

Annual Budget



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2018 BUDGET MESSAGE

December 4, 2018

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

In compliance with Colorado Revised Statutes (CRS) 29-1-103 and in accordance with Article 12 of the Johnstown Home Rule Charter, town staff presents for your review and consideration a budget for the Town of Johnstown for 2018. The town's budget serves as a blueprint for the provision of town services as well as a working financial plan for the coming fiscal year. It also addresses council's goals and priorities while providing the most efficient and cost effective service delivery to the citizens of Johnstown. The budget is the most consequential document the council will adopt as it establishes the financial framework for what is expected to be the town's continued future prosperity.

The following is an overview of some of the main fiscal features of the 2018 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 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, employ 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.

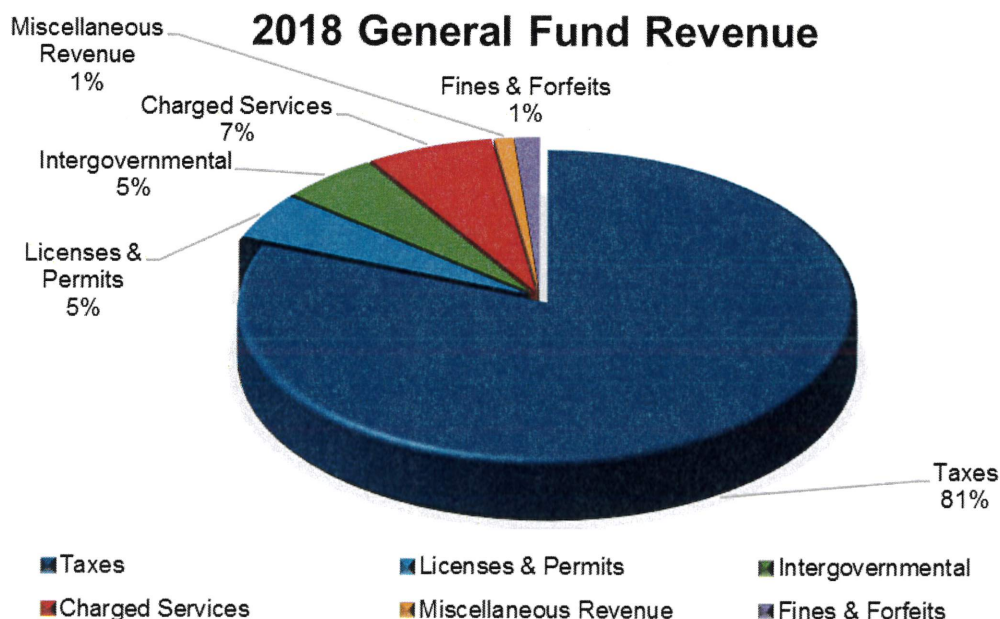
The 2018 proposed General Fund budget totals \$30,183,600, which includes \$22,000,000 allocated from the fund balance for construction of the community recreation center. Also, \$2,000,000 has been committed, but not budgeted toward the town's \$6,000,000 obligation to the Colorado Department of Transportation (CDOT) for improvements to the Interstate 25, U.S.34 and State Highway 402 Interchange project. An additional \$2,000,000 is anticipated to be committed in 2019, with a total of \$6,000,000 to be budgeted and remitted to CDOT in December 2020. In addition, \$45,000 has been allocated for consultant services related to the State Highway 402 interchange traffic/benefit analysis. Due to the substantial financial commitment by the town related to the community recreation center and interchange improvements project, future major capital improvement projects financed with General Fund resources should be curtailed or judiciously undertaken on a limited basis due to the diminishment of resources available in the fund balance. Excluding the funds associated with

the community recreation center project, the 2018 budget represents an increase of about \$326,100 from the 2017 budget. A total of \$5,000 has been allotted for downtown façade improvement grants and \$27,000 for beautification projects to include banners, flowers, seasonal lights and other amenities. Additionally, \$10,000 has been budgeted for the town's community communication system (Parlant) and newsletter, as well as \$8,900 for hosting fees and costs related to the town's website. Seven thousand dollars (\$7,000) has been allocated for contributions to area economic development organization(s), and \$19,000 for mosquito spraying. Additionally, \$30,000 has been budgeted for the annual Johnstown BBQ Day celebration and \$12,000 for a contract citizen/business outreach coordinator. The budget also includes \$5,000 for an electric charging station, and \$25,000 matching grant funds for improvements to the Parish House Museum.

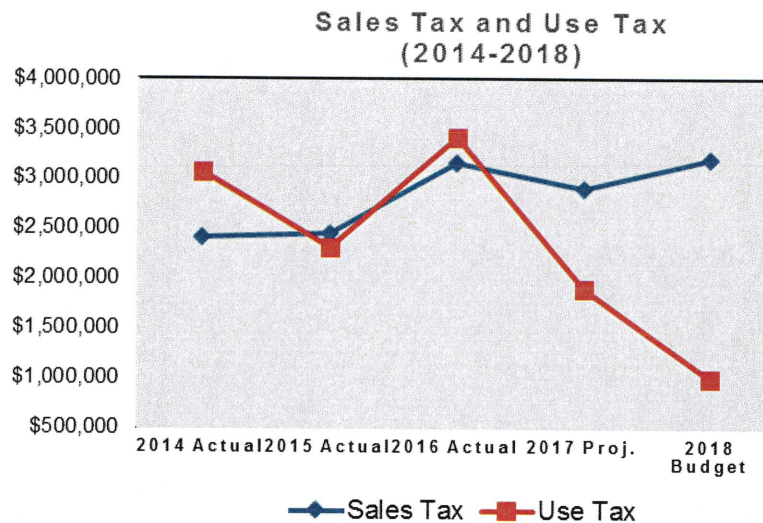
Monies have been budgeted for an additional police officer as well as the establishment of a lieutenant position to become effective July 1st. Additionally, funds have been allocated for a planning director to work in conjunction with the town's current director prior to his planned retirement next year. Funds constituting the Town Manager's severance package have also been budgeted in accordance with the Second Amendment to Employment Agreement dated April 2, 2007.

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, \$225,000 to the Contingency Fund for unanticipated 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 estimated to total \$10,203,800. This represents an increase of about \$2,088,600 from 2017 budgeted revenues. It should be highlighted that budgeted expenditures for 2018 will exceed projected revenue by approximately **\$19,979,800**, which will be allocated from the fund balance. Sales and property taxes, plus fees and charges for services continue to be the principal sources of General Fund revenue.



The town's sales and use tax will remain at three percent (3%). Projected sales and use tax revenues are expected to increase during the coming year. Sales tax revenue is estimated at \$3,200,000, while use tax collections have been projected at \$1,125,000. Additionally, 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. Lodging tax revenue projected to be generated in 2017 totals \$70,000, and an estimated \$85,000 is anticipated to be collected in 2018. Use tax revenue received in 2018 will continue to be accounted for in the Use Tax Capital Improvement Fund.



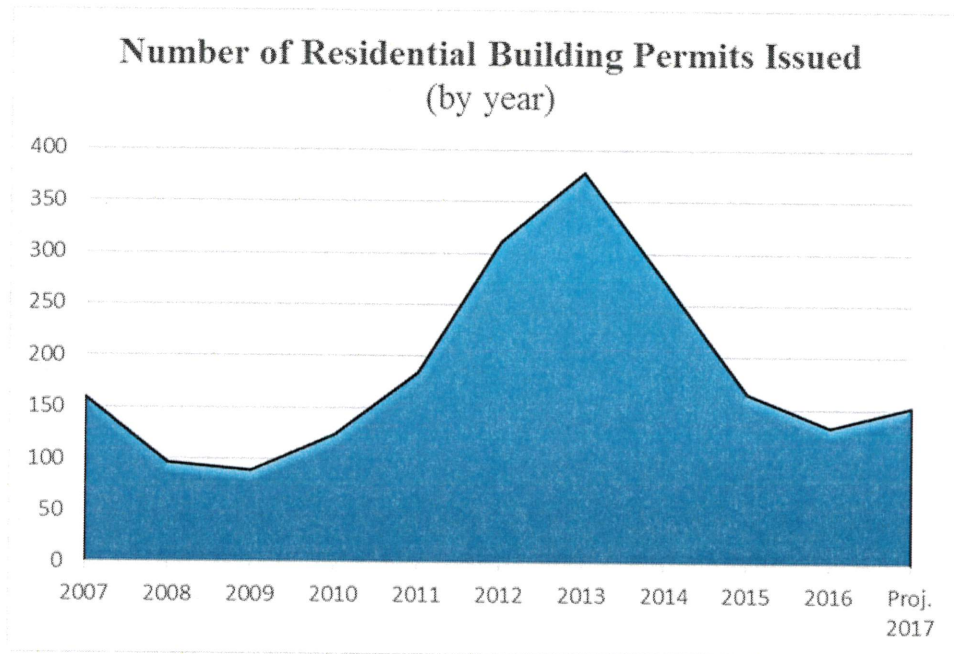
Revenue collected from property taxes is anticipated to total approximately \$4,250,000. This amount is based on a mill levy of 23.947, which remains unchanged from 2017. Based on information attained from the Offices of the County Assessors, the town's assessed valuation for 2018 is expected to increase by approximately \$61,718,000. Additionally, \$450,000 (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 allotted 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 2018 are expected to total \$380,000, an increase of \$30,000 from the previous year.

Revenue collected from the Weld and Larimer County Road and Bridge mill levy is projected at \$90,000. Franchise fees from cable television, gas and telephone are estimated to total \$395,000. This figure represents an increase of \$5,000 from the 2017 budgeted amount.

Building permit fees are expected to generate \$475,000 in 2018. This figure is based upon a projection of one hundred twenty five (125) single-family residential building permits being issued during the coming year in conjunction with anticipated, additional commercial growth in the 2534 development. This projection continues to be reliant on the number of available

building lots and related infrastructure, water availability, local housing market, residential interest rates and other economic factors.

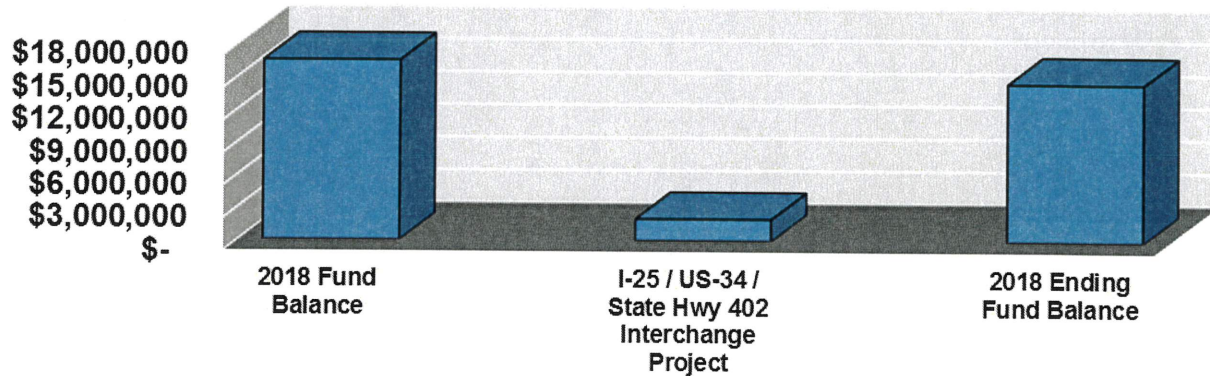


License fees for businesses, liquor establishments and animals for 2018 are expected to generate about \$18,100.

Charges for services in 2018 are estimated at \$679,700. Included in this total is \$22,000 for cemetery lot sales, refuse fees of \$640,000, planning fees of \$5,000, reservation / rental fees of \$11,000, fishing permit revenue of \$600 and revenue from "other" services budgeted at \$900.

The final year-end fund balance of the General Fund is projected at \$16,478,200, which **does not** include the six million dollars (\$6,000,000) that will need to be committed/budgeted for the Interstate 25, U.S. 34 and State Highway 402 interchange improvements project.

General Fund Balance After Committed Funds



Insurance premiums will continue to effect the town's 2018 budget. It is estimated 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 impact next year's operating budget. Health insurance contributions and the cost for life, disability and dental insurance are expected to increase an average of eight (8%) percent. Contributions for worker's compensation are anticipated to increase about five (5%) percent.

As municipal government is a service oriented undertaking, personnel costs are the principal elements affecting the cost of service delivery. Personnel costs for 2018 have been budgeted at \$3,115,000 or thirty-nine percent (39%) percent of the General Fund. In order to provide cost effective and efficient service delivery during the busiest times of the year, monies have been allocated for temporary positions in the streets, park and cemetery departments. A total of \$49,000 has been allotted for temporary positions in the 2018 budget. Additionally, \$16,000 has been budgeted for contract grounds personnel to assist with the maintenance of public facilities.

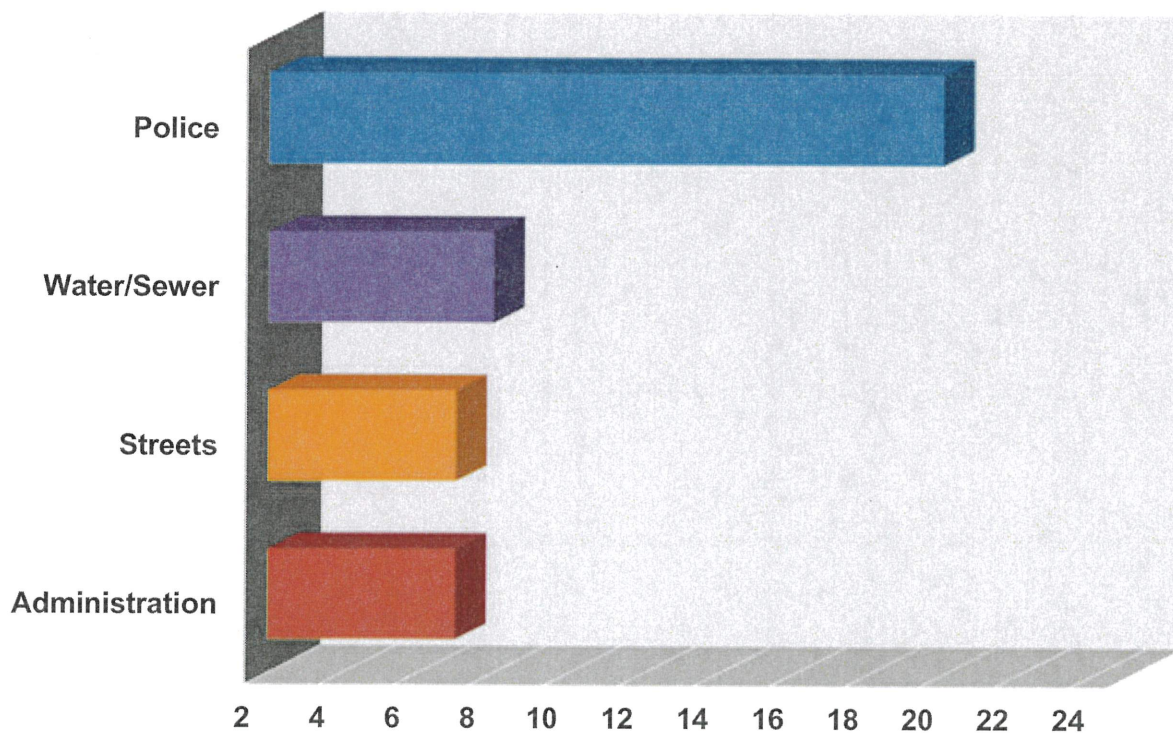
Based upon the recommendation of the town's compensation consultant, the 2018 budget includes a salary adjustment with an average of 4.14%. Additionally, it recognizes classification market adjustments in the areas of law enforcement of 10.88% for the town. The overall cost to the town for the salary adjustment for all positions including the full and part-time positions totals \$191,003. 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 projected variables:

- 1) Bureau of Labor Statistics Boulder/Denver/Greeley Consumer Price Index (3.2% as of September 2017);

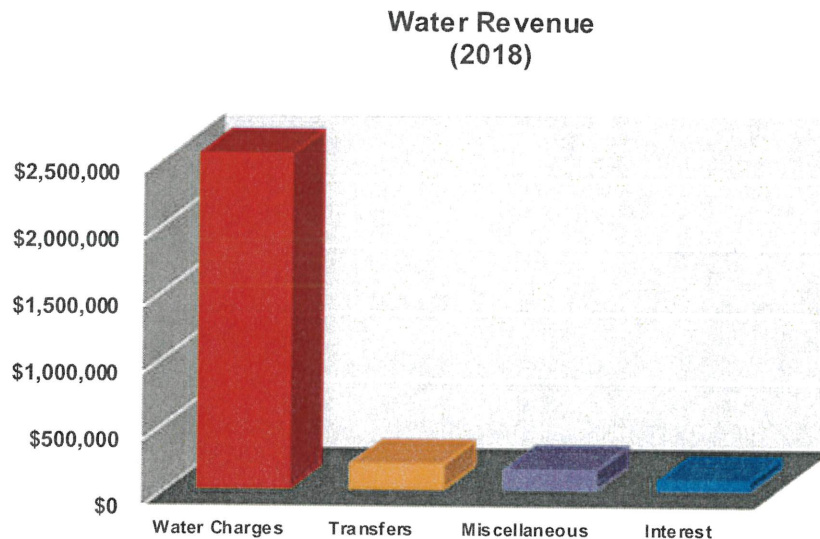
- 2) Colorado Legislative Council's (CLC) Economic Forecast of Northern Colorado that recognizes the impact of the decline in oil and gas prices/production as well as offsetting rises in other industry sectors (CLC forecasts Colorado Wage and Salary increase of 5.5% for 2017 and 5.2% for 2018 as of September 2017);
- 3) Mountain State Employers Council's (MSEC) average salary projections for Northern Colorado Public Sector (3.2%);
- 4) Market adjustments to place employees within the classification ranges which continues to progress toward market competitiveness with the towns overall pay at 90.4% of the total market guide for all employees. This reflects the market salary range/classification adjustments for 2018 of 10.9% for police and 4.1% for all other classifications in the town.

Full Time Employees (2018)



Water Fund

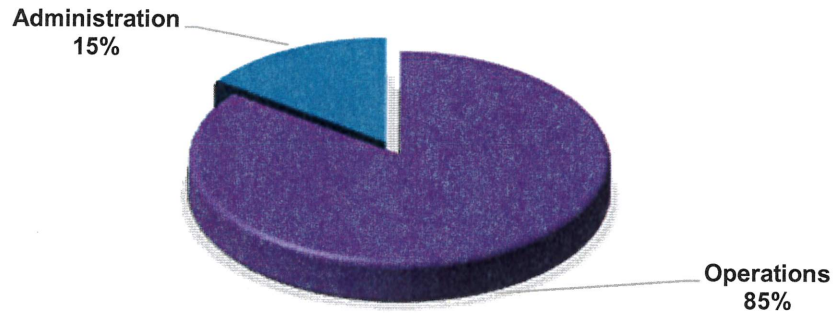
Water Fund revenue for 2018 has been budgeted at \$2,908,700. Included in this total is \$2,500,000 of water sales, \$71,000 of interest income, \$150,000 of “miscellaneous” income and \$187,700 transferred from the General Fund for payment of water charges incurred by the various town departments. Based upon the 2016 water rate study, a three percent (3%) rate increase is included in the 2018 budget. Revenue obtained from tap and raw water development fees is not included in the revenue estimate in accordance with the recommendation of the state auditor. However, it is anticipated tap and raw water development fee revenue will total \$975,000 during 2017.



Water Fund expenditures for 2018 are comprised of the following:

- Operations \$1,451,500
(Includes: water meters- \$75,000, dissolved air flotation saturator system, -\$65,000, water plant improvements - \$65,000, instrumentation upgrades /SCADA system - \$50,000, fire hydrant repairs-\$42,000, water line replacement - \$33,000, pickup-\$18,500 (1/2 cost), tools - \$6,500 and testing equipment - \$4,200.
- Administration \$259,800
(Includes on-line utility billing system - \$10,000)

Water Fund Expenditures (2018)

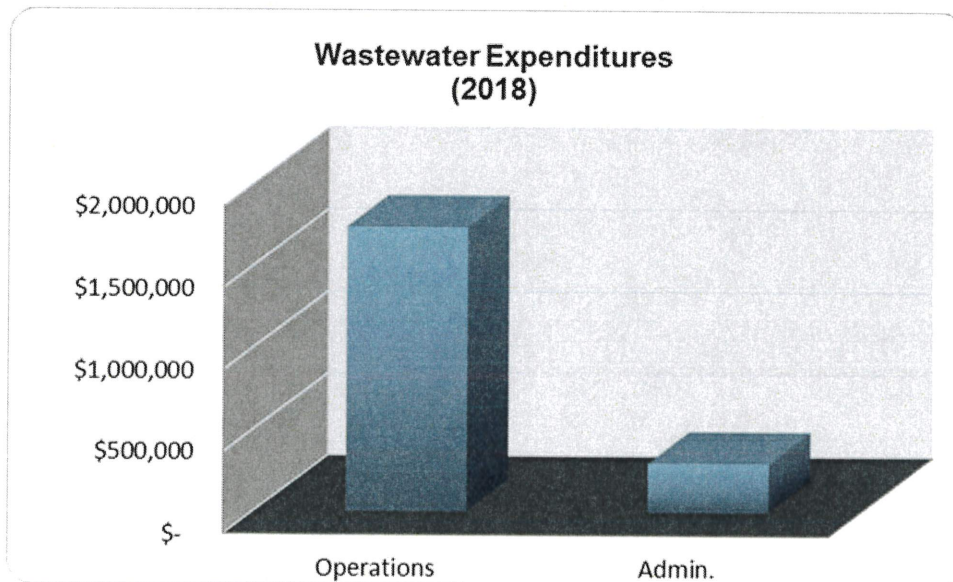


The fund balance at the beginning of 2018 has been estimated at \$19,373,400 with a projected ending fund balance of \$20,570,800, which does not include tap fee or raw water development fee revenue collected throughout the year.

Wastewater Fund

Wastewater revenue for 2018 is estimated at \$1,885,000. This amount includes \$1,825,000 in monthly sewer fee revenue, \$50,000 of interest income and \$10,000 of miscellaneous income. Revenue derived from sewer tap fees has not been budgeted as required by the state auditor. Projected tap fee revenue for 2017 has been estimated at \$110,500.

Wastewater Fund expenditures for 2018 have been budgeted as follows:



- Operations \$1,727,800

Includes: Low Point dewatering equipment - \$400,000, System Control and Data Acquisition System (SCADA) - \$65,000, instrumentation/controls upgrade - \$75,000, manhole installation - \$50,000, GIS mapping- \$25,000, sewer line replacement - \$20,000 and pickup truck (1/2 cost) – 19,000.

- Administration \$295,400

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

The ending fund balance of the Wastewater Fund for 2018 has been estimated at \$9,869,200, 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 budgeted to pay for capital improvement projects. The beginning fund balance as of January 1, 2018 is anticipated to be \$17,131,700. Estimated revenue from use taxes during 2018 is expected to total \$1,060,000. In addition, \$65,000 of interest income has been budgeted for the year.

Capital improvement expenditures for 2018 total 8,017,500, and include the following:

- Community recreation center \$6,000,000
- Architect services \$1,200,000
- Street repair and maintenance \$350,000
- Interstate 25 (I-25) grant contribution \$250,000
- Developers refund \$180,000
- Sidewalk replacement \$15,000
- Street signs/streetlights \$10,000
- Shop improvements \$5,500
- Community center improvements \$5,000
- Alley improvements \$2,000

The 2018 year-end fund balance of the Use Tax Fund is expected to total \$10,239,200, which includes six million dollars (\$6,000,000) for construction of the community recreation center. It should be noted budgeted expenditures in the Use Tax Fund for 2018 are expected to exceed projected revenues by about **\$6,892,500**, 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 2017 is projected at \$2,471,166. During 2018 it is estimated the town will receive \$70,000 in lottery proceeds, \$62,500 from park fees, \$90,000 from Larimer County use taxes, earnings on investments totaling \$9,000 and "miscellaneous" revenue of \$5,000. Total expenditures for 2018 have been budgeted at \$219,000 for the following parks: (Clearview, Johnstown Lake, Parish, Hays, Pioneer Ridge, Sunrise and Rolling Hills Ranch) to include the Clearview park expansion project (\$165,000), park improvements, repair and maintenance as well as tree acquisition and trimming. The projected ending fund balance for 2018 has been budgeted at \$2,488,600.

Drainage Fund

The Storm Drainage Fund was originated to account for storm drainage fees collected at the time of annexation. Ordinance No. 2004-718 provides that each acre of annexed land will 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 limits shall be assessed a monthly storm water management fee equal to \$5.00 per single-family equivalency.

Included in the Drainage Fund budget are monies for the following: \$134,100 for administration expenses, \$220,100 for operation related expenditures, 90,000 for curb/gutter and inlet repair/replacement and \$20,000 for infrastructure repairs.

Resources available in the Drainage Fund at the end of 2017 are expected to total \$2,445,706. It is estimated \$416,000 of monthly customer service fees will be collected during the year and \$22,500 of interest income. The 2018 ending fund balance of the Drainage Fund is projected to total \$2,530,000.

Equipment Replacement Fund

The Equipment Replacement Fund was initiated in 2004. As formerly noted, the fund was instituted to assist with the procurement of major pieces of equipment. A total of \$1,000,000 has been allocated in the General Fund to be transferred to the Equipment Replacement Fund in 2018. Expenditures have been budgeted in the amount of \$276,100 for the following: public works equipment (tractor - \$77,000, ATV -\$13,000), two police vehicles with accessories - \$99,500, three-quarter (3/4) ton pickup truck for the street department - \$43,000, roll-over purchase agreements for the front-end loader and grader - \$38,400, and computers/office equipment - \$5,200. The ending 2018 fund balance is projected to total \$3,457,800.

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 produced from impact fees and interest during 2018 have been budgeted at \$1,122,000. Expenditures for 2018 include the following:

- Two (2) fully equipped police vehicles - \$93,000
- Pedestrian crossing signals - \$75,000
- Police equipment - \$33,200
- Larimer County Road 3 Extension Design - \$30,000
- Police substation lease payments and utilities - \$26,500
- Parks and open space - \$15,000

Impact Fund expenditures for 2018 are estimated to total \$272,700. The fund balance at the conclusion of 2017 is estimated at \$13,474,522. The ending fund balance at the conclusion of 2018 has been projected at \$14,323,800.

Street Maintenance Fund

The Street Maintenance Fund was created 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 became effective January 1, 2017, and is projected to generate about \$305,000 during the coming year. Street Maintenance Fund expenditures for 2018 have been budgeted at \$300,000. The 2018 beginning fund balance is projected at \$200,500, with an ending fund balance for the year estimated at \$206,000.

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 2018 the beginning fund balance of the town's Contingency Fund is projected to total approximately \$1,623,331. A total of \$225,000 has been budgeted in the General Fund to be transferred to the Contingency Fund during 2018.

Summary

In conclusion, the 2018 budget serves as a financial and policy plan necessary to prudently implement the goals and priorities of the Town Council, and allow the town to continue

providing the residents of Johnstown with a full scope of high quality municipal services that enhance the quality of life in our community.

We wish to express our appreciation to the Mayor and Town Council for their vision, guidance and support throughout the budget process. We also wish to extend sincere appreciation for the dedication and commitment of the management personnel and their staff in preparing this year's budget. A special acknowledgement to our Town Clerk/Treasurer for coordinating the budget process and compiling the financial information incorporated 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

Our Vision

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

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

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

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

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

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

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

MISSION STATEMENT

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

TOWN OF JOHNSTOWN

TOWN OFFICIALS:

Mayor.....Scott James

Mayor Pro Tem.....Gary Lebsack

Town Council.....Devin Davis
Troy Mellon
Amy Tallent
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



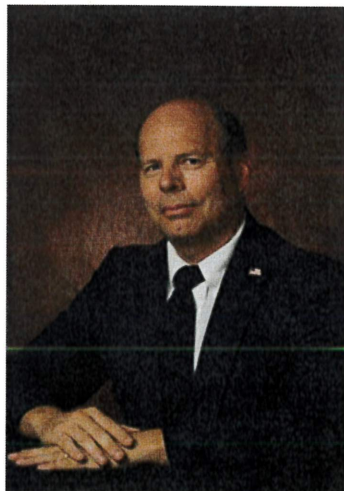
Chad Young



Devin Davis



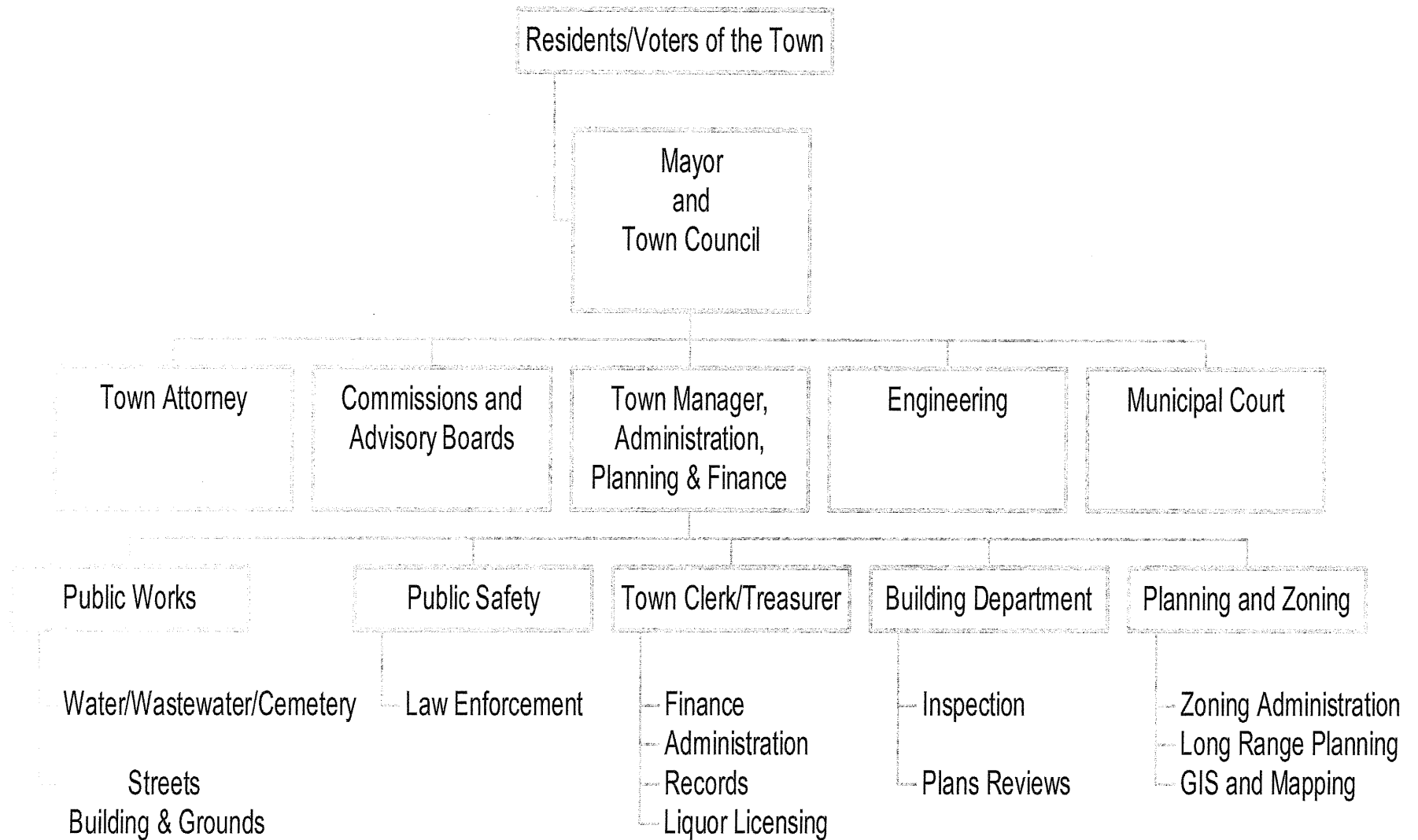
Jesse Molinar



Troy Mellon



Amy Tallent



2018

ACTION ITEMS

TOWN OF JOHNSTOWN

ACTION ITEMS

(2018)

- ***Install State Highway 60 pedestrian crossing signals***
- ***Update trails and sidewalks connectivity plan***
- ***Construct Clearview Park improvements and explore vacant land options***
- ***Enhance government transparency***
- ***Contract citizen and business outreach coordinator***

General Fund

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
GENERAL FUND REVENUE - 01								
4001	Beginning Fund Balance	20,439,402	24,245,409	28,165,164	33,527,956	30,467,600	36,458,000	
	TAXES							
4010	Property Tax	3,427,206	3,501,722	4,467,351	4,150,000	3,300,000	3,950,000	
	2000 Election Library Tax 1.8mil	0	0	0	0	208,400	300,000	
4020	Specific Ownership	277,006	269,204	315,681	288,000	210,000	280,000	
4030	Franchise Tax	394,171	395,387	400,561	390,000	390,000	395,000	
4040	Penalties on Del. Taxes	3,819	1,590	2,476	3,000	4,000	3,000	
4070	Sales Tax	2,409,759	2,454,849	3,162,327	2,900,000	2,350,000	3,200,000	
4075	Lodging Tax	0	0	16,711	70,000	17,000	85,000	
4080	Severance Tax	432,889	491,237	275,332	60,000	60,000	50,000	
	SUB-TOTAL	6,944,850	7,113,989	8,640,439	7,861,000	6,539,400	8,263,000	
	LICENSES & PERMITS							
4110	Beer & Liquor Licenses	2,000	962	3,045	3,000	700	1,800	
4120	Business Licenses	10,765	12,647	14,940	15,000	11,500	14,000	
4130	Building Permits	1,012,446	564,481	1,016,272	500,000	280,000	475,000	
4140	Dog Licenses	2,838	2,692	2,630	2,300	2,300	2,300	
	Sub-Total	1,028,049	580,782	1,036,887	520,300	294,500	493,100	
	INTERGOVERN REVENUES							
4210	Cigarette Tax	15,758	16,159	17,588	14,000	14,000	14,000	
4220	Highway Users Tax	373,432	407,029	416,429	370,000	350,000	380,000	
4230	Motor Vehicle Reg. Fees	47,591	49,147	54,484	42,000	42,000	45,000	
4240	Road & Bridge	92,250	99,279	119,659	75,000	75,000	90,000	
	Sub-Total	529,031	571,614	608,160	501,000	481,000	529,000	
	CHARGES FOR SERVICES							
4310	Cemetery	22,536	36,532	42,096	22,000	22,000	22,000	
4320	Trash Fees	461,521	494,543	522,936	605,000	585,000	640,000	
4330	Other	0	5,989	55,822	9,000	1,500	900	
	Fishing Permits	790	843	765	700	600	600	
4340	Police Dept. Services	50	424	270	600	200	200	
4530	Planning Fees	49,809	23,017	16,378	1,000	5,000	5,000	
4510	Reservation/Rent Fees	14,110	17,829	16,249	12,000	10,000	11,000	
	Sub-Total	548,816	579,177	654,516	650,300	624,300	679,700	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	FINES & FORFEITS							
4410	Court Fines	115,641	125,935	145,797	145,000	80,000	120,000	
4420	Court Surcharges	15,857	18,447	26,770	27,000	12,000	18,000	
	Sub-Total	131,498	144,382	172,567	172,000	92,000	138,000	
	MISCELLANEOUS REVENUE							
4610	Interest Income	12,382	94,000	160,083	94,000	50,000	65,000	
	Transfer from Water Fund	43,350	43,350	43,350	0	0	0	
4570	School District	28,114	29,077	27,207	29,000	29,000	31,000	
	Refund of Expenditures	13,063	7,929	23,198	12,000	5,000	5,000	
	Sub-Total	96,909	174,356	253,838	135,000	84,000	101,000	
	GENERAL FUND REVENUE TOTAL	9,279,153	9,164,300	11,366,407	9,839,600	8,115,200	10,203,800	
	AVAILABLE RESOURCES	29,718,555	33,409,709	39,531,571	43,367,556	38,582,800	46,661,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
LEGISLATIVE EXPENDITURES								
5070	Workmen's Compensation	737	1,000	742	1,200	1,200	1,200	
	Council Members Comp.	19,925	19,625	20,675	22,800	22,800	22,800	
	Payroll Taxes	1,495	1,501	1,582	1,800	1,800	1,800	
	Personnel Services Total	22,157	22,126	22,999	25,800	25,800	25,800	
8016	Professional Services	4,936	1,607	4,274	4,000	4,000	4,000	
	Training	0	0	0	500	3,000	3,000	
	Council Outreach	0	0	0	1,500	1,500	1,500	
	Equipment/Software	362	143	958	2,000	2,500	2,500	
	Insurance	700	782	900	1,000	1,000	1,000	
	Operating & Maintenance Total	5,998	2,532	6,132	9,000	12,000	12,000	
LEGISLATIVE EXPENDITURES TOTAL		28,155	24,658	29,131	34,800	37,800	37,800	
MUNICIPAL COURT EXPENDITURES								
5011	Judge Services	12,647	13,984	14,084	15,000	13,000	17,000	
5012	Pros. Attorney - Services	29,720	32,370	26,040	30,300	28,700	32,000	
	Personnel Services Total	42,367	46,354	40,124	45,300	41,700	49,000	
6505	Office Supplies	753	799	780	1,000	1,000	1,000	
8016	Professional Services	20	0	85	100	100	100	
	Operating & Maintenance Total	773	799	865	1,100	1,100	1,100	
MUNICIPAL COURT EXPENDITURES TOTAL		43,140	47,153	40,989	46,400	42,800	50,100	
ELECTION EXPENDITURES								
6413	Publishing	110	0	57	0	700	700	
6526	Supplies	12,150	0	14,159	0	0	17,000	
8017	Election Judges	518	0	672	0	0	900	
	Coordinated Election / County	0	8,252	0	0	10,000	0	
	Operating & Maintenance Total	12,778	8,252	14,888	0	10,700	18,600	
ELECTION EXPENDITURES TOTAL		12,778	8,252	14,888	0	10,700	18,600	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTED	2017 BUDGET	2018 BUDGET	NOTES
	ADMINISTRATION EXPENDITURES							
5010	Wages - Full Time	73,662	78,033	69,551	85,400	90,000	97,000	
	Overtime	100	169	167	600	600	600	
5011	Wages - Part Time	2,479	4,173	6,234	7,300	13,000	7,500	
5015	Cleaning	2,383	2,311	2,583	3,300	3,500	3,500	
5025	Manager Salary	46,835	49,407	54,278	55,100	55,100	57,100	
5012	Hourly Communications Staff	0	5,365	13,378	17,200	17,200	18,000	
5050	Payroll Taxes	8,678	9,237	9,984	11,800	13,500	14,300	
5060	Employee Retirement	9,117	7,917	7,807	10,100	12,100	12,800	
5065	Health Insurance	25,312	24,353	18,694	23,000	26,500	33,000	
5070	Workers Compensation Ins.	500	700	800	1,000	1,000	1,000	
	Personnel Services Total	169,066	181,665	183,476	214,800	232,500	244,800	
6010	Utilities	5,274	4,856	5,122	6,000	6,000	6,000	
6505	Office Supplies	6,183	6,568	5,660	6,500	7,000	6,700	
	Utility Bill Mailing	3,811	4,026	7,843	8,000	8,000	8,300	
6510	Telephone	2,107	1,807	1,691	1,800	2,300	2,000	
6511	Training	620	115	246	500	1,100	1,000	
6513	Publish/Record	3,601	2,817	1,879	4,500	5,500	5,000	
6515	Dues/Subscriptions	2,319	2,397	2,680	2,900	2,900	2,900	
6518	Cleaning Supplies	1,459	1,190	1,028	1,500	1,700	1,700	
6520	Mileage & Expenses	1,742	1,300	463	1,500	2,500	2,000	
6522	Insurance	9,816	13,825	15,000	13,700	15,700	15,700	
7020	Maintenance & Repairs	3,399	2,911	1,520	3,800	3,800	3,800	
8010	Audit	8,900	9,200	2,125	3,000	3,000	3,000	
8012	Comp. Professional Services	9,157	7,701	7,475	9,500	10,500	10,500	
8014	Legal	33,093	41,924	43,728	38,000	38,000	42,000	
8016	Salary Study Fees	0	880	0	800	800	1,500	
8017	Professional Services	6,653	0	1,050	2,000	2,000	2,000	
	Profess. Services - Taping meet.	6,398	6,257	6,395	6,500	7,000	7,000	
8019	Treasurer's Fees	44,892	48,314	62,747	55,000	55,000	59,000	
9028	Communications	250	0	38	1,000	1,000	700	
	Operating & Maintenance Total	149,674	156,088	166,690	166,500	173,800	180,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
8440	Computer & Software	6,787	8,294	0	2,000	2,000	3,000	
	Miscellaneous Office Eqpt.	233	0	0	1,100	1,100	500	
	Capital Outlay Total	7,020	8,294	0	3,100	3,100	3,500	
	ADMINISTRATION							
	EXPENDITURES TOTAL	325,760	346,047	350,166	384,400	409,400	429,100	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	PLANNING AND ZONING EXPENDITURES							
5010	Wages - Full Time	104,457	112,317	113,483	117,400	117,400	132,000	
5050	Payroll Taxes	7,888	8,163	8,493	9,000	9,000	10,000	
5060	Retirement	9,629	10,002	10,400	10,900	10,900	12,100	
5065	Health Insurance	17,569	16,649	15,625	16,600	18,500	26,000	
5070	Worker's Compensation	1,300	777	742	1,700	1,700	1,700	
	Personnel Services Total	140,843	147,908	148,743	155,600	157,500	181,800	
6010	Utilities	3,168	3,156	2,298	2,300	3,400	3,000	
6505	Office Supplies	2,173	965	697	2,500	2,500	2,500	
6510	Telephone	1,288	1,259	1,485	1,400	1,400	1,400	
6511	Training	60	0	0	500	500	500	
6513	Publish/Record	457	19	29	200	200	200	
6515	Dues/Subscriptions	800	485	400	800	800	800	
	Mileage/Expenses	0	48	0	100	100	100	
	Insurance	2,100	2,100	2,400	2,500	2,500	3,000	
	Computer Professional Services			1,696	1,800	2,000	2,000	
8017	Professional Services	9,932	3,309	3,870	10,000	10,000	15,000	
	North Front Range MPO	5,700	3,900	5,100	6,800	6,700	6,900	
8016	Legal	78	0	124	500	500	500	
	Operating & Maintenance Total	25,756	15,241	18,099	29,400	30,600	35,900	
8440	Machinery & Equipment		0	0	500	500	300	
	GIS Plotter/GIS Cam		0	0	0	0	0	
	Maps/aerial photos		0	0	0	0	0	
	Capital Outlay Total	0	0	0	500	500	300	
	PLANNING AND ZONING							
	EXPENDITURES TOTAL	166,599	163,149	166,842	185,500	188,600	218,000	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	POLICE DEPARTMENT EXPENDITURES							
5010	Wages - Full time	882,283	939,782	1,012,404	1,234,400	1,234,400	1,375,000	
50103	Overtime	13,947	12,266	5,367	12,000	15,000	13,500	
5013	Clerical Wages	61,402	58,244	33,429	35,300	35,300	37,700	
	Part-time Wages	0	0	24,510	54,000	54,000	59,000	
5050	Payroll Taxes	67,714	72,222	79,495	102,500	102,500	114,000	
5060	Retirement	49,345	53,064	58,621	72,000	72,000	80,000	
5065	Health Insurance	226,813	245,605	230,048	277,500	330,000	341,000	
5070	Workmen's Compensation	35,332	37,897	35,599	36,000	53,600	40,000	
	Personnel Services Total	1,336,836	1,419,080	1,479,473	1,823,700	1,896,800	2,060,200	
6010	Utilities	15,072	13,926	12,348	12,400	16,400	14,000	
6505	Office Expenses	5,794	4,869	6,706	7,000	8,000	6,800	
6510	Telephone	6,236	6,283	6,371	7,500	7,500	10,500	
6511	Training	7,695	9,809	9,155	11,000	11,000	11,000	
6513	Publish/Record	455	933	503	1,500	1,500	1,500	
6515	Dues & Subscriptions	545	35	436	1,200	1,200	1,200	
6518	Cleaning Services	6,686	6,968	8,258	8,700	8,100	8,500	
6522	Insurance	40,038	42,223	46,396	46,500	50,500	50,500	
6524	Gas & Oil	27,959	19,700	21,638	23,400	38,000	26,400	
6526	Operating Supplies	3,441	3,806	4,434	6,500	7,000	6,500	
6527	Uniforms	5,561	3,399	3,733	5,000	5,000	9,000	
6528	Radio Maintenance	7,859	8,093	15,613	20,000	20,000	26,500	
7010	Building Repair & Maintenance	1,355	1,340	4,207	8,000	8,000	8,000	
7020	Repairs & Maintenance	8,315	8,076	10,913	11,000	11,000	13,500	
8012	Computer Professional Services	3,424	13,909	8,918	10,000	10,000	10,000	
8014	Legal	2,069	4,350	3,100	3,000	3,000	2,500	
8016	Professional Services	4,758	3,106	4,865	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	7,106	7,740	8,987	10,500	10,500	10,500	
9022	Jail Fees	103	119	349	1,500	1,500	1,500	
9028	Community Services	674	2,453	1,055	2,000	2,000	2,000	
9028	Task Force	0	2,000	2,000	2,000	2,000	2,000	
9028	Records Contract	3,930	4,268	4,477	8,000	8,000	9,000	
9028	School Resource Officer	0	0	0	300	300	0	
	Operating & Maintenance Total	164,415	172,745	189,802	217,400	240,900	241,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
6544.02	Computer System	0	1,340	18	2,500	2,500	2,500	
6544.04	Radar Gun	4,159	3,950	4,699	5,000	5,000	2,500	
6544.05	Cellular Phones	0	0	0	100	100	0	
6544.06	Vests	1,849	3,640	1,655	2,500	2,500	5,000	
6544.07	Camera/Investigation Eqpt.	2,539	2,697	1,925	2,600	2,600	3,500	
6544.09	Shooting Range Supplies	2,855	1,848	3,187	3,600	3,600	3,600	
6544.11	Police equipment	7,285	1,810	11,808	12,500	12,500	10,000	
6544.10	Office Improvements	3,169	232	1,276	4,000	4,000	3,000	
	Capital Outlay Total	21,856	15,517	24,568	32,800	32,800	30,100	
POLICE DEPARTMENT								
EXPENDITURES TOTAL		1,523,107	1,607,342	1,693,843	2,073,900	2,170,500	2,332,100	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	BUILDING INSPECTIONS EXPENDITURES							
5010	Wages Full Time	21,905	22,332	23,590	31,300	32,300	37,600	
5050	Payroll Taxes	1,676	1,598	1,748	2,500	2,500	2,900	
5060	Retirement	928	902	985	1,400	1,400	1,600	
5065	Health Insurance	4,176	4,425	4,161	5,200	5,200	7,000	
5070	Workmen's Compensation	717	905	800	1,400	1,400	1,400	
	Personnel Services Total	29,402	30,162	31,284	41,800	42,800	50,500	
6010	Utilities	3,778	3,705	2,661	3,900	3,900	3,900	
6505	Office Expense	2,500	1,413	1,158	3,800	3,800	3,800	
6510	Telephone	1,375	1,440	1,485	1,600	1,600	1,600	
6511	Training	75	35	25	500	500	500	
6513	Publish/Record	0	0	0	500	500	500	
6515	Dues & Subscriptions	150	160	0	200	200	200	
6518	Cleaning Supplies	646	540	895	1,000	1,000	1,000	
6522	Insurance	8,500	7,277	8,200	8,500	8,500	8,700	
6526	Operating Supplies	745	41	536	2,000	2,000	2,000	
7020	Repair & Maintenance	322	571	483	2,000	2,000	2,000	
8012	Comp. Professional Services	2,890	2,901	3,030	3,500	3,500	3,600	
8014	Legal	0	0	0	500	500	500	
8016	Professional Services	54,405	74,090	103,200	127,000	127,000	127,000	
	Operating & Maintenance Total	75,386	92,173	121,673	155,000	155,000	155,300	
	BUILDING INSPECTIONS							
	EXPENDITURES TOTAL	104,788	122,335	152,957	196,800	197,800	205,800	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	STREETS EXPENDITURES							
5010	Wages - Full Time	244,298	244,826	229,129	240,000	280,000	303,000	
50103	Overtime	4,547	3,034	1,168	6,000	7,000	7,000	
5015	Wages - Part Time	9,633	5,726	9,378	15,000	15,000	15,000	
5050	Payroll Taxes	18,197	18,144	17,628	18,000	23,200	26,000	
5060	Retirement	14,411	15,294	13,970	14,400	17,400	19,000	
5065	Health Insurance	59,249	62,504	58,913	72,000	82,000	82,000	
5070	Workmen's Compensation	8,607	15,820	15,174	17,100	19,100	19,100	
	Personnel Services Total	358,942	365,348	345,360	382,500	443,700	471,100	
6010	Utilities	6,220	6,621	5,782	8,000	10,000	10,000	
6015	Utilities - Street Lights	232,671	229,257	229,976	234,000	243,000	243,000	
6505	Office Expense	242	136	69	600	600	600	
	Cleaning Supplies	1,367	1,501	1,323	1,600	1,600	1,600	
6510	Telephone	3,119	2,630	3,683	3,600	3,300	3,600	
6511	Training	100	0	675	1,500	1,500	1,500	
6515	Dues & Subscriptions	225	225	703	1,300	2,000	1,500	
6522	Insurance	23,000	22,925	26,400	28,000	28,000	29,700	
6524	Gas & Oil	22,225	14,253	12,395	13,600	15,500	14,000	
6526	Operating Supplies	4,952	3,580	3,897	4,500	4,500	4,500	
6530	Snow & Ice Removal	16,244	19,624	19,895	30,000	30,000	35,000	
6532	Trash Service	460,838	489,033	523,598	610,000	592,000	640,000	
6534	Weed Control	0	211	3,962	2,500	2,500	2,500	
6536	Street Signs	252	153	2,747	3,500	4,000	3,500	
7020	Repair & Maint. - Equipment	18,964	14,791	18,964	25,000	25,000	25,000	
7030	Repair & Maint. - Bldgs.	127	0	939	3,000	3,000	3,000	
	Computer Professional Services	0	0	1,253	1,200	1,200	1,200	
8016	Professional Services	2,376	3,784	3,230	3,100	3,100	3,000	
	Operating & Maintenance Total	792,922	808,724	859,491	975,000	970,800	1,023,200	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	Used Equipment	0	0	3,285	4,000	4,000	4,000	
4406	Holiday Decorations	3,642	1,667	1,066	7,500	7,500	7,500	
4407	Tools	1,252	532	1,277	2,500	2,500	2,500	
	Safety Eqpt.	645	1,256	3,087	4,200	4,200	4,000	
	Capital Outlay Total	5,539	3,455	8,715	18,200	18,200	18,000	
	STREETS & ALLEYS							
	EXPENDITURES TOTAL	1,157,403	1,177,527	1,213,566	1,375,700	1,432,700	1,512,300	

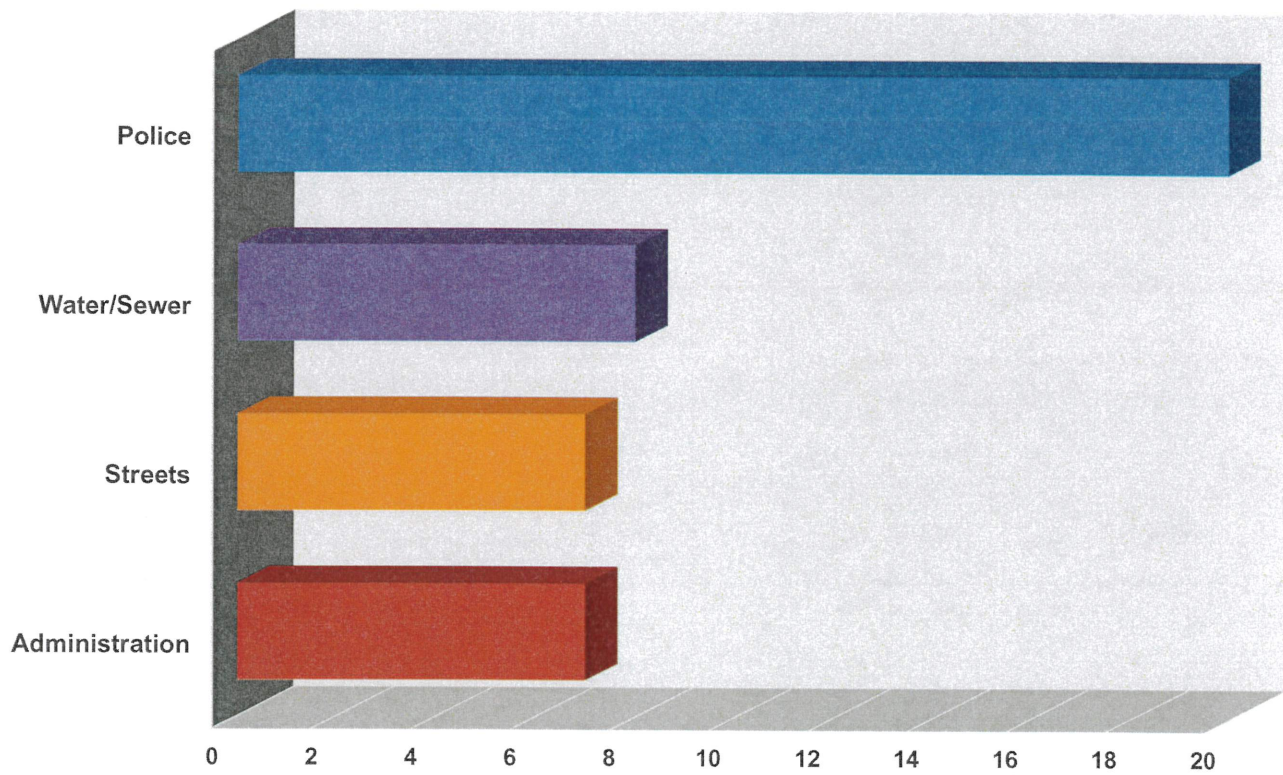
TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTED	2017 BUDGET	2018 BUDGET	NOTES
	CEMETERY EXPENDITURES							
5015	Wages - Part Time	10,645	4,050	9,324	12,000	12,000	12,000	
5050	Payroll Taxes	814	310	713	1,000	1,000	1,000	
5070	Workmen's Compensation	1,200	2,272	1,400	1,500	1,500	1,500	
	Personnel Services Total	12,659	6,632	11,437	14,500	14,500	14,500	
6513	Publishing/Recording	0	0	0	300	300	300	
6522	Insurance	1,800	1,728	2,000	1,100	2,100	2,200	
6524	Gas & Oil	900	494	670	1,800	1,800	1,900	
6526	Supplies	1,032	1,144	1,346	2,200	2,200	2,200	
6533	Tree Trimming	3,600	0	3,500	3,500	3,500	4,000	
	Trees	1,500	0	1,951	4,200	2,000	2,000	
6534	Fertilizer & Weed Control	4,000	4,045	3,000	4,700	4,700	5,000	
	Tools	0	0	0	0	400	400	
7020	Repair & Maintenance	2,827	764	2,286	8,200	8,200	3,500	
7025	Sprinkler Repair	2,997	1,032	3,323	3,500	3,500	3,700	
8016	Professional Services	252	180	11	500	500	500	
	Operating & Maintenance Total	18,908	9,387	18,087	30,000	29,200	25,700	
4401	Mower	3,500	569	0	0	0	0	
	Blower Back Pack	813	0	0	0	0	0	
4402	Hand Mower	1,000	0	0	0	0	0	
4403	Spin Trimmer	0	640	698	0	800	800	
	Capital Outlay Total	5,313	1,209	698	0	800	800	
	CEMETERY							
	EXPENDITURES TOTAL	36,880	17,228	30,222	44,500	44,500	41,000	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	CODE ENFORCEMENT							
5010	Wages	43,424	45,207	46,272	47,900	47,900	50,000	
	Overtime	194	128	0	200	200	500	
5050	Payroll Taxes	3,337	3,189	3,362	3,700	3,700	3,900	
5060	Retirement	1,847	1,849	1,950	2,100	2,100	2,200	
5065	Health Insurance	8,312	19,094	17,803	14,800	19,800	12,000	
5070	Workmens Compensation	1,663	1,500	1,483	1,600	1,800	1,800	
	Personnel Services Total	58,777	70,967	70,870	70,300	75,500	70,400	
	Gas & Oil	2,852	1,370	1,322	2,000	2,000	2,000	
	Insurance	1,900	1,365	3,700	3,900	3,900	4,100	
6526	Supplies	404	279	504	1,200	1,200	1,200	
7020	Repair & Maintenance	100	308	511	1,000	1,000	1,500	
7030	Weed/Nuisance Control	7,800	5,585	6,866	8,000	8,000	9,000	
8016	Professional Services	5,591	2,118	2,440	5,000	5,000	7,000	
	Operating & Maintenance Total	18,647	11,025	15,343	21,100	21,100	24,800	
	CODE ENFORCEMENT EXPENDITURES TOTAL	77,424	81,992	86,213	91,400	96,600	95,200	
	SENIOR COORDINATOR EXPENDITURES							
5015	Wages - Part Time	35,884	38,411	38,660	40,200	40,200	41,800	
5050	Payroll Taxes	2,740	2,767	2,865	3,100	3,100	3,200	
	Health Insurance	0	8,120	7,574	8,000	8,400	8,500	
5070	Workmans Compensation Insurance	2,152	777	742	1,100	1,700	1,200	
	Personnel Services Total	40,776	50,075	49,841	52,400	53,400	54,700	
6510	Telephone	1,387	1,414	1,420	1,500	1,400	1,500	
	Utilities	3,784	3,945	4,086	4,400	4,400	4,500	
6520	Mileage	2,526	1,924	1,701	3,200	3,200	3,200	
	Insurance	1,400	1,365	1,600	3,000	3,000	4,000	
	Repair & Maint.	4,314	3,738	4,471	5,700	5,700	5,700	
	Operating & Maintenance Total	13,411	12,386	13,278	17,800	17,700	18,900	
	SENIOR COORDINATOR EXPENDITURES TOTAL	54,187	62,461	63,119	70,200	71,100	73,600	

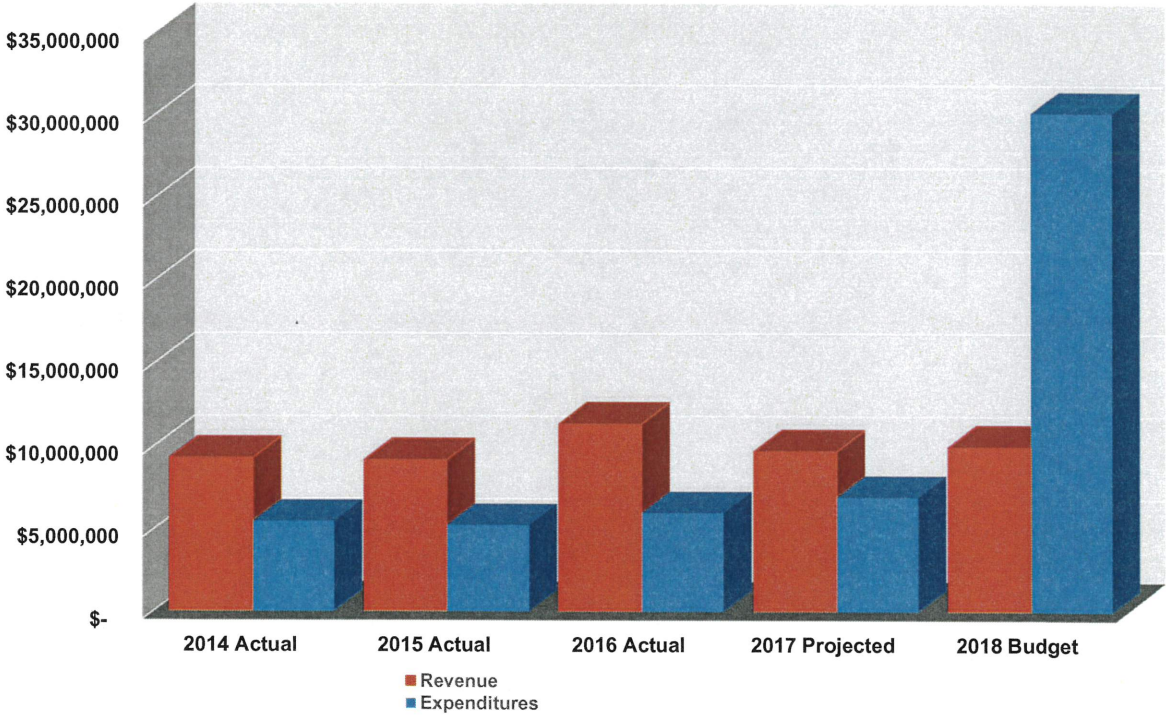
TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
PARK EXPENDITURES								
5015	Wages - Part Time	13,111	7,497	15,640	20,000	22,000	22,000	
5050	Payroll Taxes	1,003	573	1,196	1,800	1,800	1,800	
5070	Workers Compensation Insurance	1,109	1,555	1,483	2,000	2,000	2,000	
	Personnel Services Total	15,223	9,625	18,319	23,800	25,800	25,800	
6010	Utilities	10,064	6,561	3,519	5,200	9,200	7,000	
6522	Insurance	2,000	1,910	2,100	2,200	2,200	2,400	
6524	Gas & Oil	1,479	1,701	1,701	1,800	1,800	1,800	
	Training	0	0	0	400	400	500	
6526	Supplies	1,701	2,056	1,834	2,000	2,000	2,500	
6534	Fertilizer & Weed Control	2,750	3,305	6,904	11,500	11,500	13,000	
6542	Facilities (Portable toilets)	1,236	1,208	1,398	2,200	2,200	2,200	
7020	Repair & Maintenance	4,049	2,512	4,613	5,000	5,000	5,000	
	Sprinkler Repairs	2,555	3,527	4,734	5,000	5,000	5,000	
	Operating & Maintenance Total	25,834	22,780	26,803	35,300	39,300	39,400	
4401	Hand Mower	0	0	0	1,000	1,000	1,000	
4402	Spin Trimmer	0	550	320	800	800	800	
	Capital Outlay Total	0	550	320	1,800	1,800	1,800	
PARKS EXPENDITURES TOTAL		41,057	32,955	45,442	60,900	66,900	67,000	

TOWN	OF JOHNSTOWN							GENERAL FUND - 01
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	COMMUNITY							
6526	Community Center Supplies	1,129	2,094	1,281	4,500	6,500	6,000	
7020	Community Center Repairs	6,424	10,018	5,594	10,000	10,000	9,000	
	Community Center Utilities	6,036	5,017	4,086	6,000	7,500	6,500	
	Downtown Beautification	17,729	16,564	7,419	27,000	27,000	27,000	
	Public Art	0	13,333	29,167	0	0	0	
	Downtown Design Phase 3,4/Parking Lot	508,470	0	0	0	0	0	
	Downtown Façade Program	1,240	3,784	3,653	3,000	7,000	5,000	
	Economic Development Contr.	5,000	4,326	6,000	6,000	6,000	6,000	
	Citizen & Business Outreach Coordinator	0	0	0	0	0	12,000	
	Strategic Economic Development Plan	0	0	15,200	0	0	0	
	Architectual Fees - Community Center	0	0	0	35,000	250,000	0	
	Owners Representative/YMCA - Rec. Center	0	0	0	0	0	250,000	
	Barbeque Days	20,052	18,538	23,987	30,000	30,000	30,000	
	Mosquito Spraying	17,000	17,510	17,340	18,500	18,500	19,000	
	Newsletter/Citizen Communication	13,652	15,466	9,628	10,000	10,000	10,000	
	Street Maintenance Fee Study	0	7,243	0	0	0	0	
	Sales/Property Tax Study/Impact Fee Study	0	38,140	0	0	0	0	
	Citizen Communication Program	0	20,347	450	0	0	0	
	Grounds Maintenance	11,699	13,957	13,745	15,000	15,000	16,000	
	Town Hall Maintenance Agreement	2,618	1,884	3,306	5,000	5,000	5,000	
	Safety Award Program	0	0	796	0	2,500	2,500	
	Web Site Hosting	0	2,328	3,444	3,500	3,700	8,900	
	Web Site Update/Communication Master Plan	36,845	0	0	0	0	0	
	402 Interchange benefit analysis	0	0	0	0	0	45,000	
	Annual Chamber Dues	0	0	0	0	1,000	1,000	
	Electric Car Charging Grant Match	0	0	0	0	5,000	5,000	
	Town Hall Improvements	0	3,203	8,251	10,000	10,000	8,000	
	Museum Improvements	36	0	88,900	0	5,000	25,000	
	COMMUNITY							
	EXPENDITURES TOTAL	647,930	193,752	242,247	183,500	419,700	496,900	
	MISCELLANEOUS							
	Insurance Deductibles	3,662	4,557	955	10,000	17,000	17,000	
	Town Manager Severance	0	0	0	0	333,700	345,400	
	Separation Benefits	0	0	0	0	10,000	20,000	
	MISCELLANEOUS TOTAL	3,662	4,557	955	10,000	360,700	382,400	

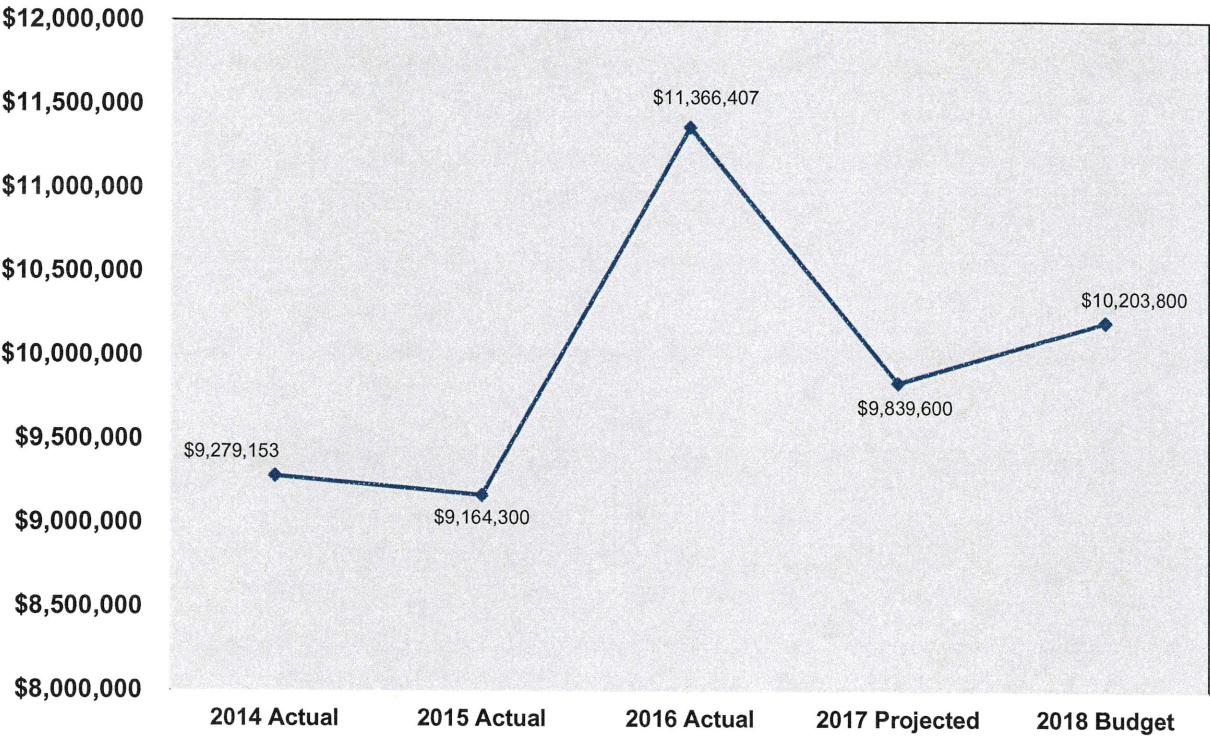
Full Time Employees (2018)



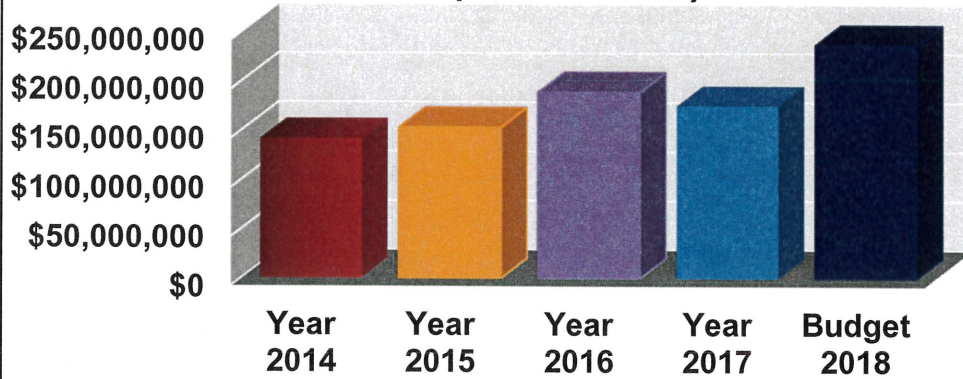
**General Fund Revenues vs Expenditures
(2014-2018)**



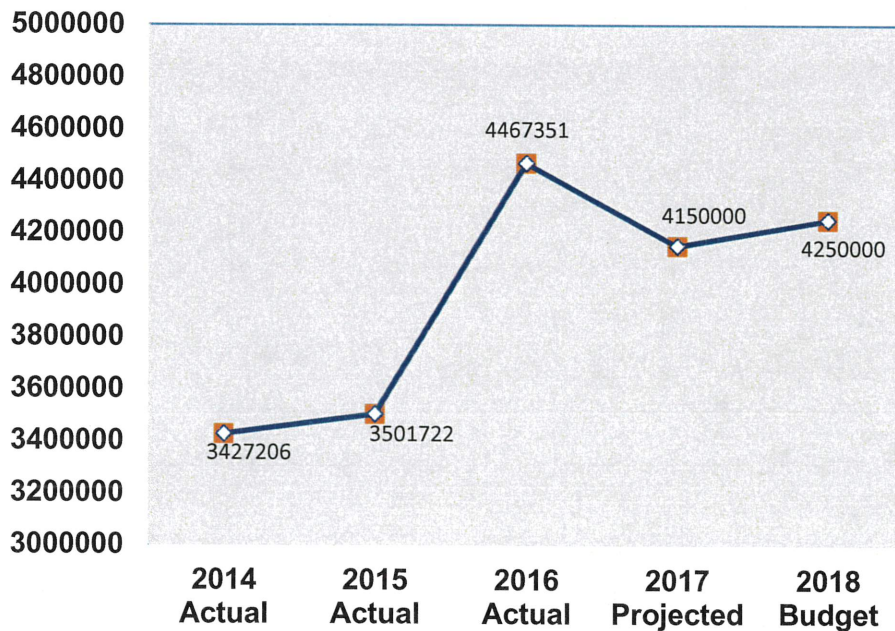
General Fund Revenues (2014-2018)



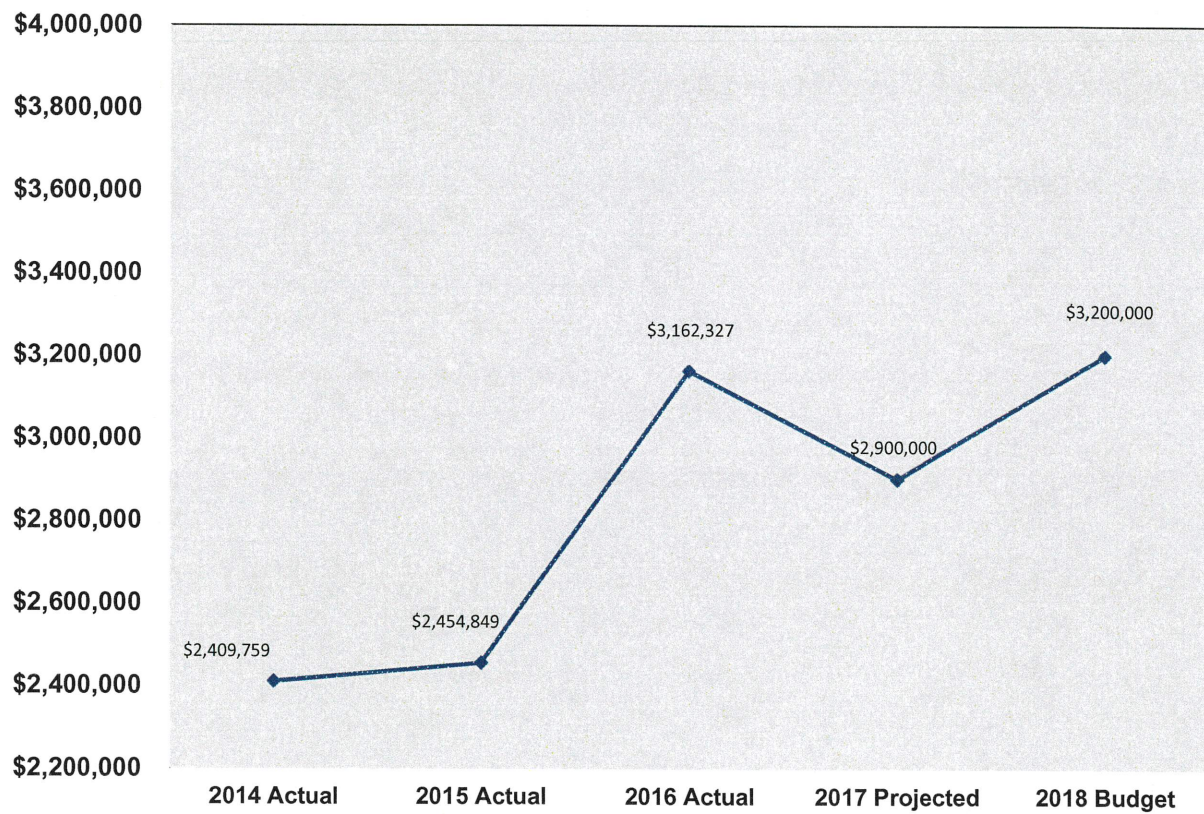
Assessed Valuation (2014-2018)



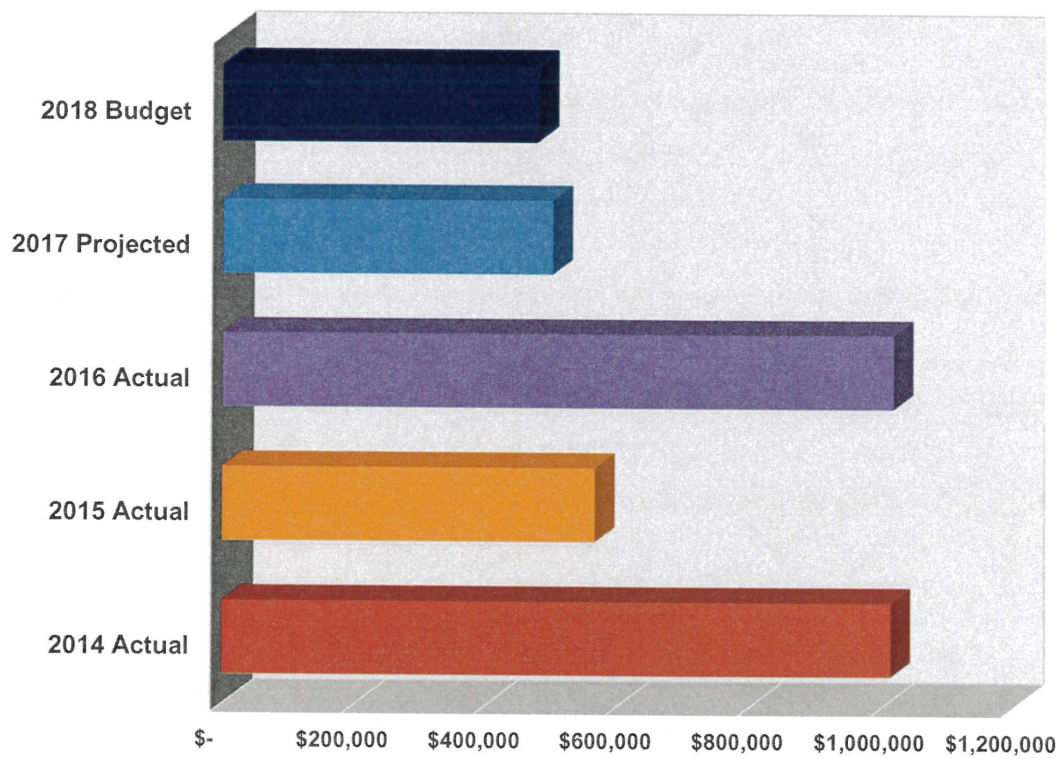
Property Tax Revenue (2014-2018)



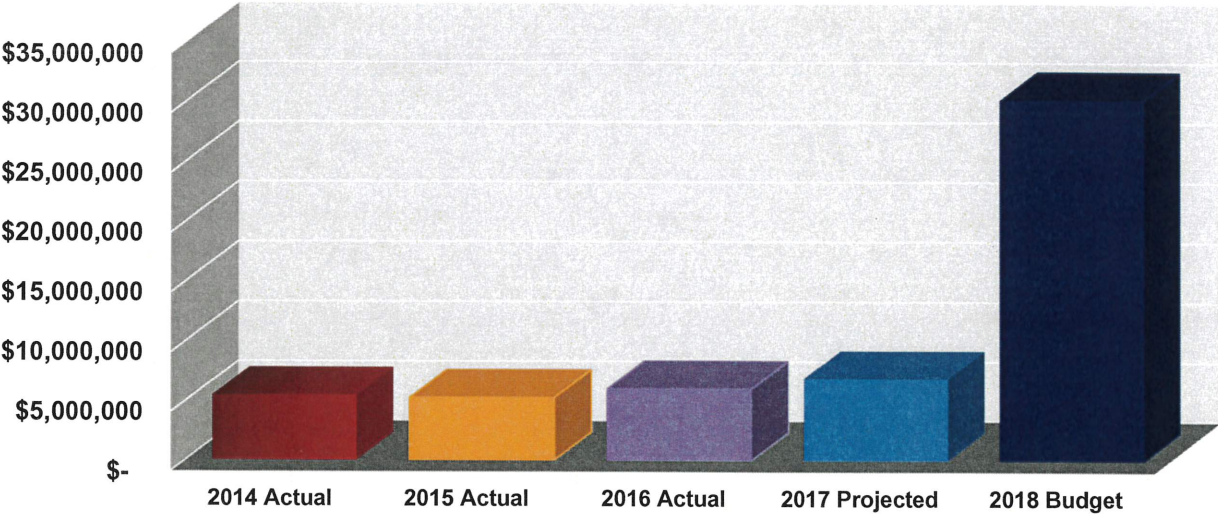
Sales Tax Revenue (2014-2018)



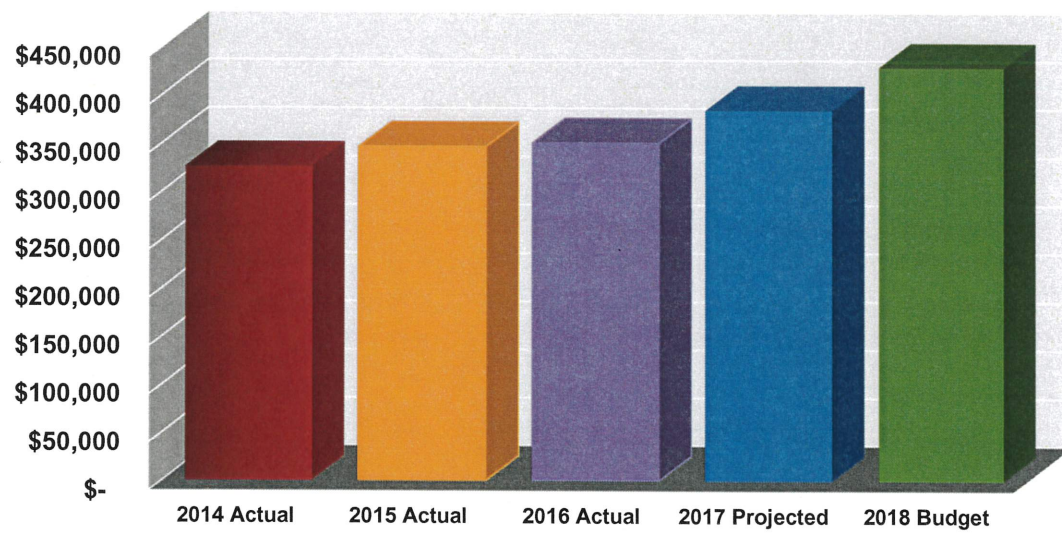
Building Permit Revenue (2014-2018)



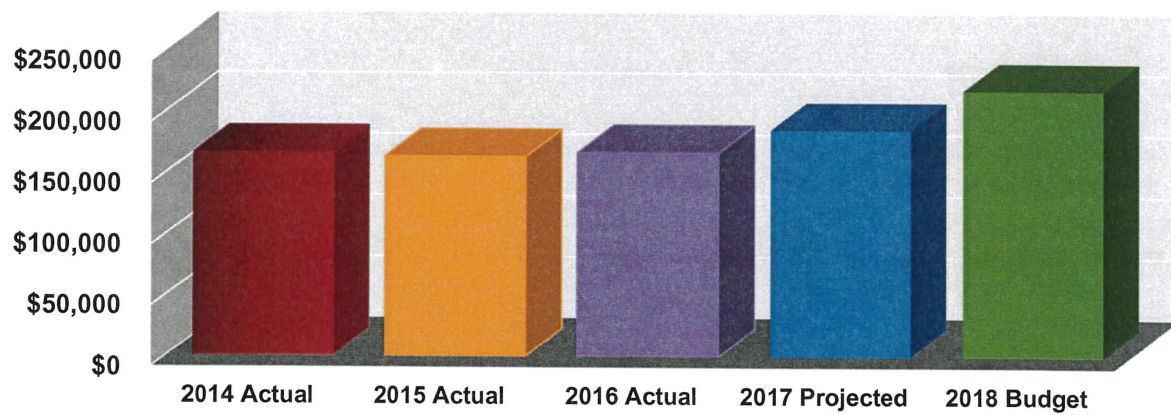
**General Fund Expenditures
(2014-2018)**



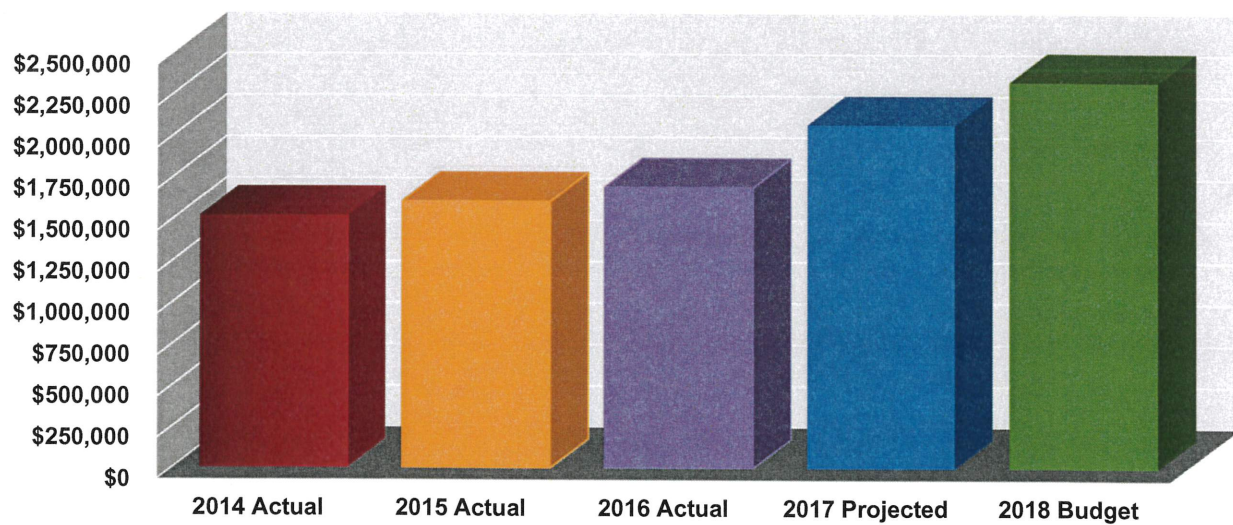
Administration Expenditures (2014-2018)



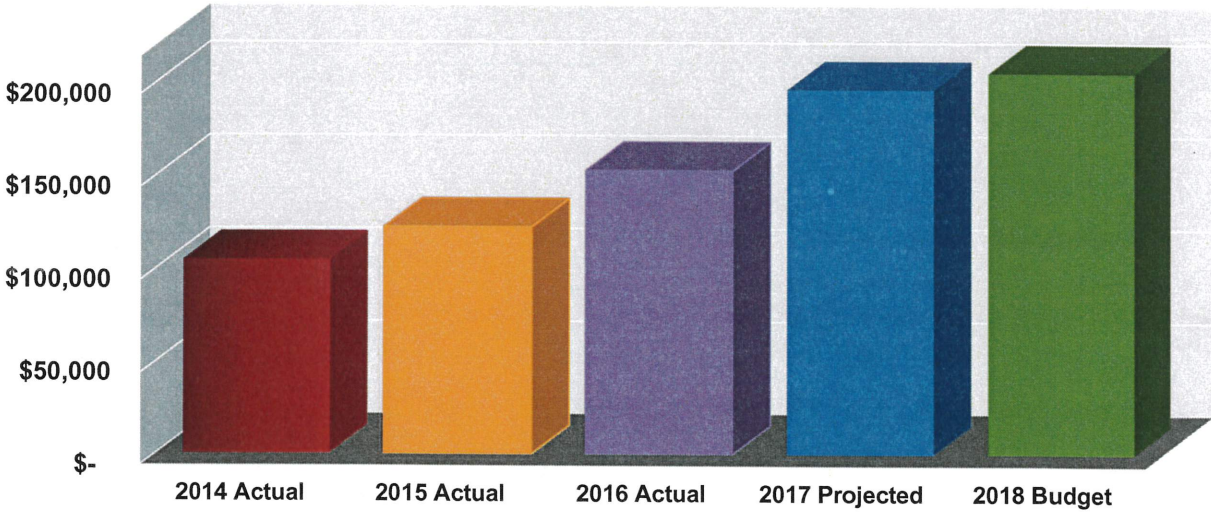
Planning & Zoning Expenditures (2014-2018)



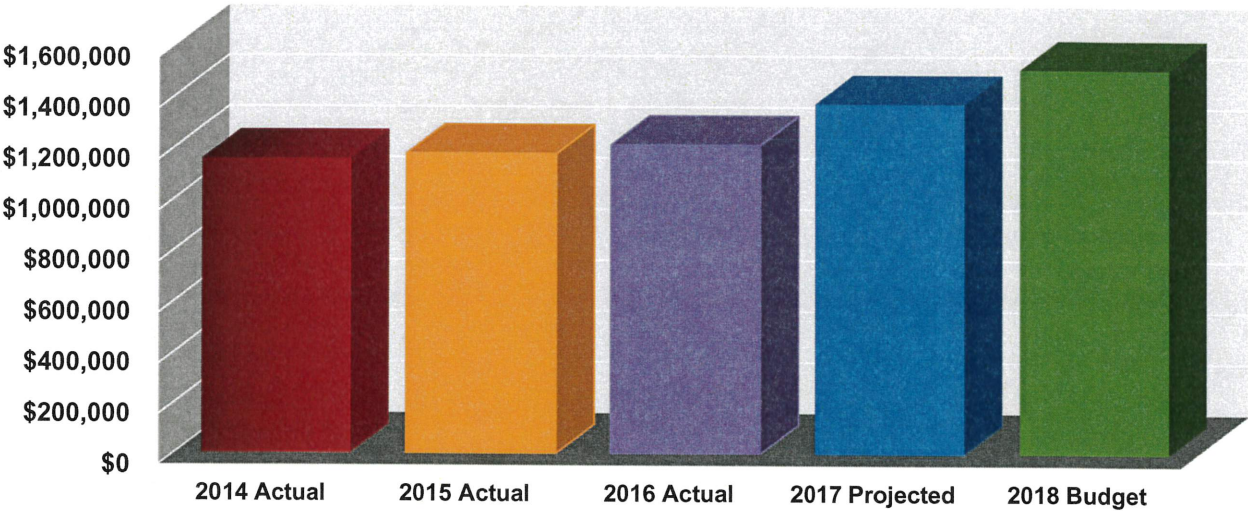
Police Department Expenditures (2014-2018)



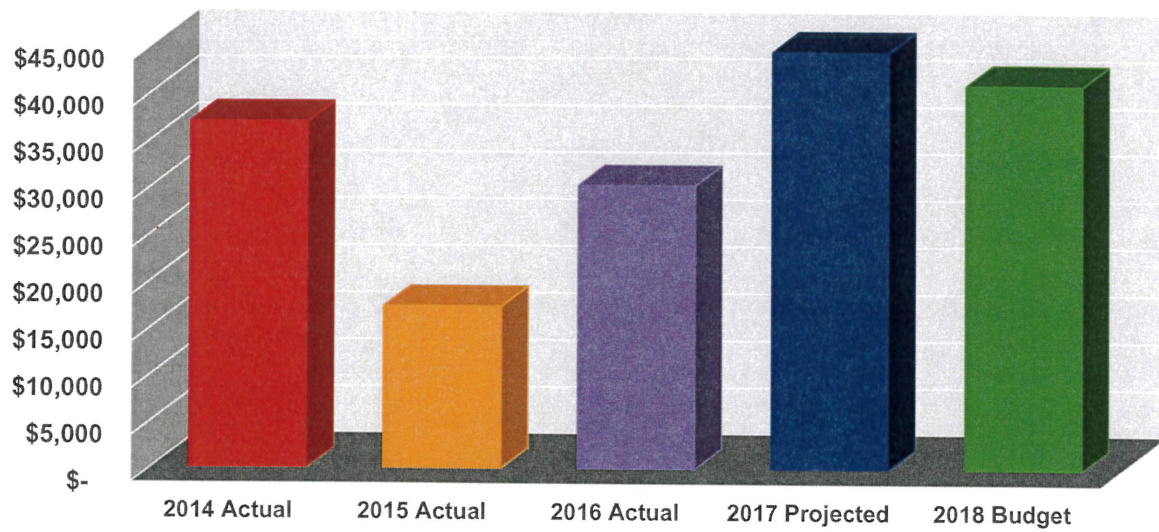
**Building Department Expenditures
(2014-2018)**



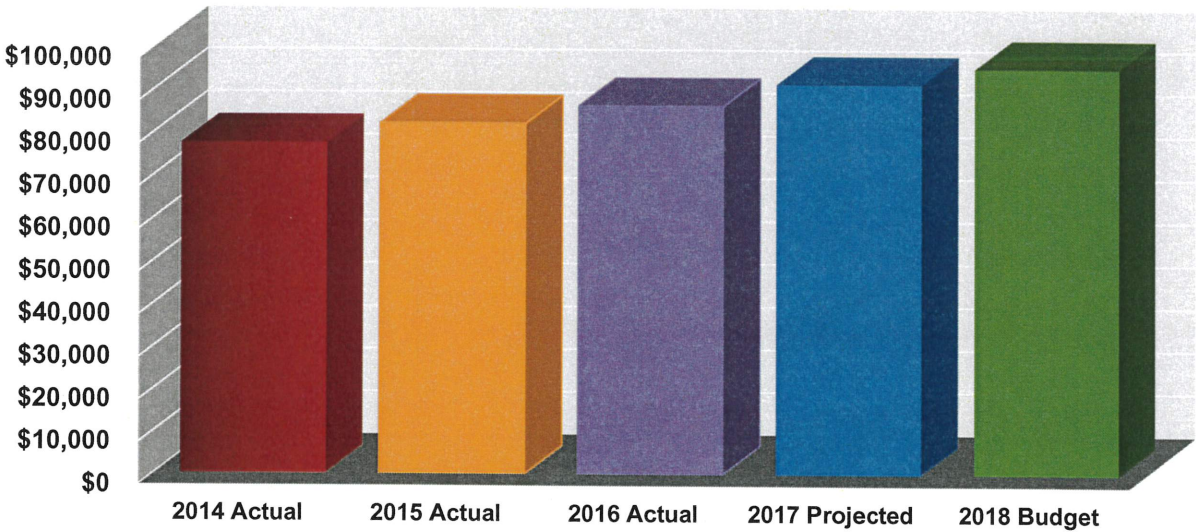
**Street Department Expenditures
(2014-2018)**



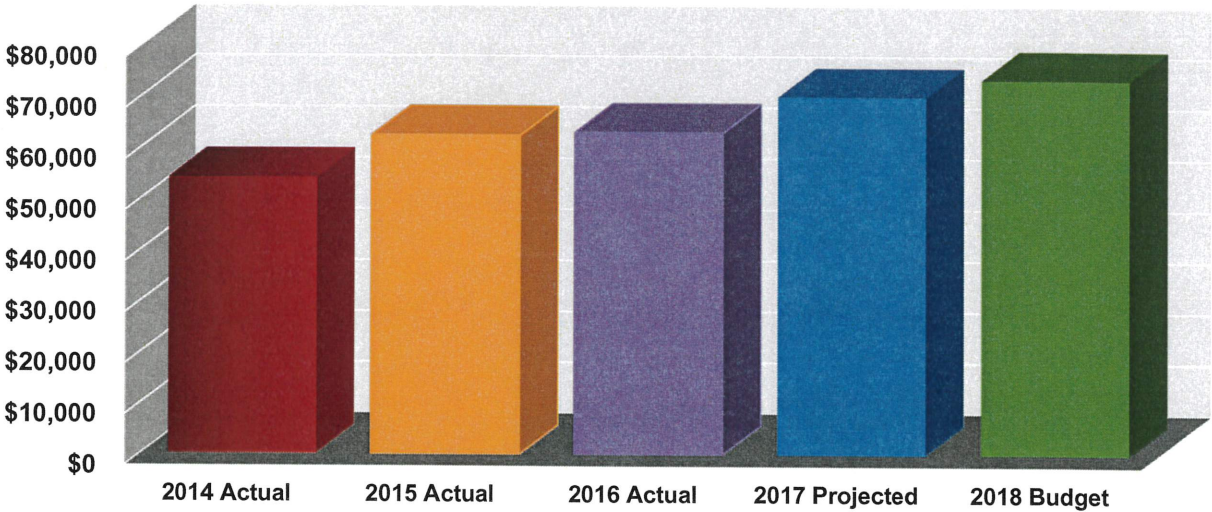
Cemetery Expenditures (2014-2018)



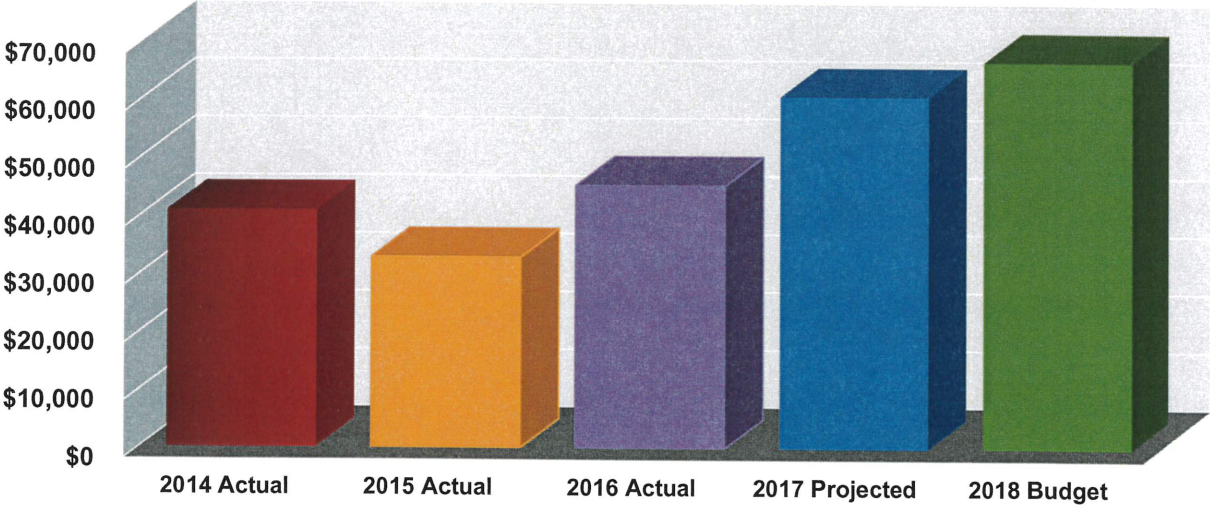
**Code Enforcement Expenditures
(2014-2018)**



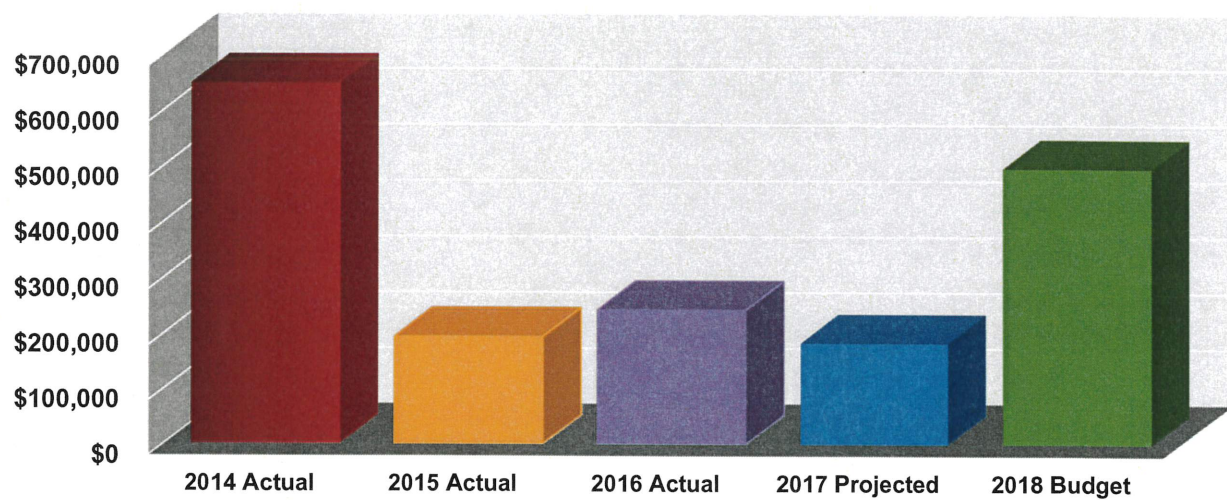
**Senior Coordinator Expenditures
(2014-2018)**



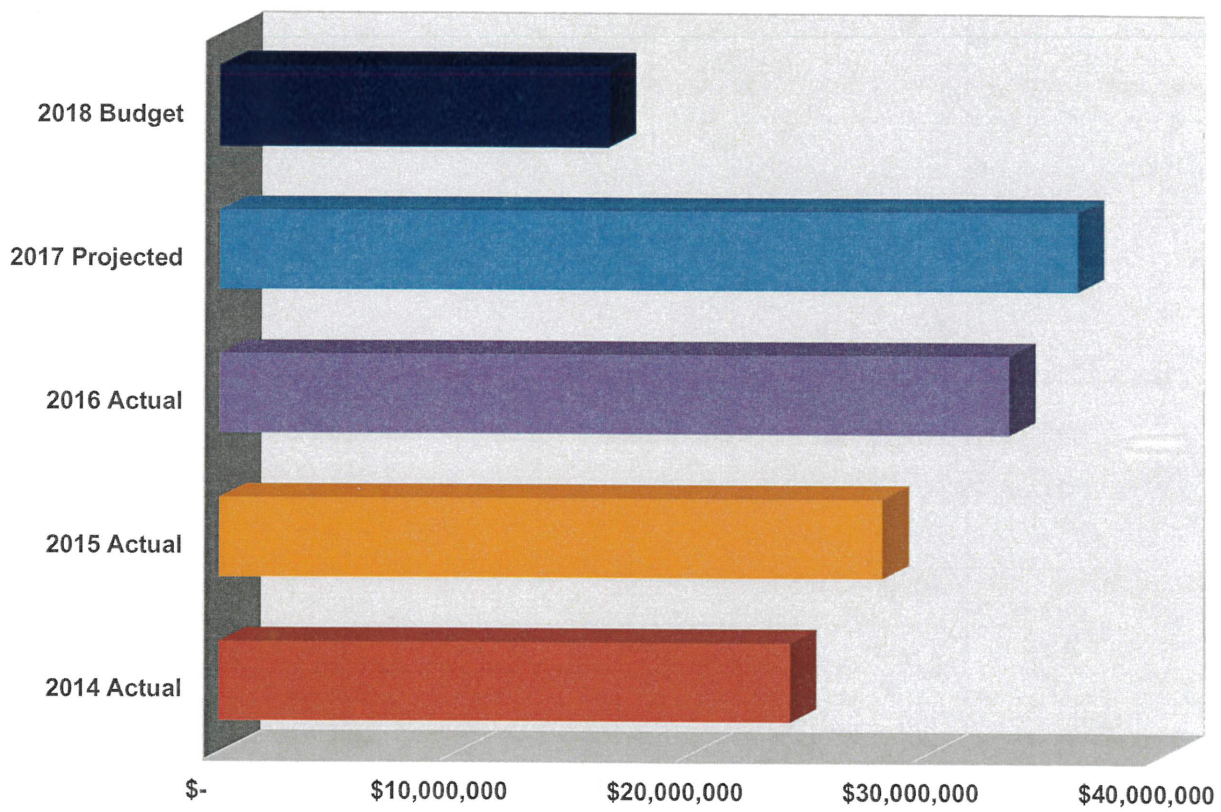
**Parks Department Expenditures
(2014-2018)**



Community Expenditures (2014-2018)



General Fund Fund Balance (2014-2018)



Water Fund

ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTED	2017 BUDGET	2018 FINAL	WATER ENTERPRISE FUND - 02 NOTES
	WATER ENTERPRISE FUND - 02							
	Beginning Fund Balance	9,793,264	11,852,802	14,172,706	17,270,603	16,429,400	19,373,400	
	REVENUES							
4310	Water Charges	2,058,475	2,384,572	2,546,993	2,450,000	2,100,000	2,500,000	
4320	Water Tap Fees	811,000	702,533	671,798	470,000	0	0	
	Raw Water Development Fee	1,408,000	736,128	915,360	505,000	0	0	
4330	Miscellaneous	234,362	316,619	259,747	260,000	110,000	150,000	
4610	Earnings on Investments	45,405	33,944	70,117	73,000	45,000	71,000	
	Transfer from General Fund	182,200	182,200	182,200	187,700	187,700	187,700	
	SUB-TOTAL	4,739,442	4,355,996	4,646,215	3,945,700	2,442,700	2,908,700	
	WATER FUND REVENUES	4,739,442	4,355,996	4,646,215	3,945,700	2,442,700	2,908,700	
	AVAILABLE RESOURCES	14,532,706	16,208,798	18,818,921	21,216,303	18,872,100	22,282,100	

								WATER ENTERPRISE FUND - 02
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	FINAL	NOTES
ADMINISTRATION EXPENDITURES								
5010	Salaries	35,851	35,476	31,023	38,000	56,500	65,000	
501003	Overtime	51	81	0	300	300	300	
5015	Part-Time Salaries	1,849	3,860	10,234	7,000	13,000	7,500	
5020	Cleaning	2,600	2,311	2,583	2,700	2,700	2,700	
5025	Manager Salary	24,024	25,323	26,875	28,500	28,500	29,700	
5050	Payroll Taxes	4,183	4,525	4,700	5,500	7,600	8,000	
5060	Employee Retirement	4,633	4,163	4,074	5,500	7,600	8,100	
5065	Health Insurance	13,171	12,591	9,282	9,000	13,200	16,000	
5070	Workers Compensation Ins.	500	686	800	900	900	1,000	
	Personnel Services Total	86,862	89,016	89,571	97,400	130,300	138,300	
6010	Utilities	4,471	3,394	2,850	3,300	3,800	3,500	
6505	Office Supplies	4,193	3,855	2,414	3,300	5,000	3,600	
	Utility Bill Mailing	3,811	4,026	7,843	8,000	8,000	8,300	
	Bill Presentment			0	10,000	10,000	10,000	
6510	Telephone	1,800	1,596	1,485	1,600	1,800	1,700	
6511	Training	252	286	710	500	1,500	500	
6513	Publish/Record	347	542	0	1,000	1,000	1,000	
6515	Dues/Subscriptions	1,950	2,200	2,229	2,400	3,000	2,700	
6518	Cleaning Supplies	933	967	1,063	1,000	1,000	1,000	
6520	Mileage & Expenses	440	0	28	500	500	500	
6522	Insurance	6,000	5,458	6,500	6,800	6,800	7,000	
7020	Maintenance & Repairs	1,017	984	605	1,000	1,000	1,000	
8010	Audit	5,700	5,900	2,125	2,000	4,000	3,000	
8011	Prof. Serv. - Water Counsel	18,900	21,126	4,534	31,500	31,500	30,000	
8012	Comp. Professional Services	5,132	6,398	8,072	8,000	6,400	8,300	
8014	Legal	2,813	1,147	6,906	6,000	6,000	6,000	
8016	Salary Study Fees	0	0	0	700	700	700	
8017	Professional Services	36,693	12,376	25,988	31,500	31,500	25,000	
9028	Communications	2,474	2,277	0	3,000	3,500	3,000	
	Operating & Maintenance Total	96,926	72,532	73,352	122,100	127,000	116,800	

								WATER ENTERPRISE FUND - 02
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	FINAL	NOTES
	CAPITAL OUTLAY EXPENDITURES							
65442	Comp. Software	4,031	6,841	190	2,500	2,500	3,200	
65444	Computer	806	0	0	0	0	1,200	
	Miscellaneous Office Eqpt.	0	74	109	300	300	300	
	Capital Outlay Total	4,837	6,915	299	2,800	2,800	4,700	
	ADMINISTRATION							
	EXPENDITURES TOTAL	188,625	168,463	163,222	222,300	260,100	259,800	
	DEBT SERVICES							
9420	CWCB Loan	1,407,000	0	0	0	0	0	
9460	98 Bonds	0	0	0	0	0	0	
94601	Interest 98 Bonds	1,000	0	0	0	0	0	
	Debt Service Total	1,408,000	0	0	0	0	0	
	DEBT SERVICE							
	EXPENDITURES TOTAL	1,408,000	0	0	0	0	0	

		WATER ENTERPRISE FUND - 02						
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTED	2017 BUDGET	2018 FINAL	NOTES
OPERATIONS EXPENDITURES								
5010	Wages - Full time	190,957	206,475	180,073	203,000	230,000	235,000	
50103	Overtime	6,205	6,799	10,197	10,000	10,000	10,000	
5015	Part-time Salaries	338	1,350	2,331	2,600	2,600	2,600	
5050	Payroll Taxes	14,178	15,216	14,805	16,500	18,600	18,900	
5060	Employee Retirement	9,595	10,663	9,514	10,500	13,500	13,500	
5065	Health Insurance	45,477	51,069	51,680	54,000	64,000	65,000	
5070	Worker's Comp. Insurance	7,500	4,664	4,450	7,200	8,700	8,000	
	Personnel Services Total	274,250	296,236	273,050	303,800	347,400	353,000	
6010	Utilities	192,957	201,429	213,551	200,000	195,000	205,000	
6510	Telephone	8,346	8,375	6,522	8,000	8,000	8,300	
6511	Training	1,332	55	2,029	3,100	3,100	4,000	
6522	Insurance	20,902	29,416	17,185	26,000	26,000	27,400	
6524	Gas & Oil	11,691	8,554	8,383	8,500	8,500	8,800	
6518	Cleaning/Supplies	1,155	1,460	1,238	1,500	1,600	1,600	
	Operating Supplies	0	0	9,461	10,000	10,000	10,400	
6526	Chemicals	151,999	141,350	142,993	155,000	155,000	160,000	
6527	Supplies-Safety Eqpt.	479	930	2,176	2,500	3,400	2,500	
7015	Repair & Maint. Waterlines	11,191	13,586	15,409	25,000	25,000	30,000	
7020	Repair & Maintenance	48,419	32,230	42,145	83,000	83,000	80,000	
7022	Vehicle Repairs	3,608	2,050	2,141	3,500	3,500	3,500	
7035	Water Assessment	88,706	96,820	101,853	115,000	115,000	118,000	
	Water Purchase	4,376	65	0	12,700	12,700	12,700	
	CWCWD Emergency Connection	0	0	0	7,100	7,100	7,100	
8012	Prof. Services	52,098	136,334	17,272	45,200	45,000	50,000	
	Insurance Deductibles	500	1,227	9,545	0	10,000	10,000	
	Operating & Maintenance Total	597,759	673,881	591,903	706,100	711,900	739,300	

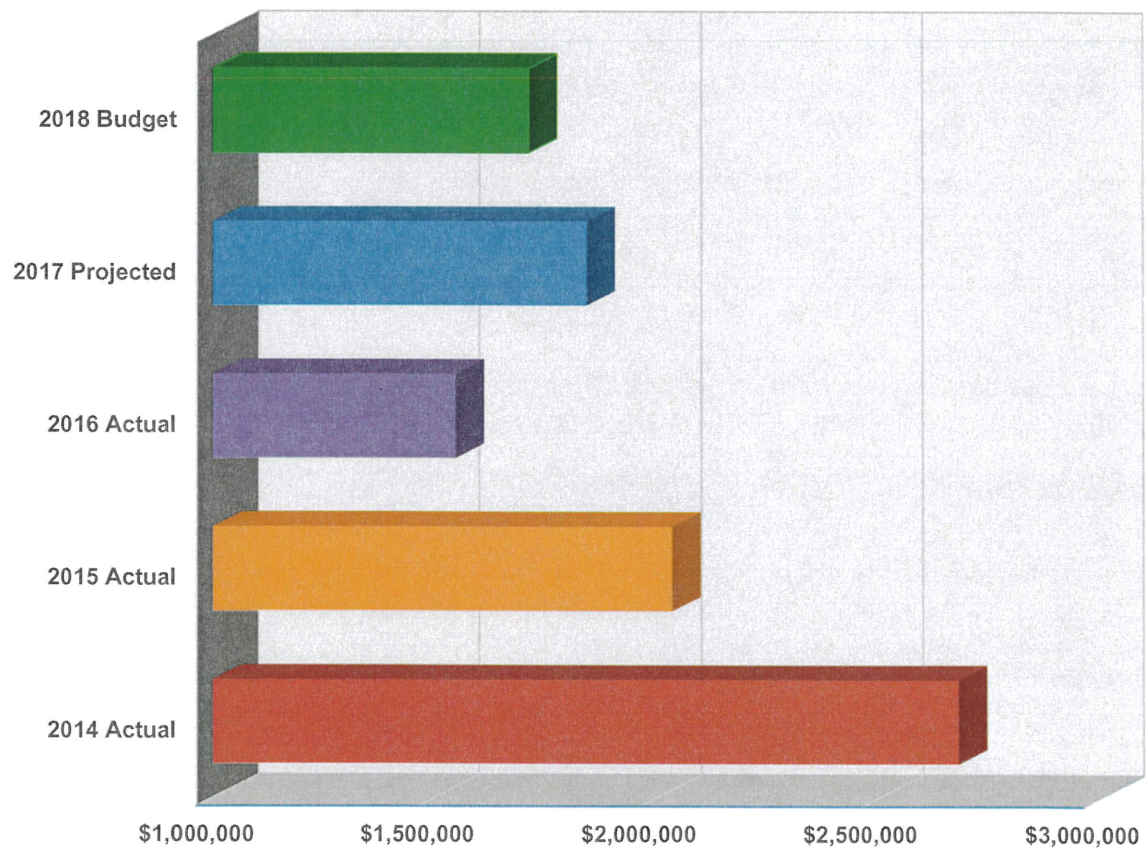
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTED	2017 BUDGET	2018 FINAL	WATER ENTERPRISE FUND - 02
								NOTES
					0			
	Meters	93,655	61,855	56,387	95,000	95,000	75,000	
	Fire Hydrant Repairs	9,044	7,899	28,604	42,000	42,000	42,000	
	Vehicle	18,080	33,573	17,710	33,000	33,000	18,500	
	Tools	4,277	460	5,850	10,000	10,000	6,500	
	Instrumentation Upgrades/Scada System	0	0	64,824	65,000	65,000	50,000	
	Testing Equipment	0	0	800	4,200	4,200	4,200	
	Lone Tree Replace Pumps/Motors	0	40,001	0	0	0	0	
	Plant Improvements	0	0	923	85,000	85,000	65,000	
	Emergency Water Interconnect	0	4,674	228,831	0	0	0	
	DAF Saturator System	0	0	0	0	65,000	65,000	
	North Second St. Water Line Replacement	0	0	0	245,000	245,000	0	
	Water Line Replacement	0	0	30,000	31,500	31,500	33,000	
	Hwy 60 Waterline Project	0	663,676	0	0	0	0	
	Capital Outlay Total	125,056	812,138	433,929	610,700	675,700	359,200	
	FUND TRANSFER EXPENDITURES							
	Transfer to Other Funds	86,214	85,374	86,214	0	0	0	
	Transfer Total	86,214	85,374	86,214	0	0	0	
	OPERATIONS							
	EXPENDITURES TOTAL							
		1,083,279	1,867,629	1,385,096	1,620,600	1,735,000	1,451,500	
	WATER FUND							
	EXPENDITURES TOTAL							
		2,679,904	2,036,092	1,548,318	1,842,900	1,995,100	1,711,300	

ACCT NO	ACCOUNT NAME	2014	2015	2016	2017	2017	2018	WATER ENTERPRISE FUND - 02
		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	FINAL	NOTES
	WATER FUND BEGINNING BALANCE	9,793,264	11,852,802	14,172,706	17,270,603	16,429,400	19,373,400	
	WATER FUND REVENUE	4,739,442	4,355,996	4,646,215	3,945,700	2,442,700	2,908,700	
	RESOURCES AVAILABLE	14,532,706	16,208,798	18,818,921	21,216,303	18,872,100	22,282,100	
	WATER FUND EXPENDITURES	2,679,904	2,036,092	1,548,318	1,842,900	1,995,100	1,711,300	
	WATER FUND ENDING BALANCE	11,852,802	14,172,706	17,270,603	19,373,403	16,877,000	20,570,800	
	EXPENDITURES BY CATEGORY							
	Personal Services Total	361,112	385,252	362,621	401,200	477,700	491,300	
	Operating & Maint. Total	694,685	746,413	665,255	828,200	838,900	856,100	
	Non-Operating Total	1,494,214	85,374	86,214	0	0	0	
	Capital Outlay Total	129,893	819,053	434,228	613,500	678,500	363,900	
	Total Expenditures	2,679,904	2,036,092	1,548,318	1,842,900	1,995,100	1,711,300	

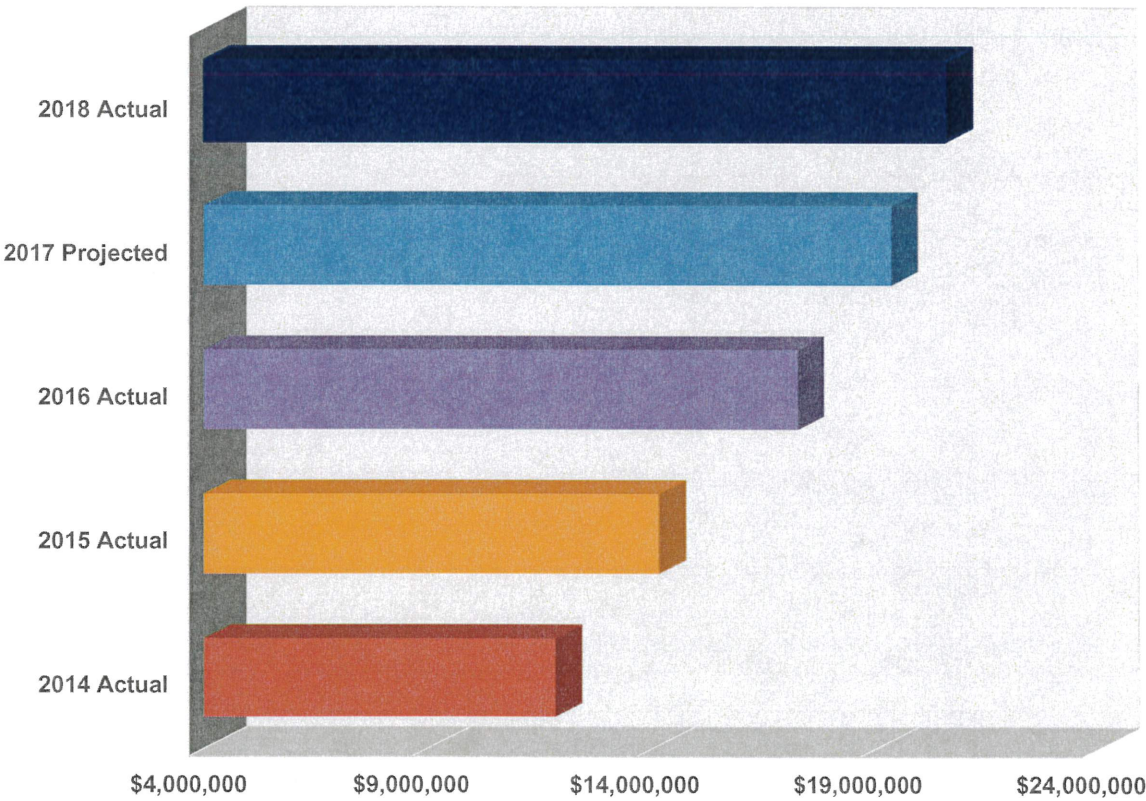
Water Fund Revenues (2014-2018)



Water Fund Expenditures (2014-2018)



Water Fund
Fund Balance
(2014-2018)



Wastewater Fund

								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJ.	2017 BUDGET	2018 BUDGET	NOTES
	WASTEWATER ENTERPRISE FUND - 03							
	Beginning Fund Balance	7,918,794	7,575,895	8,469,467	9,469,852	9,105,700	10,007,400	
	REVENUES							
4310	Charges	1,548,930	1,640,347	1,755,720	1,800,000	1,730,000	1,825,000	
4320	Wastewater Tap Fees	636,546	218,100	222,040	110,500	0	0	
4330	Miscellaneous	68,905	140,464	44,283	10,000	10,000	10,000	
4610	Earnings on Investments	52,518	34,839	56,314	47,000	35,000	50,000	
	SUB-TOTAL	2,306,899	2,033,750	2,078,357	1,967,500	1,775,000	1,885,000	
	WASTEWATER REVENUES	2,306,899	2,033,750	2,078,357	1,967,500	1,775,000	1,885,000	
	AVAILABLE RESOURCES	10,225,693	9,609,645	10,547,824	11,437,352	10,880,700	11,892,400	

		WASTEWATER ENTERPRISE FUND - 03						
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	ADMINISTRATION EXPENDITURES							
5010	Salaries	56,493	56,435	42,911	50,000	73,500	80,000	
50103	Overtime	101	158	0	0	500	500	
5015	Part-Time Salaries	2,049	3,368	6,034	5,700	13,000	7,500	
5020	Cleaning	2,600	2,311	2,583	2,600	2,600	2,600	
5025	Manager Salary	47,635	49,157	54,078	55,100	55,100	57,100	
5050	Payroll Taxes	7,264	7,295	6,931	8,300	10,900	11,200	
5060	Employee Retirement	8,034	6,848	6,431	9,200	11,200	11,600	
5065	Health Insurance	23,472	21,149	13,632	14,100	28,100	24,200	
5070	Workers Compensation Ins.	400	686	700	800	800	800	
	Personnel Services Total	148,048	147,407	133,300	145,800	195,700	195,500	
6010	Utilities	4,584	3,394	3,186	3,600	4,400	4,400	
6505	Office Supplies	3,710	2,964	1,177	3,100	4,000	3,200	
	Utility Bill Mailing	3,811	4,026	7,843	7,400	7,400	7,800	
	On Line Bill Presentment	0	0	0	8,000	8,000	8,000	
6510	Telephone	1,812	1,579	1,485	1,600	1,800	1,800	
6511	Training	0	286	0	700	700	700	
6515	Dues/Subscriptions	250	163	0	500	500	500	
6518	Cleaning Supplies	1,016	961	1,075	1,000	1,000	1,100	
6520	Mileage & Expenses	400	0	0	800	800	500	
6522	Insurance	6,000	5,914	6,700	6,900	7,200	7,200	
7020	Maintenance & Repairs	639	705	483	700	1,100	800	
8010	Audit	6,334	7,000	2,125	3,000	5,000	5,000	
8012	Comp. Professional Services	4,964	5,960	6,034	6,800	6,300	7,000	
8014	Legal	18,337	9,257	8,278	16,000	20,000	16,000	
8016	Salary Study Fees	0	0	0	800	800	800	
8017	Professional Services	73,747	924	3,081	8,000	15,000	30,000	
	Operating & Maintenance Total	125,604	43,133	41,467	68,900	84,000	94,800	

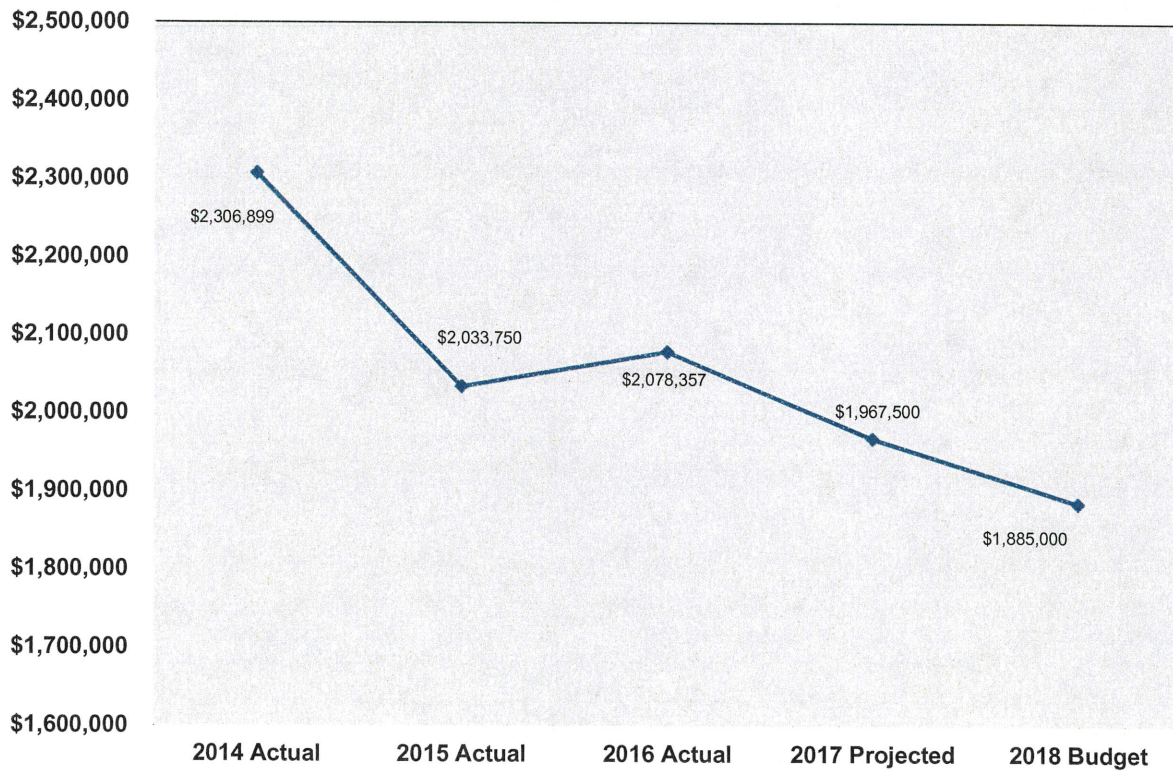
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								WASTEWATER ENTERPRISE FUND - 03
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJ.	2017 BUDGET	2018 BUDGET	NOTES
	OPERATIONS EXPENDITURES							
5010	Wages - Full time	228,483	243,708	228,874	242,000	273,000	280,000	
50103	Overtime	7,584	8,309	3,344	10,000	10,000	10,000	
5050	Payroll Taxes	16,981	18,057	17,808	19,700	21,700	22,200	
5060	Employee Retirement	11,391	12,528	11,548	12,000	16,000	16,500	
5065	Health Insurance	55,180	61,895	63,083	64,000	81,000	81,000	
5070	Worker's Comp. Insurance	6,994	5,437	5,192	8,000	9,000	8,900	
	Personnel Services Total	326,613	349,934	329,849	355,700	410,700	418,600	
6010	Utilities	249,081	209,176	189,617	220,000	230,000	220,000	
6510	Telephone/Pagers	5,478	5,891	6,575	6,000	6,000	6,500	
6511	Training	1,320	670	615	3,300	3,300	3,300	
	Cleaning Supplies	1,152	1,210	1,326	1,500	1,500	1,500	
6522	Insurance	22,792	20,308	26,714	28,500	28,500	29,300	
6524	Gas & Oil	13,329	7,992	8,612	9,100	9,100	9,100	
	Operating Supplies	0	0	10,280	10,000	10,000	10,000	
6526	Operating Supplies - Chemicals	100,131	125,397	109,399	113,500	113,500	120,000	
6527	Supplies-Safety Eqpt.	470	743	1,781	3,500	3,500	3,500	
	Tools	3,940	179	0	3,500	3,500	3,500	
7015	Repair & Maintenance - Mains	16,732	4,574	7,885	20,000	20,000	20,000	
7020	Repair & Maintenance	53,621	117,351	75,494	120,000	90,000	120,000	
	Sewerline Cleaning	23,502	26,234	29,831	35,000	35,000	45,000	
	Weed Control/Ground Maint.	0	1,425	0	3,000	3,000	3,000	
7022	Vehicle Repairs	3,181	1,586	1,381	2,700	3,500	3,000	
8012	Professional Services	32,190	33,882	50,152	50,000	50,000	50,000	
	Insurance Deductibles	500	986	0	7,500	7,500	7,500	
	Operating & Maintenance Total	527,419	557,604	519,662	637,100	617,900	655,200	

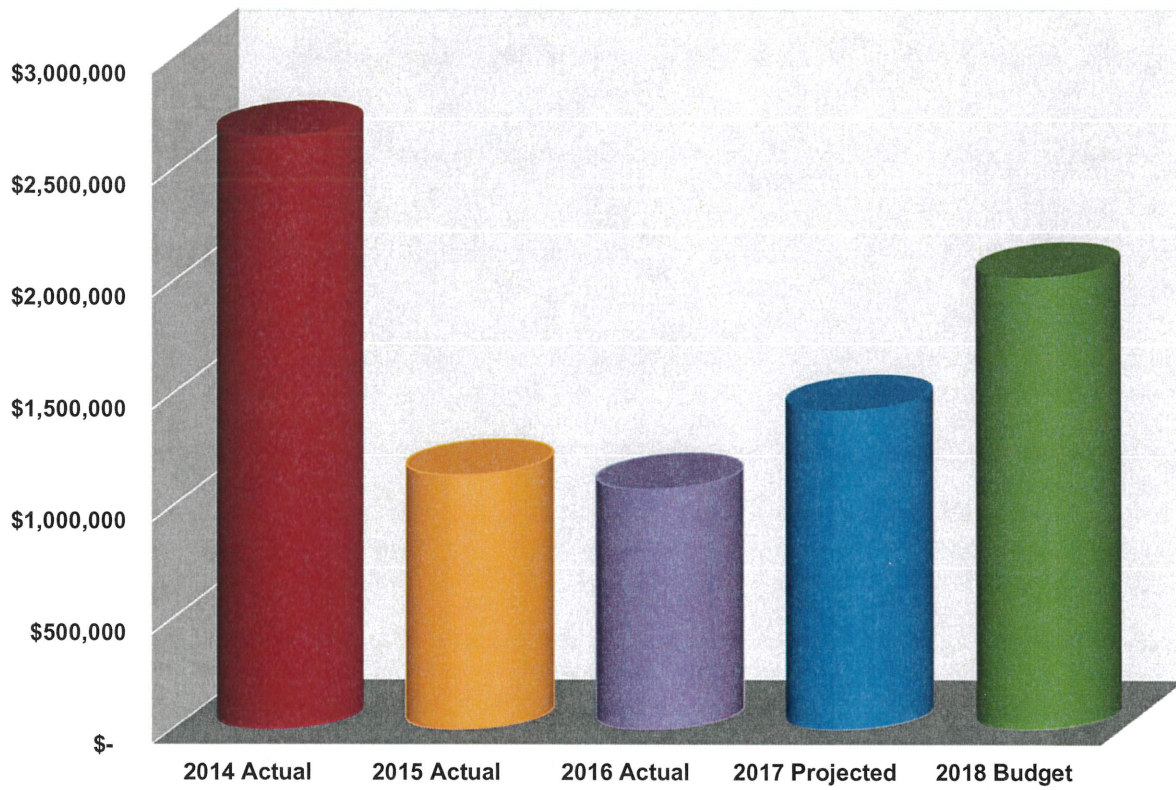
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ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJ.	2017 BUDGET	2018 BUDGET	WASTEWATER ENTERPRISE FUND - 03
								NOTES
	WASTEWATER FUND BEG. BAL.	7,918,794	7,575,895	8,469,467	9,469,852	9,105,700	10,007,400	
	WASTEWATER FUND REVENUE	2,306,899	2,033,750	2,078,357	1,967,500	1,775,000	1,885,000	
	RESOURCES AVAILABLE	10,225,693	9,609,645	10,547,824	11,437,352	10,880,700	11,892,400	
	WASTEWATER FUND EXPENDITURES	2,649,798	1,140,178	1,077,972	1,429,900	1,670,700	2,023,200	
	WASTEWATER ENDING BALANCE	7,575,895	8,469,467	9,469,852	10,007,452	9,210,000	9,869,200	
	EXPENDITURES BY CATEGORY							
	Personnel Services Total	474,661	497,341	463,149	501,500	606,400	614,100	
	Operating & Maint. Total	653,023	600,737	561,129	706,000	701,900	750,000	
	Non-Operating Total	0	0		0	0	0	
	Capital Outlay Total	1,522,114	42,100	53,694	222,400	362,400	659,100	
	Total Expenditures	2,649,798	1,140,178	1,077,972	1,429,900	1,670,700	2,023,200	

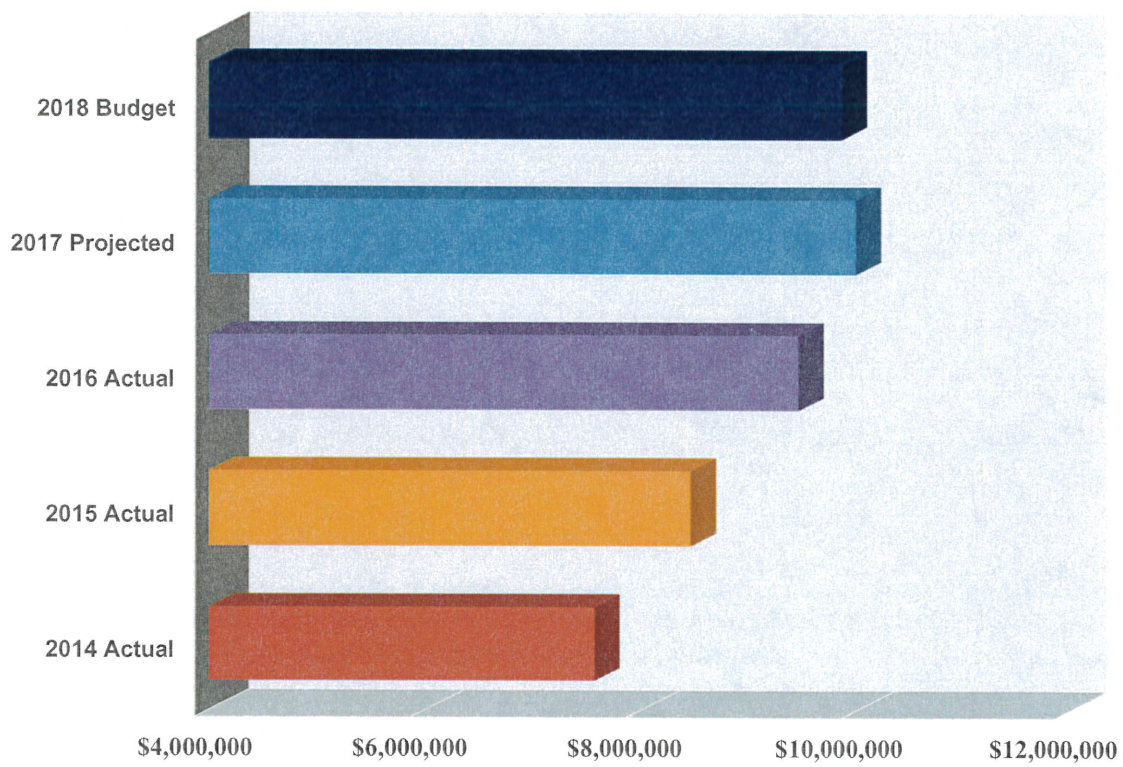
Wastewater Fund Revenues (2014-2018)



Wastewater Expenditures (2014-2018)



**Wastewater Fund
Fund Balance
(2014-2018)**

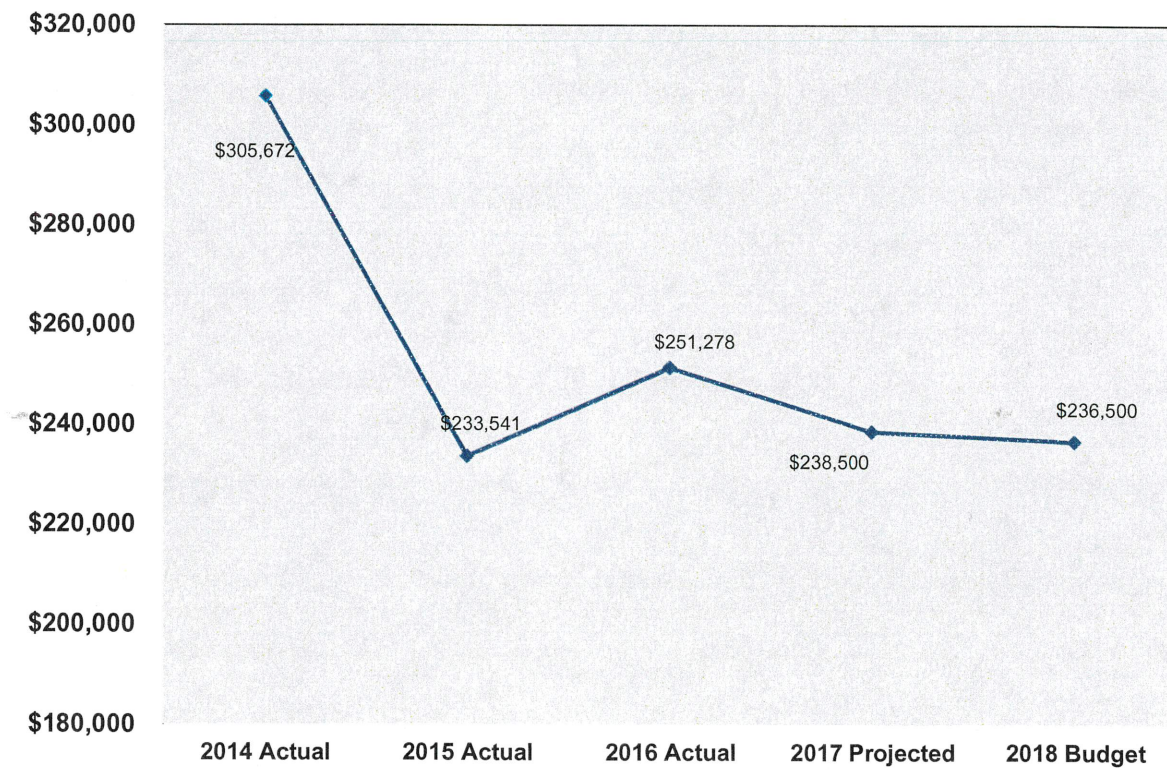


Conservation Trust Fund

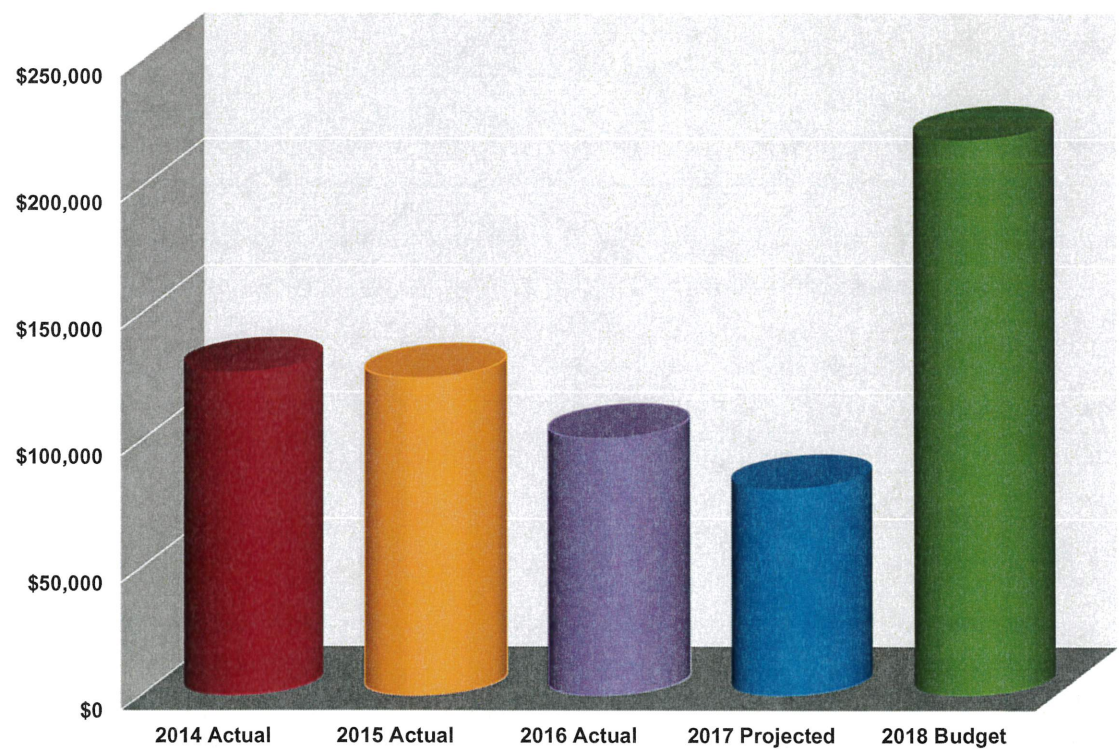
TOWN	OF JOHNSTOWN							CONSERVATION TRUST FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
CONSERVATION TRUST FUND								
	Beginning Fund Balance	1,876,778	2,055,067	2,163,763	2,313,966	2,247,600	2,471,100	
	REVENUES							
	Colorado Lottery	60,587	57,971	74,194	65,000	55,000	70,000	
	Miscellaneous	13,919	1,713	7,728	5,000	1,200	5,000	
	GOCO Grant	0	0	0	0	0	0	
	Larimer County Use Tax	79,410	88,560	95,397	97,000	80,000	90,000	
	Park Fees	148,500	81,100	65,500	62,500	62,500	62,500	
	Earnings on Investments	3,256	4,197	8,459	9,000	3,500	9,000	
	SUB-TOTAL	305,672	233,541	251,278	238,500	202,200	236,500	
CONSERVATION TRUST FUND								
	REVENUES	305,672	233,541	251,278	238,500	202,200	236,500	
	AVAILABLE RESOURCES	2,182,450	2,288,608	2,415,041	2,552,466	2,449,800	2,707,600	
				0				
OPERATIONS EXPENDITURES								
6545	Eddie Aragon Park	1,211	45,899	3,036	5,000	5,000	5,000	
7020	Repair and maintenance	4,360	1,110	1,824	6,000	6,000	6,000	
654404	Lawn mower	20,814	0	33,654	17,200	17,200	0	
654401	Trees	0	1,306	3,466	7,000	7,000	7,000	
6533	Tree trimming	4,200	6,800	4,995	6,000	6,000	6,000	
6553	Clearview Park	1,456	436	1,360	3,600	3,600	165,000	
6551	Johnstown Lake Park	2,613	1,049	5,542	18,500	18,500	8,000	
6549	Pioneer Ridge Park	1,928	73	400	3,600	3,600	4,000	
6546	Sunrise Park	1,783	2,500	966	3,600	3,600	4,000	
6548	Hays Park	1,372	64,289	44,708	3,600	3,600	6,000	
6550	Rolling Hills Ranch Park	1,276	41	394	3,600	3,600	4,000	
6547	Parish Park	74,877	1,342	730	3,600	3,600	4,000	
	School/park site reimbursement	11,493	0	0	0	0	0	
	Operating & Maintenance Total	127,383	124,845	101,075	81,300	81,300	219,000	
CONSERVATION TRUST FUND								
	EXPENDITURES TOTAL	127,383	124,845	101,075	81,300	81,300	219,000	

TOWN	OF JOHNSTOWN							CONSERVATION TRUST FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	CONSERVATION FUND BEG. BAL.	1,876,778	2,055,067	2,163,763	2,313,966	2,247,600	2,471,100	
	CONSERVATION FUND REVENUE	305,672	233,541	251,278	238,500	202,200	236,500	
	RESOURCES AVAILABLE	2,182,450	2,288,608	2,415,041	2,552,466	2,449,800	2,707,600	
	CONSERVATION FUND EXPEND.	127,383	124,845	101,075	81,300	81,300	219,000	
	CONSERVATION FUND END. BAL.	2,055,067	2,163,763	2,313,966	2,471,166	2,368,500	2,488,600	

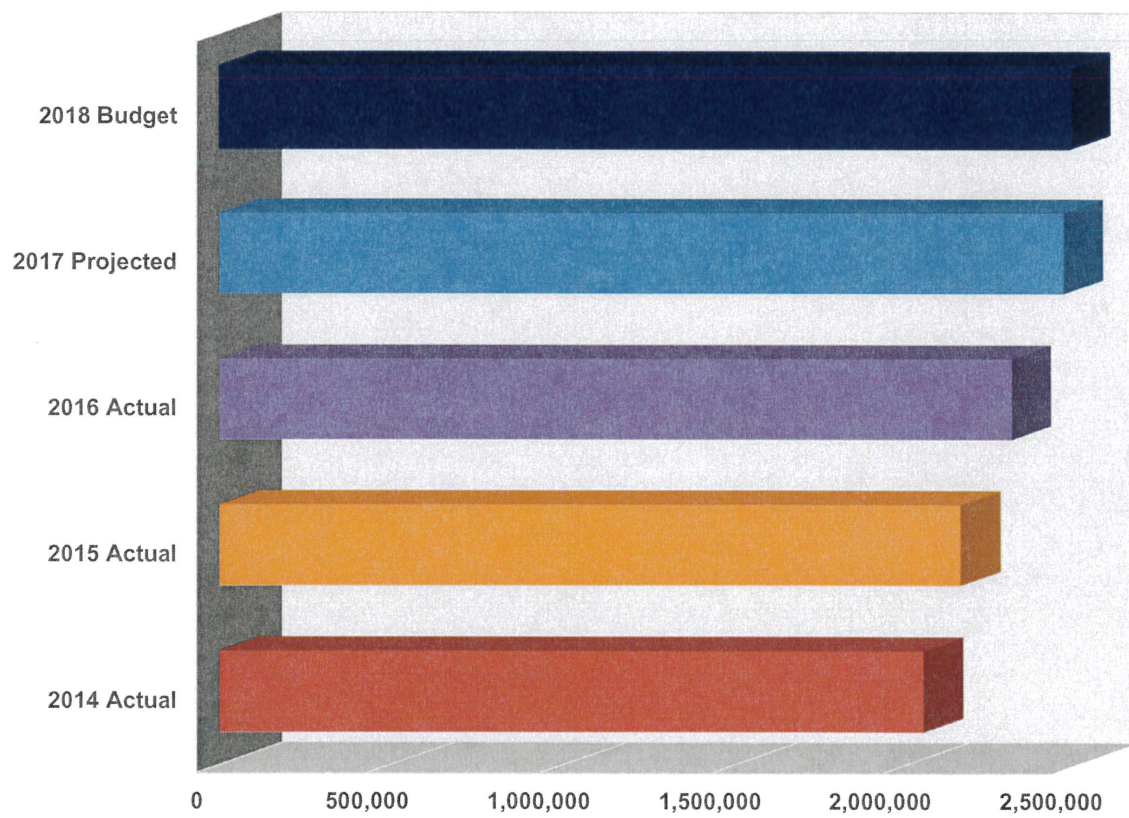
Conservation Trust Fund Revenues (2014-2018)



**Conservation Trust Fund Expenditures
(2014-2018)**



Conservation Trust Fund Fund Balance (2014-2018)



Drainage Fund

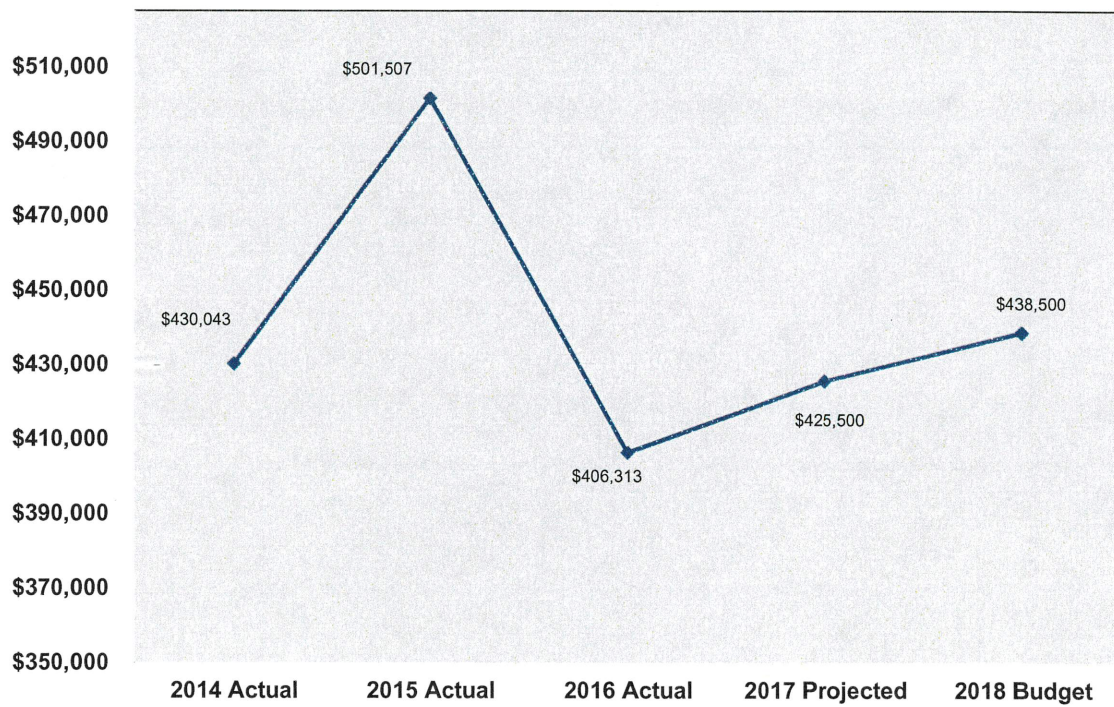
TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
		ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	PROPOSED	
NO	NAME							NOTES
DRAINAGE FUND								
	Beginning Fund Balance	2,121,375	1,958,385	2,323,136	2,599,306	2,507,500	2,445,700	
	REVENUES							
	Fees	59,010	122,373	0	0	0	0	
	Earnings on Investments	5,753	5,725	15,322	22,300	6,200	22,500	
	Customer Revenue	365,280	373,409	390,991	403,200	390,000	416,000	
	Sub-Total	430,043	501,507	406,313	425,500	396,200	438,500	
DRAINAGE FUND								
	REVENUES	430,043	501,507	406,313	425,500	396,200	438,500	
	AVAILABLE RESOURCES	2,551,418	2,459,892	2,729,449	3,024,806	2,903,700	2,884,200	

TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
		ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	PROPOSED	
NO	NAME							NOTES
	ADMINISTRATION EXPENDITURES							
5010	Salaries	18,453	19,090	14,857	15,200	37,500	38,900	
501003	Overtime	64	100	0	100	100	100	
5011	Part-Time Office	1,849	2,023	4,189	4,600	12,600	12,600	
5025	Manager Salary	24,024	25,323	26,875	27,900	27,900	29,500	
5050	Payroll Taxes	2,984	3,071	3,060	4,000	6,000	6,300	
5060	Employee Retirement	2,945	2,308	2,051	2,900	5,700	5,700	
5065	Health Insurance	10,232	8,505	4,750	5,000	10,200	10,200	
5070	Worker's Compensation	400	686	644	700	700	700	
	Personnel Services Total	60,951	61,106	56,426	60,400	100,700	104,000	
6010	Utilities	1,800	1,722	1,423	1,500	1,700	1,600	
6505	Office Supplies	950	1,071	316	800	1,200	800	
6506	Utility Bill Mailing	3,811	4,026	7,832	7,600	7,600	7,900	
	On line bill presentment	0	0	0	2,000	2,000	2,300	
6510	Telephone	0	700	700	800	800	800	
6522	Insurance	2,300	2,183	2,500	2,700	2,700	2,800	
7020	Maintenance & Repairs	411	489	482	500	500	500	
8010	Audit	2,200	2,500	2,125	2,500	2,500	2,500	
8012	Computer Professional Services	3,000	3,219	3,300	3,500	3,500	3,700	
8014	Legal	16	0	3,200	2,000	2,000	2,200	
8017	Professional Services	217	0	0	1,500	1,500	1,500	
	Operating & Maintenance Total	14,705	15,910	21,878	25,400	26,000	26,600	
	CAPITAL OUTLAY EXPENDITURES							
654404	Computer Software	4,310	4,619	0	2,500	2,500	3,500	
	Capital Outlay Total	4,310	4,619	0	2,500	2,500	3,500	
	ADMINISTRATION							
	EXPENDITURES TOTAL	79,966	81,635	78,304	88,300	129,200	134,100	

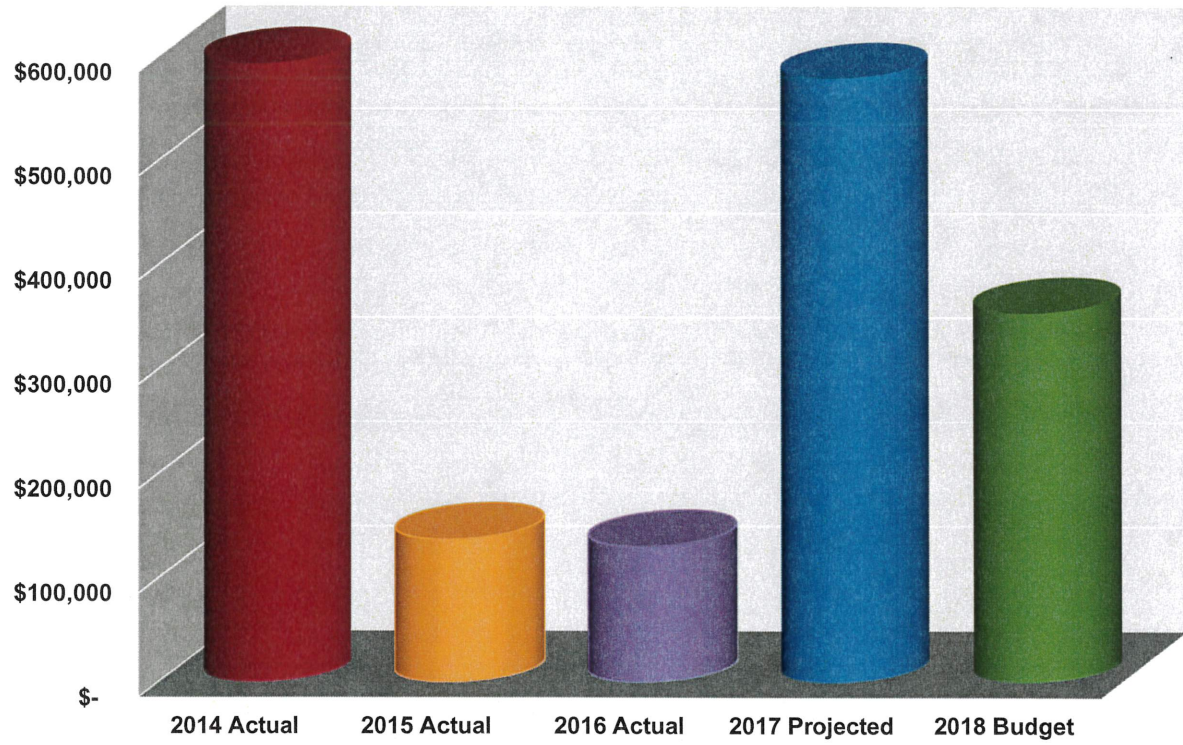
TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	PROPOSED	NOTES
	OPERATIONS EXPENDITURES							
5010	Wages	39,650	35,171	12,592	25,000	61,000	63,200	
501003	Overtime	564	0	0	600	600	600	
5050	Payroll Taxes	2,975	2,543	962	1,900	4,800	4,900	
5060	Employee Retirement	2,420	2,643	698	1,100	4,200	4,200	
5065	Health Insurance	8,753	5,183	4,551	10,300	23,000	24,000	
5070	Worker's Comp Insurance	879	2,059	1,931	1,800	1,800	1,900	
	Personnel Services Total	55,241	47,599	20,734	40,700	95,400	98,800	
6510	Telephone	0	798	826	900	900	900	
6522	Insurance	4,400	4,003	4,600	4,800	4,800	5,000	
6524	Gas & Oil	2,100	1,824	1,711	1,900	2,200	2,000	
6526	Operating Supplies	470	332	440	1,100	1,100	1,000	
7020	Repair & Maintenance	1,483	155	114	1,000	2,000	1,000	
7022	Vehicle Repairs	0	0	0	800	800	800	
6511	Training	0	0	0	600	600	600	
654406	Infrastructure Repair	0	147	0	20,000	20,000	20,000	
9010	Downtown Streetscape Improvements	82,500	0	0	0	0	0	
	North 2nd Street Improvements	0	0	0	364,000	364,000	0	
7024	Inlet Replacement	0	0	0	20,000	20,000	20,000	
7026	Curb/Gutter Replacement/Repair	12,940	263	23,414	35,000	35,000	70,000	
	Principal Payment	353,800	0	0	0	0	0	
	Interest Payment	133	0	0	0	0	0	
	Operating & Maintenance Total	457,826	7,522	31,105	450,100	451,400	121,300	
	OPERATIONS							
	EXPENDITURES TOTAL	513,067	55,121	51,839	490,800	546,800	220,100	

TOWN	OF JOHNSTOWN							DRAINAGE FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
		ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	PROPOSED	
NO	NAME							NOTES
	DRAINAGE FUND							
	EXPENDITURES TOTAL	593,033	136,756	130,143	579,100	676,000	354,200	
	DRAINAGE FUND BEG. BAL.	2,121,375	1,958,385	2,323,136	2,599,306	2,507,500	2,445,700	
	DRAINAGE FUND REVENUE	430,043	501,507	406,313	425,500	396,200	438,500	
	RESOURCES AVAILABLE	2,551,418	2,459,892	2,729,449	3,024,806	2,903,700	2,884,200	
	DRAINAGE FUND EXPEND.	593,033	136,756	130,143	579,100	676,000	354,200	
	DRAINAGE FUND ENDING BAL.	1,958,385	2,323,136	2,599,306	2,445,706	2,227,700	2,530,000	

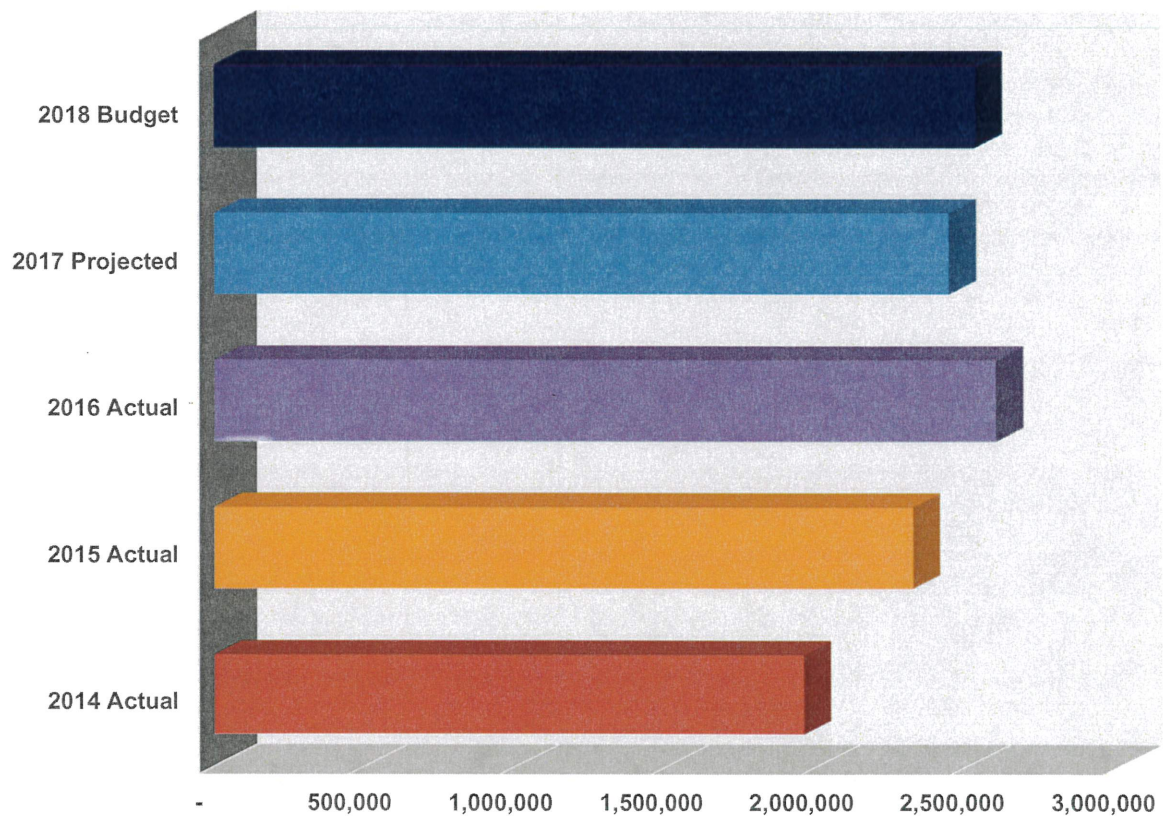
Drainage Fund Revenues (2014-2018)



**Drainage Fund Expenditures
(2014-2018)**



Drainage Fund Fund Balance (2014-2018)

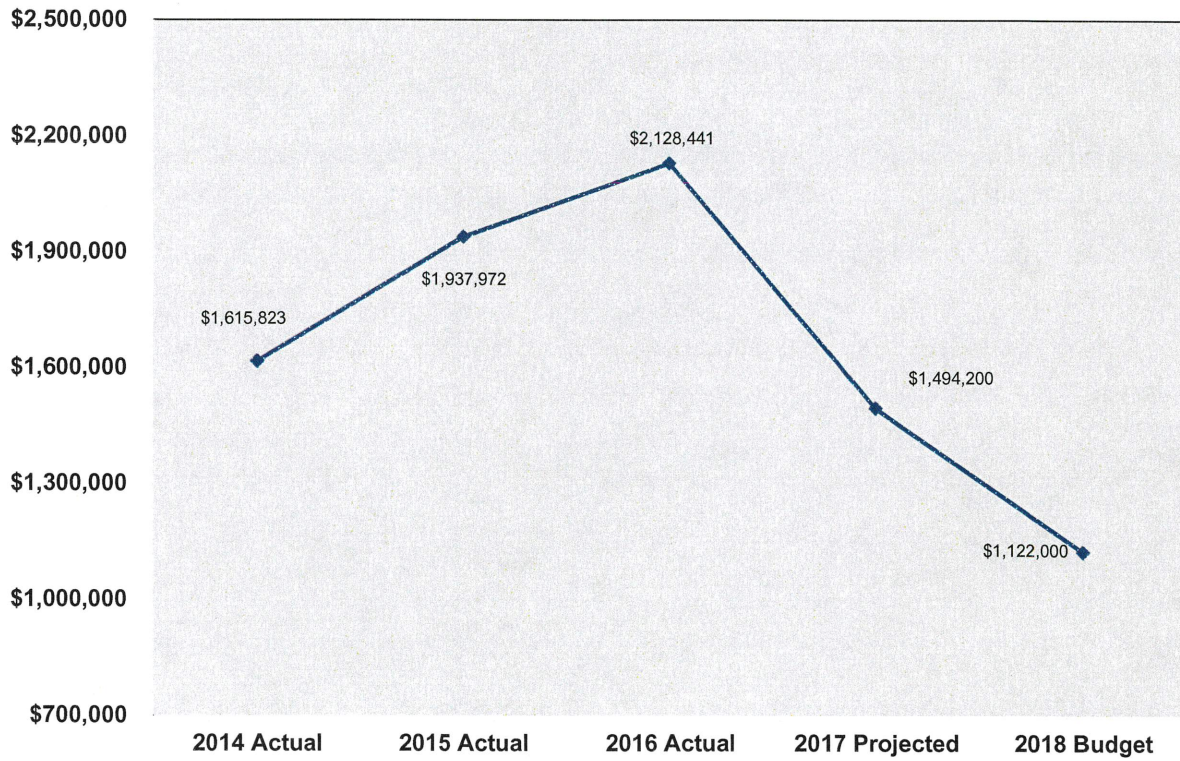


Impact Fee Fund

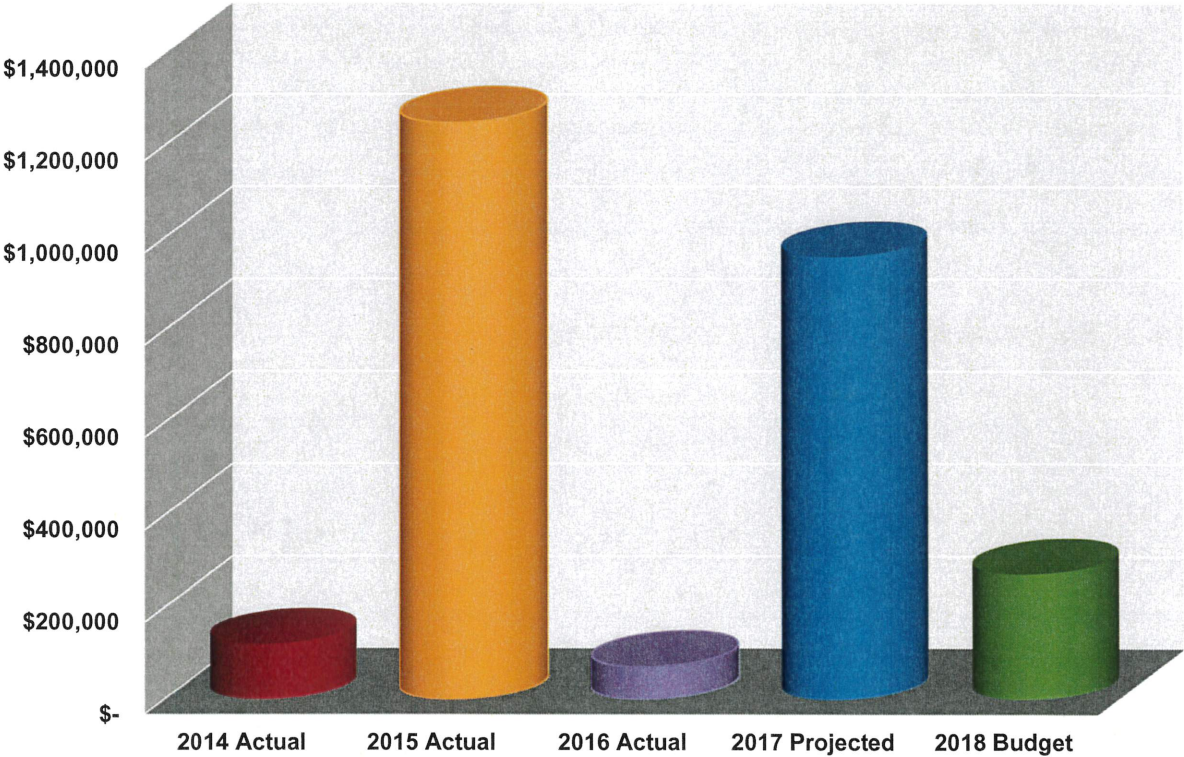
ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJ.	2017 BUDGET	2018 PROPOSED	IMPACT FEE FUND NOTES
IMPACT FEE FUND								
	Beginning Fund Balance	8,696,773	10,192,698	10,881,247	12,939,159	12,310,100	13,474,500	
REVENUES								
	Transportation Facilities Fee	661,383	740,016	1,153,261	745,000	250,000	405,000	
	Police Facilities Fee	134,729	168,288	188,205	132,000	72,000	132,000	
	Public Facilities Fee	389,312	487,703	413,928	280,000	170,000	280,000	
	Parks and Open Space Fee	327,476	417,062	195,877	170,000	144,000	150,000	
	Library Facilities Fee	64,922	83,532	107,264	95,000	85,000	100,000	
	Traffic Signal	7,764	12,796	6,614	7,200	5,000	5,000	
	Developer Reimbursement	0	0	0	30,000	30,000	0	
	Earnings on Investments	30,237	28,575	63,292	35,000	35,000	50,000	
	SUB-TOTAL	1,615,823	1,937,972	2,128,441	1,494,200	791,000	1,122,000	
IMPACT FEE FUND								
REVENUES		1,615,823	1,937,972	2,128,441	1,494,200	791,000	1,122,000	
AVAILABLE RESOURCES								
		10,312,596	12,130,670	13,009,688	14,433,359	13,101,100	14,596,500	
OPERATIONS EXPENDITURES								
8017	Parks and Open Space	0	0	0	0	15,000	15,000	
654415	Police equipment	8,588	29,431	0	21,400	21,400	21,400	
	Police vehicle (new officer)	0	86,042	0	105,000	105,000	50,000	
	Unmarked vehicle	0	0	0	0	0	43,000	
	Workstations (new officers)	0	0	0	12,000	12,000	0	
	Computer/software (new officer)	0	0	0	3,200	3,200	2,400	
	Police taser	0	0	0	1,400	1,400	1,400	
	Speed trailer / police dept.	0	0	0	0	0	8,000	
	Police substation office equipment	0	0	0	22,000	22,000	0	
	Police substation construction costs	0	0	0	161,032	154,000	0	
	Annual lease/utilities - Police Substation	0	0	0	26,500	26,500	26,500	
	Larimer County Road 3 North Extension Design	0	0	0	0	0	30,000	
	Highway 60 pedestrian crossing signals						75,000	
8018	Widening CR 17	550	1,013,390		0	0	0	
8016	Professional services - CR 17	110,760	58,327		0	0	0	
	WCR 48 Improvement	0	62,233		0	0	0	
	Design/Construction WCR 50	0	0	70,529	6,305	1,965,000	0	
	Hwy 34/LarimerParkway traffic signal	0	0	0	600,000	500,000	0	
	Operating & Maintenance Total	119,898	1,249,423	70,529	958,837	2,825,500	272,700	

ACCT NO	ACCOUNT NAME	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJ.	2017 BUDGET	2018 PROPOSED	IMPACT FEE FUND NOTES
	IMPACT FEE FUND							
	EXPENDITURES TOTAL	119,898	1,249,423	70,529	958,837	2,825,500	272,700	
	IMPACT FEE FUND							
	BEG. BAL.	8,696,773	10,192,698	10,881,247	12,939,159	12,310,100	13,474,500	
	REVENUE	1,615,823	1,937,972	2,128,441	1,494,200	791,000	1,122,000	
	RESOURCES AVAILABLE	10,312,596	12,130,670	13,009,688	14,433,359	13,101,100	14,596,500	
	EXPENDITURES	119,898	1,249,423	70,529	958,837	2,825,500	272,700	
	IMPACT FEE FUND ENDING BAL.	10,192,698	10,881,247	12,939,159	13,474,522	10,275,600	14,323,800	

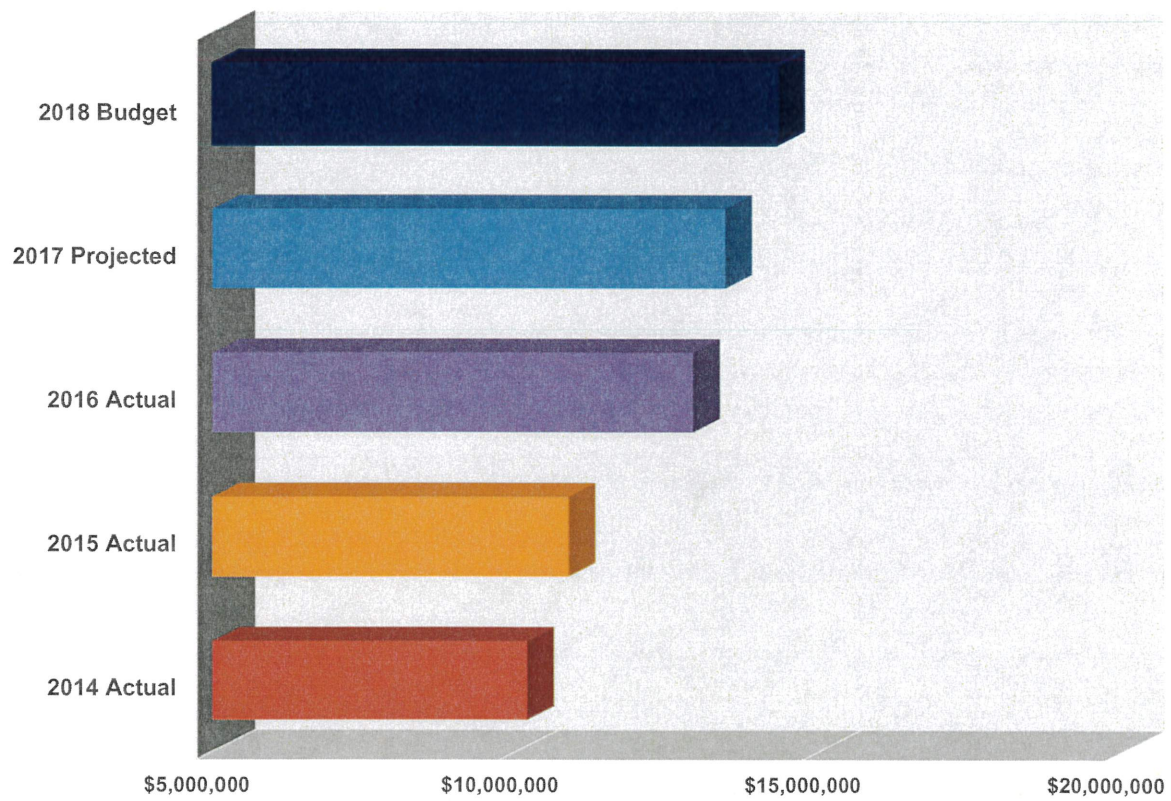
Impact Fee Fund Revenue (2014-2018)



**Impact Fee Fund Expenditures
(2014-2018)**



Impact Fee Fund (Fund Balance) (2014-2018)



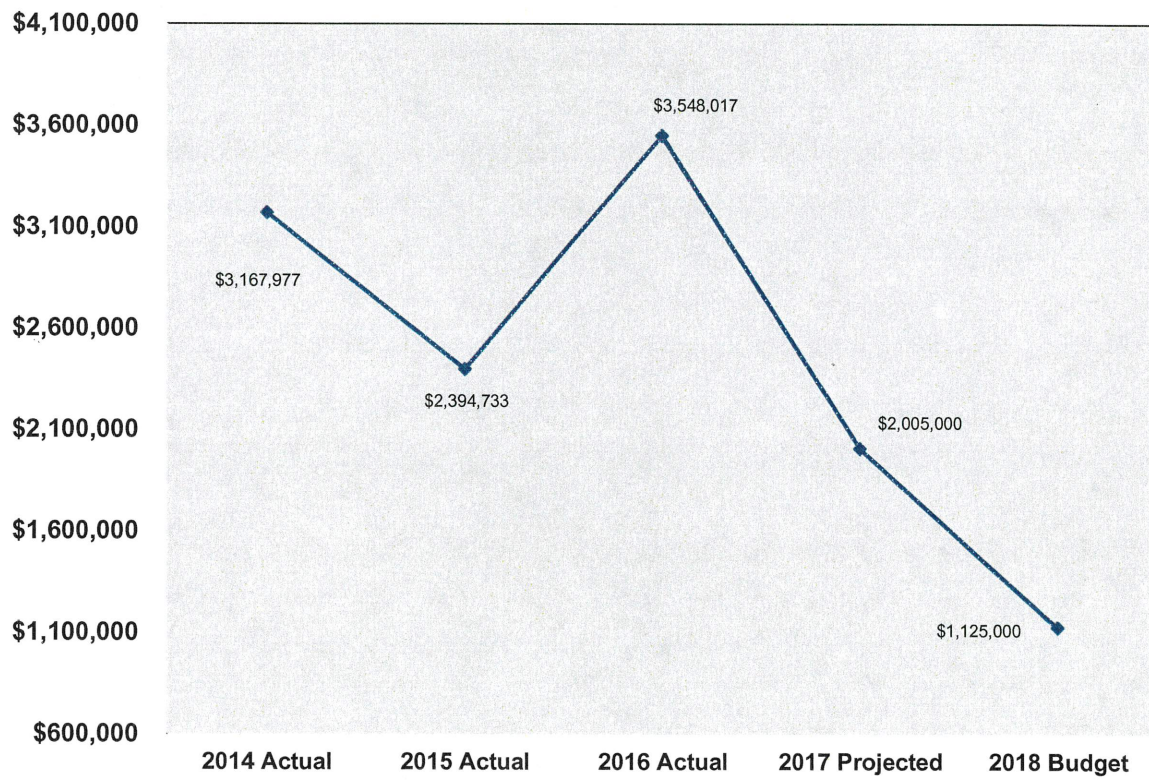
Use Tax Capital Improvement Fund

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
USE TAX CAPITAL IMPROVEMENT FUND								
	Beginning Fund Balance	10,650,091	12,677,976	14,362,345	17,430,205	15,887,600	17,131,700	
	REVENUES							
	Use Tax Monies	3,063,231	2,306,918	3,417,716	1,900,000	850,000	1,000,000	
	Interest	58,082	45,531	87,437	85,000	40,000	65,000	
	From Water Fund	42,864	42,024	42,864	0	0	0	
	Developer Reimbursement	0	0	0	20,000	0	60,000	
	From Paving Fund	3,800	260	0	0	0	0	
	SUB-TOTAL	3,167,977	2,394,733	3,548,017	2,005,000	890,000	1,125,000	
USE TAX CAPITAL IMPROVEMENT								
FUND REVENUES								
		3,167,977	2,394,733	3,548,017	2,005,000	890,000	1,125,000	
	AVAILABLE RESOURCES	13,818,068	15,072,709	17,910,362	19,435,205	16,777,600	18,256,700	

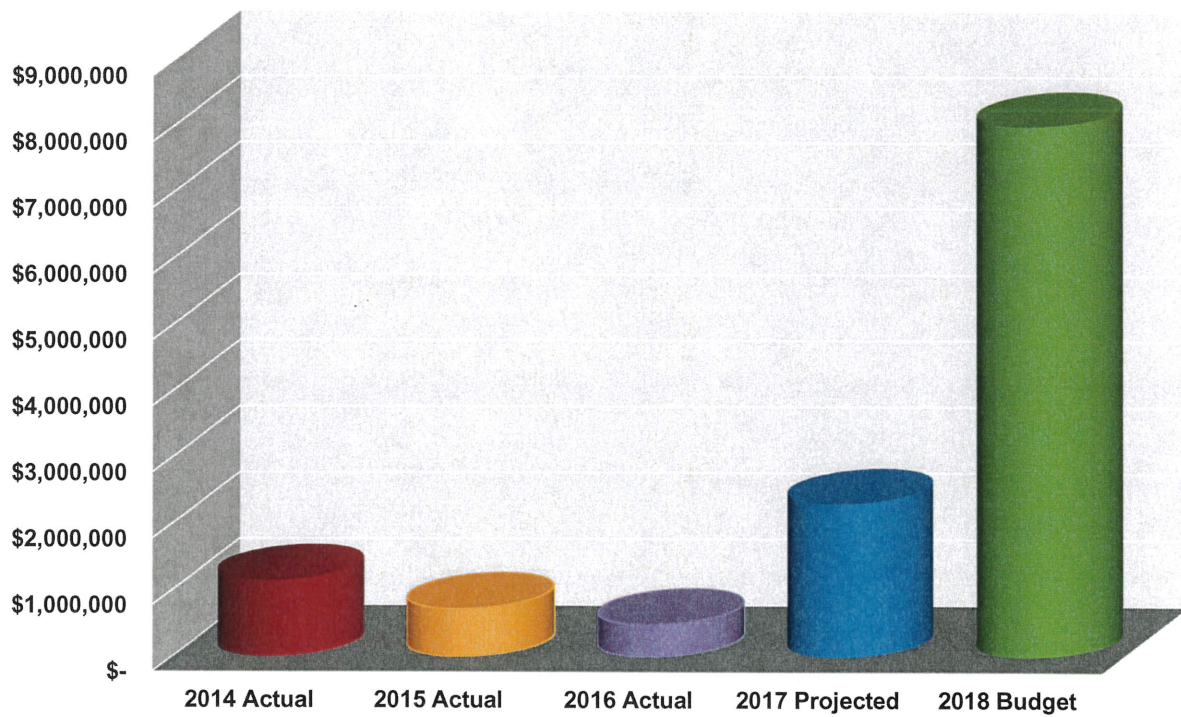
TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	OPERATIONS EXPENDITURES							
7015	Street repair and maintenance	368,206	307,786	367,461	400,000	400,000	350,000	
7022	Alley Improvements	0	1,652	0	2,000	2,000	2,000	
7035	Community Center Impr.	4,977	1,440	0	5,000	5,000	5,000	
	Streetlights	0	0	0	5,000	5,000	5,000	
	Signs	807	3,591	2,072	5,000	5,000	5,000	
7085	Shop Improvements	0	0	3,757	5,500	5,500	5,500	
7065	Sidewalk Replacement	13,846	0	2,530	15,000	15,000	15,000	
	North 2nd Street improvements	0	0	0	1,328,000	1,328,000	0	
	Design Improvements/North 2nd St. Phase #1	0	0	39,149	0	0	0	
	I-25 Grant Contribution	0	0	0	250,000	250,000	250,000	
	Cemetery Improvements	0	0	0	18,000	18,000	0	
	Architects/Recreation Center	0	0	0	100,000	851,000	1,200,000	
	Community Recreation Center	0	0	0	0	0	6,000,000	
	YMCA Feasibility Survey	0	0	10,995	0	0	0	
654413	Downtown Construction	484,177	0	0	0	0	0	
7045	Downtown Parking Lot	0	4,229	0	0	0	0	
	Library Parking Lot	0	0	10,151	0	0	0	
7143	Police Department - fence	50,161	0	0	0	0	0	
7088	Emergency Warning Siren	27,432	0	0	0	0	0	
	Columbine Complex Improvements	0	39,624	0	0	0	0	
7142	Booster Pump/Pioneer Ridge Park	1,973	0	0	0	0	0	
	Developers Refund	188,513	352,042	44,042	170,000	170,000	180,000	
	Operating & Maintenance Total	1,140,092	710,364	480,157	2,303,500	3,054,500	8,017,500	
	USE TAX CAPITAL IMPROVEMENT							
	FUND EXPENDITURES TOTAL	1,140,092	710,364	480,157	2,303,500	3,054,500	8,017,500	

TOWN	OF JOHNSTOWN							USE TAX CAPITAL IMPROVEMENT FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	USE TAX CAP. IMP. FUND BEG. BAL.	10,650,091	12,677,976	14,362,345	17,430,205	15,887,600	17,131,700	
	USE TAX CAP. IMP. FUND REVENUE	3,167,977	2,394,733	3,548,017	2,005,000	890,000	1,125,000	
	RESOURCES AVAILABLE	13,818,068	15,072,709	17,910,362	19,435,205	16,777,600	18,256,700	
	USE TAX CAP. IMP. FUND EXPEND.	1,140,092	710,364	480,157	2,303,500	3,054,500	8,017,500	
	USE TAX CAP. IMPROVEMENT							
	FUND ENDING BALANCE	12,677,976	14,362,345	17,430,205	17,131,705	13,723,100	10,239,200	

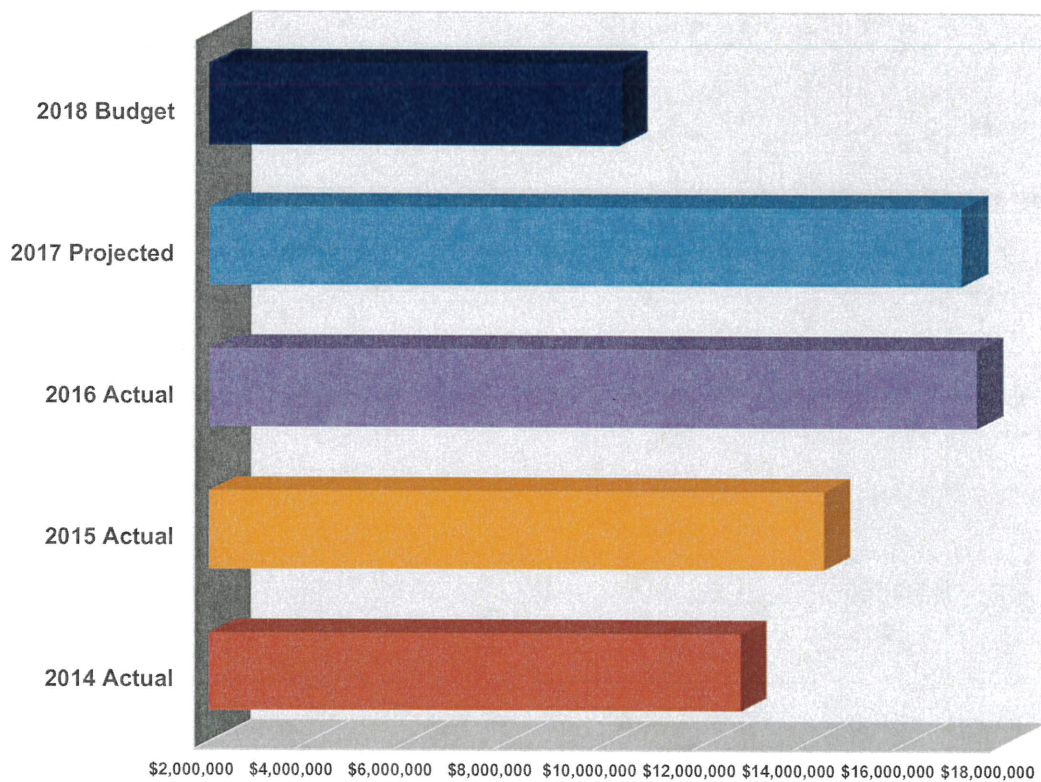
Use Tax Revenue (2014-2018)



**Use Tax Capital Improvement Fund
Expenditures
(2014-2018)**



**Use Tax Capital Improvement Fund
Fund Balance
(2014-2018)**



Miscellaneous Funds

TOWN	OF JOHNSTOWN							CEMETERY PERPETUAL CARE FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ	BUDGET	BUDGET	NOTES
	CEMETERY PERPETUAL CARE FUND							
	Beginning Fund Balance	99,508	101,645	105,031	109,306	107,900	113,400	
	REVENUES							
	Sale of Lots	2,056	3,273	3,463	3,200	2,800	3,000	
	Earnings on Investments	81	113	812	900	100	900	
	SUB-TOTAL	2,137	3,386	4,275	4,100	2,900	3,900	
	CEMETERY PERPETUAL CARE FUND							
	REVENUES	2,137	3,386	4,275	4,100	2,900	3,900	
	AVAILABLE RESOURCES	101,645	105,031	109,306	113,406	110,800	117,300	
	OPERATIONS EXPENDITURES							
	Operating & Maintenance	0	0	0	0	0	0	
	Operating & Maintenance Total	0	0	0	0	0	0	
	CEMETERY PERP. CARE FUND							
	EXPENDITURES TOTAL	0	0	0	0	0	0	
	CEMETERY PERPETUAL CARE FUND							
	BEG. BAL.	99,508	101,645	105,031	109,306	107,900	113,400	
	REVENUE	2,137	3,386	4,275	4,100	2,900	3,900	
	RESOURCES AVAILABLE	101,645	105,031	109,306	113,406	110,800	117,300	
	EXPENDITURES	0	0	0	0	0	0	
	CEMETERY PERP. ENDING BAL.	101,645	105,031	109,306	113,406	110,800	117,300	

TOWN OF JOHNSTOWN						COMMUNITY RECREATION CENTER BUDGET
ACCT	ACCOUNT	2018				
NO	NAME	ACTUAL				NOTES
	COMMUNITY RECREATION CENTER BUDGET					
	Beginning Fund Balance	0				
	TRANSFERS					
	Use Tax Monies	6,000,000				
	General Fund Monies	22,000,000				
	SUB-TOTAL	28,000,000				
	COMMUNITY RECREATION CENTER REVENUES	28,000,000				
	AVAILABLE RESOURCES	28,000,000				
	OPERATIONS EXPENDITURES					
	Construction	28,000,000				
	Operating & Maintenance Total	28,000,000				
	COMMUNITY RECREATION CENTER CONSTRUCTION EXPENDITURES TOTAL	28,000,000				
	COMMUNITY RECREATION CENTER BUDGET					
	BEG. BAL.	0				
	REVENUE	28,000,000				
	RESOURCES AVAILABLE	28,000,000				
	EXPENDITURES	28,000,000				
	COMMUNITY RECREATION CENTER BUDGET	0				
	ENDING FUND					

TOWN	OF JOHNSTOWN							CONTINGENT FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	CONTINGENT FUND							
	Beginning Fund Balance	784,041	1,026,027	1,232,070	1,391,331	1,457,500	1,623,300	
	REVENUES							
	Transfer - General Fund	225,000	175,800	155,000	225,000	225,000	225,000	
	Miscellaneous	19,512	30,052	0	0	0	0	
	Earnings on Investments	1,065	191	7,244	7,000	500	7,200	
	SUB-TOTAL	245,577	206,043	162,244	232,000	225,500	232,200	
	CONTINGENT FUND							
	REVENUES	245,577	206,043	162,244	232,000	225,500	232,200	
	AVAILABLE RESOURCES	1,029,618	1,232,070	1,394,314	1,623,331	1,683,000	1,855,500	
	OPERATIONS EXPENDITURES							
	Transfer - Bank Fund	3,591	0	2,983	0	1,683,000	1,855,500	
	Operating & Maintenance Total	3,591	0	2,983	0	1,683,000	1,855,500	
	CONTINGENT FUND							
	EXPENDITURES TOTAL	3,591	0	2,983	0	1,683,000	1,855,500	
	CONTINGENT FUND BEG. BAL.	784,041	1,026,027	1,232,070	1,391,331	1,457,500	1,623,300	
	CONTINGENT FUND REVENUE	245,577	206,043	162,244	232,000	225,500	232,200	
	RESOURCES AVAILABLE	1,029,618	1,232,070	1,394,314	1,623,331	1,683,000	1,855,500	
	CONTINGENT FUND EXPEND.	3,591	0	2,983	0	1,683,000	1,855,500	
	CONTINGENT FUND ENDING BAL.	1,026,027	1,232,070	1,391,331	1,623,331	0	0	

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TOWN OF JOHNSTOWN								EQUIPMENT REPLACEMENT FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	EQUIPMENT REPL. FUND BEG. BAL	742,971	1,033,709	1,428,343	2,161,448	2,134,600	2,728,900	
	EQUIPMENT REPL. FUND REVENUE	389,612	503,552	1,004,107	1,006,000	1,005,000	1,005,000	
	RESOURCES AVAILABLE	1,132,583	1,537,261	2,432,450	3,167,448	3,139,600	3,733,900	
	EQUIPMENT REPL. FUND EXPENDITURES	98,874	108,918	271,002	438,500	438,500	276,100	
	EQUIPMENT REPL. FUND ENDING BAL.	1,033,709	1,428,343	2,161,448	2,728,948	2,701,100	3,457,800	

ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	JOHNSON'S CORNER CAP. FUND
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
	JOHNSON'S CORNER CAP. FUND							
	Beginning Fund Balance	18,207	21,253	27,646	2,553	13,600	2,300	
	REVENUES							
	Sales Tax	100,321	101,680	117,662	111,200	98,000	112,500	
	Earnings on Investments	20	33	245	230	40	100	
	SUB-TOTAL	100,341	101,693	117,907	111,430	98,040	112,600	
	JOHNSON'S CORNER CAP. FUND							
	REVENUES	100,341	101,693	117,907	111,430	98,040	112,600	
	AVAILABLE RESOURCES	118,548	122,946	145,553	113,983	111,640	114,900	
	OPERATIONS EXPENDITURES							
	Infrastructure Improvement	97,295	95,300	143,000	111,640	111,640	114,900	
	Operating & Maintenance Total	97,295	95,300	143,000	111,640	111,640	114,900	
	JOHNSON'S CORNER CAP. FUND							
	EXPENDITURES TOTAL	97,295	95,300	143,000	111,640	111,640	114,900	
	JOHNSON'S CORNER CAP. FUND							
	BEG. BAL.	18,207	21,253	27,646	2,553	13,600	2,300	
	REVENUE	100,341	101,693	117,907	111,430	98,040	112,600	
	RESOURCES AVAILABLE	118,548	122,946	145,553	113,983	111,640	114,900	
	EXPENDITURES	97,295	95,300	143,000	111,640	111,640	114,900	
	JOHNSON'S CORNER END. BALANCE	21,253	27,646	2,553	2,343	0	0	

ACCT NO	ACCOUNT NAME	2017 ACTUAL	2017 BUDGET	2018 BUDGET	STREET MAINTENANCE FEE
	STREET MAINTENANCE FEE FUND				
	Beginning Fund Balance	0	0	200,500	
	REVENUES				
	Fees	300,000	250,000	305,000	
	Earnings on Investments	500	100	500	
	SUB-TOTAL	300,500	250,100	305,500	
	STREET MAINTENANCE REVENUES	300,500	250,100	305,500	
	AVAILABLE RESOURCES	300,500	250,100	506,000	
	OPERATIONS EXPENDITURES				
	Street Maintenance	100,000	150,000	300,000	
	Operating & Maintenance Total	100,000	150,000	300,000	
	STREET MAINTENANCE EXPENDITURES TOTAL	100,000	150,000	300,000	
	STREET MAINTENANCE BEG BALANCE	0	0	200,500	
	STREET MAINTENANCE FUND REVENUE	300,500	250,100	305,500	
	RESOURCES AVAILABLE	300,500	250,100	506,000	
	STREET MAINTENANCE FUND EXPEND.	100,000	150,000	300,000	
	STREET MAINTENANCE FUND ENDING BAL.	200,500	100,100	206,000	

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
LIBRARY FUND								
	Beginning Fund Balance	1,151,201	1,476,920	1,794,308	1,892,151	1,770,700	2,098,100	
	REVENUES							
	Weld Library District	353,787	375,745	360,735	344,793	344,334	387,900	
	Town of Johnstown	355,394	373,099	391,700	408,500	408,500	450,000	
	Other	26,249	4,869	6,766	9,000	9,000	9,000	
	Earnings on Investments	1,460	2,003	5,181	2,000	3,000	3,000	
	SUB-TOTAL	736,890	755,716	764,382	764,293	764,834	849,900	
LIBRARY FUND								
	REVENUES	736,890	755,716	764,382	764,293	764,834	849,900	
	AVAILABLE RESOURCES	1,888,091	2,232,636	2,558,690	2,656,444	2,535,534	2,948,000	
OPERATIONS EXPENDITURES								
	Salaries	234,855	248,793	238,140	272,000	372,000	398,000	
	Payroll Taxes	17,658	19,033	18,218	25,000	25,000	48,000	
	Health Insurance	20,354	21,252	4,200	4,500	10,000	10,000	
	Workmens Compensation	1,434	1,800	1,434	3,000	3,000	4,000	
	Utilities	23,780	25,356	23,780	30,000	40,000	40,000	
	Telephone	5,000	5,000	5,000	5,000	7,500	7,500	
	Library Books & Materials	32,489	33,000	25,000	40,000	50,000	50,000	
	Supplies	42,000	43,662	43,493	5,000	12,000	12,000	
	Janitorial Supplies	1,493	978	1,200	1,000	1,000	2,000	
	Insurance	2,500	2,500	2,500	3,500	3,500	5,000	
	Legal	0	0	0	2,500	10,000	10,000	
	Collection Fees	0	0	0	1,500	1,500	2,000	
	Audio/Video	0	0	0	16,000	15,500	20,000	
	Advertising	0	0	0	3,000	4,000	4,000	
	Summer Reading Program	0	7,954	9,152	0	0	0	
	Repairs & Maintenance	29,608	29,000	15,000	75,000	100,000	100,000	
	Computer Expenses	0	0	0	1,000	5,000	5,000	
	Equipment & Furniture	0	0	0	5,000	10,000	10,000	
	Capital Improvements	0	0	279,422	50,000	50,000	50,000	
	Professional Gifts	0	0	0	4,000	5,000	5,000	
	Programming	0	0	0	9,000	25,000	25,000	
	Subscriptions/Memberships	0	0	0	2,300	3,750	5,500	
	Operating & Maintenance Total	411,171	438,328	666,539	558,300	753,750	813,000	

TOWN	OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018		
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET		NOTES
LIBRARY FUND									
EXPENDITURES TOTAL		411,171	438,328	666,539	558,300	753,750	813,000		

TOWN OF JOHNSTOWN								LIBRARY FUND
ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGET	BUDGET	NOTES
	LIBRARY FUND BEGINNING BALAN	1,151,201	1,476,920	1,794,308	1,892,151	1,770,700	2,098,100	
	LIBRARY FUND REVENUE	736,890	755,716	764,382	764,293	764,834	849,900	
	RESOURCES AVAILABLE	1,888,091	2,232,636	2,558,690	2,656,444	2,535,534	2,948,000	
	LIBRARY FUND EXPENDITURES	411,171	438,328	666,539	558,300	753,750	813,000	
	LIBRARY FUND ENDING BALANCE	1,476,920	1,794,308	1,892,151	2,098,144	1,781,784	2,135,000	

ACCT	ACCOUNT	2014	2015	2016	2017	2017	2018	PAVING FUND
NO	NAME	ACTUAL	ACTUAL	ACTUAL	PROJ.	BUDGET	BUDGET	NOTES
PAVING FUND								
	Beginning Fund Balance	3,459	512	0	0	0	0	
	REVENUES							
	Fees	850	0	0	0	0	0	
	Earnings on Investments	3	0	0	0	0	0	
	SUB-TOTAL	853	0	0	0	0	0	
PAVING FUND REVENUES								
		853	0	0	0	0	0	
	AVAILABLE RESOURCES	4,312	512	0	0	0	0	
OPERATIONS EXPENDITURES								
	Engineering	0	0	0	0	0	0	
	Transfer Cap. Projects Fund	3,800	260	0	0	0	0	
	Professional Services	0	0	0	0	0	0	
	Operating & Maintenance Total	3,800	512	0	0	0	0	
PAVING FUND EXPENDITURES TOTAL								
		3,800	512	0	0	0	0	
PAVING FUND BEG. BAL.								
		3,459	512	0	0	0	0	
PAVING FUND REVENUE								
		853	0	0	0	0	0	
RESOURCES AVAILABLE								
		4,312	512	0	0	0	0	
PAVING FUND EXPEND.								
		3,800	512	0	0	0	0	
PAVING FUND ENDING BAL.								
		512	0	0	0	0	0	

Resolutions

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES

RESOLUTION 2017-12

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, 2018 AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

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 4, 2017 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:

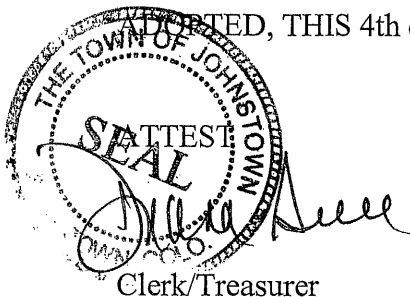
General Fund	\$ 30,183,600
Water Fund	\$ 1,711,300
Wastewater Fund	\$ 2,023,200
Conservation Trust Fund	\$ 219,000
Impact Fee Fund	\$ 272,700
Drainage Fund	\$ 354,200
Use Tax Capital Improvement Fund	\$ 8,017,500
Contingent Fund	\$ 1,855,500
Community Recreation Center Fund	\$ 28,000,000
Equipment Replacement Fund	\$ 276,100
Johnson's Corner Capital Imp. Fund	\$ 114,900
Street Maintenance Fund	\$ 300,000
Library Fund	\$ 813,000
Total Estimated Expenditures	\$ 74,141,000

Community Recreation Center Fund	
From unappropriated surpluses	\$28,000,000
From sources other than general property tax	\$ -0-
Total Community Recreation Center Fund	\$28,000,000
Equipment Replacement Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 276,100
Total Equipment Replacement Fund	\$ 276,100
Johnson's Corner Capital Improvement Fund	
From unappropriated surpluses	\$ 2,300
From sources other than general property tax	\$ 112,600
Total Johnson's Corner Capital Improvement Fund	\$ 114,900
Street Maintenance Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 300,000
Total Street Maintenance Fund	\$ 300,000
Library Fund	
From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ -0-
From the general property tax levy	\$ 813,000
Total Library Fund	\$ 813,000

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

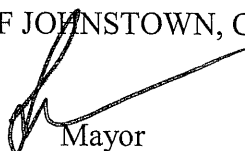
Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records of the Town.

ADOPTED, THIS 4th day of December, 2017.



TOWN OF JOHNSTOWN, COLORADO

BY:


Mayor

RESOLUTION TO APPROPRIATE SUMS OF MONEY

RESOLUTION 2017-13

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 2018 BUDGET YEAR

WHEREAS, the Town Council has adopted the annual budget in accordance with the Local Government Budget Law, on December 4th, 2017 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;

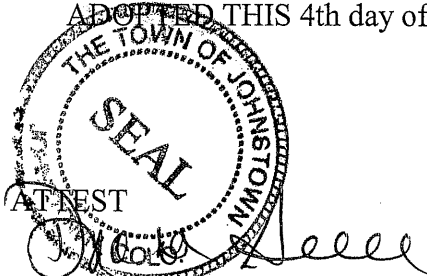
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

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	\$ 30,183,600
Water Fund	\$ 1,711,300
Wastewater Fund	\$ 2,023,200
Conservation Trust Fund	\$ 219,000
Impact Fee Fund	\$ 272,700
Drainage Fund	\$ 354,200
Use Tax Capital Improvement Fund	\$ 8,017,500
Contingent Fund	\$ 1,855,500
Community Recreation Center Fund	\$ 28,000,000
Equipment Replacement Fund	\$ 276,100
Johnson's Corner Capital Imp. Fund	\$ 114,900
Street Maintenance Fund	\$ 300,000
Library Fund	\$ 813,000
Total Estimated Expenditures	\$ 74,141,000


ADOPTED THIS 4th day of December, 2017.



Town Clerk/Treasurer

TOWN OF JOHNSTOWN

BY:


Mayor

RESOLUTION TO SET MILL LEVIES

RESOLUTION 2017-14

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO FOR THE 2018 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 4th, 2017, and;

WHEREAS, the amount of money necessary to balance the budget for general operation expenses is \$4,250,000, and;

WHEREAS, the amount of money necessary to balance the budget for the library operation expenses is \$450,000, and;

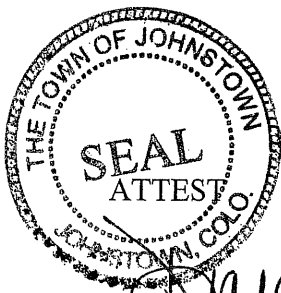
WHEREAS, the 2018 valuation for assessment for the Town of Johnstown, Colorado as certified by the County Assessors is \$237,000,062.

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 2018 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 2017.

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 4th day of December, 2017.



[Signature]
Clerk/Treasurer

TOWN OF JOHNSTOWN, COLORADO

BY:

[Signature]
Mayor

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-of-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.