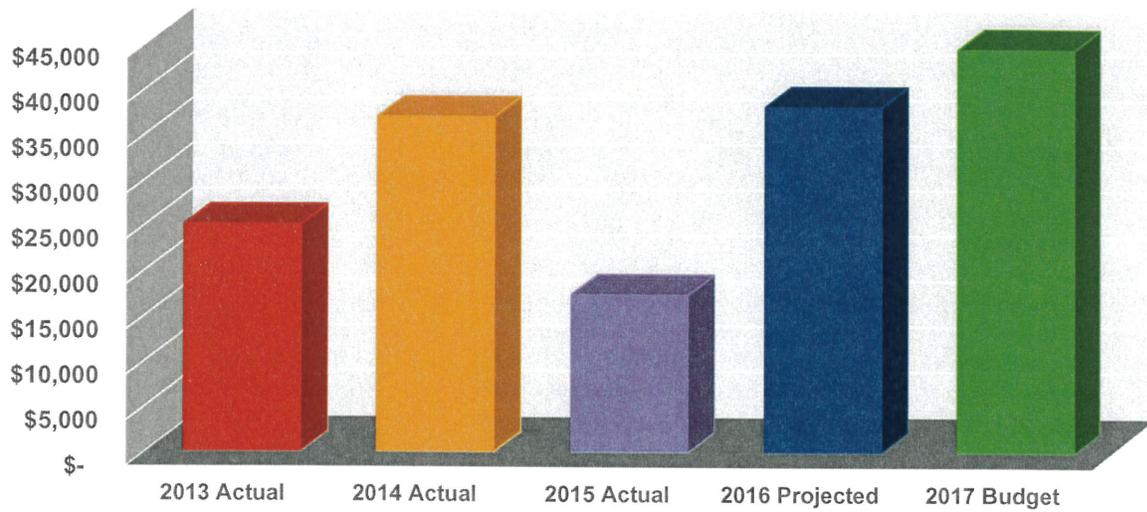
## Building Department Expenditures (2013-2017)



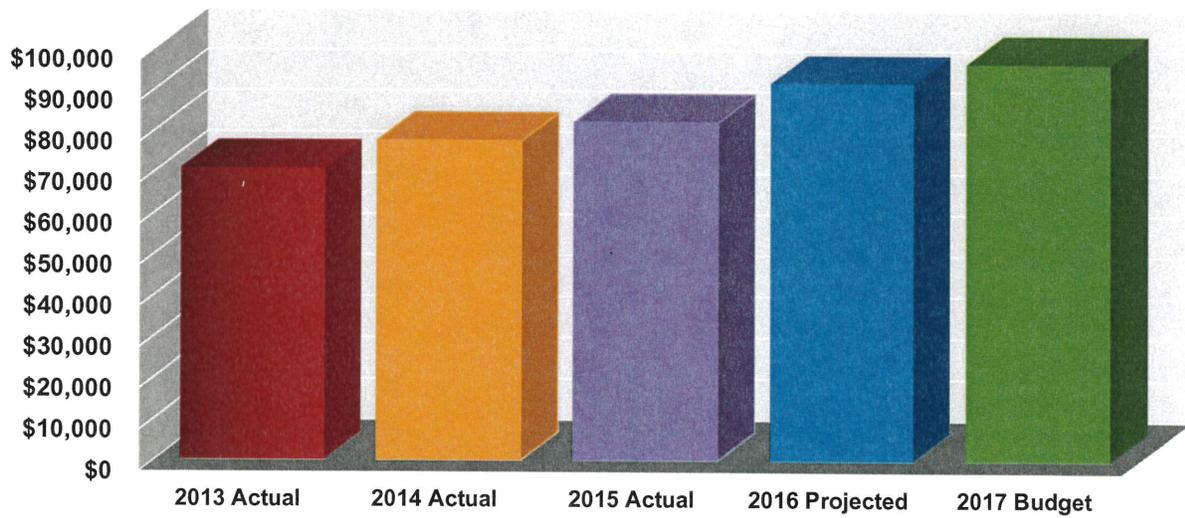
# Street Department Expenditures (2013-2017)



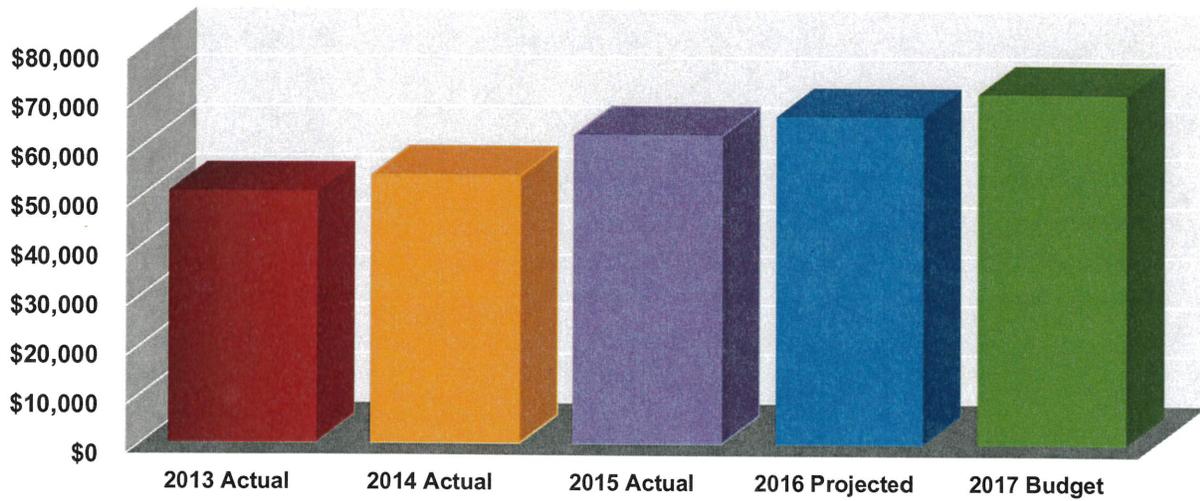
### Cemetery Expenditures (2013-2017)



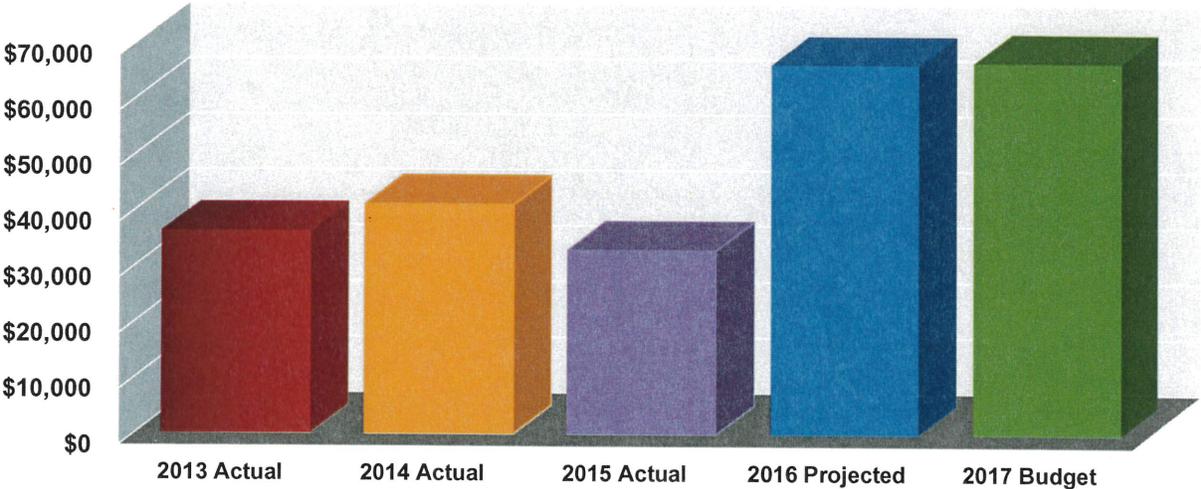
## Code Enforcement Expenditures (2013-2017)



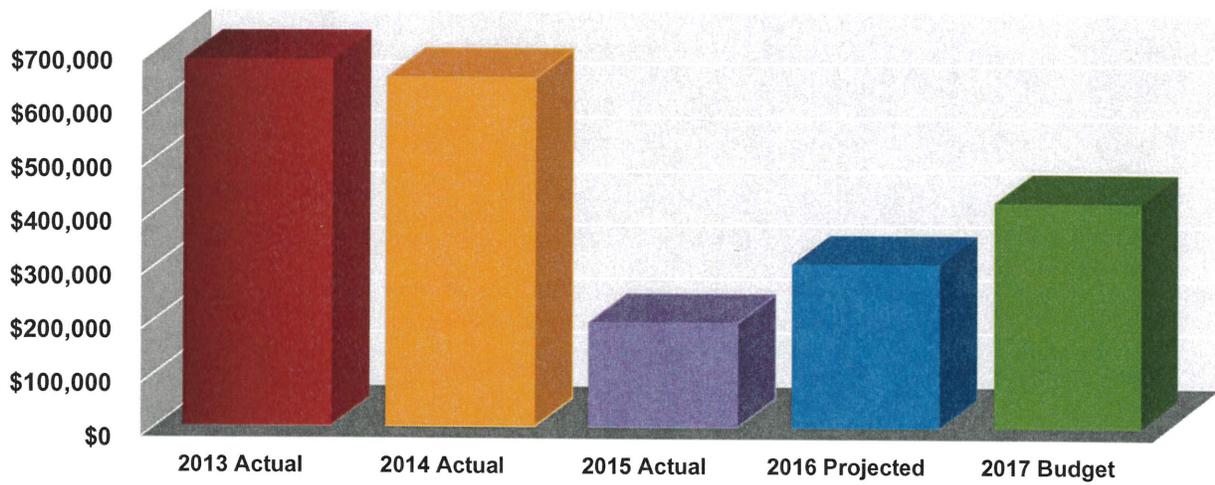
## Senior Coordinator Expenditures (2013-2017)



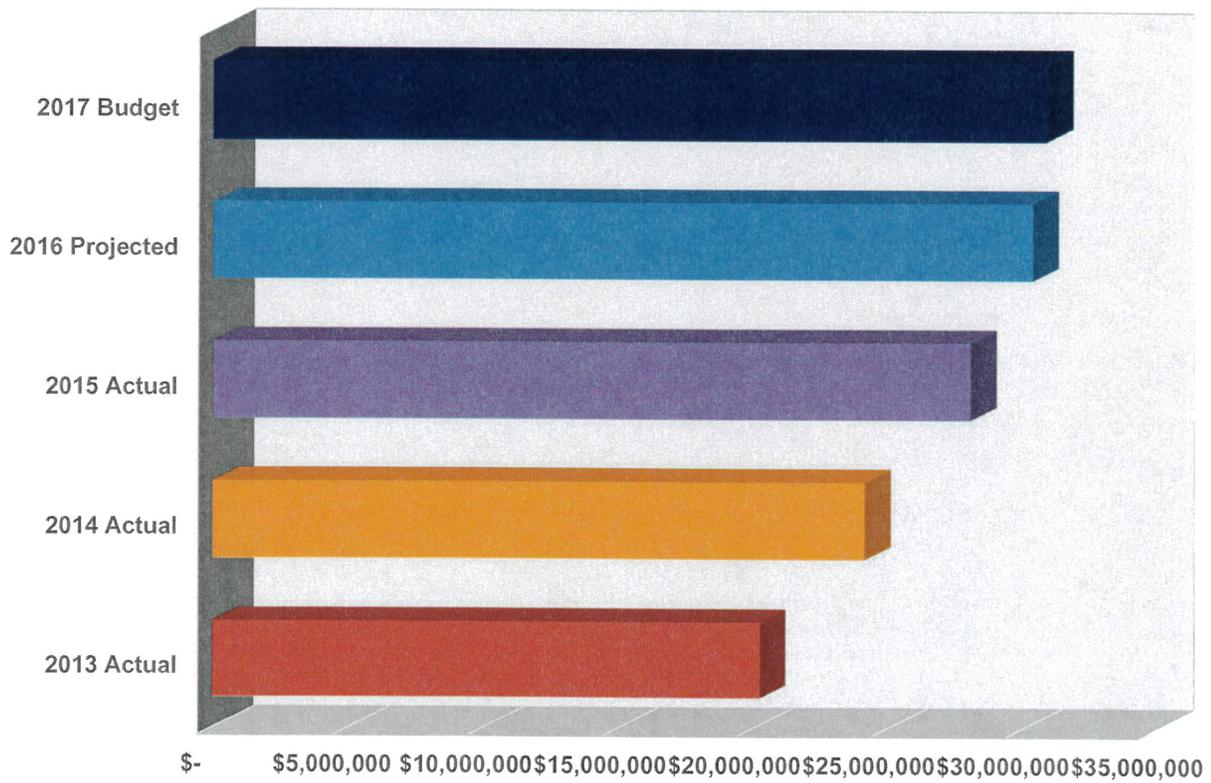
### Parks Department Expenditures (2013-2017)



## Community Expenditures (2013-2017)



### General Fund Fund Balance (2013-2017)



**WATER  
ENTERPRISE FUND**

ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
<b>WATER ENTERPRISE FUND - 02</b>								
	Beginning Fund Balance	8,281,841	9,943,623	12,003,161	14,320,080	12,878,500	16,429,400	
	REVENUES							
4310	Water Charges	1,833,186	2,058,475	2,384,572	2,300,000	1,900,000	2,100,000	
4320	Water Tap Fees	748,800	811,000	702,533	530,000	0	0	
	Raw Water Development Fee	1,484,200	1,408,000	736,128	730,000	0	0	
4330	Miscellaneous	259,504	234,362	316,619	190,000	110,000	110,000	
4610	Earnings on Investments	8,491	45,405	33,944	45,000	45,000	45,000	
	Transfer from General Fund	173,600	182,200	182,200	182,200	182,200	187,700	
	SUB-TOTAL	4,507,781	4,739,442	4,355,996	3,977,200	2,237,200	2,442,700	
	WATER FUND REVENUES	4,507,781	4,739,442	4,355,996	3,977,200	2,237,200	2,442,700	
	AVAILABLE RESOURCES	12,789,622	14,683,065	16,359,157	18,297,280	15,115,700	18,872,100	

								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	32,781	35,851	35,476	30,000	36,000	56,500	
501003	Overtime	16	51	81	300	300	300	
5015	Part-Time Salaries	2,006	1,849	3,860	7,200	7,200	13,000	
5020	Cleaning	2,600	2,600	2,311	2,700	2,700	2,700	
5025	Manager Salary	23,324	24,024	25,323	26,900	26,900	28,500	
5050	Payroll Taxes	4,071	4,183	4,525	5,600	5,600	7,600	
5060	Employee Retirement	4,515	4,633	4,163	4,900	5,100	7,600	
5065	Health Insurance	13,933	13,171	12,591	10,000	12,500	13,200	
5070	Workers Compensation Ins.	312	500	686	800	800	900	
	Personnel Services Total	83,558	86,862	89,016	88,400	97,100	130,300	
6010	Utilities	3,992	4,471	3,394	3,300	4,000	3,800	
6505	Office Supplies	4,014	4,193	3,855	5,000	5,000	5,000	
	Utility Bill Mailing	3,364	3,811	4,026	7,100	7,100	8,000	
	Bill Presentment				10,000	10,000	10,000	
6510	Telephone	1,700	1,800	1,596	1,600	1,800	1,800	
6511	Training	135	252	286	1,200	1,200	1,500	
6513	Publish/Record	1,140	347	542	1,000	1,000	1,000	
6515	Dues/Subscriptions	2,009	1,950	2,200	2,300	2,200	3,000	
6518	Cleaning Supplies	944	933	967	1,000	1,000	1,000	
6520	Mileage & Expenses	499	440	0	500	500	500	
6522	Insurance	6,000	6,000	5,458	6,500	6,500	6,800	
7020	Maintenance & Repairs	314	1,017	984	1,000	1,000	1,000	
8010	Audit	4,300	5,700	5,900	4,000	6,000	4,000	
8011	Prof. Serv. - Water Counsel	15,343	18,900	21,126	30,000	30,000	31,500	
8012	Comp. Professional Services	5,668	5,132	6,398	6,000	6,000	6,400	
8014	Legal	4,495	2,813	1,147	6,000	8,000	6,000	
8016	Salary Study Fees	0	0	0	700	700	700	
8017	Professional Services	30,151	36,693	12,376	30,000	30,000	31,500	
9028	Communications	900	2,474	2,277	3,500	3,500	3,500	
	Operating & Maintenance Total	84,968	96,926	72,532	120,700	125,500	127,000	

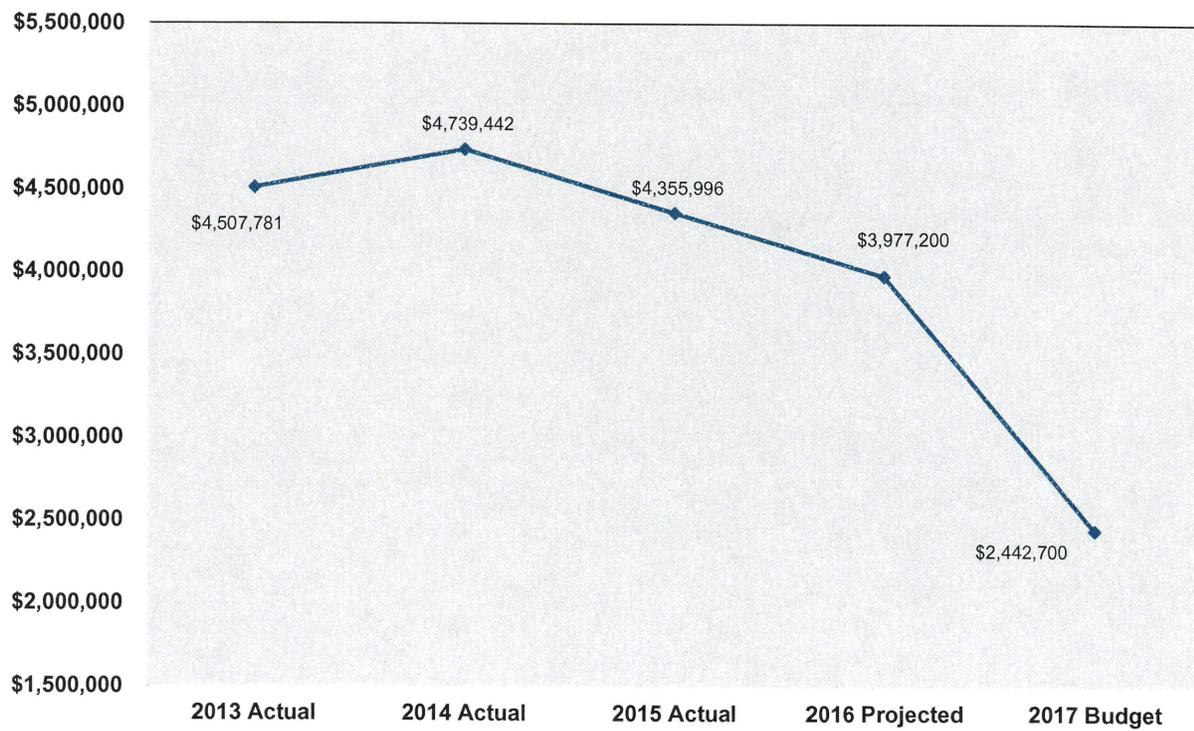
								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65442	Comp. Software	0	4,031	6,841	2,500	2,500	2,500	
65444	Computer	450	806	0	0	0	0	
	Miscellaneous Office Eqpt.	220	0	74	200	300	300	
	Capital Outlay Total	670	4,837	6,915	2,700	2,800	2,800	
ADMINISTRATION								
	EXPENDITURES TOTAL	169,196	188,625	168,463	211,800	225,400	<b>260,100</b>	
DEBT SERVICES								
9420	CWCB Loan	1,371,156	1,407,000	0	0	0	0	
9460	98 Bonds	240,000	0	0	0	0	0	
94601	Interest 98 Bonds	89,481	1,000	0	0	0	0	
	Debt Service Total	1,700,637	1,408,000	0	0	0	0	
DEBT SERVICE								
	EXPENDITURES TOTAL	1,700,637	1,408,000	0	0	0	0	

								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	159,994	190,957	206,475	185,200	225,000	230,000	
50103	Overtime	4,411	6,205	6,799	10,000	10,000	10,000	
5015	Part-time Salaries	2,764	338	1,350	2,600	2,600	2,600	
5050	Payroll Taxes	12,461	14,178	15,216	16,200	18,200	18,600	
5060	Employee Retirement	7,799	9,595	10,663	11,000	13,000	13,500	
5065	Health Insurance	42,605	45,477	51,069	54,000	59,000	64,000	
5070	Worker's Comp. Insurance	8,410	7,500	4,664	8,300	8,300	8,700	
	Personnel Services Total	238,444	274,250	296,236	287,300	336,100	347,400	
6010	Utilities	181,006	192,957	201,429	192,000	185,000	195,000	
6510	Telephone	7,296	8,346	8,375	7,500	7,500	8,000	
6511	Training	1,241	1,332	55	3,000	3,000	3,100	
6522	Insurance	23,569	20,902	29,416	25,000	25,000	26,000	
6524	Gas & Oil	13,094	11,691	8,554	7,000	10,000	8,500	
6518	Cleaning/Supplies	370	1,155	1,460	1,600	1,600	1,600	
	Operating Supplies	0	0	0	10,000	10,000	10,000	
6526	Chemicals	128,950	151,999	141,350	148,000	145,000	155,000	
6527	Supplies-Safety Eqpt.	706	479	930	3,400	3,400	3,400	
7015	Repair & Maint. Waterlines	24,986	11,191	13,586	25,000	25,000	25,000	
7020	Repair & Maintenance	27,226	48,419	32,230	83,000	83,000	83,000	
7022	Vehicle Repairs	4,084	3,608	2,050	4,000	4,000	3,500	
7035	Water Assessment	83,355	88,706	96,820	101,000	98,000	115,000	
	Water Purchase	0	4,376	65	12,700	12,700	12,700	
	CWCWD Emergency Connection	0	0	0	0	0	7,100	
8012	Prof. Services	16,841	52,098	136,334	40,000	40,000	45,000	
	Insurance Deductibles	1,000	500	1,227	10,000	10,000	10,000	
	Operating & Maintenance Total	513,724	597,759	673,881	673,200	663,200	711,900	

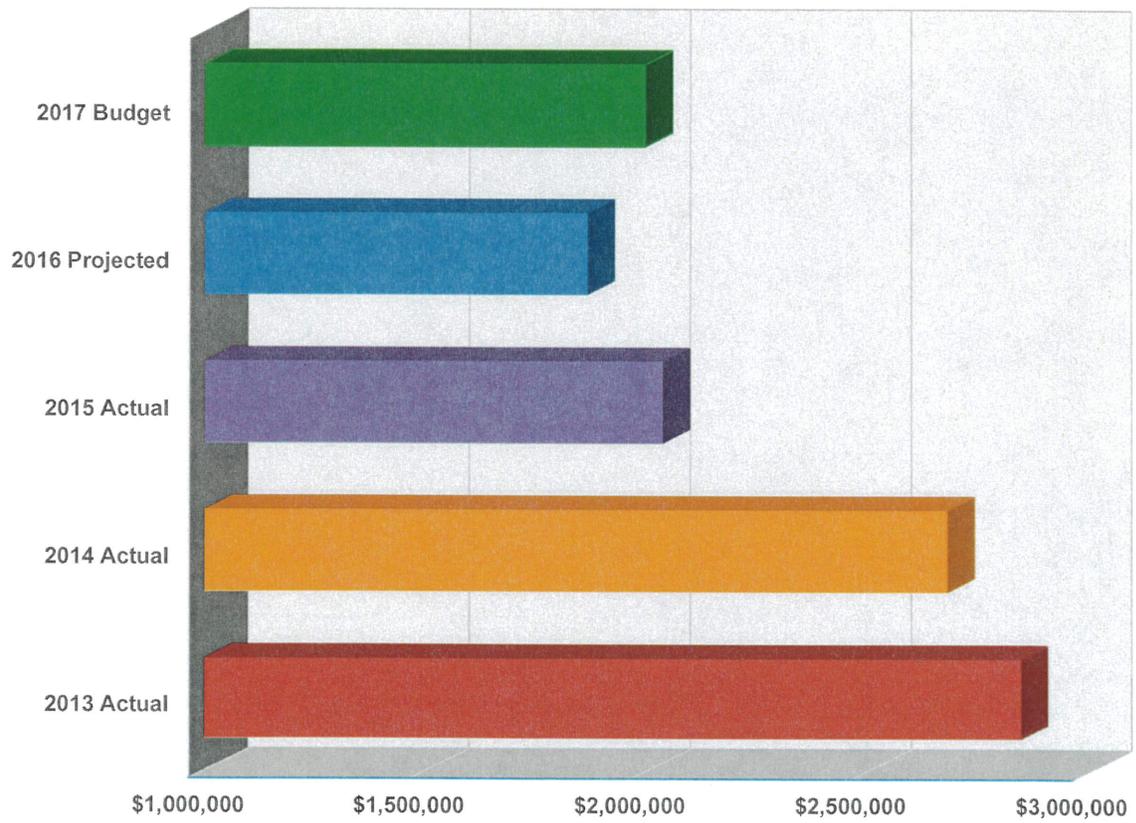
								WATER ENTERPRISE FUND - 02
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
	Meters	91,853	93,655	61,855	95,000	95,000	95,000	
	Fire Hydrant Repairs	130	9,044	7,899	40,000	40,000	42,000	
	Vehicle	12,311	18,080	33,573	19,500	19,500	33,000	
	Tools	1,418	4,277	460	10,000	10,000	10,000	
	Instrumentation Upgrades/Scada System	0	0	0	65,000	65,000	65,000	
	GIS System	0	0	0	0	25,000	0	
	Testing Equipment	2,149	0	0	4,000	4,000	4,200	
	Lone Tree Replace Pumps/Motors	680	0	40,001	0	0	0	
	Plant Improvements	5,170	0	0	80,000	80,000	85,000	
	Emergency Water Interconnect	0	0	4,674	265,000	350,000	0	
	DAF Saturator System	0	0	0	0	0	65,000	
	North Second St. Water Line Replacement	0	0	0	0	0	245,000	
	Water Line Replacement	2,985	0	0	30,000	30,000	31,500	
	Pump Station Impellers	19,820	0	0	0	0	0	
	Hwy 60 Waterline Project	0	0	663,676	0	0	0	
	Lone Tree Diversion Pipeline Proj.	1,268	0	0	0	0	0	
	Capital Outlay Total	137,784	125,056	812,138	608,500	718,500	675,700	
<b>FUND TRANSFER EXPENDITURES</b>								
	Transfer to Other Funds	86,214	86,214	85,374	87,000	90,000	0	
	Transfer Total	86,214	86,214	85,374	87,000	90,000	0	
<b>OPERATIONS</b>								
<b>EXPENDITURES TOTAL</b>								
		976,166	1,083,279	1,867,629	1,656,000	1,807,800	<b>1,735,000</b>	
<b>WATER FUND</b>								
<b>EXPENDITURES TOTAL</b>								
		2,845,999	2,679,904	2,036,092	1,867,800	2,033,200	<b>1,995,100</b>	

ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	WATER ENTERPRISE FUND - 02 NOTES
	WATER FUND BEGINNING BALANCE	8,281,841	9,943,623	12,003,161	14,320,080	12,878,500	16,429,400	
	WATER FUND REVENUE	4,507,781	4,739,442	4,355,996	3,977,200	2,237,200	2,442,700	
	RESOURCES AVAILABLE	12,789,622	14,683,065	16,359,157	18,297,280	15,115,700	18,872,100	
	WATER FUND EXPENDITURES	2,845,999	2,679,904	2,036,092	1,867,800	2,033,200	1,995,100	
	WATER FUND ENDING BALANCE	9,943,623	12,003,161	14,323,065	16,429,480	13,082,500	<b>16,877,000</b>	
	EXPENDITURES BY CATEGORY							
	Personal Services Total	322,002	361,112	385,252	375,700	433,200	477,700	
	Operating & Maint. Total	598,692	694,685	746,413	793,900	788,700	838,900	
	Non-Operating Total	1,786,851	1,494,214	85,374	87,000	90,000	0	
	Capital Outlay Total	138,454	129,893	819,053	611,200	721,300	678,500	
	Total Expenditures	2,845,999	2,679,904	2,036,092	1,867,800	2,033,200	1,995,100	

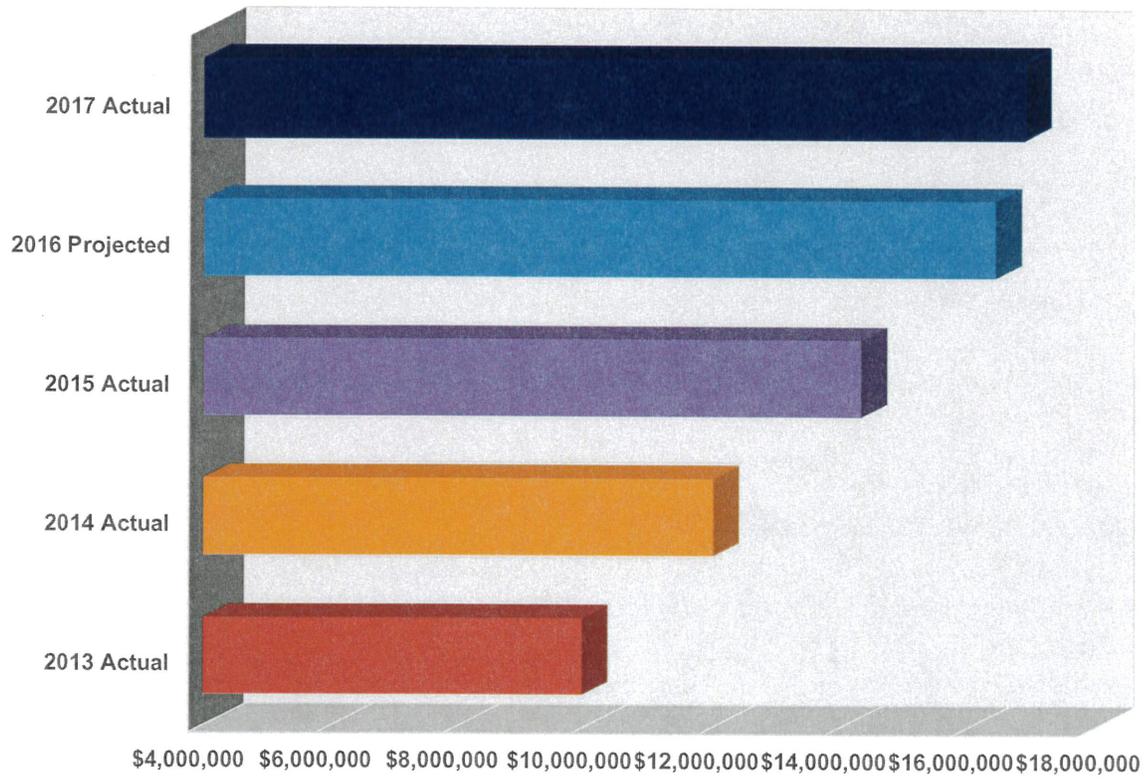
### Water Fund Revenues (2013-2017)



### Water Fund Expenditures (2013-2017)



**Water Fund  
Fund Balance  
(2013-2017)**



**WASTEWATER  
ENTERPRISE FUND**

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
<b>WASTEWATER ENTERPRISE FUND - 03</b>								
	Beginning Fund Balance	6,897,128	7,797,886	7,454,987	8,348,559	8,041,200	9,105,700	
REVENUES								
4310	Charges	1,446,527	1,548,930	1,640,347	1,725,000	1,610,000	1,730,000	
4320	Wastewater Tap Fees	518,400	636,546	218,100	197,500	0	0	
4330	Miscellaneous	130,652	68,905	140,464	46,000	10,000	10,000	
4610	Earnings on Investments	5,795	52,518	34,839	40,000	35,000	35,000	
	SUB-TOTAL	2,101,374	2,306,899	2,033,750	2,008,500	1,655,000	1,775,000	
WASTEWATER REVENUES								
		2,101,374	2,306,899	2,033,750	2,008,500	1,655,000	1,775,000	
AVAILABLE RESOURCES								
		8,998,502	10,104,785	9,488,737	10,357,059	9,696,200	10,880,700	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	53,650	56,493	56,435	36,500	58,000	73,500	
50103	Overtime	28	101	158	500	500	500	
5015	Part-Time Salaries	2,006	2,049	3,368	7,200	7,200	13,000	
5020	Cleaning	2,600	2,600	2,311	2,600	2,600	2,600	
5025	Manager Salary	45,277	47,635	49,157	52,000	52,000	55,100	
5050	Payroll Taxes	7,057	7,264	7,295	7,000	9,000	10,900	
5060	Employee Retirement	7,833	8,034	6,848	7,600	8,600	11,200	
5065	Health Insurance	24,893	23,472	21,149	14,600	28,100	28,100	
5070	Workers Compensation Ins.	284	400	686	700	700	800	
	Personnel Services Total	143,628	148,048	147,407	128,700	166,700	195,700	
6010	Utilities	4,068	4,584	3,394	4,000	4,400	4,400	
6505	Office Supplies	3,840	3,710	2,964	3,000	4,400	4,000	
	Utility Bill Mailing	3,364	3,811	4,026	7,100	7,100	7,400	
	On Line Bill Presentment	0	0	0	8,000	8,000	8,000	
6510	Telephone	1,564	1,812	1,579	1,800	1,800	1,800	
6511	Training	256	0	286	700	700	700	
6515	Dues/Subscriptions	273	250	163	500	500	500	
6518	Cleaning Supplies	927	1,016	961	1,000	1,000	1,000	
6520	Mileage & Expenses	683	400	0	800	800	800	
6522	Insurance	7,200	6,000	5,914	6,900	6,900	7,200	
7020	Maintenance & Repairs	314	639	705	1,100	1,100	1,100	
8010	Audit	6,800	6,334	7,000	3,000	7,000	5,000	
8012	Comp. Professional Services	5,646	4,964	5,960	6,000	6,000	6,300	
8014	Legal	16,599	18,337	9,257	20,000	30,000	20,000	
8016	Salary Study Fees	0	0	0	800	800	800	
8017	Professional Services	44,431	73,747	924	15,000	20,000	15,000	
	Operating & Maintenance Total	95,965	125,604	43,133	79,700	100,500	84,000	

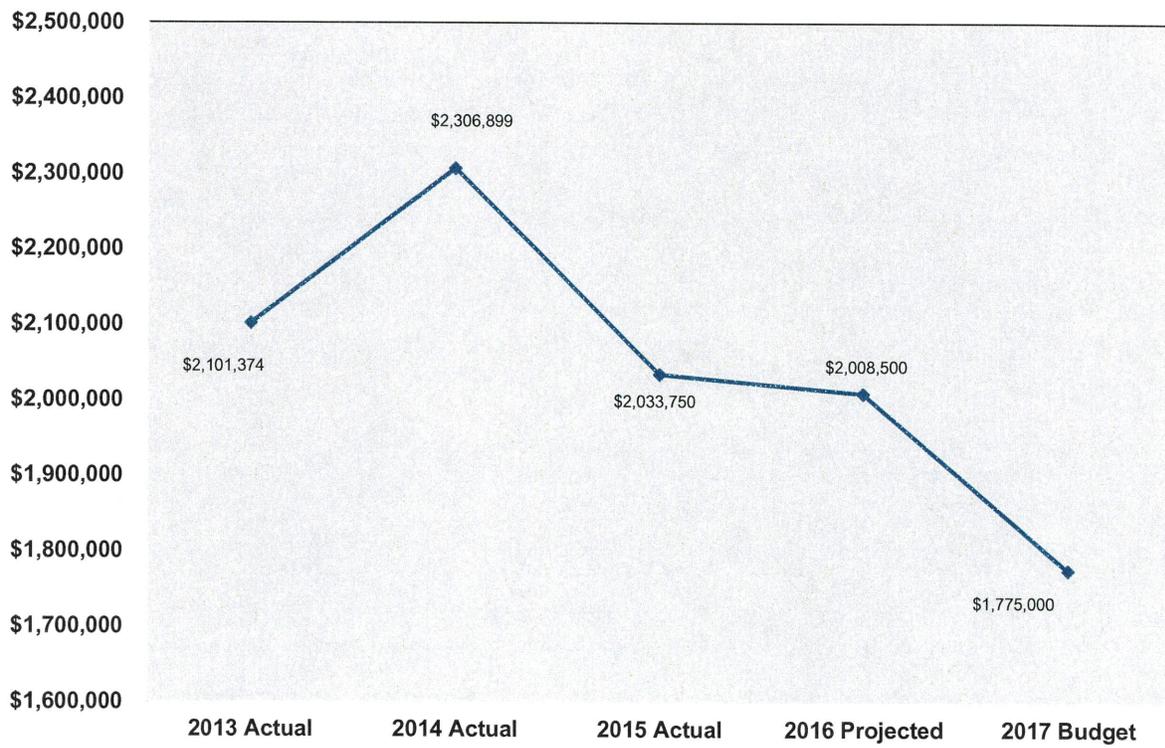
								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
CAPITAL OUTLAY EXPENDITURES								
65442	Comp. Software	0	5,495	4,619	2,500	2,500	2,500	
65444	Computer	450	610	0	0	0	1,500	
	Miscellaneous Office Eqpt.	0	196	0	400	400	400	
	Capital Outlay Total	450	6,301	4,619	2,900	2,900	4,400	
ADMINISTRATION								
EXPENDITURES TOTAL		240,043	279,953	195,159	211,300	270,100	<b>284,100</b>	

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	195,393	228,483	243,708	253,000	265,000	273,000	
50103	Overtime	5,489	7,584	8,309	10,000	10,000	10,000	
5050	Payroll Taxes	14,979	16,981	18,057	19,100	21,100	21,700	
5060	Employee Retirement	9,537	11,391	12,528	13,000	15,000	16,000	
5065	Health Insurance	52,073	55,180	61,895	67,000	70,000	81,000	
5070	Worker's Comp. Insurance	5,410	6,994	5,437	8,600	8,600	9,000	
	Personnel Services Total	282,881	326,613	349,934	370,700	389,700	410,700	
6010	Utilities	206,656	249,081	209,176	220,000	230,000	230,000	
6510	Telephone/Pagers	4,726	5,478	5,891	5,500	5,500	6,000	
6511	Training	1,080	1,320	670	3,000	3,000	3,300	
	Cleaning Supplies	309	1,152	1,210	1,500	1,500	1,500	
6522	Insurance	24,934	22,792	20,308	27,800	27,800	28,500	
6524	Gas & Oil	12,666	13,329	7,992	8,500	12,500	9,100	
	Operating Supplies	0	0	0	10,000	10,000	10,000	
6526	Operating Supplies - Chemicals	105,173	100,131	125,397	108,000	108,000	113,500	
6527	Supplies-Safety Eqpt.	1,191	470	743	3,500	3,500	3,500	
	Tools	0	3,940	179	3,500	3,500	3,500	
7015	Repair & Maintenance - Mains	12,738	16,732	4,574	20,000	20,000	20,000	
7020	Repair & Maintenance	35,612	53,621	117,351	65,000	65,000	90,000	
	Sewerline Cleaning	27,572	23,502	26,234	30,000	30,000	35,000	
	Weed Control/Ground Maint.	600	0	1,425	3,000	3,000	3,000	
7022	Vehicle Repairs	3,515	3,181	1,586	3,500	3,500	3,500	
8012	Professional Services	29,673	32,190	33,882	35,000	65,000	50,000	
	Insurance Deductibles	0	500	986	7,500	7,500	7,500	
	Operating & Maintenance Total	466,445	527,419	557,604	555,300	599,300	617,900	

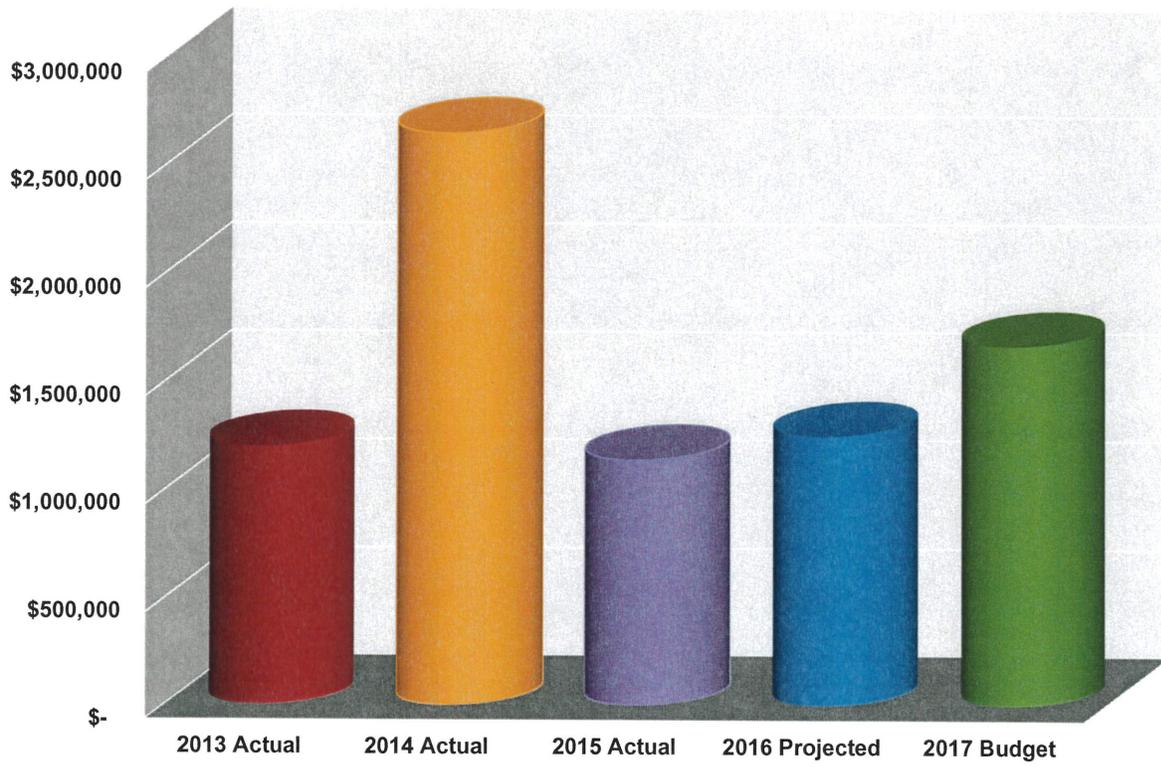
								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
	Manhole Installation	0	504	3,936	25,000	25,000	20,000	
	GIS Mapping	0	0	0	0	25,000	25,000	
	Vehicle	12,157	18,173	33,385	19,000	19,000	33,000	
	Instrumentation/Controls Upgrades	0	0	160	50,000	50,000	50,000	
	Sewerline Replacement	1,047	0	0	20,000	20,000	20,000	
	SCADA System		0	0	0	65,000	65,000	
	Generator - Central Plant	0	0	0	0	0	145,000	
	Wastewater Expansion Project	198,043	1,497,136	0	0	0	0	
	<b>Capital Outlay Total</b>	<b>211,247</b>	<b>1,515,813</b>	<b>37,481</b>	<b>114,000</b>	<b>204,000</b>	<b>358,000</b>	
<b>OPERATIONS</b>								
<b>EXPENDITURES TOTAL</b>								
		<b>960,573</b>	<b>2,369,845</b>	<b>945,019</b>	<b>1,040,000</b>	<b>1,193,000</b>	<b>1,386,600</b>	
<b>WASTE WATER FUND</b>								
<b>EXPENDITURES TOTAL</b>								
		<b>1,200,616</b>	<b>2,649,798</b>	<b>1,140,178</b>	<b>1,251,300</b>	<b>1,463,100</b>	<b>1,670,700</b>	

ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	WASTEWATER ENTERPRISE FUND - 03
								NOTES
	WASTEWATER FUND BEG. BAL.	6,897,128	7,797,886	7,454,987	8,348,559	8,041,200	9,105,700	
	WASTEWATER FUND REVENUE	2,101,374	2,306,899	2,033,750	2,008,500	1,655,000	1,775,000	
	RESOURCES AVAILABLE	8,998,502	10,104,785	9,488,737	10,357,059	9,696,200	10,880,700	
	WASTEWATER FUND EXPENDITURES	1,200,616	2,649,798	1,140,178	1,251,300	1,463,100	1,670,700	
	WASTEWATER ENDING BALANCE	7,797,886	7,454,987	8,348,559	9,105,759	8,233,100	<b>9,210,000</b>	
	EXPENDITURES BY CATEGORY							
	Personnel Services Total	426,509	474,661	497,341	499,400	556,400	606,400	
	Operating & Maint. Total	562,410	653,023	600,737	635,000	699,800	701,900	
	Non-Operating Total	0	0	0	0	0	0	
	Capital Outlay Total	211,697	1,522,114	42,100	116,900	206,900	362,400	
	Total Expenditures	1,200,616	2,649,798	1,140,178	1,251,300	1,463,100	1,670,700	

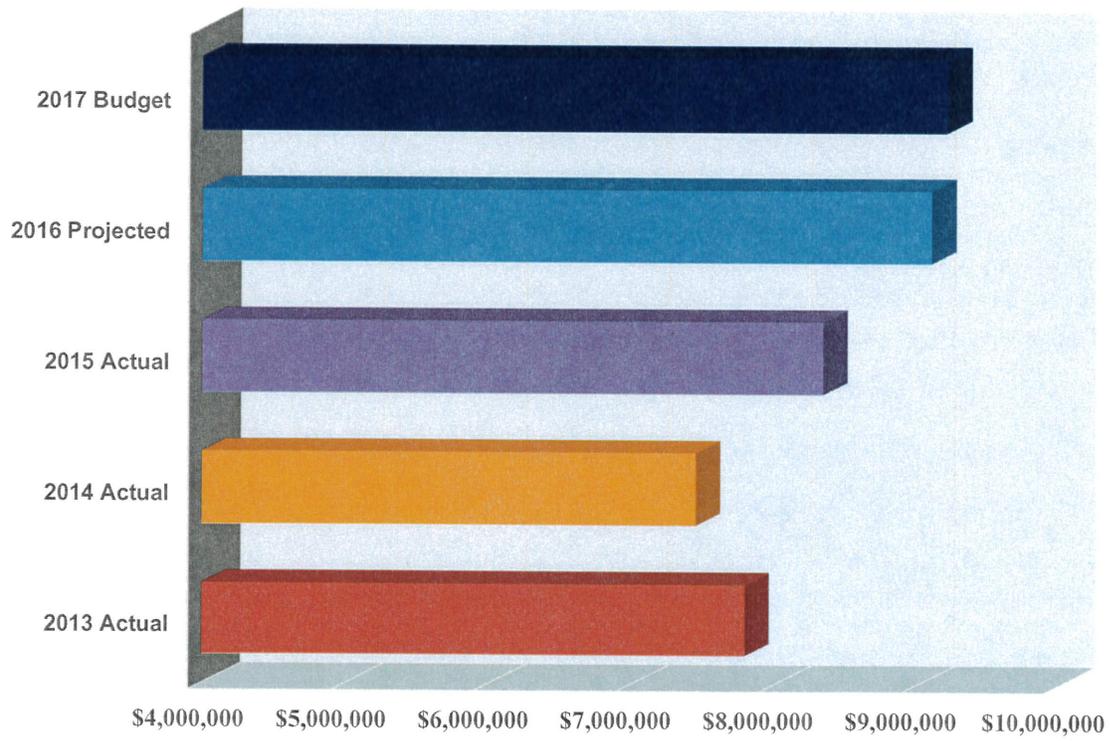
### Wastewater Fund Revenues (2013-2017)



### Wastewater Expenditures (2013-2017)



**Wastewater Fund  
Fund Balance  
(2013-2017)**

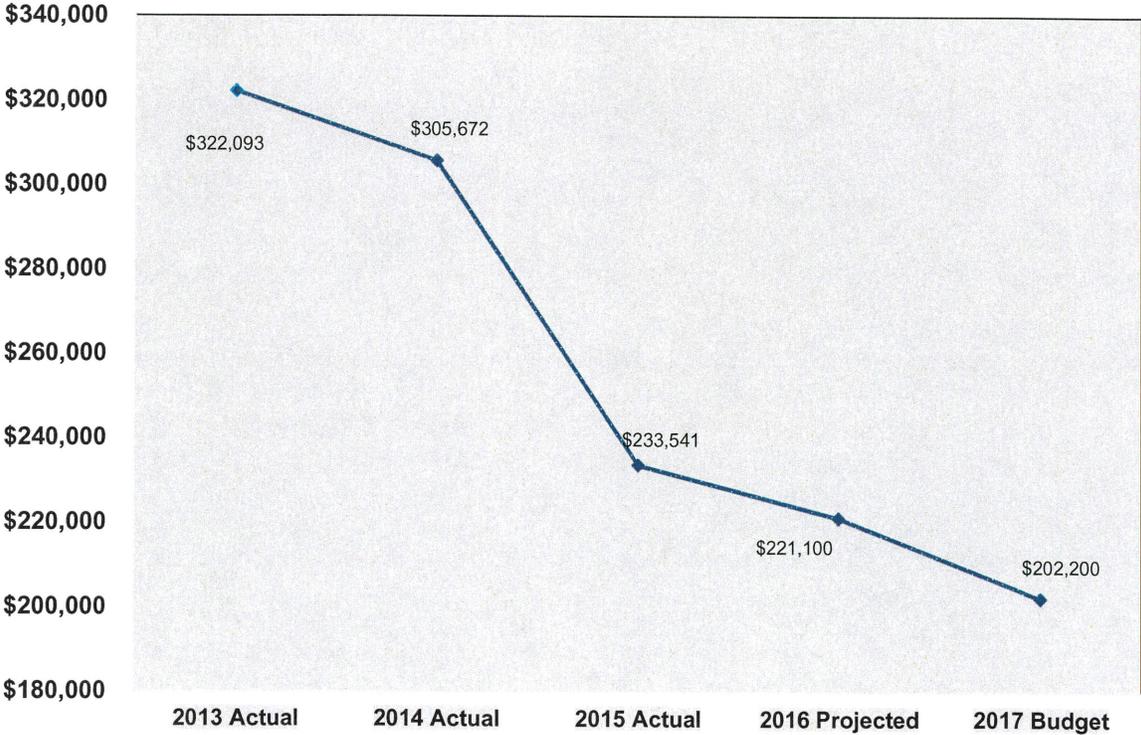


**CONSERVATION  
TRUST FUND**

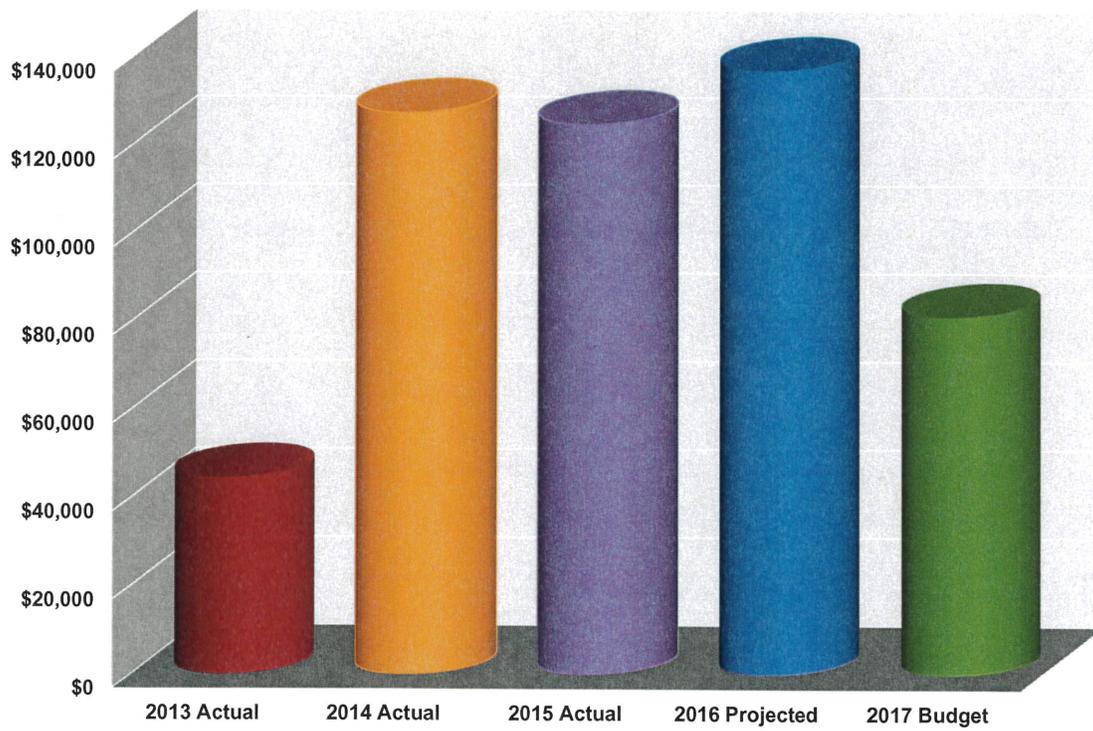
TOWN ACCT NO	OF JOHNSTOWN ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	CONSERVATION TRUST FUND NOTES
<b>CONSERVATION TRUST FUND</b>								
	Beginning Fund Balance	1,599,120	1,876,778	2,055,067	2,163,763	2,085,800	2,247,600	
	<b>REVENUES</b>							
	Colorado Lottery	55,755	60,587	57,971	58,000	50,000	55,000	
	Miscellaneous	1,801	13,919	1,713	4,000	1,200	1,200	
	GOCO Grant	0	0	0	0	0	0	
	Larimer County Use Tax	74,514	79,410	88,560	80,000	40,000	80,000	
	Park Fees	185,000	148,500	81,100	75,000	62,500	62,500	
	Earnings on Investments	5,023	3,256	4,197	4,100	3,500	3,500	
	<b>SUB-TOTAL</b>	<b>322,093</b>	<b>305,672</b>	<b>233,541</b>	<b>221,100</b>	<b>157,200</b>	<b>202,200</b>	
<b>CONSERVATION TRUST FUND REVENUES</b>								
		322,093	305,672	233,541	221,100	157,200	<b>202,200</b>	
	<b>AVAILABLE RESOURCES</b>	<b>1,921,213</b>	<b>2,182,450</b>	<b>2,288,608</b>	<b>2,384,863</b>	<b>2,243,000</b>	<b>2,449,800</b>	
				0				
<b>OPERATIONS EXPENDITURES</b>								
6545	Eddie Aragon Park	737	1,211	45,899	6,000	6,000	5,000	
7020	Repair & Maint.	2,948	4,360	1,110	6,000	6,000	6,000	
654404	Lawn Mower	16,067	20,814	0	35,000	46,000	17,200	
654401	Trees	0	0	1,306	7,000	7,000	7,000	
6533	Tree Trimming	3,600	4,200	6,800	6,000	6,000	6,000	
6553	Clearview Park	0	1,456	436	2,500	3,500	3,600	
6551	Johnstown Lake Park	769	2,613	1,049	5,000	5,000	18,500	
6549	Pioneer Ridge Park	0	1,928	73	3,500	3,500	3,600	
6546	Sunrise Park	728	1,783	2,500	3,500	3,500	3,600	
6548	Hays Park	318	1,372	64,289	55,700	55,700	3,600	
6550	Rolling Hills Ranch Park	1,520	1,276	41	3,500	3,500	3,600	
6547	Parish Park	748	74,877	1,342	3,500	3,500	3,600	
	School/Park Site Reimbursement	17,000	11,493	0	0	0	0	
	<b>Operating &amp; Maintenance Total</b>	<b>44,435</b>	<b>127,383</b>	<b>124,845</b>	<b>137,200</b>	<b>149,200</b>	<b>81,300</b>	
<b>CONSERVATION TRUST FUND EXPENDITURES TOTAL</b>								
		<b>44,435</b>	<b>127,383</b>	<b>124,845</b>	<b>137,200</b>	<b>149,200</b>	<b>81,300</b>	

TOWN	OF JOHNSTOWN							CONSERVATION TRUST FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	CONSERVATION FUND BEG. BAL.	1,599,120	1,876,778	2,055,067	2,163,763	2,085,800	2,247,600	
	CONSERVATION FUND REVENUE	322,093	305,672	233,541	221,100	157,200	202,200	
	RESOURCES AVAILABLE	1,921,213	2,182,450	2,288,608	2,384,863	2,243,000	2,449,800	
	CONSERVATION FUND EXPEND.	44,435	127,383	124,845	137,200	149,200	81,300	
	CONSERVATION FUND END. BAL.	1,876,778	2,055,067	2,163,763	2,247,663	2,093,800	<b>2,368,500</b>	

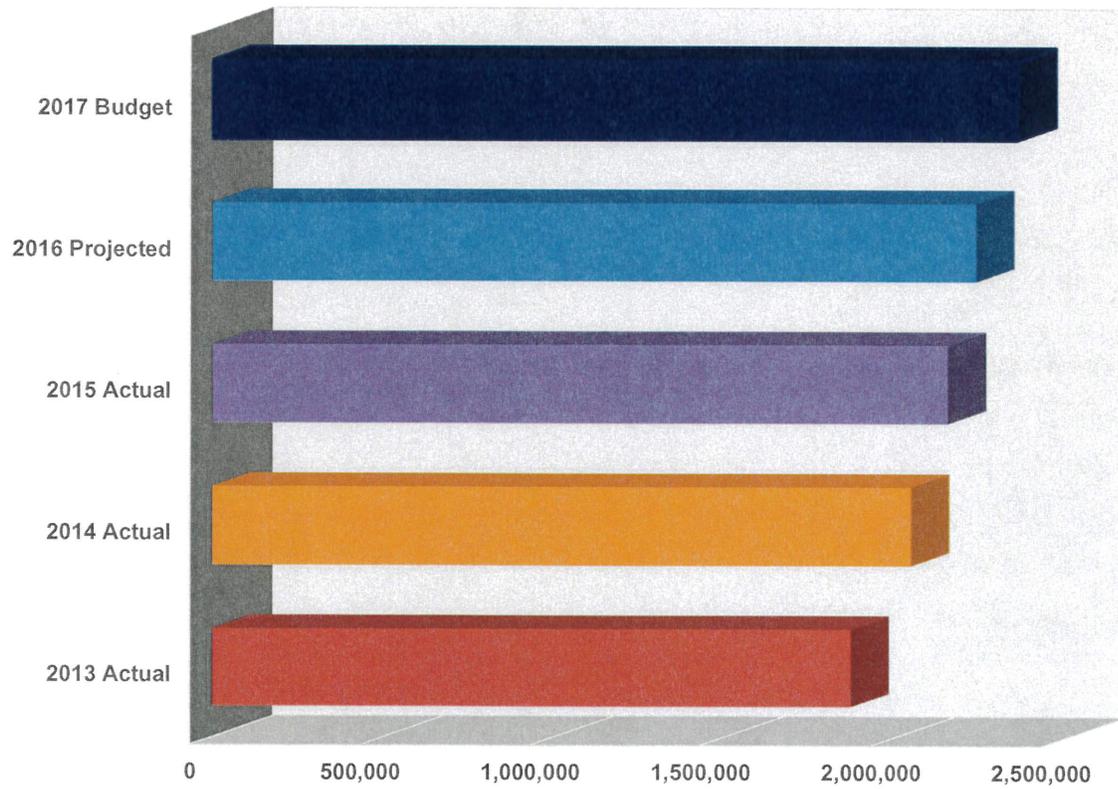
### Conservation Trust Fund Revenues (2013-2017)



### Conservation Trust Fund Expenditures (2013-2017)



### Conservation Trust Fund Fund Balance (2013-2017)



**DRAINAGE  
FUND**

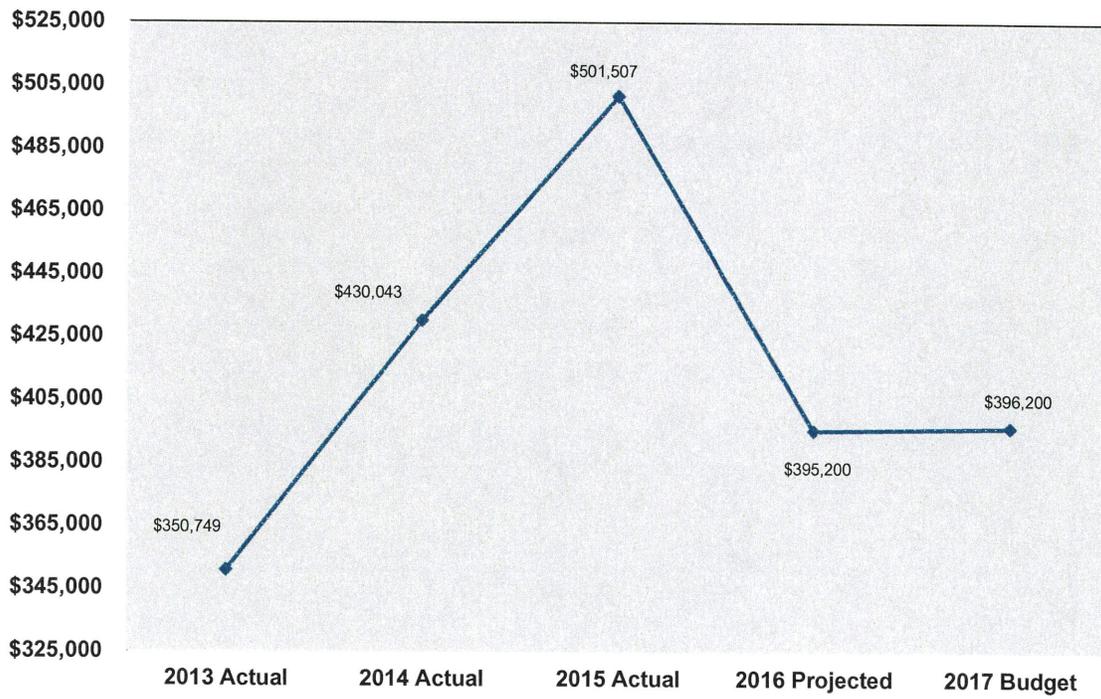
TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
<b>DRAINAGE FUND</b>								
	Beginning Fund Balance	2,009,003	2,121,375	1,958,385	2,323,136	1,762,100	2,507,500	
	<b>REVENUES</b>							
	Fees	13,023	59,010	122,373	0	0	0	
	Earnings on Investments	2,982	5,753	5,725	8,500	6,200	6,200	
	Customer Revenue	334,744	365,280	373,409	386,700	375,000	390,000	
	Sub-Total	350,749	430,043	501,507	395,200	381,200	396,200	
<b>DRAINAGE FUND</b>								
	REVENUES	350,749	430,043	501,507	395,200	381,200	<b>396,200</b>	
	AVAILABLE RESOURCES	2,359,752	2,551,418	2,459,892	2,718,336	2,143,300	2,903,700	

TOWN ACCT	OF JOHNSTOWN ACCOUNT	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
<b>ADMINISTRATION EXPENDITURES</b>								
5010	Salaries	17,023	18,453	19,090	16,500	18,500	37,500	
501003	Overtime	16	64	100	100	100	100	
5011	Part-Time Office	2,006	1,849	2,023	7,200	7,200	12,600	
5025	Manager Salary	23,324	24,024	25,323	26,900	26,900	27,900	
5050	Payroll Taxes	2,906	2,984	3,071	4,000	4,000	6,000	
5060	Employee Retirement	2,876	2,945	2,308	3,300	3,300	5,700	
5065	Health Insurance	10,983	10,232	8,505	9,200	9,200	10,200	
5070	Worker's Compensation	300	400	686	600	600	700	
	<b>Personnel Services Total</b>	<b>59,434</b>	<b>60,951</b>	<b>61,106</b>	<b>67,800</b>	<b>69,800</b>	<b>100,700</b>	
6010	Utilities	352	1,800	1,722	1,700	1,800	1,700	
6505	Office Supplies	987	950	1,071	1,200	1,200	1,200	
6506	Utility Bill Mailing	3,363	3,811	4,026	7,100	7,100	7,600	
	On line bill presentment	0	0	0	0	2,000	2,000	
6510	Telephone	0	0	700	700	700	800	
6522	Insurance	2,200	2,300	2,183	2,500	2,500	2,700	
7020	Maintenance & Repairs	0	411	489	500	500	500	
8010	Audit	2,200	2,200	2,500	2,500	2,500	2,500	
8012	Computer Professional Services	2,960	3,000	3,219	3,300	3,300	3,500	
8014	Legal	0	16	0	2,000	2,000	2,000	
8017	Professional Services	90	217	0	1,500	1,500	1,500	
	<b>Operating &amp; Maintenance Total</b>	<b>12,152</b>	<b>14,705</b>	<b>15,910</b>	<b>23,000</b>	<b>25,100</b>	<b>26,000</b>	
<b>CAPITAL OUTLAY EXPENDITURES</b>								
654404	Computer Software	0	4,310	4,619	2,500	2,500	2,500	
	<b>Capital Outlay Total</b>	<b>0</b>	<b>4,310</b>	<b>4,619</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>ADMINISTRATION EXPENDITURES TOTAL</b>								
		<b>71,586</b>	<b>79,966</b>	<b>81,635</b>	<b>93,300</b>	<b>97,400</b>	<b>129,200</b>	

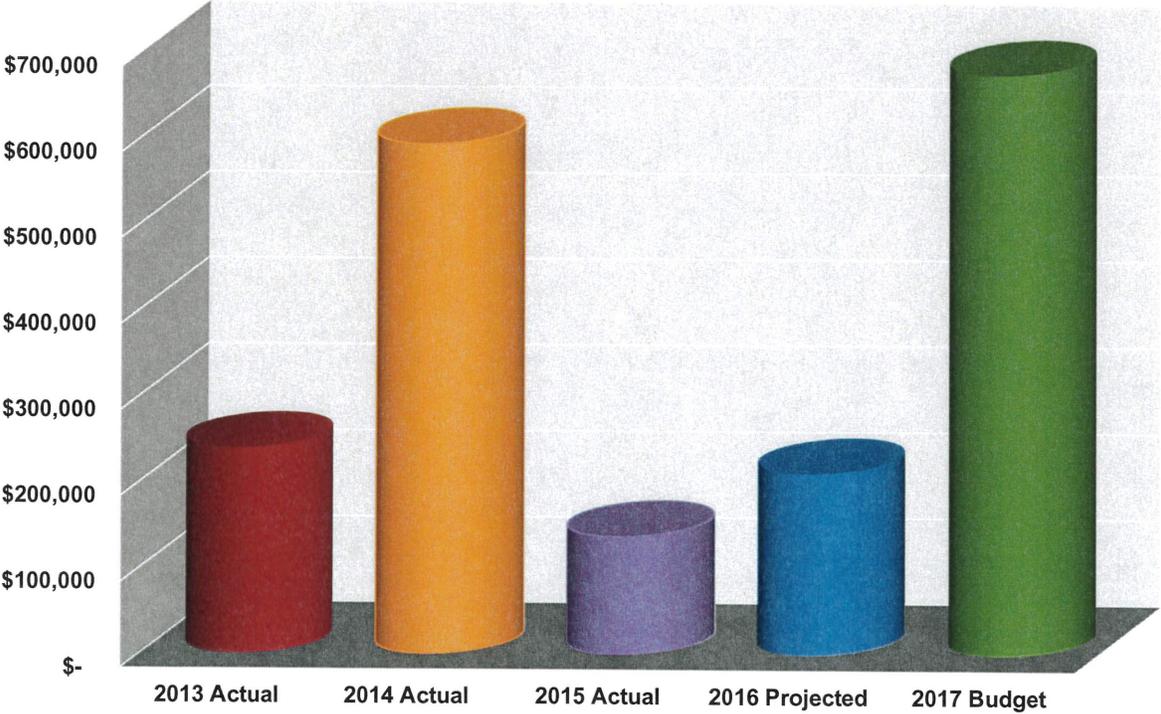
TOWN ACCT	OF JOHNSTOWN ACCOUNT	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	DRAINAGE FUND
NO	NAME							NOTES
OPERATIONS EXPENDITURES								
5010	Wages	20,139	39,650	35,171	15,000	21,000	61,000	
501003	Overtime	1,000	564	0	600	600	600	
5050	Payroll Taxes	1,503	2,975	2,543	1,200	2,000	4,800	
5060	Employee Retirement	895	2,420	2,643	900	1,200	4,200	
5065	Health Insurance	8,091	8,753	5,183	11,000	10,100	23,000	
5070	Worker's Comp Insurance	1,000	879	2,059	1,700	1,700	1,800	
	Personnel Services Total	32,628	55,241	47,599	30,400	36,600	95,400	
6510	Telephone	800	0	798	800	800	900	
6522	Insurance	4,200	4,400	4,003	4,600	4,600	4,800	
6524	Gas & Oil	2,000	2,100	1,824	2,200	2,200	2,200	
6526	Operating Supplies	1,000	470	332	1,100	1,100	1,100	
7020	Repair & Maintenance	242	1,483	155	2,000	2,000	2,000	
7022	Vehicle Repairs	0	0	0	800	800	800	
6511	Training	0	0	0	600	600	600	
654406	Infrastructure Repair	0	0	147	20,000	20,000	20,000	
9010	Downtown Streetscape improvements	0	82,500	0	0	0	0	
	North 2nd Street improvements	0	0	0	0	0	364,000	
7024	Inlet Replacement	9,456	0	0	20,000	20,000	20,000	
7026	Curb/Gutter Replacement/Repair	34,095	12,940	263	35,000	35,000	35,000	
	Principal Payment	60,000	353,800	0	0	0	0	
	Interest Payment	22,370	133	0	0	0	0	
	Operating & Maintenance Total	134,163	457,826	7,522	87,100	87,100	451,400	
OPERATIONS EXPENDITURES TOTAL								
		166,791	513,067	55,121	117,500	123,700	546,800	

TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
		ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	
NO	NAME							NOTES
	DRAINAGE FUND							
	EXPENDITURES TOTAL	238,377	593,033	136,756	210,800	221,100	676,000	
	DRAINAGE FUND BEG. BAL.	2,009,003	2,121,375	1,958,385	2,323,136	1,762,100	2,507,500	
	DRAINAGE FUND REVENUE	350,749	430,043	501,507	395,200	381,200	396,200	
	RESOURCES AVAILABLE	2,359,752	2,551,418	2,459,892	2,718,336	2,143,300	2,903,700	
	DRAINAGE FUND EXPEND.	238,377	593,033	136,756	210,800	221,100	<b>676,000</b>	
	DRAINAGE FUND ENDING BAL.	2,121,375	1,958,385	2,323,136	2,507,536	1,922,200	<b>2,227,700</b>	

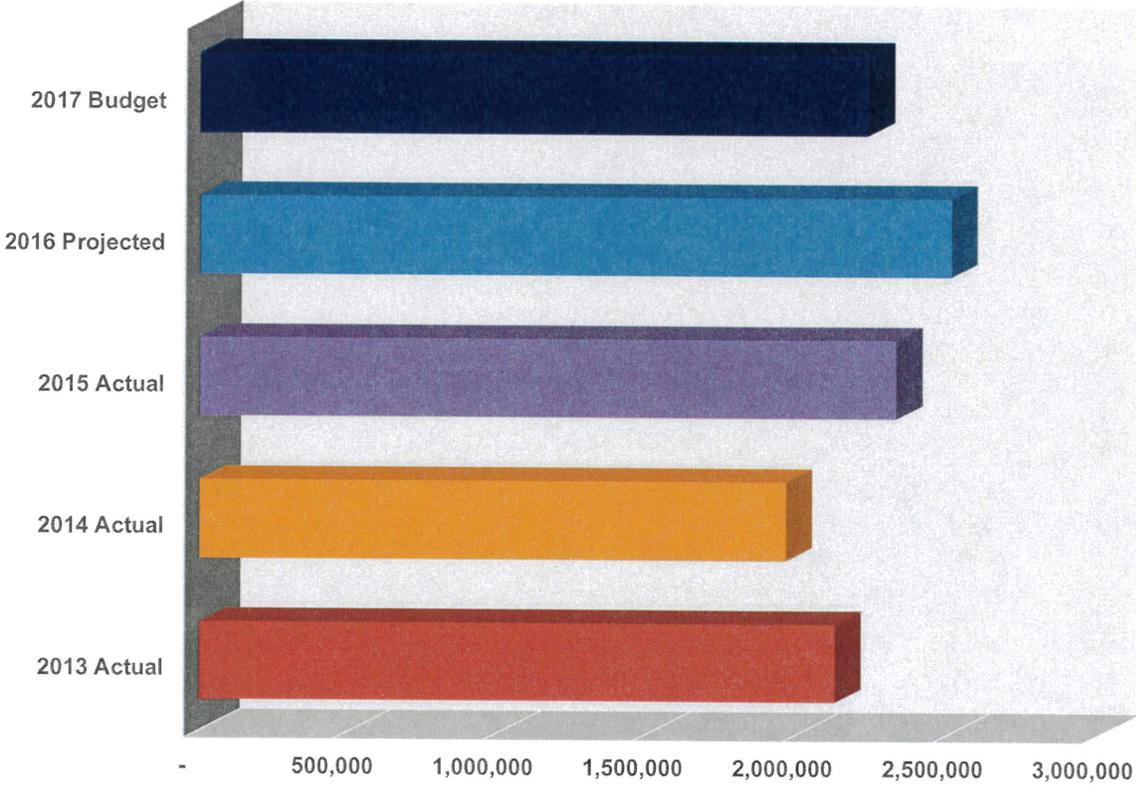
### Drainage Fund Revenues (2013-2017)



### Drainage Fund Expenditures (2013-2017)



### Drainage Fund Fund Balance (2013-2017)

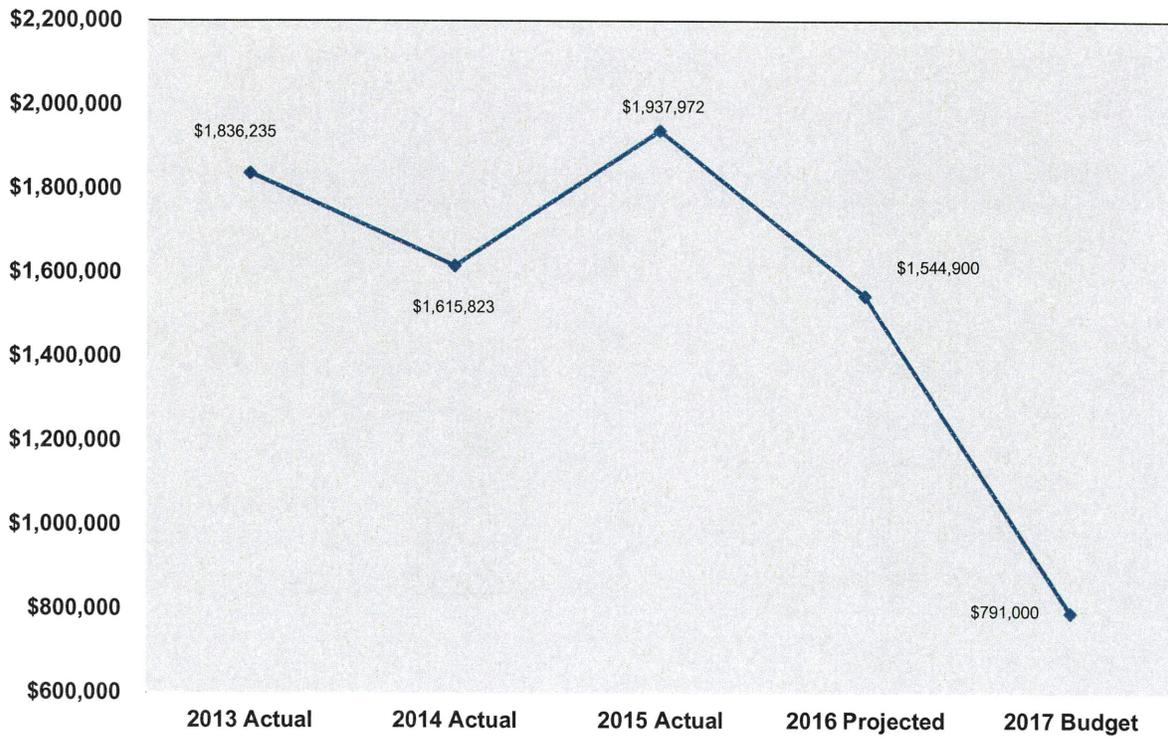


# IMPACT FEE FUND

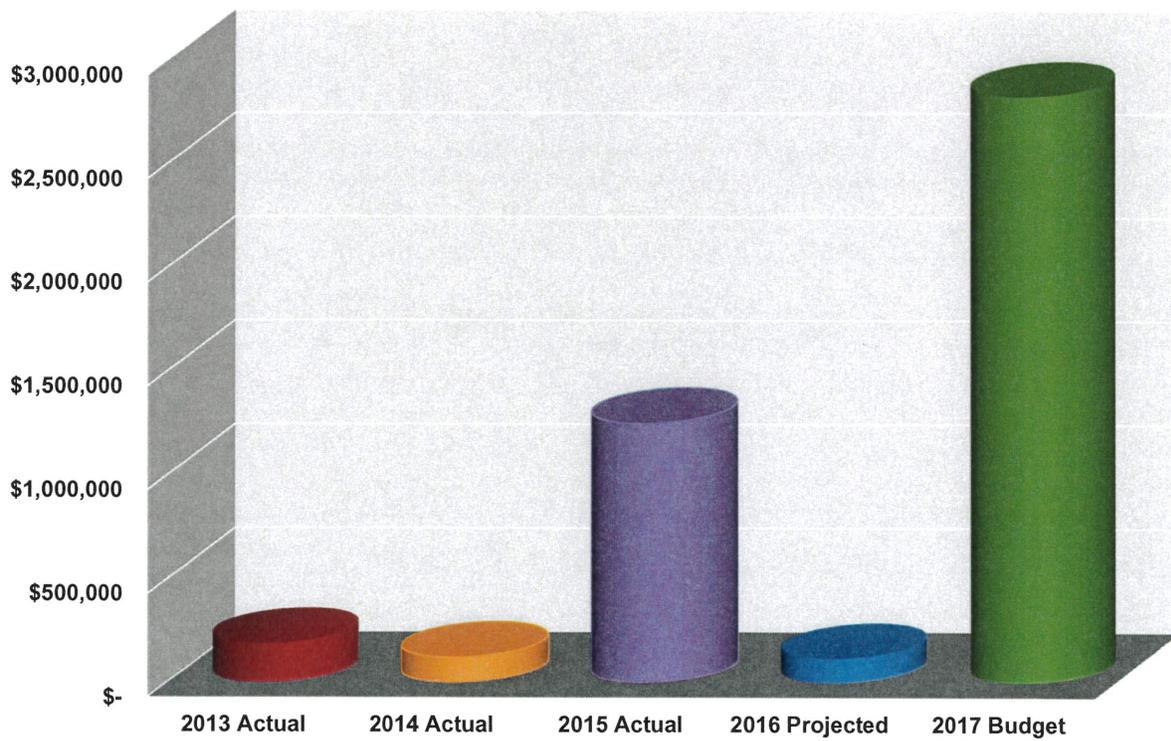
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	IMPACT FEE FUND
								NOTES
<b>IMPACT FEE FUND</b>								
	Beginning Fund Balance	7,047,828	8,696,773	10,192,698	10,881,247	10,654,400	12,310,100	
	REVENUES							
	Transportation Facilities Fee	729,829	661,383	740,016	745,000	230,000	250,000	
	Police Facilities Fee	157,916	134,729	168,288	140,000	53,000	72,000	
	Public Facilities Fee	423,117	389,312	487,703	319,000	142,000	170,000	
	Parks and Open Space Fee	408,742	327,476	417,062	193,500	138,000	144,000	
	Library Facilities Fee	81,066	64,922	83,532	105,200	27,000	85,000	
	Traffic Signal	23,274	7,764	12,796	7,200	5,000	5,000	
	Developer Reimbursement	0	0	0	0	0	30,000	
	Earnings on Investments	12,291	30,237	28,575	35,000	35,000	35,000	
	SUB-TOTAL	1,836,235	1,615,823	1,937,972	1,544,900	630,000	791,000	
<b>IMPACT FEE FUND</b>								
	REVENUES	1,836,235	1,615,823	1,937,972	1,544,900	630,000	791,000	
	AVAILABLE RESOURCES	8,884,063	10,312,596	12,130,670	12,426,147	11,284,400	13,101,100	
<b>OPERATIONS EXPENDITURES</b>								
8017	Parks and Open Space	0	0	0	10,000	20,000	15,000	
654415	Police Equipment	0	8,588	29,431	0	0	21,400	
	Police Vehicles (New officers)	40,769	0	86,042	0	0	105,000	
	Workstations (New Officers)	3,865	0	0	0	0	12,000	
	Computers/Software (New Officers/Admin Tech)	0	0	0	0	0	3,200	
	Police Tasers	0	0	0	0	0	1,400	
	Police Substation Office Equipment	0	0	0	0	0	22,000	
	Police Substation Construction Costs	0	0	0	0	0	154,000	
	Annual Lease/Utilities - Police Substation	0	0	0	0	0	26,500	
8018	Widening CR 17	0	550	1,013,390	0	0	0	
8016	Professional Services - CR 17	3,033	110,760	58,327	0	0	0	
	WCR 48 Improvement	0	0	62,233	0	0	0	
	Speed Trailer / Police Dept.	7,000	0	0	0	0	0	
	Design/Construction WCR 50	0	0	0	76,000	150,000	1,965,000	
	County Road 46 Bridge Replacement	83,256	0	0	0	0	0	
	Hwy 34/LarimerParkway Traffic Signal	0	0	0	30,000	550,000	500,000	
	Transportation	49,367	0	0	0	0	0	
	Operating & Maintenance Total	187,290	119,898	1,249,423	116,000	720,000	2,825,500	
<b>IMPACT FEE FUND</b>								
	EXPENDITURES TOTAL	187,290	119,898	1,249,423	116,000	720,000	2,825,500	



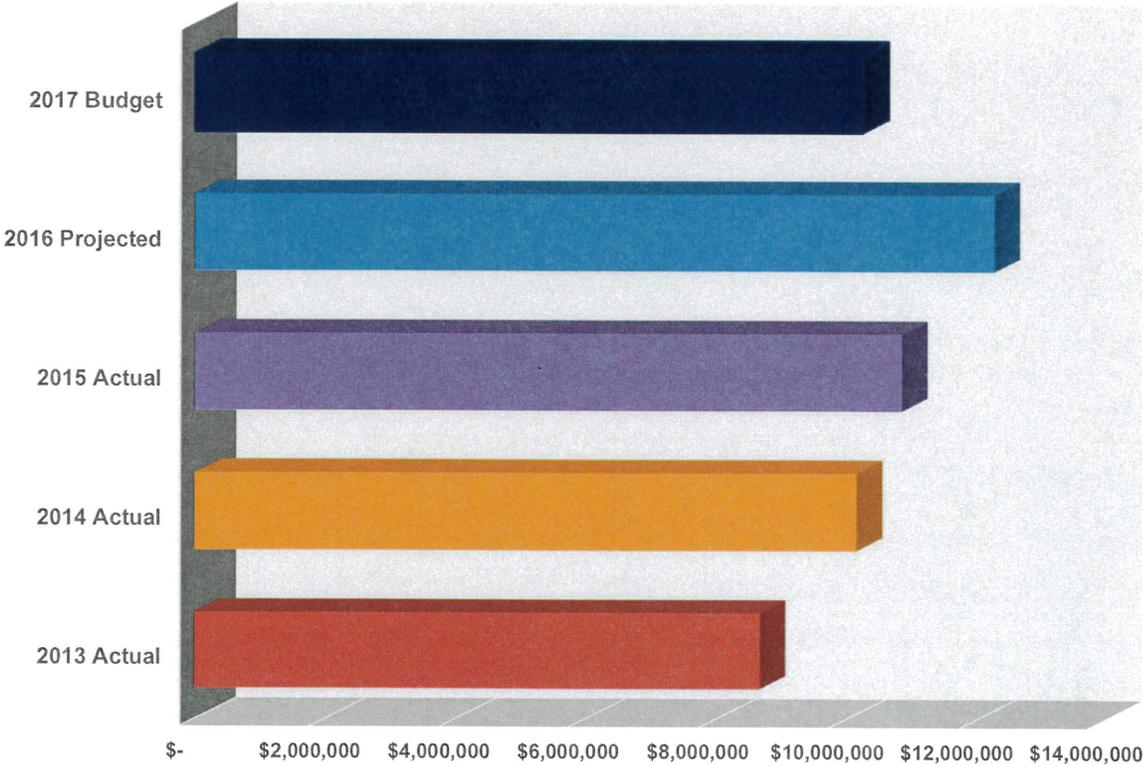
### Impact Fee Fund Revenue (2013-2017)



### Impact Fee Fund Expenditures (2013-2017)



### Impact Fee Fund (Fund Balance) (2013-2017)



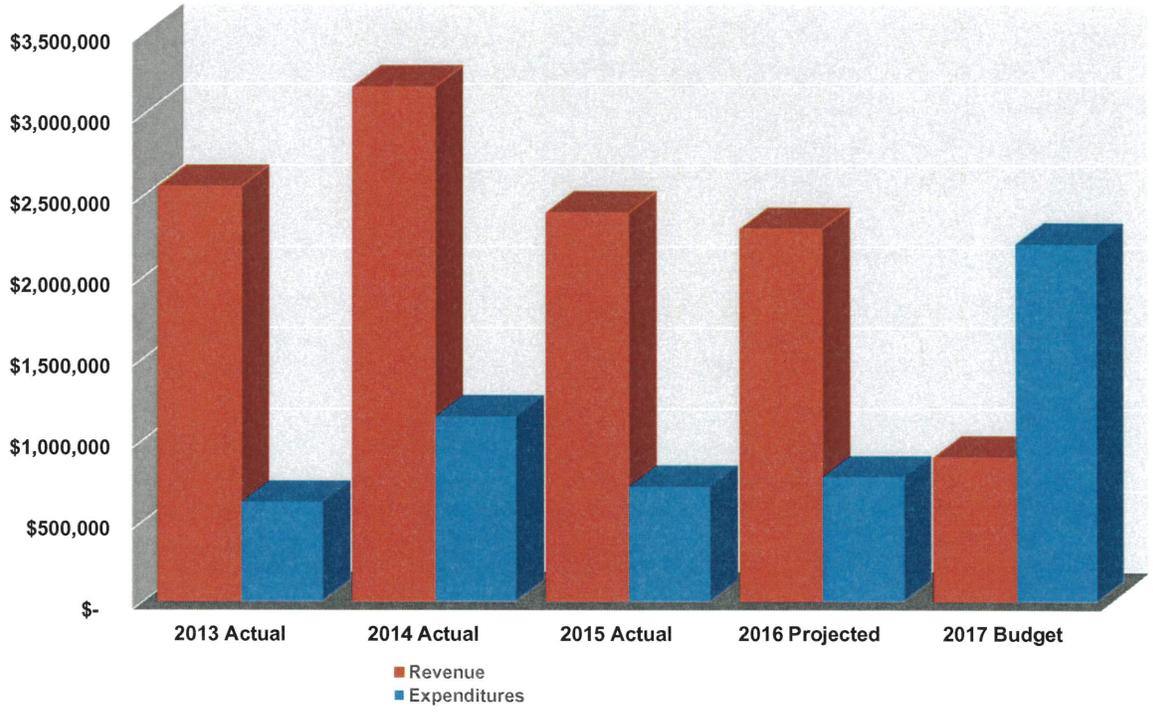
**USE TAX CAPITAL  
IMPROVEMENT FUND**

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
<b>USE TAX CAPITAL IMPROVEMENT FUND</b>								
	Beginning Fund Balance	8,709,760	10,650,091	12,677,976	14,362,345	13,829,700	15,887,600	
	REVENUES							
	Use Tax Monies	2,499,528	3,063,231	2,306,918	2,200,000	850,000	850,000	
	Interest	12,364	58,082	45,531	50,000	30,000	40,000	
	From Water Fund	43,264	42,864	42,024	45,000	45,000	0	
	From Paving Fund	0	3,800	260	0	0	0	
	SUB-TOTAL	2,555,156	3,167,977	2,394,733	2,295,000	925,000	890,000	
	USE TAX CAPITAL IMPROVEMENT FUND REVENUES	2,555,156	3,167,977	2,394,733	2,295,000	925,000	<b>890,000</b>	
	AVAILABLE RESOURCES	11,264,916	13,818,068	15,072,709	16,657,345	14,754,700	16,777,600	

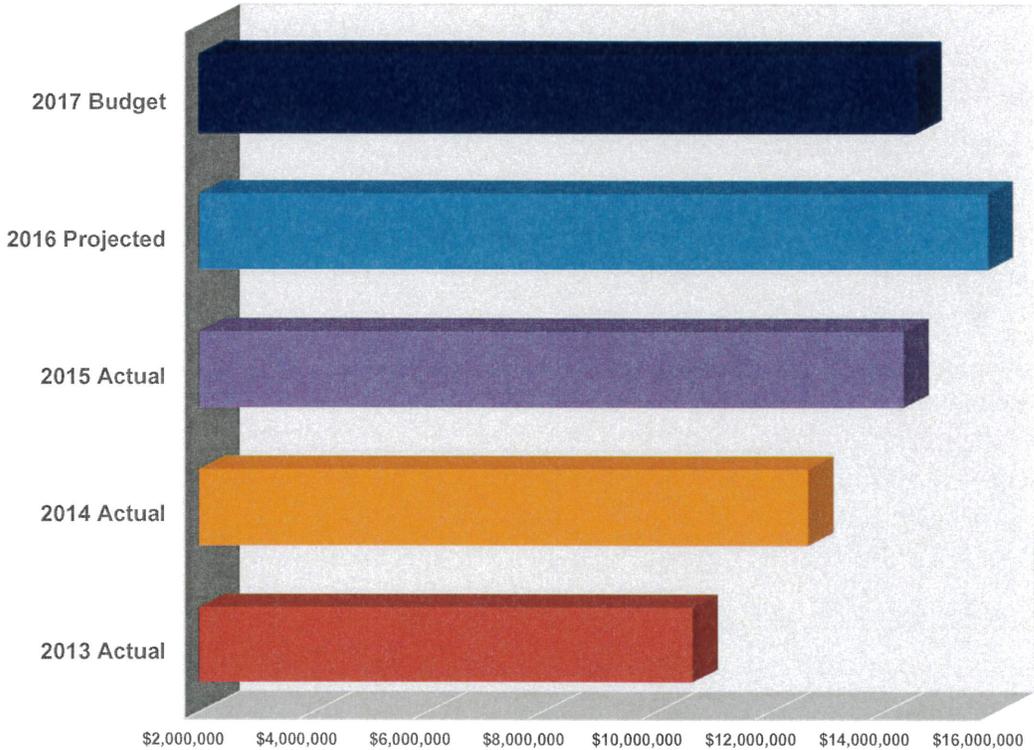
TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
OPERATIONS EXPENDITURES								
7015	Chip Seal	200,832	238,994	215,000	250,000	250,000	250,000	
7020	Street Repair & Maint.	88,970	129,212	92,786	150,000	150,000	150,000	
7022	Alley Improvements	1,204	0	1,652	2,000	2,000	2,000	
7035	Community Center Impr.	1,649	4,977	1,440	5,000	5,000	5,000	
	Streetlights	0	0	0	5,000	5,000	5,000	
	Signs	3,978	807	3,591	5,000	30,000	5,000	
7085	Shop Improvements	1,320	0	0	5,500	5,500	5,500	
7065	Sidewalk Replacement	4,863	13,846	0	15,000	15,000	15,000	
	North 2nd Street improvements	0	0	0	0	0	1,328,000	
	Design Improvements/North 2nd St. Phase #1	0	0	0	75,000	75,000	0	
	I-25 Grant Contribution	0	0	0	0	0	250,000	
	Cemetery Improvements	0	0	0	0	0	18,000	
	YMCA Feasibility Survey	0	0	0	12,000	12,000	0	
654413	Downtown Construction	0	484,177	0	0	0	0	
7045	Downtown Parking Lot	0	0	4,229	0	0	0	
7047	Police Station Parking Lot	3,088	0	0	0	0	0	
	Library Parking Lot	0	0	0	10,200	12,500	0	
	Police - electronic ticketing	11,499	0	0	0	0	0	
7143	Police Department - fence	0	50,161	0	0	0	0	
7088	Emergency Warning Siren	30,590	27,432	0	0	0	0	
7140	Trail/Sidewalk Connections	17,928	0	0	0	0	0	
	South Parish RR Crossing	0	0	0	65,000	65,000	0	
	Columbine Complex Improvements	0	0	39,624	5,000	5,000	0	
7142	Booster Pump/Pioneer Ridge Park	0	1,973	0	0	0	0	
	Developers Refund	247,649	188,513	352,042	165,000	150,000	170,000	
	Transfer to Public Works Bldg. Const. Fund	1,255	0	0	0	0	0	
	Operating & Maintenance Total	614,825	1,140,092	710,364	769,700	782,000	2,203,500	
USE TAX CAPITAL IMPROVEMENT								
FUND EXPENDITURES TOTAL		614,825	1,140,092	710,364	769,700	782,000	2,203,500	

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	USE TAX CAP. IMP. FUND BEG. BAL.	8,709,760	10,650,091	12,677,976	14,362,345	13,829,700	15,887,600	
	USE TAX CAP. IMP. FUND REVENUE	2,555,156	3,167,977	2,394,733	2,295,000	925,000	890,000	
	RESOURCES AVAILABLE	11,264,916	13,818,068	15,072,709	16,657,345	14,754,700	16,777,600	
	USE TAX CAP. IMP. FUND EXPEND.	614,825	1,140,092	710,364	769,700	782,000	2,203,500	
	USE TAX CAP. IMPROVEMENT							
	FUND ENDING BALANCE	10,650,091	12,677,976	14,362,345	15,887,645	13,972,700	<b>14,574,100</b>	

### Use Tax Fund Revenues vs Expenditures (2013-2017)



**Use Tax Capital Improvements Fund  
Fund Balance  
(2013-2017)**



**MISCELLANEOUS  
FUNDS**

TOWN OF JOHNSTOWN		2013	2014	2015	2016	2016	2017	CEMETERY PERPETUAL CARE FUND
ACCT NO	ACCOUNT NAME	ACTUAL	ACTUAL	ACTUAL	PROJ	BUDGET	BUDGET	NOTES
<b>CEMETERY PERPETUAL CARE FUND</b>								
	Beginning Fund Balance	95,962	99,508	101,645	105,031	104,500	107,900	
	<b>REVENUES</b>							
	Sale of Lots	3,457	2,056	3,273	2,800	2,800	2,800	
	Earnings on Investments	89	81	113	100	100	100	
	<b>SUB-TOTAL</b>	<b>3,546</b>	<b>2,137</b>	<b>3,386</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	
<b>CEMETERY PERPETUAL CARE FUND</b>								
	<b>REVENUES</b>	<b>3,546</b>	<b>2,137</b>	<b>3,386</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	
	<b>AVAILABLE RESOURCES</b>	<b>99,508</b>	<b>101,645</b>	<b>105,031</b>	<b>107,931</b>	<b>107,400</b>	<b>110,800</b>	
<b>OPERATIONS EXPENDITURES</b>								
	Operating & Maintenance	0	0	0	0	0	0	
	<b>Operating &amp; Maintenance Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CEMETERY PERP. CARE FUND</b>								
	<b>EXPENDITURES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CEMETERY PERPETUAL CARE FUND</b>								
	<b>BEG. BAL.</b>	<b>95,962</b>	<b>99,508</b>	<b>101,645</b>	<b>105,031</b>	<b>104,500</b>	<b>107,900</b>	
	<b>REVENUE</b>	<b>3,546</b>	<b>2,137</b>	<b>3,386</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	
	<b>RESOURCES AVAILABLE</b>	<b>99,508</b>	<b>101,645</b>	<b>105,031</b>	<b>107,931</b>	<b>107,400</b>	<b>110,800</b>	
	<b>EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>CEMETERY PERP. ENDING BAL.</b>	<b>99,508</b>	<b>101,645</b>	<b>105,031</b>	<b>107,931</b>	<b>107,400</b>	<b>110,800</b>	

TOWN OF JOHNSTOWN								CONTINGENT FUND
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
<b>CONTINGENT FUND</b>								
	Beginning Fund Balance	673,010	784,041	1,026,027	1,232,070	1,224,400	1,457,500	
	<b>REVENUES</b>							
	Transfer - General Fund	200,000	225,000	175,800	225,000	225,000	225,000	
	Miscellaneous	23,138	19,512	30,052	0	0	0	
	Earnings on Investments	776	1,065	191	500	900	500	
	<b>SUB-TOTAL</b>	<b>223,914</b>	<b>245,577</b>	<b>206,043</b>	<b>225,500</b>	<b>225,900</b>	<b>225,500</b>	
<b>CONTINGENT FUND REVENUES</b>								
		223,914	245,577	206,043	225,500	225,900	<b>225,500</b>	
<b>AVAILABLE RESOURCES</b>								
		896,924	1,029,618	1,232,070	1,457,570	1,450,300	1,683,000	
<b>OPERATIONS EXPENDITURES</b>								
	Transfer - Bank Fund	112,883	3,591	0	0	1,450,300	1,683,000	
	<b>Operating &amp; Maintenance Total</b>	<b>112,883</b>	<b>3,591</b>	<b>0</b>	<b>0</b>	<b>1,450,300</b>	<b>1,683,000</b>	
<b>CONTINGENT FUND EXPENDITURES TOTAL</b>								
		112,883	3,591	0	0	1,450,300	1,683,000	
<b>CONTINGENT FUND BEG. BAL.</b>								
		673,010	784,041	1,026,027	1,232,070	1,224,400	1,457,500	
<b>CONTINGENT FUND REVENUE</b>								
		223,914	245,577	206,043	225,500	225,900	225,500	
<b>RESOURCES AVAILABLE</b>								
		896,924	1,029,618	1,232,070	1,457,570	1,450,300	1,683,000	
<b>CONTINGENT FUND EXPEND.</b>								
		112,883	3,591	0	0	1,450,300	1,683,000	
<b>CONTINGENT FUND ENDING BAL.</b>								
		784,041	1,026,027	1,232,070	1,457,570	0	0	

TOWN OF JOHNSTOWN								EQUIPMENT REPLACEMENT FUND
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	NOTES
<b>EQUIPMENT REPLACEMENT FUND</b>								
	Beginning Fund Balance	584,206	742,971	1,033,709	1,426,894	1,400,100	2,134,600	
	<b>REVENUES</b>							
	Transfer from General Fund	300,000	375,000	500,000	1,000,000	1,000,000	1,000,000	
	Earnings on Investments	3,566	3,687	3,552	3,000	5,000	5,000	
	Miscellaneous	32,647	10,925	0	0	0	0	
	<b>SUB-TOTAL</b>	<b>336,213</b>	<b>389,612</b>	<b>503,552</b>	<b>1,003,000</b>	<b>1,005,000</b>	<b>1,005,000</b>	
<b>EQUIPMENT REPLACEMENT FUND REVENUES</b>								
		336,213	389,612	1,537,261	1,003,000	1,005,000	<b>1,005,000</b>	
	<b>AVAILABLE RESOURCES</b>	<b>920,419</b>	<b>1,132,583</b>	<b>2,570,970</b>	<b>2,429,894</b>	<b>2,405,100</b>	<b>3,139,600</b>	
<b>OPERATIONS EXPENDITURES</b>								
	Grader	0	17,500	17,915	18,900	19,000	0	
	Loader	0	0	0	96,800	100,000	0	
	Snow Plow	0	0	0	0	0	215,900	
	Code Enforcement Vehicle	24,347	0	0	0	0	0	
	Computers/Printer	0	0	5,000	10,000	10,000	4,200	
	Copier (Administration)	0	0	0	10,000	10,000	0	
	Police computers			0	18,000	18,000	0	
	Municipal Court Software	0	0	0	14,000	14,000	0	
	Police Fleet Replacement (3) fully equipped	32,998	81,374	86,003	87,000	87,000	154,200	
	Unmarked vehicle	0	0	0	30,000	30,000	0	
	Police Equipment	0	0	1,449				
	1 Ton Truck with Snow Plow	60,208	0	0	0	0	0	
	2 snow plows/mounted on vehicles	0	0	0	10,500	10,500	0	
	Mini Excavator	59,895	0	0	0	0	0	
	Hydraulic angle broom	0	0	0	0	0	7,800	
	1/2 Ton pickup for Street Department	0	0	0	0	0	39,000	
	Mower for cemetery	0	0	0	0	0	17,400	
	<b>Operating &amp; Maintenance Total</b>	<b>177,448</b>	<b>98,874</b>	<b>110,367</b>	<b>295,200</b>	<b>298,500</b>	<b>438,500</b>	
<b>EQUIPMENT REPLACEMENT FUND EXPENDITURES TOTAL</b>								
		<b>177,448</b>	<b>98,874</b>	<b>110,367</b>	<b>295,200</b>	<b>298,500</b>	<b>438,500</b>	



ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	JOHNSON'S CORNER CAP. FUND
								NOTES
<b>JOHNSON'S CORNER CAP. FUND</b>								
	Beginning Fund Balance	22,169	18,207	21,253	27,646	14,000	13,600	
	REVENUES							
	Sales Tax	91,045	100,321	101,660	93,000	93,000	98,000	
	Earnings on Investments	13	20	33	40	20	40	
	SUB-TOTAL	91,058	100,341	101,693	93,040	93,020	98,040	
JOHNSON'S CORNER CAP. FUND REVENUES		91,058	100,341	101,693	93,040	93,020	98,040	
	AVAILABLE RESOURCES	113,227	118,548	122,946	120,686	107,020	111,640	
OPERATIONS EXPENDITURES								
	Infrastructure Improvement	95,020	97,295	95,300	107,020	107,020	111,640	
	Operating & Maintenance Total	95,020	97,295	95,300	107,020	107,020	111,640	
JOHNSON'S CORNER CAP. FUND EXPENDITURES TOTAL		95,020	97,295	95,300	107,020	107,020	111,640	
JOHNSON'S CORNER CAP. FUND								
	BEG. BAL.	22,169	18,207	21,253	27,646	14,000	13,600	
	REVENUE	91,058	100,341	101,693	93,040	93,020	98,040	
	RESOURCES AVAILABLE	113,227	118,548	122,946	120,686	107,020	111,640	
	EXPENDITURES	95,020	97,295	95,300	107,020	107,020	111,640	
	JOHNSON'S CORNER END. BALANCE	18,207	21,253	27,646	13,666	0	0	

ACCT NO	ACCOUNT NAME	2017 BUDGET								STREET MAINTENANCE FEE
	<b>STREET MAINTENANCE FEE</b>									
	Beginning Fund Balance	0								
	REVENUES									
	Fees	250,000								
	Earnings on Investments	100								
	SUB-TOTAL	250,100								
	STREET MAINTENANCE REVENUES	250,100								
	AVAILABLE RESOURCES	250,100								
	OPERATIONS EXPENDITURES									
	Street Maintenance	150,000								
	Operating & Maintenance Total	150,000								
	STREET MAINTENANCE EXPENDITURES TOTAL	150,000								
	STREET MAINTENANCE BEG BALANCE	0								
	STREET MAINTENANCE FUND REVENUE	250,100								
	RESOURCES AVAILABLE	250,100								
	STREET MAINTENANCE FUND EXPEND.	150,000								
	STREET MAINTENANCE FUND ENDING BAL.	100,100								

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2016 BUDGET	2017 BUDGET	NOTES
<b>LIBRARY FUND</b>								
	Beginning Fund Balance	827,217	1,151,201	1,151,201	1,476,920	1,770,700	1,770,700	
<b>REVENUES</b>								
	Weld Library District	380,705	353,787	353,787	380,298	334,550	344,300	
	Town of Johnstown	345,000	355,394	355,394	373,100	391,700	408,500	
	Other	20,439	26,249	26,249	7,500	8,500	9,000	
	Earnings on Investments	1,332	1,460	1,460	1,500	5,000	3,000	
	<b>SUB-TOTAL</b>	<b>747,476</b>	<b>736,890</b>	<b>736,890</b>	<b>762,398</b>	<b>739,750</b>	<b>764,800</b>	
<b>LIBRARY FUND REVENUES</b>								
		747,476	736,890	736,890	762,398	739,750	<b>764,800</b>	
	<b>AVAILABLE RESOURCES</b>	<b>1,574,693</b>	<b>1,888,091</b>	<b>1,888,091</b>	<b>2,239,318</b>	<b>2,510,450</b>	<b>2,535,500</b>	
<b>OPERATIONS EXPENDITURES</b>								
	Salaries	220,543	234,855	234,855	225,000	350,000	375,000	
	Payroll Taxes	16,872	17,658	17,658	17,200	25,000	25,000	
	Health Insurance	19,437	20,354	20,354	13,000	9,000	9,000	
	Workmens Compensation	709	1,434	1,434	1,500	1,000	1,000	
	Utilities	23,649	23,780	23,780	30,000	40,000	40,000	
	Telephone	7,500	5,000	5,000	5,000	7,500	7,500	
	Library Books & Materials	40,000	32,489	32,489	35,000	50,000	50,000	
	Supplies	8,000	43,493	43,493	9,000	13,500	12,000	
	Janitorial Supplies	1,000	0	0	750	1,000	1,000	
	Insurance	3,500	2,500	2,500	3,500	3,500	3,500	
	Legal	15,000	0	0	8,000	30,000	10,000	
	Collection Fees	0	0	0	0	0	1,500	
	Audio/Video	5,082	0	0	5,000	14,500	15,500	
	Advertising	2,000	0	0	2,500	4,000	4,000	
	Summer Reading Program	10,000	0	0	0	10,000	15,000	
	Repairs & Maintenance	29,000	29,608	29,608	50,000	75,000	100,000	
	Computer Expenses	10,000	0	0	10,000	20,000	5,000	
	Equipment & Furniture	0	0	0	3,000	15,000	10,000	
	Capital Improvements	0	0	0	37,800	50,000	50,000	
	Professional Gifts	1,500	0	0	2,500	5,000	5,000	
	Programming	7,000	0	0	7,500	15,000	10,000	
	Subscriptions/Memberships	2,700	0	0	2,300	3,750	3,800	
	<b>Operating &amp; Maintenance Total</b>	<b>423,492</b>	<b>411,171</b>	<b>411,171</b>	<b>468,550</b>	<b>742,750</b>	<b>753,800</b>	
<b>LIBRARY FUND EXPENDITURES TOTAL</b>								
		423,492	411,171	411,171	468,550	742,750	<b>753,800</b>	

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2013	2014	2015	2016	2016	2017	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	LIBRARY FUND BEGINNING BALAN	827,217	1,151,201	1,151,201	1,476,920	1,770,700	1,770,700	
	LIBRARY FUND REVENUE	747,476	736,890	736,890	762,398	739,750	764,800	
	RESOURCES AVAILABLE	1,574,693	1,888,091	1,888,091	2,239,318	2,510,450	2,535,500	
	LIBRARY FUND EXPENDITURES	423,492	411,171	411,171	468,550	742,750	753,800	
	LIBRARY FUND ENDING BALANCE	1,151,201	1,476,920	1,476,920	1,770,768	1,767,700	<b>1,781,700</b>	

ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJ.	2016 BUDGET	2017 BUDGET	PAVING FUND
								NOTES
<b>PAVING FUND</b>								
	Beginning Fund Balance	1,246	3,459	512	252	0	0	
	REVENUES							
	Fees	2,612	850	0	0	0	0	
	Earnings on Investments	1	3	0	0	0	0	
	SUB-TOTAL	2,613	853	0	0	0	0	
PAVING FUND								
	REVENUES	2,613	853	0	0	0	0	
	AVAILABLE RESOURCES	3,859	4,312	512	252	0	0	
OPERATIONS EXPENDITURES								
	Engineering	0	0	0	0	0	0	
	Transfer Cap. Projects Fund	400	3,800	260	252	0	0	
	Professional Services	0	0	0	0	0	0	
	Operating & Maintenance Total	400	3,800	260	252	0	0	
PAVING FUND								
	EXPENDITURES TOTAL	400	3,800	260	252	0	0	
	PAVING FUND BEG. BAL.	1,246	3,459	512	252	0	0	
	PAVING FUND REVENUE	2,613	853	0	0	0	0	
	RESOURCES AVAILABLE	3,859	4,312	512	252	0	0	
	PAVING FUND EXPEND.	400	3,800	260	252	0	0	
	PAVING FUND ENDING BAL.	3,459	512	252	0	0	0	

TOWN OF JOHNSTOWN							PUBLIC WORKS BUILDING CONST. FUND
ACCT NO	ACCOUNT NAME	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 ACTUAL	NOTES
<b>PUBLIC WORKS BLDG. CONST. FUND</b>							
	Beginning Fund Balance	103,900	0	0	0	0	
TRANSFERS							
	Use Tax Monies	79,569	0	0	0	0	
	Public Facilities Monies	0	0	0	0	0	
	General Fund Monies	384,594	0	0	0	0	
	Water Fund Monies	0	0	0	0	0	
	Wastewater Fund Monies	0	0	0	0	0	
	Earnings on Investments	24	0	0	0	0	
	SUB-TOTAL	464,187	0	0	0	0	
<b>PUBLIC WORKS BLDG. CONST. FUND REVENUES</b>							
	AVAILABLE RESOURCES	568,087	0	0	0	0	
<b>OPERATIONS EXPENDITURES</b>							
	Construction	568,087	0	0	0	0	
	Operating & Maintenance Total	568,087	0	0	0	0	
<b>PUBLIC WORKS BLDG. CONST. FUND EXPENDITURES TOTAL</b>							
		568,087	0	0	0	0	
<b>PUBLIC WORKS BLDG. CONST. FUND BEG. BAL.</b>							
		0	0	0	0	0	
	REVENUE	568,087	0	0	0	0	
	RESOURCES AVAILABLE	568,087	0	0	0	0	
	EXPENDITURES	568,087	0	0	0	0	
	<b>PUBLIC WORKS BLDG. CONST. FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## RESOLUTIONS

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES**

**RESOLUTION 2016-12**

**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, 2017 AND ENDING ON THE LAST DAY OF DECEMBER, 2017.**

**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 5, 2016 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	\$ 7,607,500
Water Fund	\$ 1,995,100
Wastewater Fund	\$ 1,670,700
Conservation Trust Fund	\$ 81,300
Impact Fee Fund	\$2,825,500
Drainage Fund	\$ 676,000
Use Tax Capital Improvement Fund	\$2,203,500
Johnson's Corner Capital Imp. Fund	\$ 111,640
Equipment Replacement Fund	\$ 438,500
Contingent Fund	\$1,683,000
Street Maintenance Fee	\$ 150,000
Library Fund	\$ 753,800
Total Estimated Expenditures	\$20,196,540

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

General Fund	
From unappropriated surpluses	-0-
From sources other than general property tax	\$ 4,099,100
From the general property tax levy	\$3,508,400
Total General Fund	\$7,607,500
Water Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$1,995,100
Total Water Fund	\$1,995,100
Wastewater Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$1,670,700
Total Wastewater Fund	\$1,670,700
Conservation Trust Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 81,300
Total Conservation Trust Fund	\$ 81,300
Impact Fee Fund	
From unappropriated surpluses	\$ 2,034,500
From sources other than general property tax	\$ 791,000
Total Impact Fee Fund	\$ 2,825,500
Drainage Fund	
From unappropriated surpluses	\$ 279,800
From sources other than general property tax	\$ 396,200
Total Drainage Fund	\$ 676,000
Use Tax Capital Improvement Fund	
From unappropriated surpluses	\$ 1,313,500
From sources other than general property tax	\$ 890,000
Total Use Tax Capital Improvement Fund	\$ 2,203,500
Johnson's Corner Capital Improvement Fund	
From unappropriated surpluses	\$ 13,600
From sources other than general property tax	\$ 98,040
Total Johnson's Corner Capital Improvement Fund	\$ 111,640

Equipment Replacement Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 438,500
Total Equipment Replacement Fund	\$ 438,500
Contingent Fund	
From unappropriated surpluses	\$1,457,500
From sources other than general property tax	\$ 225,500
Total Contingent Fund	\$1,683,000
Street Maintenance Fee	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 150,000
Total Contingent Fund	\$ 150,000
Library Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 1,000
From the general property tax levy	\$ 752,800
Total Library Fund	\$ 753,800

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 5th day of December, 2016.

ATTEST

TOWN OF JOHNSTOWN, COLORADO

BY:

Mayor

Clerk/Treasurer

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**RESOLUTION 2016-13**

**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 2017 BUDGET YEAR**

**WHEREAS**, the Town Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 5th, 2016 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	\$ 7,607,500
Water Fund	\$ 1,995,100
Wastewater Fund	\$ 1,670,700
Conservation Trust Fund	\$ 81,300
Impact Fee Fund	\$2,825,500
Drainage Fund	\$ 676,000
Use Tax Capital Improvement Fund	\$2,203,500
Johnson's Corner Capital Imp. Fund	\$ 111,640
Equipment Replacement Fund	\$ 438,500
Contingent Fund	\$1,683,000
Street Maintenance Fee	\$ 150,000
Library Fund	\$ 753,800
Total Estimated Expenditures	\$20,196,540

ADOPTED THIS 5th day of December, 2016.

**TOWN OF JOHNSTOWN**

BY:

Mayor

ATTEST

Town Clerk/Treasurer

**RESOLUTION TO SET MILL LEVIES**

**RESOLUTION 2016-14**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2017 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 5th, 2016, and;

**WHEREAS**, the amount of money necessary to balance the budget for general operation expenses is \$3,508,400, and;

**WHEREAS**, the amount of money necessary to balance the budget for the library operation expenses is \$408,500, and;

**WHEREAS**, the 2017 valuation for assessment for the Town of Johnstown, Colorado as certified by the County Assessors is \$175,261,737.

**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 2017 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 2016.

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 5th day of December, 2016.

TOWN OF JOHNSTOWN, COLORADO

BY:

Mayor

ATTEST

Clerk/Treasurer

**GENERAL  
INFORMATION**

## APPENDIX

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Disbursement** - The expenditure of moneys from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Revenue** - Sources of income financing the operations of government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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