



Town of Johnstown

TOWN COUNCIL WORK SESSION

450 S. Parish, Johnstown, CO

Monday, September 25, 2023 at 6:00 PM

MISSION STATEMENT: Enhancing the quality of life of our residents, businesses, and visitors through community focused leadership.

AGENDA

CALL TO ORDER

AGENDA ITEMS

- [1.](#) FY 2024 – Proposed Preliminary Budget

ADJOURN

AMERICANS WITH DISABILITIES ACT NOTICE

In accordance with the Americans with Disabilities Act and other applicable laws, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at 970-587-4664 no later than 48 hours before the meeting in order to request such assistance.

De conformidad con la Ley de Discapitados Estadounidenses y otras leyes vigentes, los individuos que necesitan adaptaciones funcionales para asistir o participar en esta reunión deberán comunicarse con la Municipalidad marcando el 970 587- 4664 a lo más tardar 48 horas antes de dicha reunión para solicitarla.

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Town of Johnstown

MEMORANDUM

TO: Honorable Mayor Mellon and Town Councilmembers

FROM: Matt LeCerf, Town Manager

DATE: September 25, 2023 & October 11, 2023

SUBJECT: FY 2024 – Proposed Preliminary Budget

It is with great pleasure to provide the Mayor, Town Council, and the Community in compliance with CRS 29-1-105, with the FY 2024 proposed budget. I am hopeful that this important document represents the direction and objectives identified by the Council. As part of this presentation, we will move through the budget on a fund level basis, providing an overview of the departments' requests. We welcome questions, comments, requested changes and adjustments, and the ensuing dialogue to provide a stronger understanding of the budget and the planned outcomes for FY 2024. First and foremost, required reporting is provided as part of the annual budget in compliance with both the Home Rule Charter of the Town of Johnstown and Section 17-3-5 E. of the Johnstown Municipal Code.

Home Rule Charter Compliance – Article 12, Section 12.3

Article 12, Section 12.3 of the Home Rule Charter requires specific content be provided as part of the proposed budget. Subsections A-H of Section 12.3 are included in the body of the preliminary budget. Additional notes related to the contents of the proposed budget include the following information.

- a) *Item H*: The subsection requests “*An estimate of the amount required to be raised from an ad valorem property tax levy*”. Included in the proposed FY 2024 budget is the amount of ad valorem to be raised through the assessment of the full 23.947 mills. This mill levy also includes the 3.3 mills that are allocated and dedicated to the library – a portion (1.8 mills) of which is by approval of a ballot measure and the balance is by resolution (1.5 mills) approved by Council.

Council inquired during the Council retreat about the ability to reduce property taxes for residents in the community. Besides lowering the mill levy, the only exemptions that can provide a reduction in the property tax values are created by state statute. The two reductions are:

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- *Senior Tax Exemption:* 50% of the first \$200,000 of actual value of the property is exempted.
- *Disabled Veterans Tax Exemption:* 50% of the first \$200,000 of actual value of the property is exempted.

The recommendation to assess the full mill levy for ad valorem taxes is due to the one-time influx of oil and gas revenues. The increase attributed to oil and gas is 614.05%, resulting in a revenue increase from \$906,058 in 2023 to \$6,469,699 in 2024. The net increase from the oil and gas alone is \$5,563,641. We do not have the ability to reduce specific assessment types, consequently, a mill levy reduction would be across all the assessed value types as shown in the table below.

Changes from 2022 to December 2023 - Both Counties (Larimer & Weld) Combined								
Assessed Values Types	2022	2023	Growth in 2023	% Growth in 2023	% of Total Tax Pd. By each	2022	2023	Difference Between Years
						Revenues by Category	Revenues by Category	
Vacant Land	11,999,335	25,738,360	13,739,025	114.50%	3.41%	\$ 247,750	\$ 531,420	\$ 283,670
Residential	162,634,013	220,604,641	57,970,628	35.64%	29.22%	\$ 3,357,904	\$ 4,554,824	\$ 1,196,920
Commercial	122,145,931	161,006,597	38,860,666	31.81%	21.33%	\$ 2,521,947	\$ 3,324,303	\$ 802,356
Industrial	25,381,445	25,778,508	397,063	1.56%	3.41%	\$ 524,051	\$ 532,249	\$ 8,198
Agricultural	1,282,067	1,136,547	-145,520	-11.35%	0.15%	\$ 26,471	\$ 23,466	\$ (3,005)
Oil & Gas	43,883,286	313,348,132	269,464,846	614.05%	41.51%	\$ 906,058	\$ 6,469,699	\$ 5,563,641
State Assessed	10,079,247	7,345,260	-2,733,987	-27.12%	0.97%	\$ 208,106	\$ 151,658	\$ (56,449)
Exempt	18,105,514	37,687,339	19,581,825	108.15%	0.00%	\$ -	\$ -	\$ -
Total	395,510,838	792,645,384	397,134,546	100.41%	100.00%			
Total minus Exempt	377,405,324	754,958,045	377,552,721	100.04%	100.00%	\$ 7,792,288	\$ 15,587,619	\$ 7,795,331

The total increase to residential assessed property from 2022 to 2023 is 35.46%. This increase results in a net increase of \$1,196,920 paid to the Town. To provide value to the residents, Staff has recommended to provide back to the residents a total of \$1,000,000 of this increase. The property tax rebate would be paid out based on a proportional share of the increased assessment for each residential property. The result for the Town would be an overall increase to the property tax revenue for residential properties of \$196,920 in FY 2024, (assuming 100% compliance with payment). Conditions such as verification that payment has been made on the property taxes would be applicable as well. Our intention is to perform the operations of this rebate/pay back of the property taxes through the Finance Department.

The preliminary estimate of revenues generated through ad valorem are based on the current mill levy, and are indicated in the revenues heading without the credit being issued. A corresponding expenditure is recognized in the legislative budget of \$1 million. These

revenues are based on preliminary ad valorem rates received by Johnstown from the respective County Assessor Offices.

- b) *Item I:* This item requests “*A statement of the outstanding securities and other debt and payment obligations of the Town, showing the debt redemption and interest requirements the authorized and outstanding and the condition of sinking funds, if any.*” In 2021, the Town issued Sewer Revenue Bonds for capital projects associated with the wastewater system. The PAR amount of these bond proceeds totaled \$46,585,000. This amount is the outstanding principal on the debt schedule since 2021, 2022, and part of 2023 consisted of interest only payments. In December 2023, both principal and interest payments will apply which totals \$1,786,575. A copy of the debt scheduled is attached with this memo.

Regarding sinking funds of concern, there are funds that have balances that are trending lower in FY 2024. These funds include the General Fund, Parks and Open Space Fund, Storm Water Fund, Conservation Trust Fund, Water Fund, and Sewer Fund.

The General Fund is trending lower due to proposed loans or grants in the budget provided to the water fund in FY 2024. The funding is being used to support the critical and necessary water capital projects which are either unfunded state mandates, to meet current utility demands on the system, or to meet future demands on the system. Accordingly, the water fund, while it does have an influx of cash from the general fund, the balances will be drawn down to make substantial progress towards completion of the projects. Following completion of the projects necessary in the water fund, the general fund will be able to independently build up its reserves to a more appropriate level. To ensure long-term sustainability in both water and sewer funds, rate and connections fees for existing users and new development are going to be essential and necessary.

The Parks & Open Space Fund is also trending lower in its ending fund balance. The reasoning for this is due to the fact that it does not generate any significant revenue for the services it delivers. This fund could technically be considered a general fund operation, but we keep it separated because it has both an impact fee revenue source and it receives revenue from the Larimer County Open Space Fund Sales Tax. The declining trend of the ending fund balance will continue as our operational costs increase and area of maintenance and operations continues to grow. There is a transfer planned of \$1MM from the general fund. We would expect transfers of funding support from the general fund to continue for maintenance of our park facilities, until a sustainable revenue source can be identified.

The Conservation Trust Fund (CTF) has a single project planned for FY 2024. Revenue is generated from the sale of lottery ticket proceeds. CTF funding can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site. Funds generated

annually are not substantive enough to fund a single project generally, hence our approach has been to draw down the funds every other year. In FY 2024, we will draw down these funds and make improvements to the playground and include a pour in place at Lake Park. The cyclical use of the funds is the reasoning for the sinking funds in CTF.

The Stormwater Fund is also a fund that is trending lower in FY 2024. During May and June of 2023, the Town experienced significant storm events that caused localized flooding. To address these issues, the Town is working to design and construct improvements that will mitigate future impacts, resulting in a reduction in the fund balance. We also plan to make greater assessments of our infrastructure to identify areas in need of additional maintenance and where bottlenecks restricting storm water flows are occurring. Long-term fund evaluations will be necessary as further detailed in this memorandum under the fund overview.

Finally, both the Water and Sewer Funds will be trending downward in their ending fund balances. While they both may appear healthy from an ending fund balance currently, they are both in the process of making substantial capital project improvements which will cause their fund balances to trend lower over the next few years. As previously mentioned, to ensure long-term sustainability in both the water and sewer funds, rate and connections fees for existing users and new development are going to be essential and necessary.

- c) *Item J: Such other information as the Council may require.* Town Staff can provide additional information as directed and requested by Council to the Town Manager.

Section 17-3-5 E. Community Facilities & Fees

Section 17-3-5 E. of the Johnstown Land Use and Development Code requires an annual report to the Council not later than October 15 of each year. The requirements of the annual report are as follows:

E. Annual Report. At least once every year, not later than October 15, and prior to the Town Council's adoption of the annual budget and capital improvements program, the Town Manager shall prepare and submit an annual impact fee report to the Council.

1. The annual report may include evaluation of capital improvements planning, analysis of annual development activity and permit statistics, assessment of funds and capital improvements expenditures, recommended updates to the fee schedules and calculation, recommended amendments to the fee ordinances and impact areas, and any other information relevant to or required by specific impact fee ordinances.
2. The Town Council shall receive the annual report and may take any action it deems appropriate based on the information.

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- a. Recommendations for amendments, if appropriate, to these procedures or to specific ordinances adopting impact fees for particular capital improvements; *Section 17-2-3 addresses the requirements and applications for impact fees. In November 2021, Council received a report from WEL Consulting Group that performed the necessary analysis of our impact fees. In February 2022, the updated impact fee schedule went into effect and included a 5-year of regular increases until the end of FY 2026. At this time, no amendments to these ordinances are planned to accommodate existing or future capital improvements.*

One of the outstanding elements that was recommended in the study was consideration to diversify the Library and Cultural Development Fee. At the time, all fees were being directed to the library. The impact fee allocation for this development fee was adjusted to provide value for additional cultural programming effective October 1, 2023, based on the table below.

<i>Impact Fee Use</i>	<i>Percentage of Total</i>
Library	50%
Public Art	40%
Historical	10%

- b. Proposed changes to the Comprehensive Plan or plan elements and/or an applicable Capital Improvements Program, including the identification of additional capital improvement projects anticipated to be funded wholly or partially with impact fees; *In November 2021, the Town adopted its new comprehensive plan. No planned changes are anticipated from this plan. Complimenting the Comprehensive Plan is the updated Land Use and Development Code which was effective in May 2023.*

The updated Capital Improvements Program (CIP) for FY 2024 has been included within the proposed FY 2024 Budget document. An overall CIP 10 Year plan is currently being completed and will be provided to Council prior to the October 15 deadline. Capital projects planned in FY 2024 directly associated with impact fees are as follows:

- *Transportation Facilities Development Fee*
 - Hwy 60 & Colorado Blvd. Intersection Improvements - \$2,000,000
- *Police Facilities Development Fee*
 - PD Expansion - \$4,000,000
- *Public Facilities Development Fee*
 - None for FY 2024
- *Park & Recreation Facilities Development Fee*

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- Trail Development - \$1,000,000
 - Pedestrian Trail Over Little Thompson River - \$300,000
 - Aragon Park Playground Improvements - \$350,000
 - Vehicle - \$30,000
 - Small Loader - \$40,000
 - Flatbed Trailer - \$15,000
 - Parks Master Plan (WCR 17 & WCR 46.5) - \$200,000
 - *Library Facilities Development Fee*
 - Unknown
 - *Drainage Impact Fee*
 - Country Acres Improvements - \$530,000
 - Stormwater Master Plan - \$508,400
- c. Proposed changes to the boundaries of impact fee districts, if applicable;
The following impact fees have no boundary restrictions with respect to their application on any development within the Town limits. No boundary adjustments are planned unless new properties are annexed into the Town limits:
- *Transportation Facilities Development Fee*
 - *Police Facilities Development Fee*
 - *Public Facilities Development Fee*
 - *Park & Recreation Facilities Development Fee*
 - *Library Facilities Development Fee*
 - *Drainage Impact Fee*
- d. Proposed changes to impact fee schedules as set forth in the ordinances imposing and setting impact fees for particular capital improvements;
Ordinance 2022-221 adopted in February 2022 establishes the 5-year fee schedule for the Town's Impact Fees. A copy of this ordinance which details the fee schedule for the impact fees for FY 2024 is attached to this correspondence.
- e. Proposed changes to level of service standards for particular categories of capital improvements;
No specific changes to the level of service standards are planned in the various categories of capital improvements. If any changes were to occur, they would either be organically or due to the improvements that are planned in FY 2024. The specific changes would improve or increase the level of service provided, not reduce, or eliminate a specific service.
- f. Proposed changes to any impact fee calculation methodology;
No changes are proposed to the existing impact fees calculation methodology. Changes to the Town's ordinances related to the method of calculation would only be

to clarify the current practice and application of the impact fee for residential and nonresidential development as applicable in the assessment of the impact fee.

- g. Proposed changes to the population, housing, land use, persons per household or nonresidential development projections included in the impact fee report and upon which the impact fee amounts have been determined;
Northern Colorado continues to be one of the fastest growing regions in Colorado and more than likely in the United States. Based on the current draft of the Comprehensive Plan, growth is conservatively estimated at 2.5% annually, but could be as great as 6%. Our impact fees accurately reflect the growth estimates currently expected in Johnstown. The fees in place are set to meet needs and demand for capital improvements necessary as the growth in the community continues. Given current changes in supply chains and inflation increase, we have estimated 175 single-family homes and 250 multi-family units for FY 2024.
- h. Other data, analysis or recommendations as the Town Manager may deem appropriate, or as may be requested by the Town Council.
The Town Manager is prepared for any additional information and analysis desired by the Council upon request.

Introduction

Overall, the budget portions presented are in a stable financial position and balanced. This is due to the accountability and expectations created by the Citizens, coupled with the leadership of the Council. Accordingly, Staff recognizes and understands the importance of ensuring financial sustainability for the organization and the Community. Included in the budget within each fund are proposed revenues, expenditures, and ending fund balances. The budget presented ensures that services both internal and external are either maintained at their current level or improved for a better community experience. Below are brief highlights of some of the FY 2024 projects and outcomes proposed. We intend to walk through the entire budget highlighting other outcomes requested by Council beyond the operational components.

General Fund

The General Fund has a healthy reserve balance of approximately 1 year's operational reserves at the end of FY 2024. Our current financial policies require 6 months' operational reserves. It is important to note that operational reserves are different than the total budget. Operational reserves are the ending fund balance compared to the annual operational expenditures for a specific fund, while the total budget for a fund including capital outlays. The measurement of operational reserves against its expenditures is a more justified measurement since the capital items are generally larger expenses which, if necessary, can be paused until a more appropriate time for the improvement(s).

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The general fund provides for legislative, administrative, financial, police, planning, building services and maintenance, and some public works operation functions. Included in the FY 2024 proposed budget is the creation of additional departments and/or divisions which are detailed below in the highlights of the general fund:

- This year the Johnstown BBQ Days committee met with the Town Manager to request that the Town begin transitioning to own and lead the coordination of Johnstown BBQ Days. The FY 2024 budget includes this transition of ownership where the Town will hire an Event Coordinator to help with the transition in 2024. In 2025, the operations of the BBQ Days will be solely the responsibility of the Town. The creation of this division within the Town will also include one other event during the calendar year which has yet to be determined. If Council supports this direction, we will work to hire this employee immediately and that individual would use their creative mind to determine the additional event(s).
- The creation of an Engineering Department is also proposed in FY 2024. The focus of this new department would be to bring all development review in-house and in short order, eliminate our reliance on consulting engineers. Our current method is using consultants and billback the developer/applicant based on invoices received. We intend to adjust this method slightly by charging a flat fee for the development review based on the various sizes and types of applications. During this transition, the fund itself may be challenged financially based on the current status of an application, but we see this as a more sustainable method of operations. Not only will the staffing in this department be more responsive to the development community, but they will also be able to respond to citizen inquiries in a timelier manner, as well as monitor and oversee the various capital projects within our community. Additional staffing is planned to accommodate this change and creation of the new department.
- The addition of staffing to the engineering department will create the need for the Town offices to expand. Currently the Town owns the old library, and we have a tenant in place with a lease ending on August 31, 2024. There are provisions that either party may terminate the lease earlier provided a 120 days notice. If this department is supported, Staff would recommend providing the required notice to the tenant to terminate the lease and begin plans to remodel the facility. Included in the FY 2024 budget are funds totaling \$500,000 for the remodel. While I am still working out the details, the vision would be to establish this building as the primary development offices of the Town.
- The Police Department requested four (4) new officers and vehicles in their budget for FY 2024. While I am supportive of the need for new officers, the request was rejected simply because the department has existing vacancies in the department based on FY 2023 staffing approvals that have not been filled. Upon being fully staffed, I have committed to the Police Chief that I would request to Council during a regular council meeting to fill one of four positions incrementally. This will ensure both financial

requests are being utilized appropriately and we are not purchasing equipment unnecessarily. Each officer cost including equipment and salary is roughly \$225,000.

- Construction appropriations are requested for the expansion of the Police Department Headquarters. The project will expand the facility with the most critical need being the accommodation of additional storage in the facility for evidence. Funding is proposed at \$4 million, but we will be submitting a DOLA grant application for \$1 million for the project as well. If we are successful, the construction budget should increase to \$5 million with a portion of this grant allocation dedicated to energy efficiency in the form of a solar panel system on the building roof. Energy efficiency is a requirement of receiving the grant.
- The Town is currently working with Ditesco on broadband deployment options in Johnstown. Based on the outcome and general direction from Council on this study an allocation to continue investigations on this initiative have been included.
- The Town is currently working with the FRFR and Milliken on a shared Emergency Management Coordinator IGA. This position will be housed in the FRFR Offices and be responsible for completion of the Emergency Response Plan for the community which dates back to the early 2000's.
- The Johnstown Downtown Development Association has requested an allocation of \$20,000 for FY 2024. Currently proposed is the historical contribution of \$15,000. A copy of their request is included.
- Public transit funding and meeting the needs of employers in Johnstown has been a hot topic. Funding to support a partnership with other area transit partners has been proposed.
- Funding for a Downtown Economic Study is proposed in FY 2024. This will likely include engagement with a consultant as well as Downtown Colorado, Inc. The most critical to this process will be the downtown community and its businesses.
- Transfers are proposed in the general fund including the following:
 - A proposed loan to the water fund in the amounts of \$50.7MM
 - An operational transfer to the parks & open space fund in the amount of \$1MM
 - A transfer into the recreation center fund in the amount of \$503,000. Their proposed FY 2024 budget is also included. The additional \$3,000 is for our participation in the Mountain View HOA as agreed to in 2019.

Street Funding

The Town is committed to improving streets in our community which is a significant indicator of a quality community. The community also recognizes the value of a healthy transportation system and accordingly approved a 0.5% sales and use tax on goods sold in the community.

Some of the notable items included in the FY 2024 Street & Alley Budget include the following:

- A \$2.2 million allocation for street maintenance for slurry seal, overlay projects, and other Preventative Maintenance Programming on our Town roadways. This is a 100% increase compared to the approved FY 2023 budgeted amount and can be directly

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attributed to the support of the community to approve the 0.5% transportation sales and use tax increase. We anticipate continuing this program at this level or higher based on increases to sales and use tax for the community.

- An allocation of \$2 million is being made for the purposes of widening the western segment of Colorado Blvd. and coordinating it with the Purvis property development (the Purvis developer will be responsible for the eastern segment of Colorado Blvd adjacent to the Purvis property). This will help improve safety, road condition and traffic congestion along this section of roadway north of Highway 60.
- A \$2.5 million allocation for the interim improvements to Highway 60 and Colorado Boulevard are also included in FY 2024. Our hope is that we can complement this improvement and more importantly the funding with a grant. With the establishment of the high school, this is a critical project at this intersection.
- Funding for the design to realign High Plains Boulevard and Highway 34 is proposed in FY 2024, with construction being planned and appropriated in 2025. It is our hope that CDOT may have interest in supporting this project or grants might be available when we pursue construction.

Capital Facility Fund

The Capital Projects Fund derives its revenues from 1% use tax for all capital projects in the Town of Johnstown. In 2024, there are two funding expenditures proposed as described below:

- In 2023, we completed the Downtown Branding and Phase I of the wayfinding and placemaking. FY 2024 plans for the continuation of the wayfinding and placemaking signage to properly brand downtown.
- An allocation is proposed for the installation of several EV Charging stations around Town as the electric vehicle count changes across the community.

Park & Open Space Fund

In FY 2024 over half of the proposed budget is recommended for allocation to capital projects. As part of the citizen survey, recreational opportunities and amenities were a key focus of the feedback we received. Accordingly, we are listening to that feedback. Some of the specific projects will include the following:

- Construction of the Little Thompson Trail Bridge Project. The initial phase of the Little Thompson River Trail project will be completed in 2023. This bridge project will provide safe connectivity on the trail to cross over the Little Thompson River rather than pedestrian and bikers detouring onto WR 46.5. While the project is small, the cost is significant, requiring a pedestrian bridge installation to cross the river. An additional allocation of \$1 million is proposed for additional trail development in the community as well. Our goal is to eventually complete a connected trail from the south side to the north side of Town.

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- The Town will take ownership of the Letford Elementary School property sometime towards the end of the calendar year. While funding of a master plan of both the Letford Elementary School site and the 60 acres at the southeast corner of WCR 46.5 and WCR 17 owned by the Town was appropriated in FY 2023, the initial focus was to perform a pool financial feasibility study. We expect the feasibility study to be completed by the end of 2023 which would allow us to now proceed with the master planning of these sites in 2024.
- Aragon Park is in critical need of improvements. Our focus in FY 2024 will be to replace the playground, add a pour in place for surface of the playground, and make cosmetic improvements to the pavilion and other areas at this park.

Sewer Fund

The Sewer Fund has several major capital projects that will be continuing during FY 2024. While some of these are a result of the Consent Order with the Colorado Department of Public Health and Environment, others are of a general need to accommodate the anticipated growth in the community. To facilitate these capital projects, the Town in 2021 issued roughly \$56 million in bonds to begin the improvements now. Some of the project highlights include the following:

- The collection system construction in areas north and south of Highway 60 began in 2021. Construction and design elements will continue in 2024, focusing on the Northern Interceptor. The allocation for the North Interceptor in FY 2024 is \$13 million.
- The Central WWTP will continue construction in 2024. The approved total budget for this project is \$52.8 million and \$26.5 million of this cost is allocated for FY 2024. Construction completion is expected in 2025.
- The sewer fund as it is presented also includes a 15% increase to the sewer utility rate charges for monthly service.

Water Fund

The Water Fund has several critical and necessary projects in 2024. The specific projects that will assist with water demands on the system (especially during the summer season of high-water usage) will including the following:

- Construction of the new Water Treatment Plant Expansion. This will increase the plant capacity from ~6.2 MGD to 12 MGD. The construction which will begin in 2023, will carry forward to completion hopefully in early 2026. Total construction costs are expected to be approximately \$80 million over the term of the project.
- A raw water trunk line is also going to be an essential part to building additional capacity in the water system. Accordingly, funds have been allocated for the purposes of easement acquisition and to begin design in FY 2024 with plans to perform construction in 2025.
- The water fund is proposed to accept a loan from the general fund in FY 2024 in the amount of \$50.7 million. This cash dedication will help to ensure that the Town is able to

meet its current and future demands on the Water Utility, while also providing excellent water quality in the future that either meets or exceeds state permit requirements. This loan will be subordinated to a bond which is also expected to take place in early 2024. The estimated amount of the bond is \$72 million.

- Rates will be a critical factor in the ability to meet the needs and complete these large capital projects. Staff is proposing that rates increase by 30% in each of the next 3 years based on results from the utility rate study presented to Council by the utility rate consultant.

Staffing & Compensation

In FY 2024 the following position as shown in the table below. As detailed above, a majority of this increase in staffing is due to establishing in-house departments and divisions to meet current service level demands.

DEPARTMENT	QUANTITY	POSITION	FUND
Human Resources	1	HR Generalist	General Fund
Engineering	5	3 Civil Engineers, 2 Inspectors	General Fund
Events Division	1	Events Coordinator	General Fund
Finance	1	Accountant	General Fund
Utilities	1	Utility Crew Lead	Water/Sewer Fund
Planning	1	Administrative Assistant	General Fund
Public Works (Streets)	6	3 Street Crew Maintenance 1 Mechanic 1 Operations Supervisor 1 Parks & OS Maintenance	Street & Alley, Parks & Open Space, and Stormwater Fund

Finally, included in the FY 2024 is the pay scale adjustments for employees based on the compensation study presented to Council in August 2023. The hiring landscape of qualified employees is challenging. We are in a geographical area where we have ample competition for a talented workforce. This compensation adjustment will help us to both retain quality employees and recruit new talent when we compete with our neighboring communities. Being competitive and our team is essential to prevent changes in the level of service we delivered to the community and throughout our organization as we work to ensure a healthy organizational culture.

TOWN OF JOHNSTOWN, COLORADO**ORDINANCE NO. 2022-221**

Amending Article XII Of Chapter 17 Of The Johnstown Municipal Code Concerning Impact Fees, Specifically Section 17-224, Transportation Facilities Development Fee, Section 17-225, Parks And Recreation Facilities Development Fee, Section 17-226, Public Facilities Development Fee, Section 17-227, Library And Cultural Facilities Development Fee, And Section 17-228, Police Facilities Development Fee

WHEREAS, the Town of Johnstown, Colorado (“Town”) is a municipal corporation duly organized and existing under its Home Rule Charter adopted pursuant to Article XX of the Constitution of the State of Colorado; and

WHEREAS, the Town Council is vested with authority to administer the affairs of the Town; and

WHEREAS, pursuant to state law, including but not limited to C.R.S. § 29-20-101 *et seq.*, and as a condition of issuance of a development permit, the Town has the authority to impose an impact fee or other similar development charge to fund expenditures by the Town for capital facilities needed to serve new development; and

WHEREAS, impact fees are one-time payments that fund the construction and expansion of public facilities needed to accommodate new development, as determined by level of service standards, the intent being that new development shall pay for its proportionate share of the capital costs of additional infrastructure capacity needed to serve the new development; and

WHEREAS, impact fees are subject to specific legal standards, primarily referred to as the rational nexus test, which require a demonstration that new development will create a need for capital improvements, new development must derive a benefit from the payment of the fees assessed by the Town and the fee paid for a particular type of development should not exceed the developer’s share of the capital costs for system improvements; and

WHEREAS, based on those standards and based on an impact fee study prepared by Tischler and Associates, Inc., dated January 24, 2000, the Town Council of the Town of Johnstown (“Town”) adopted Article XII of Chapter 17 of the Johnstown Municipal Code (“Code”) to establish impact fees to be paid by new development by Ordinance No. 2000-617 (“Impact Fee Ordinance”); and

WHEREAS, since adoption of the Impact Fee Ordinance, the Town Council has periodically engaged consultants to evaluate and study the Town’s impact fees, quantify the reasonable impact of proposed development on existing capital facilities and recommend

modifications, if any, to the impact fees to ensure that the fees are at a level no greater than necessary to defray impact directly related to proposed development; and

WHEREAS, to undertake the foregoing review and analysis, the Town engaged WEL Consulting, LLC, a Colorado limited liability company (“WEL”); and

WHEREAS, WEL evaluated and selected appropriate impact fee methodologies for five categories of capital investment (transportation facilities, parks and recreation facilities, public facilities, library and cultural facilities and police facilities), determined demand indicated for each category and calculated residential and nonresidential proportionate share factors which were then used to allocate costs by type of development; and

WHEREAS, on November 8, 2021, WEL provided its final report to the Town Council, entitled *2021 Impact Fee Report, Town of Johnstown, Colorado* (“Impact Fee Report”); and

WHEREAS, based on its analysis, WEL recommended that the Town’s impact fees be increased for each category of capital investment for both residential and nonresidential classes of development; and

WHEREAS, the Town Council finds and determines, based on the Impact Fee Report, that the demand and cost assumptions underlying the Town’s impact fees warrant a modification to those fees; and

WHEREAS, rather than adopt the maximum permissible impact fees supported by the Impact Fee Report, the Town Council finds and determines that it is in the best interest of the citizens of the Town and the proponents of new land development to implement lesser fees, as recommended by WEL; and

WHEREAS, the Town Council finds and determines that it is in the best interest of the citizens of the Town and the proponents of new land development to implement the recommended modified impact fees for the next five (5) year period as set forth below, with an initial adjustment during the 2022 calendar year upon the effective date of this Ordinance; and

WHEREAS, the Town Council further finds that the impact fees, as amended by this Ordinance, do not exceed the actual costs of funding expenditures on capital facilities that are of the type for which the fees shall be paid and are required to serve new impact-generating development; the impact fees, as amended by this Ordinance, shall not be used to remedy any deficiency in capital facilities existing on the effective date of this Ordinance; of the impact fee monies spent since adoption of Article XII of Chapter 17 of the Johnstown Municipal Code, such fees have only been spent for capital facilities for which such fees were paid; impact fee monies to be collected in the future are similarly expected to be spent only for capital facilities for which the fees are paid; capital facilities that have been constructed with impact fee monies have benefitted the developments that paid the fees; and future impact fee monies will fund capital facilities that will similarly benefit the developments that pay the fees; and

WHEREAS, the impact fees, as amended by this Ordinance, are legislatively adopted, generally applicable to broad classes of property and no greater than necessary to defray the projected impacts on capital facilities caused by proposed development; and

WHEREAS, based on the foregoing and based on the Impact Fee Report, the Town Council desires to amend Article XII of Chapter 17 of the Johnstown Municipal Code to establish new impact fees.

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

Section 1. Section 17-224, Transportation Facilities Development Fee, shall be amended to read as follows:

All residential and nonresidential development in the Town shall be subject to the payment of a transportation facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223 as follows:

<i>Residential Development</i>		<i>Development Fee per Dwelling Unit</i>				
	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$2,916	3,062	3,215	3,375	3,544
Attached Housing		\$2,481	2,605	2,735	2,872	3,016

<i>Nonresidential</i>		<i>Development Fee per square foot</i>				
	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$5.17	5.42	5.70	5.98	6.28
Office		\$3.13	3.29	3.45	3.62	3.80
Industrial/Other		\$2.02	2.12	2.22	2.33	2.45

Section 2. Section 17-225, Parks and Recreation Facilities Development Fee, shall be amended to read as follows:

All residential development in the Town shall be subject to the payment of a parks and recreation facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223 as follows:

<i>Residential Development</i>	<i>Development Fee</i>
--------------------------------	------------------------

per Dwelling Unit

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,254	1,316	1,382	1,451	1,524
Attached Housing		\$1,067	1,120	1,176	1,235	1,297

Section 3. Section 17-226, Public Facilities Development Fee, shall be amended to read as follows:

All future residential and nonresidential development in the Town shall be subject to the payment of a public facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development

Development Fee per Dwelling Unit

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,668	1,752	1,839	1,931	2,028
Attached Housing		\$1,420	1,491	1,565	1,643	1,726

Nonresidential

Development Fee per square foot

	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$0.78	0.82	0.86	0.90	0.94
Office		\$0.78	0.82	0.86	0.90	0.94
Industrial/Other		\$0.78	0.82	0.86	0.90	0.94

Section 4. Section 17-227, Library and Cultural Facilities Development Fee, shall be amended to read as follows, which shall include an amendment to the Section heading:

Section 17-227. Library and cultural facilities development fee.

All future residential development in the Town shall be subject to the payment of a library and cultural facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development

***Development Fee
per Dwelling Unit***

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,205	1,266	1,329	1,395	1,465
Attached Housing		\$ 1,026	1,077	1,131	1,188	1,247

Section 5. Section 17-228, Police Facilities Development Fee, shall be amended to read as follows:

All future residential and nonresidential development in the Town shall be subject to the payment of a police facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development

***Development Fee
per Dwelling Unit***

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$759	797	837	879	922
Attached Housing		\$647	679	713	748	786

Nonresidential

***Development Fee
per square foot***

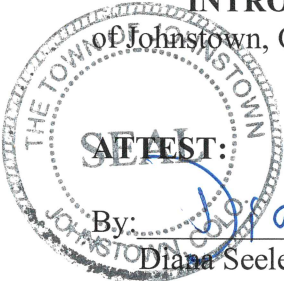
	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$0.71	0.75	0.79	0.83	0.87
Office		\$0.26	0.28	0.29	0.30	0.32
Industrial/Other		\$0.26	0.28	0.29	0.30	0.32

Section 6. Severability. If any part or provision of this Ordinance, or its application to any person or circumstance, is adjudged to be invalid or unenforceable, the invalidity or unenforceability of such part, provision, or application shall not affect any of the remaining parts, provisions or applications of this Ordinance that can be given effect without the invalid provision, part or application, and to this end the provisions and parts of this Ordinance are declared to be severable.

Section 7. Code revisions. Minor changes such as the format and other changes to unify the revised Code may be necessary. The Town Clerk is hereby authorized to make such changes, provided that neither the intent nor substantive content will be altered by such changes.

Section 8. Publication and Effective Date. This Ordinance, after its passage on final reading, shall be numbered, recorded, published and posted as required by the Johnstown Home Rule Charter (“Charter”) and the adoption, posting and publication shall be authenticated by the signature of the Mayor and the Town Clerk and by the Certificate of Publication. This Ordinance shall become effective upon final passage as provided by the Charter. Copies of the entire Ordinance are available at the office of the Town Clerk.

INTRODUCED, AND APPROVED on first reading by the Town Council of the Town of Johnstown, Colorado, this 3rd day of January 2022.



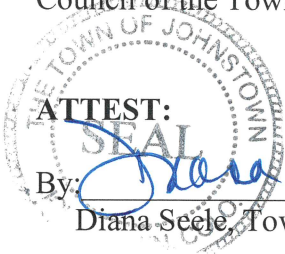
ATTEST:

By: Diana Seele
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By: Gary Lebsack
Gary Lebsack, Mayor

PASSED UPON FINAL APPROVAL AND ADOPTED on second reading by the Town Council of the Town of Johnstown, Colorado, this 7th day of January, 2022.



ATTEST:

By: Diana Seele
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By: Gary Lebsack
Gary Lebsack, Mayor

BOND DEBT SERVICE

**Town of Johnstown, Colorado
Wastewater Revenue Bonds, Series 2021
(Final August 18, 2021)**

Dated Date 09/01/2021
Delivery Date 09/01/2021

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2021			488,287.50	488,287.50
12/01/2022			1,953,150.00	1,953,150.00
12/01/2023	810,000	5.000%	1,953,150.00	2,763,150.00
12/01/2024	855,000	5.000%	1,912,650.00	2,767,650.00
12/01/2025	900,000	5.000%	1,869,900.00	2,769,900.00
12/01/2026	940,000	5.000%	1,824,900.00	2,764,900.00
12/01/2027	990,000	5.000%	1,777,900.00	2,767,900.00
12/01/2028	1,040,000	5.000%	1,728,400.00	2,768,400.00
12/01/2029	1,090,000	5.000%	1,676,400.00	2,766,400.00
12/01/2030	1,145,000	5.000%	1,621,900.00	2,766,900.00
12/01/2031	1,205,000	5.000%	1,564,650.00	2,769,650.00
12/01/2032	1,265,000	4.000%	1,504,400.00	2,769,400.00
12/01/2033	1,315,000	4.000%	1,453,800.00	2,768,800.00
12/01/2034	1,365,000	4.000%	1,401,200.00	2,766,200.00
12/01/2035	1,420,000	4.000%	1,346,600.00	2,766,600.00
12/01/2036	1,475,000	4.000%	1,289,800.00	2,764,800.00
12/01/2037	1,535,000	4.000%	1,230,800.00	2,765,800.00
12/01/2038	1,600,000	4.000%	1,169,400.00	2,769,400.00
12/01/2039	1,660,000	4.000%	1,105,400.00	2,765,400.00
12/01/2040	1,730,000	4.000%	1,039,000.00	2,769,000.00
12/01/2041	1,800,000	4.000%	969,800.00	2,769,800.00
12/01/2042	1,870,000	4.000%	897,800.00	2,767,800.00
12/01/2043	1,945,000	4.000%	823,000.00	2,768,000.00
12/01/2044	2,020,000	4.000%	745,200.00	2,765,200.00
12/01/2045	2,105,000	4.000%	664,400.00	2,769,400.00
12/01/2046	2,185,000	4.000%	580,200.00	2,765,200.00
12/01/2047	2,275,000	4.000%	492,800.00	2,767,800.00
12/01/2048	2,365,000	4.000%	401,800.00	2,766,800.00
12/01/2049	2,460,000	4.000%	307,200.00	2,767,200.00
12/01/2050	2,560,000	4.000%	208,800.00	2,768,800.00
12/01/2051	2,660,000	4.000%	106,400.00	2,766,400.00
	46,585,000		36,109,087.50	82,694,087.50

BOND DEBT SERVICE

**Town of Johnstown, Colorado
Wastewater Revenue Bonds, Series 2021
(Final August 18, 2021)**

	Dated Date	09/01/2021			
	Delivery Date	09/01/2021			
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2021					
12/01/2021			488,287.50	488,287.50	488,287.50
06/01/2022			976,575.00	976,575.00	
12/01/2022			976,575.00	976,575.00	1,953,150.00
06/01/2023			976,575.00	976,575.00	
12/01/2023	810,000	5.000%	976,575.00	1,786,575.00	2,763,150.00
06/01/2024			956,325.00	956,325.00	
12/01/2024	855,000	5.000%	956,325.00	1,811,325.00	2,767,650.00
06/01/2025			934,950.00	934,950.00	
12/01/2025	900,000	5.000%	934,950.00	1,834,950.00	2,769,900.00
06/01/2026			912,450.00	912,450.00	
12/01/2026	940,000	5.000%	912,450.00	1,852,450.00	2,764,900.00
06/01/2027			888,950.00	888,950.00	
12/01/2027	990,000	5.000%	888,950.00	1,878,950.00	2,767,900.00
06/01/2028			864,200.00	864,200.00	
12/01/2028	1,040,000	5.000%	864,200.00	1,904,200.00	2,768,400.00
06/01/2029			838,200.00	838,200.00	
12/01/2029	1,090,000	5.000%	838,200.00	1,928,200.00	2,766,400.00
06/01/2030			810,950.00	810,950.00	
12/01/2030	1,145,000	5.000%	810,950.00	1,955,950.00	2,766,900.00
06/01/2031			782,325.00	782,325.00	
12/01/2031	1,205,000	5.000%	782,325.00	1,987,325.00	2,769,650.00
06/01/2032			752,200.00	752,200.00	
12/01/2032	1,265,000	4.000%	752,200.00	2,017,200.00	2,769,400.00
06/01/2033			726,900.00	726,900.00	
12/01/2033	1,315,000	4.000%	726,900.00	2,041,900.00	2,768,800.00
06/01/2034			700,600.00	700,600.00	
12/01/2034	1,365,000	4.000%	700,600.00	2,065,600.00	2,766,200.00
06/01/2035			673,300.00	673,300.00	
12/01/2035	1,420,000	4.000%	673,300.00	2,093,300.00	2,766,600.00
06/01/2036			644,900.00	644,900.00	
12/01/2036	1,475,000	4.000%	644,900.00	2,119,900.00	2,764,800.00
06/01/2037			615,400.00	615,400.00	
12/01/2037	1,535,000	4.000%	615,400.00	2,150,400.00	2,765,800.00
06/01/2038			584,700.00	584,700.00	
12/01/2038	1,600,000	4.000%	584,700.00	2,184,700.00	2,769,400.00
06/01/2039			552,700.00	552,700.00	
12/01/2039	1,660,000	4.000%	552,700.00	2,212,700.00	2,765,400.00
06/01/2040			519,500.00	519,500.00	
12/01/2040	1,730,000	4.000%	519,500.00	2,249,500.00	2,769,000.00
06/01/2041			484,900.00	484,900.00	
12/01/2041	1,800,000	4.000%	484,900.00	2,284,900.00	2,769,800.00
06/01/2042			448,900.00	448,900.00	
12/01/2042	1,870,000	4.000%	448,900.00	2,318,900.00	2,767,800.00
06/01/2043			411,500.00	411,500.00	
12/01/2043	1,945,000	4.000%	411,500.00	2,356,500.00	2,768,000.00
06/01/2044			372,600.00	372,600.00	
12/01/2044	2,020,000	4.000%	372,600.00	2,392,600.00	2,765,200.00
06/01/2045			332,200.00	332,200.00	
12/01/2045	2,105,000	4.000%	332,200.00	2,437,200.00	2,769,400.00
06/01/2046			290,100.00	290,100.00	
12/01/2046	2,185,000	4.000%	290,100.00	2,475,100.00	2,765,200.00
06/01/2047			246,400.00	246,400.00	
12/01/2047	2,275,000	4.000%	246,400.00	2,521,400.00	2,767,800.00
06/01/2048			200,900.00	200,900.00	
12/01/2048	2,365,000	4.000%	200,900.00	2,565,900.00	2,766,800.00
06/01/2049			153,600.00	153,600.00	
12/01/2049	2,460,000	4.000%	153,600.00	2,613,600.00	2,767,200.00
06/01/2050			104,400.00	104,400.00	
12/01/2050	2,560,000	4.000%	104,400.00	2,664,400.00	2,768,800.00
06/01/2051			53,200.00	53,200.00	
12/01/2051	2,660,000	4.000%	53,200.00	2,713,200.00	2,766,400.00
	46,585,000		36,109,087.50	82,694,087.50	82,694,087.50

BOND PRICING

**Town of Johnstown, Colorado
Wastewater Revenue Bonds, Series 2021
(Final August 18, 2021)**

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Yield to Maturity	Call Date	Call Price	Premium (-Discount)
Serial Bonds:									
	12/01/2023	810,000	5.000%	0.190%	110.793				87,423.30
	12/01/2024	855,000	5.000%	0.300%	115.188				129,857.40
	12/01/2025	900,000	5.000%	0.430%	119.224				173,016.00
	12/01/2026	940,000	5.000%	0.580%	122.821				214,517.40
	12/01/2027	990,000	5.000%	0.770%	125.761				255,033.90
	12/01/2028	1,040,000	5.000%	0.900%	128.712				298,604.80
	12/01/2029	1,090,000	5.000%	1.030%	131.320				341,388.00
	12/01/2030	1,145,000	5.000%	1.130%	133.897				388,120.65
	12/01/2031	1,205,000	5.000%	1.230%	136.199				436,197.95
	12/01/2032	1,265,000	4.000%	1.340%	125.394 C	1.534%	12/01/2031	100.000	321,234.10
	12/01/2033	1,315,000	4.000%	1.430%	124.420 C	1.773%	12/01/2031	100.000	321,123.00
	12/01/2034	1,365,000	4.000%	1.500%	123.668 C	1.963%	12/01/2031	100.000	323,068.20
	12/01/2035	1,420,000	4.000%	1.560%	123.028 C	2.119%	12/01/2031	100.000	326,997.60
	12/01/2036	1,475,000	4.000%	1.590%	122.709 C	2.234%	12/01/2031	100.000	334,957.75
	12/01/2037	1,535,000	4.000%	1.620%	122.391 C	2.336%	12/01/2031	100.000	343,701.85
	12/01/2038	1,600,000	4.000%	1.660%	121.969 C	2.433%	12/01/2031	100.000	351,504.00
	12/01/2039	1,660,000	4.000%	1.700%	121.549 C	2.520%	12/01/2031	100.000	357,713.40
	12/01/2040	1,730,000	4.000%	1.750%	121.026 C	2.604%	12/01/2031	100.000	363,749.80
	12/01/2041	1,800,000	4.000%	1.780%	120.713 C	2.669%	12/01/2031	100.000	372,834.00
		<u>24,140,000</u>							<u>5,741,043.10</u>
Term Bond Due 2046:									
	12/01/2042	1,870,000	4.000%	1.910%	119.369 C	2.911%	12/01/2031	100.000	362,200.30
	12/01/2043	1,945,000	4.000%	1.910%	119.369 C	2.911%	12/01/2031	100.000	376,727.05
	12/01/2044	2,020,000	4.000%	1.910%	119.369 C	2.911%	12/01/2031	100.000	391,253.80
	12/01/2045	2,105,000	4.000%	1.910%	119.369 C	2.911%	12/01/2031	100.000	407,717.45
	12/01/2046	<u>2,185,000</u>	4.000%	1.910%	119.369 C	2.911%	12/01/2031	100.000	<u>423,212.65</u>
		10,125,000							1,961,111.25
Term Bond Due 2051:									
	12/01/2047	2,275,000	4.000%	2.010%	118.348 C	3.065%	12/01/2031	100.000	417,417.00
	12/01/2048	2,365,000	4.000%	2.010%	118.348 C	3.065%	12/01/2031	100.000	433,930.20
	12/01/2049	2,460,000	4.000%	2.010%	118.348 C	3.065%	12/01/2031	100.000	451,360.80
	12/01/2050	2,560,000	4.000%	2.010%	118.348 C	3.065%	12/01/2031	100.000	469,708.80
	12/01/2051	<u>2,660,000</u>	4.000%	2.010%	118.348 C	3.065%	12/01/2031	100.000	<u>488,056.80</u>
		12,320,000							2,260,473.60
		<u>46,585,000</u>							<u>9,962,627.95</u>

Dated Date	09/01/2021	
Delivery Date	09/01/2021	
First Coupon	12/01/2021	
Par Amount	46,585,000.00	
Premium	9,962,627.95	
Production	56,547,627.95	121.385914%
Underwriter's Discount	-221,278.75	-0.475000%
Purchase Price	56,326,349.20	120.910914%
Accrued Interest		
Net Proceeds	56,326,349.20	

**YMCA of Northern Colorado
Johnstown Branch Budget
Fiscal Year End 12/31/24**

<u>Description</u>	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Variance (\$)</u>	<u>Variance (%)</u>
Financial Assistance	(181,529)	(115,178)	66,351	-36.55%
Contracts & Grants	44,000	69,725	25,725	58.47%
Membership	1,576,219	1,633,969	57,750	3.66%
Health & Wellness	221,850	224,543	2,693	1.21%
School Age & Preschool	968,312	860,814	(107,498)	-11.10%
Camping	1,050	500	(550)	-52.38%
Merchandise Sales	5,100	2,587	(2,513)	-49.27%
Other Income	44,827	63,367	18,540	41.36%
Johnstown Support	500,000	500,000	-	0.00%
Total Revenue	3,179,829	3,240,327	60,498	1.90%
Salaries & Wages	1,445,775	1,566,819	121,044	8.37%
Employee Benefits	92,949	87,266	(5,683)	-6.11%
Payroll Taxes	146,746	155,510	8,764	5.97%
Contract Services	32,640	26,809	(5,831)	-17.86%
Supplies	62,360	57,218	(5,142)	-8.25%
Telephone	26,760	21,491	(5,269)	-19.69%
Postage	-	7	7	
Occupancy & Insurance	682,195	580,903	(101,292)	-14.85%
Equipment	4,300	10,669	6,369	148.12%
Marketing	2,875	5,356	2,481	86.30%
Travel & Transportation	-	1,032	1,032	
Employee/Volunteer Costs	20,345	20,080	(265)	-1.30%
Program Costs	35,450	53,470	18,020	50.83%
National YMCA Support	39,867	41,424	1,557	3.90%
Administrative Costs	4,000	2,265	(1,735)	-43.38%
Fund Raising	150	265	115	76.67%
Merchandise Costs	-	983	983	
Depreciation-Equipment	1,680	1,680	-	0.00%
Total Expense	2,598,092	2,633,247	35,155	1.35%
Net Outcome-Operating	581,738	607,080	25,342	4.36%
Depreciation-Building	(2,400)	(2,400)	-	0.00%
Total Nonoperating	(2,400)	(2,400)	-	0.00%
Net Outcome	579,338	604,680	25,342	4.37%

Johnstown Downtown Development Association

39 S Parish Ave, Suite 120
Johnstown, CO 80534
johnstowndda@gmail.com

26th July, 2023

Mayor and Town Council

Town of Johnstown
450 S Parish Ave
Johnstown, CO 80534

Dear Mayor and Town Council,

We greatly appreciate your continued support throughout the years. Our partnership with the Town has been a great benefit in the ability to offer more to local businesses and community members.

While going through our 2024 budget, we would like to increase our request to \$20,000 from the Town. As an organization we want to continue offering the benefits we have been and grow upon those. In the following year, we would like to add quarterly networking events, additional workshops and streamline our marketing and social media presence. We are also wanting to help brand the JDDA through banners, giveaway items and signs at events.

We have found the cost for marketing is greater than anticipated. However, it is important to us to hire the right company for our marketing needs. While we roll out the new brand and have a cohesiveness with the Town, we want to hire a company to oversee this process. While we are growing and hope to offset some of these costs, we want the ability to show value before increasing our annual dues.

We appreciate your consideration in additional funding. Thank you again for the continued support!

Sincerely,

The Johnstown Downtown Development Association Board

Johnstown Downtown Development Ass Budget 2024

	Budget
Revenue	
Beer Garden Sales	3,000.00
Designated Contributions	20,000.00
Dues income	8,000.00
Event Income	22,500.00
Workshops	2,000.00
Total Revenue	\$ 55,500.00
Gross Profit	\$ 55,500.00
Expenditures	
Advertising	19,000.00 (1)
Marketing	
Website	
Total Advertising	\$ 19,000.00
Bank Charges	1,100.00
Event Expenses	20,000.00
Insurance	5,000.00
Property/Liability Insurance	
Total Insurance	\$ 5,000.00
Legal, Accounting and Professional	3,500.00
Licenses, Fees and Filing Fees	150.00
Meals	300.00
Office Supplies	150.00 (2)
Postage	150.00
Rent	750.00
Telephone Expense	1,200.00 (3)
Workshop Expenses	2,000.00
Total Expenditures	\$ 53,300.00
Net Operating Revenue	\$ 2,200.00
Net Revenue	\$ 2,200.00

(1) - includes outside marketing company

(2) - JDDA is in need of it's own Ipad, Cell Phone, bins for storage and some other supplies

(3) - JDDA has grown enough to have it's own phone number.

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

GENERAL FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Council	63,900	365,000	9,000	485,700	923,600	1,000,000	-	-	1,923,600
Events	125,600	19,000	6,200	101,250	252,050	30,000	-	-	282,050
Town Manager	1,213,875	451,800	130,300	187,460	1,983,435	76,000	-	-	2,059,435
Town Clerk	386,150	100,150	44,200	11,800	542,300	-	-	-	542,300
Finance	388,020	298,000	19,900	5,200	711,120	-	-	-	711,120
Planning	634,250	21,200	32,600	8,000	696,050	-	-	-	696,050
Bldg Inspections	92,950	301,700	8,000	750	403,400	-	-	-	403,400
Engineering	1,090,205	19,340	68,950	15,000	1,193,495	100,000	-	-	1,293,495
Police	4,781,120	306,400	480,300	203,000	5,770,820	495,000	4,000,000	-	10,265,820
Public Works	533,850	148,250	87,200	26,300	795,600	-	-	-	795,600
Buildings	-	315,600	4,500	32,000	352,100	500,000	-	-	852,100
Reimbursements	-	350,000	-	-	350,000	-	-	-	350,000
Totals	\$9,309,920	\$2,696,440	\$891,150	\$1,076,460	\$13,973,970	\$2,201,000	\$4,000,000	\$0	\$20,174,970
Total Cash Available									\$ 34,475,437
Ending Fund Balance									\$ 14,300,467
% of Total Budget	46.15%	13.37%	4.42%	5.34%	69.26%	10.91%	19.83%	0.00%	100.00%

General Fund

GENERAL FUND REVENUES		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
Advalorem Taxes						
10.01.3110.00	Property Taxes - Weld	3,959,935	4,207,351	4,251,814	4,212,000	11,772,423
10.01.3112.00	Property Taxes - Larimer	4,258,210	4,681,853	4,778,720	4,711,000	6,229,987
	Subtotal	8,218,144	8,889,204	9,030,534	8,923,000	18,002,410
Sales Tax						
10.01.3120.00	Sales Tax - State	12,733,299	6,420,076	9,000,000	11,500,000	12,500,000
10.01.3122.00	Use Tax - Building	2,668,381	1,459,925	750,000	1,600,000	1,000,000
	Subtotal	15,401,681	7,880,000	9,750,000	13,100,000	13,500,000
Excise Tax						
10.01.3130.00	Lodging Tax	157,751	98,326	90,000	110,000	100,000
10.01.3150.00	Tobacco Tax	26,090	11,970	20,000	20,000	20,000
10.01.3160.00	Severance Tax	632,921	702,525	75,000	702,525	150,000
	Subtotal	816,763	812,820	185,000	832,525	270,000
Franchise Tax						
10.01.3180.00	Franchise Tax-Cable	28,014	15,533	32,000	28,000	25,000
10.01.3184.00	Franchise Tax - Electric & Gas	667,126	354,728	420,000	550,000	550,000
	Subtotal	695,140	370,261	452,000	578,000	575,000
Licenses, Permits, & Service Charges						
10.01.3210.00	Business Licenses	27,350	11,076	26,000	11,500	12,000
10.01.3215.00	Contractors Licenses	28,766	25,325	28,000	26,000	25,000
10.01.3220.00	Dog License/Fees	938	1,002	1,500	1,200	1,500
10.01.3230.00	Liquor License	7,431	3,524	4,000	4,000	4,500
10.01.3510.00	Abatement Fees	1,950	170	2,000	1,000	2,000
10.01.3515.00	Plastic Bag Fees	-	5,935	-	10,000	5,000
10.01.3520.00	Administrative Fees	3,438	1,533	2,500	2,200	2,000
10.01.3530.00	Building Permits	2,518,326	1,357,361	1,000,000	1,500,000	1,100,000
10.01.3565.00	Facility Rental Fees	4,710	5,995	2,500	6,500	3,500
10.01.3570.00	Fingerprinting Fees	330	-	330	-	-

General Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>GENERAL FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
10.01.3750.00	Police Facilities Development Fees	713,515	491,761	280,610	515,000	324,725
10.01.3760.00	Public Facilities Impact Fees	1,450,905	1,026,082	609,660	1,100,000	713,075
10.01.3770.00	Cultural Impact Fees	-	-	-	-	257,663
	Subtotal	4,757,660	2,929,763	1,957,100	3,177,400	2,450,963
	Fines, Forfeitures, & Pd Fees					
10.01.3310.00	Court Revenues	212,515	145,325	160,000	190,000	190,000
10.01.3320.00	Court Surcharge	30,423	23,600	15,500	25,000	25,000
10.01.3330.00	Restitution	275	-	-	-	-
	Subtotal	243,213	168,925	175,500	215,000	215,000
	Other Revenues					
10.01.3960.00	Interest Income	442,268	1,514,199	15,000	1,800,000	500,000
10.01.3970.00	Misc Revenue	320,023	11,786	10,000	12,000	10,000
10.01.3985.00	Refund Of Expenditures	890,548	634,451	737,500	670,000	350,000
10.01.3990.00	Rent Income	7,312	9,903	6,600	10,000	-
10.01.3995.00	Unrealized Gain	143,579	-	-	-	-
	Subtotal	1,803,730	2,170,339	769,100	2,492,000	860,000
	Revenue From Other Agencies					
10.01.3410.00	Grants - Federal	1,910,007	-	-	-	100,000
10.01.3420.00	Royalties	317,090	161,852	25,000	167,000	50,000
10.01.3440.00	State Grants	134,553	85,126	10,000	85,126	-
	Subtotal	2,361,649	246,978	35,000	252,126	150,000
	Events & Community Activities					
10.01.3953.00	Donations/Community Activities	681,649	482	-	500	20,000
	Subtotal	681,649	482	-	500	20,000
	Total Fund Revenues	34,979,629	23,468,772	22,354,234	29,570,551	36,043,373

General Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
GENERAL FUND REVENUES						
Intragovernmental Revenues						
10.01.3999.00	To Library	(1,202,027)	(934,078)	(1,243,246)	(1,245,432)	(2,491,362)
10.01.3999.00	To Sewer Fund	-	-	(50,000,000)	(50,000,000)	-
10.01.3999.00	To Water Fund	-	-	-	-	(50,700,000)
10.01.3999.00	To Parks	(1,112,000)	-	-	-	(1,000,000)
10.01.3999.00	To Rec Center	-	(77,262)	(77,262)	(377,262)	(503,000)
10.01.3999.00	To Streets	-	-	-	-	-
10.01.3999.00	To Tax Fund	(758,068)	(121,747)	(625,000)	(700,000)	(700,000)
10.01.3999.00	From Library	-	-	-	1,899	37,395
	Subtotal	(3,072,095)	(1,133,087)	(51,945,508)	(52,320,795)	(55,356,967)
TOTAL FUND REVENUES W/TRANSERS		31,907,534	22,335,685	(29,591,274)	(22,750,244)	(19,313,594)
UNRESTRICTED CASH BALANCE FORWARD						53,789,031
TOTAL ANTICIPATED FUNDS AVAILABLE						34,475,437

General Fund - Legislative

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.10.4001.00	Salaries	55,853	25,151	45,780	41,000	59,000
10.10.4010.00	Payroll Taxes	4,273	1,924	3,550	5,500	4,500
10.10.4025.00	Workers Compensation	308	72	460	460	400
	Total Personnel Services	60,435	27,147	49,790	46,960	63,900
	Contractual Services					
10.10.4100.00	Audit	9,000	9,000	18,000	15,000	40,000
10.10.4135.00	Other Contractual Services	15,094	6,236	40,000	37,000	40,000
10.10.4145.00	Printing & Advertising	5,896	7,465	19,000	9,500	7,000
10.10.4150.00	Professional Services	104,845	103,516	175,000	175,000	260,000
10.10.4180.00	Travel & Training	5,473	5,347	18,000	10,000	18,000
	Total Contractual Services	140,308	131,564	270,000	246,500	365,000
	Commodities					
10.10.4310.00	Computers & Software	2,166	1,342	3,000	3,300	5,000
10.10.4385.00	Supplies - General	3,102	2,469	2,500	3,500	1,500
10.10.4400.00	Supplies - Office	1,457	1,596	1,000	2,100	2,500
	Total Commodities	6,725	5,406	6,500	8,900	9,000
	Other Charges					
10.10.4530.00	Election Expenses	34,814	-	-	-	46,000
10.10.4540.00	Insurance	110,465	113,339	124,650	115,000	90,200
10.10.4560.00	Memberships & Subscriptions	27,320	23,200	65,500	65,500	77,000
10.10.4570.00	Miscellaneous	461,964	426,466	290,000	521,049	272,500
	Total Other Charges	634,564	563,005	480,150	701,549	485,700

General Fund - Legislative

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Capital - \$5,000/item min.					
10.10.4850.00	Land	-	-	-	667,000	-
10.10.4830.00	Equipment	127,414	-	25,000	25,000	-
10.10.4840.00	Other Improvements	2,190,524	5,000	-	5,000	1,000,000
	Total Capital	2,317,939	5,000	25,000	697,000	1,000,000
	Total Budget Request	3,159,970	732,122	831,440	1,700,909	1,923,600

General Fund - Town Manager Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>Personnel Services</u>					
10.20.4001.00	Salaries	516,739	403,276	658,700	658,700	817,300
10.20.4002.00	Overtime	-	-	500	500	-
10.20.4010.00	Payroll Taxes	38,525	29,193	50,550	50,550	62,450
10.20.4020.00	Unemployment Taxes	-	-	7,000	7,000	7,000
10.20.4025.00	Workers Compensation	8,800	6,098	4,280	9,000	9,200
10.20.4030.00	Group Insurance	67,850	61,611	73,040	93,400	90,225
10.20.4035.00	Retirement Contribution	46,446	40,686	64,140	64,140	97,900
10.20.4040.00	Automobile Allowance	-	3,075	6,000	6,000	6,000
10.20.4045.00	Cell Phone Allowance	7,369	1,381	900	1,900	1,900
	Total Personnel Services	685,728	545,320	865,110	891,190	1,091,975
	<u>New Personnel</u>					
10.20.4001.00	Salaries	-	-	-	-	76,000
10.20.4010.00	Payroll Taxes	-	-	-	-	6,200
10.20.4020.00	Unemployment Taxes	-	-	-	-	700
10.20.4025.00	Workers Compensation	-	-	-	-	500
10.20.4030.00	Group Insurance	-	-	-	-	28,900
10.20.4035.00	Retirement Contribution	-	-	-	-	9,600
	Total New Personnel	-	-	-	-	121,900
	<u>Contractual Services</u>					
10.20.4120.00	Employee Education	1,000	-	-	-	-
10.20.4135.00	Other Contractual Services	33,302	65,076	45,900	70,500	146,000
10.20.4140.00	Postage	87	23	2,650	2,550	6,550
10.20.4145.00	Printing & Advertising	40,290	40,973	64,040	64,740	63,600
10.20.4150.00	Professional Services	26,353	180	130,500	130,300	165,000
10.20.4170.00	Telephone & Internet	2,989	1,692	12,320	10,040	15,800
10.20.4180.00	Travel & Training	22,717	13,303	44,885	30,750	54,850
	Total Contractual Services	126,739	121,247	300,295	308,880	451,800

General Fund - Town Manager Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
10.20.4310.00	Computers & Software	22,721	13,887	59,205	52,545	110,150
10.20.4330.00	Fuel & Lubricants	1,479	279	2,500	1,350	4,250
10.20.4385.00	Supplies - General	908	2,605	9,100	3,000	4,000
10.20.4400.00	Supplies - Office	9,299	6,856	4,900	9,850	11,900
	Total Commodities	34,406	23,627	75,705	66,745	130,300
	Other Charges					
10.20.4540.00	Insurance	3,419	17,419	4,900	17,420	9,000
10.20.4560.00	Memberships & Subscriptions	5,814	3,034	18,420	19,245	25,160
10.20.4570.00	Miscellaneous	23,857	55,659	123,000	85,700	153,300
	Total Other Charges	33,089	76,111	146,320	122,365	187,460
	Capital - \$5,000/item min.					
10.20.4830.00	Equipment	-	6,245	-	6,245	-
10.20.4840.00	Infrastructure	60,609	52	55,000	55,000	-
10.20.4860.00	Vehicles	-	-	-	-	76,000
	Total Capital	60,609	6,297	55,000	61,245	76,000
	Total Budget Request	940,571	772,603	1,442,430	1,450,425	2,059,435

General Fund - Town Clerk Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.30.4001.00	Salaries	255,790	129,298	209,400	209,400	264,400
10.30.4002.00	Overtime	-	-	500	500	500
10.30.4010.00	Payroll Taxes	18,794	9,166	16,000	16,000	20,200
10.30.4020.00	Unemployment Taxes	-	-	1,800	1,800	2,700
10.30.4025.00	Workers Compensation	3,632	1,545	3,900	3,900	4,500
10.30.4030.00	Group Insurance	47,953	27,143	43,400	43,400	56,700
10.30.4035.00	Retirement Contribution	22,155	12,448	25,100	25,100	31,600
	Total Personnel Services	348,324	179,601	300,100	300,100	380,600
	New Personnel					
10.30.4001.00	Salaries	-	-	-	-	5,000
10.30.4010.00	Payroll Taxes	-	-	-	-	400
10.30.4020.00	Unemployment Taxes	-	-	-	-	50
10.30.4025.00	Workers Compensation	-	-	-	-	100
	Total New Personnel	-	-	-	-	5,550
	Contractual Services					
10.30.4135.00	Other Contractual Services	8,935	11,653	18,000	18,000	9,000
10.30.4140.00	Postage	1,822	2,204	2,000	2,500	2,000
10.30.4145.00	Printing & Advertising	1,752	628	1,500	1,000	1,050
10.30.4150.00	Professional Services	81,428	37,324	69,000	71,000	80,000
10.30.4160.00	Rents	984	300	1,000	1,000	1,000
10.30.4170.00	Telephone & Internet	3,653	1,086	4,960	3,500	2,100
10.30.4180.00	Travel & Training	850	2,638	3,500	3,500	5,000
	Total Contractual Services	99,423	55,834	99,960	100,500	100,150
	Commodities					
10.30.4310.00	Computers & Software	9,051	23,881	33,850	30,896	41,000
10.30.4330.00	Fuel & Lubricants	297	59	500	150	200
10.30.4400.00	Supplies - Office	4,825	1,309	3,000	3,000	3,000
	Total Commodities	14,172	25,248	37,350	34,046	44,200

General Fund - Town Clerk Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Other Charges					
10.30.4540.00	Insurance	3,758	6,605	2,500	6,605	2,600
10.30.4560.00	Memberships & Subscriptions	273	417	1,500	650	700
10.30.4570.00	Miscellaneous	3,909	2,021	500	2,100	8,500
	Total Other Charges	7,939	9,043	4,500	9,355	11,800
	Total Budget Request	469,859	269,726	441,910	444,001	542,300

General Fund - Finance Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.40.4001.00	Salaries	106,934	92,927	150,200	150,200	191,400
10.40.4002.00	Overtime	-	11	500	500	200
10.40.4010.00	Payroll Taxes	7,866	6,629	11,500	11,500	14,700
10.40.4020.00	Unemployment Taxes	-	-	1,800	1,800	1,800
10.40.4025.00	Workers Compensation	1,570	1,464	2,560	2,560	3,400
10.40.4030.00	Group Insurance	18,709	19,841	28,500	28,500	35,550
10.40.4035.00	Retirement Contribution	11,409	9,791	18,100	18,100	23,000
10.20.4045.00	Cell Phone Allowance	169	194	-	300	300
	Total Personnel Services	146,657	130,858	213,160	213,460	270,350
	New Personnel					
10.40.4001.00	Salaries	-	-	-	-	71,750
10.40.4002.00	Overtime	-	-	-	-	1,000
10.40.4010.00	Payroll Taxes	-	-	-	-	5,600
10.40.4020.00	Unemployment Taxes	-	-	-	-	620
10.40.4025.00	Workers Compensation	-	-	-	-	1,000
10.40.4030.00	Group Insurance	-	-	-	-	28,900
10.40.4035.00	Retirement Contribution	-	-	-	-	8,800
	Total New Personnel	-	-	-	-	117,670

General Fund - Finance Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Contractual Services					
10.40.4135.00	Other Contractual Services	148,776	147,666	198,000	204,650	285,000
10.40.4140.00	Postage	-	63	450	200	200
10.40.4145.00	Printing & Advertising	-	-	3,000	500	2,500
10.40.4150.00	Professional Services	605	4	-	50	100
10.40.4170.00	Telephone & Internet	2,439	1,222	7,000	2,500	4,200
10.40.4180.00	Travel & Training	950	2,056	7,500	4,500	6,000
	Total Contractual Services	152,770	151,011	215,950	212,400	298,000
	Commodities					
10.40.4310.00	Computers & Software	31,543	3,494	11,760	9,867	16,400
10.40.4400.00	Supplies - Office	4,983	3,152	3,500	3,500	3,500
	Total Commodities	36,525	6,646	15,260	13,367	19,900
	Other Charges					
10.40.4540.00	Insurance	1,291	1,452	1,400	1,452	2,100
10.40.4560.00	Memberships & Subscriptions	150	-	600	600	600
10.40.4570.00	Miscellaneous	5,031	333	4,500	2,500	2,500
	Total Other Charges	6,472	1,784	6,500	4,552	5,200
	Total Budget Request	342,425	290,298	450,870	443,779	711,120

General Fund - Events Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>New Personnel</u>					
10.XX.4001.00	Salaries	-	-	-	-	78,950
10.XX.4010.00	Payroll Taxes	-	-	-	-	6,150
10.XX.4020.00	Unemployment Taxes	-	-	-	-	700
10.XX.4025.00	Workers Compensation	-	-	-	-	1,000
10.XX.4030.00	Group Insurance	-	-	-	-	28,900
10.XX.4035.00	Retirement Contribution	-	-	-	-	9,600
10.XX.4045.00	Cell Phone Allowance	-	-	-	-	300
	Total New Personnel	-	-	-	-	125,600
	<u>Contractual Services</u>					
10.XX.4135.00	Other Contractual Services	-	-	-	-	11,250
10.XX.4140.00	Postage	-	-	-	-	50
10.XX.4145.00	Printing & Advertising	-	-	-	-	3,000
10.XX.4170.00	Telephone	-	-	-	-	700
10.XX.4180.00	Travel & Training	-	-	-	-	4,000
	Total Contractual Services	-	-	-	-	19,000
	<u>Commodities</u>					
10.XX.4310.00	Computers & Software	-	-	-	-	4,700
10.XX.4385.00	Supplies - General	-	-	-	-	1,000
XX.10.4400.00	Supplies - Office	-	-	-	-	500
	Total Commodities	-	-	-	-	6,200
	<u>Other Charges</u>					
10.XX.4540.00	Insurance	-	-	-	-	700
10.XX.4560.00	Memberships & Subscriptions	-	-	-	-	550
10.XX.4570.00	Miscellaneous	-	-	-	-	100,000
	Total Other Charges	-	-	-	-	101,250

General Fund - Events Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Capital - \$5,000/item min.					
10.XX.4860.00	Vehicles	-	-	-	-	30,000
	Total Capital	-	-	-	-	30,000
	Total Budget Request	-	-	-	-	282,050

General Fund - Planning Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.50.4001.00	Salaries	229,464	157,884	345,600	345,600	382,900
10.50.4002.00	Overtime	-	-	-	-	500
10.50.4010.00	Payroll Taxes	16,596	11,054	26,300	26,300	29,300
10.50.4020.00	Unemployment Taxes	-	-	4,000	4,000	4,000
10.50.4025.00	Workers Compensation	4,018	2,476	6,730	6,730	6,500
10.50.4030.00	Group Insurance	52,018	34,014	84,200	84,200	58,900
10.50.4035.00	Retirement Contribution	22,813	15,415	41,650	41,650	46,300
	Total Personnel Services	324,909	220,844	508,480	508,480	528,400
	New Personnel					
10.50.4001.00	Salaries	-	-	-	-	62,200
10.50.4002.00	Overtime	-	-	-	-	1,000
10.50.4010.00	Payroll Taxes	-	-	-	-	4,650
10.50.4020.00	Unemployment Taxes	-	-	-	-	600
10.50.4025.00	Workers Compensation	-	-	-	-	1,250
10.50.4030.00	Group Insurance	-	-	-	-	28,900
10.50.4035.00	Retirement Contribution	-	-	-	-	7,250
	Total New Personnel	-	-	-	-	105,850
	Contractual Services					
10.50.4120.00	Employee Education	-	-	3,000	-	-
10.50.4135.00	Other Contractual Services	99,552	1,871	3,000	2,000	3,000
10.50.4140.00	Postage	453	-	800	-	-
10.50.4145.00	Printing & Advertising	195	51	1,000	500	5,000
10.50.4150.00	Professional Services	814	224	-	250	-
10.50.4170.00	Telephone & Internet	2,439	1,148	7,200	7,200	4,200
10.50.4180.00	Travel & Training	2,434	33	9,200	2,500	9,000
	Total Contractual Services	105,886	3,326	24,200	12,450	21,200

General Fund - Planning Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
10.50.4310.00	Computers & Software	12,891	16,639	20,580	20,580	29,600
10.50.4400.00	Supplies - Office	13,072	700	5,000	2,000	3,000
	Total Commodities	25,963	17,339	25,580	22,580	32,600
	Other Charges					
10.50.4540.00	Insurance	2,944	3,617	2,050	3,617	3,500
10.50.4560.00	Memberships & Subscriptions	763	459	2,500	2,000	2,500
10.50.4570.00	Miscellaneous	3,000	424	3,500	2,000	2,000
	Total Other Charges	6,708	4,499	8,050	7,617	8,000
	Capital - \$5,000/item min.					
10.50.4830.00	Equipment	7,740	-	-	-	-
	Total Capital	7,740	-	-	-	-
	Total Budget Request	471,205	246,008	566,310	551,127	696,050

General Fund - Planning Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Contractual Services					
10.51.4137.00	Contractual - Restricted Bill Back	780,994	453,922	700,000	650,000	350,000
	Total Contractual Services	780,994	453,922	700,000	650,000	350,000
	Total Budget Request	780,994	453,922	700,000	650,000	350,000

General Fund - Building Inspections Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.60.4001.00	Salaries	63,282	48,456	65,800	65,800	63,000
10.60.4010.00	Payroll Taxes	4,839	3,467	5,050	5,050	4,700
10.60.4020.00	Unemployment Taxes	-	-	650	650	650
10.60.4025.00	Workers Compensation	65	45	1,250	1,080	1,200
10.60.4030.00	Group Insurance	540	8,796	21,000	21,000	16,100
10.60.4035.00	Retirement Contribution	5,366	4,982	9,600	9,600	7,300
	Total Personnel Services	74,091	65,745	103,350	103,180	92,950
	Contractual Services					
10.60.4135.00	Other Contractual Services	199,219	150,542	300,000	300,000	300,000
10.60.4145.00	Printing & Advertising	-	-	200	-	-
10.60.4170.00	Telephone & Internet	540	309	1,700	1,700	700
10.60.4180.00	Travel & Training	-	-	1,800	1,000	1,000
	Total Contractual Services	199,759	150,850	303,700	302,700	301,700
	Commodities					
10.60.4310.00	Computers & Software	2,601	5,649	5,270	5,800	7,600
10.60.4400.00	Supplies - Office	472	125	700	250	400
10.60.4430.00	Supplies - Training	-	921	-	1,000	-
	Total Commodities	3,074	6,695	5,970	7,050	8,000
	Other Charges					
10.60.4540.00	Insurance	680	885	500	885	600
10.60.4560.00	Memberships & Subscriptions	170	-	300	-	150
	Total Other Charges	850	885	800	885	750
	Total Budget Request	277,773	224,175	413,820	413,815	403,400

General Fund - Police Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.70.4001.00	Salaries	2,559,577	1,678,736	2,798,300	2,788,300	3,280,400
10.70.4002.00	Overtime	59,112	54,877	73,000	73,000	65,000
10.70.4010.00	Payroll Taxes	194,080	127,712	214,800	204,800	256,320
10.70.4020.00	Unemployment Taxes	-	-	28,500	28,500	29,800
10.70.4025.00	Workers Compensation	82,077	47,715	160,000	142,000	152,000
10.70.4030.00	Group Insurance	379,958	235,458	472,500	472,500	488,400
10.70.4035.00	Retirement Contribution	272,304	189,845	340,800	340,800	395,300
	Total Personnel Services	3,547,108	2,334,343	4,087,900	4,049,900	4,667,220
	New Personnel					
10.70.4001.00	Salaries	-	-	-	-	65,000
10.70.4002.00	Overtime	-	-	-	-	2,000
10.70.4010.00	Payroll Taxes	-	-	-	-	5,200
10.70.4020.00	Unemployment Taxes	-	-	-	-	600
10.70.4025.00	Workers Compensation	-	-	-	-	4,000
10.70.4030.00	Group Insurance	-	-	-	-	28,900
10.70.4035.00	Retirement Contribution	-	-	-	-	8,200
	Total New Personnel	-	-	-	-	113,900
	Contractual Services					
10.70.4120.00	Employee Education	-	-	3,000	-	-
10.70.4122.00	Maintenance - Buildings	545	-	-	-	-
10.70.4125.00	Maintenance - Equipment	258	2,177	-	3,000	-
10.70.4130.00	Maintenance - Vehicles	29,588	28,479	27,000	30,000	30,000
10.70.4135.00	Other Contractual Services	105,627	177,440	191,640	190,000	167,100
10.70.4140.00	Postage	1,998	313	4,500	1,800	2,000
10.70.4145.00	Printing & Advertising	2,139	570	1,500	1,000	1,500
10.70.4150.00	Professional Services	6,921	10,379	28,500	20,000	29,000
10.70.4170.00	Telephone & Internet	37,859	29,202	45,000	39,000	44,300
10.70.4180.00	Travel & Training	17,464	17,455	42,000	25,000	32,500
	Total Contractual Services	202,399	266,014	343,140	309,800	306,400

General Fund - Police Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
10.70.4310.00	Computers & Software	13,310	109,553	111,170	190,000	195,750
10.70.4330.00	Fuel & Lubricants	52,259	48,874	72,000	72,000	107,600
10.70.4385.00	Supplies - General	113,168	78,187	174,300	170,000	138,300
10.70.4395.00	Supplies - Lab	10,552	6,269	6,000	6,500	7,000
10.70.4400.00	Supplies - Office	10,483	4,844	13,500	9,000	11,000
10.70.4460.00	Uniforms	10,845	6,837	29,000	20,000	20,650
	Total Commodities	210,617	254,564	405,970	467,500	480,300
	Other Charges					
10.70.4510.00	Contingencies	-	-	-	-	-
10.70.4520.00	Donations - Community Programs	5,235	1,051	4,500	4,000	4,500
10.70.4540.00	Insurance	101,831	110,815	106,100	110,815	198,000
10.70.4560.00	Memberships & Subscriptions	295	100	1,500	500	500
10.70.4570.00	Miscellaneous	7,640	-	-	-	-
	Total Other Charges	115,002	111,966	112,100	115,315	203,000
	Capital - \$5,000/item min.					
10.70.4830.00	Equipment	-	-	7,500	-	-
10.70.4860.00	Vehicles	134,348	233,047	300,000	300,000	495,000
	Total Capital	134,348	233,047	307,500	300,000	495,000
Impact						
	Contractual Services					
10.70.4135.00	Other Contractual Services	18,237	-	-	-	-
	Total Contractual Services	18,237	-	-	-	-
	Capital - \$5,000/item min.					
10.70.4860.00	Vehicles	54,940	300,000	300,000	300,000	-
10.70.4890.00	Other Improvements	22,234	88,463	450,000	450,000	4,000,000
	Total Capital	77,174	388,463	750,000	750,000	4,000,000
	Total Budget Request	4,304,884	3,588,396	6,006,610	5,992,515	10,265,820

General Fund - Engineering Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - July Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
.4001.00	Salaries	-	-	-	-	260,000
.4002.00	Overtime	-	-	-	-	1,000
.4010.00	Payroll Taxes	-	-	-	-	20,000
.4020.00	Unemployment Taxes	-	-	-	-	2,300
.4025.00	Workers Compensation	-	-	-	-	7,000
.4030.00	Group Insurance	-	-	-	-	32,900
.4035.00	Retirement Contribution	-	-	-	-	28,900
.4045.00	Cell Phone Allowance	-	-	-	-	300
	Total Personnel Services	-	-	-	-	352,400
	New Personnel					
.4001.00	Salaries	-	-	-	-	478,005
.4010.00	Payroll Taxes	-	-	-	-	36,600
.4020.00	Unemployment Taxes	-	-	-	-	4,500
.4025.00	Workers Compensation	-	-	-	-	17,000
.4030.00	Group Insurance	-	-	-	-	144,400
.4035.00	Retirement Contribution	-	-	-	-	57,300
	Total Personnel Services	-	-	-	-	737,805
	Contractual Services					
.4130.00	Maintenance - Vehicles	-	-	-	-	4,000
.4170.00	Telephone & Internet	-	-	-	-	5,340
.4180.00	Travel & Training	-	-	-	-	10,000
	Total Contractual Services	-	-	-	-	19,340

General Fund - Engineering Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - July Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
.4310.00	Computers & Software	-	-	-	-	35,200
.4330.00	Fuel & Lubricants	-	-	-	-	5,000
.4385.00	Supplies - General	-	-	-	-	1,000
.4390.00	Supplies - Janitorial	-	-	-	-	500
.4400.00	Supplies - Office	-	-	-	-	12,000
.4410.00	Supplies - Operational	-	-	-	-	10,000
.4440.00	Supplies - Fleet	-	-	-	-	3,000
.4460.00	Uniforms	-	-	-	-	2,250
	Total Commodities	-	-	-	-	68,950
	Other Charges					
.4540.00	Insurance	-	-	-	-	8,000
.4560.00	Memberships & Subscriptions	-	-	-	-	7,000
	Total Other Charges	-	-	-	-	15,000
	Capital - \$5,000/item min.					
.4860.00	Vehicles	-	-	-	-	100,000
	Total Capital	-	-	-	-	100,000
	Total Budget Request	-	-	-	-	1,293,495

General Fund - Public Works Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
10.80.4001.00	Salaries	382,971	285,777	449,600	464,300	365,700
10.80.4002.00	Overtime	1,309	1,569	500	3,000	2,000
10.80.4010.00	Payroll Taxes	28,373	22,052	37,800	34,650	27,900
10.80.4020.00	Unemployment Taxes	-	-	4,600	3,300	3,500
10.80.4025.00	Workers Compensation	8,196	6,592	18,800	10,500	12,000
10.80.4030.00	Group Insurance	58,743	53,948	72,800	82,500	37,400
10.80.4035.00	Retirement Contribution	30,177	31,255	57,800	48,950	43,900
10.20.4045.00	Cell Phone Allowance	475	338	-	600	600
	Total Personnel Services	510,244	401,530	641,900	647,800	493,000
	New Personnel					
10.80.4001.00	Salaries	-	-	-	-	24,500
10.80.4010.00	Payroll Taxes	-	-	-	-	1,900
10.80.4020.00	Unemployment Taxes	-	-	-	-	250
10.80.4025.00	Workers Compensation	-	-	-	-	1,500
10.80.4030.00	Group Insurance	-	-	-	-	9,700
10.80.4035.00	Retirement Contribution	-	-	-	-	3,000
	Total Personnel Services	-	-	-	-	40,850
	Contractual Services					
10.80.4125.00	Maintenance - Equipment	887	4	3,000	1,000	2,000
10.80.4130.00	Maintenance - Vehicles	-	50	-	750	1,250
10.80.4135.00	Other Contractual Services	3,562	1,522	1,500	3,700	3,800
10.80.4140.00	Postage	75	50	50	100	100
10.80.4145.00	Printing & Advertising	597	-	500	500	600
10.80.4150.00	Professional Services	755	-	-	-	102,500
10.80.4160.00	Rents	563	1,140	1,000	2,800	3,000
10.80.4170.00	Telephone & Internet	13,992	14,409	6,000	20,000	20,000
10.80.4180.00	Travel & Training	1,816	3,493	5,000	5,000	15,000
	Total Contractual Services	23,183	20,668	17,050	33,850	148,250

General Fund - Public Works Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
10.80.4310.00	Computers & Software	23,106	23,324	38,600	38,600	45,550
10.80.4330.00	Fuel & Lubricants	1,994	4,574	5,000	6,400	10,150
10.80.4385.00	Supplies - General	14,008	7,835	5,000	8,000	15,000
10.80.4400.00	Supplies - Office	12,619	5,165	1,000	5,500	10,000
10.80.4410.00	Supplies - Operational	270	1,770	5,000	1,800	2,000
10.80.4440.00	Supplies - Fleet	-	626	-	1,500	1,500
10.80.4460.00	Uniforms	-	547	1,000	1,000	3,000
	Total Commodities	51,997	43,841	55,600	62,800	87,200
	Other Charges					
10.80.4540.00	Insurance	6,687	13,903	15,800	13,903	16,300
10.80.4560.00	Memberships & Subscriptions	195	1,934	3,000	3,000	5,000
10.80.4570.00	Miscellaneous	306	9,322	3,000	9,400	5,000
	Total Other Charges	7,189	25,159	21,800	26,303	26,300
	Capital - \$5,000/item min.					
10.80.4830.00	Equipment	-	-	25,000	-	-
	Total Capital	-	-	25,000	-	-
	Total Budget Request	592,613	491,199	761,350	770,753	795,600

General Fund - Buildings Dept.

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>Contractual Services</u>					
10.82.4122.00	Maintenance - Buildings	26,671	31,865	48,000	48,000	90,000
10.82.4125.00	Maintenance - Equipment	9,555	12,085	10,500	13,000	15,000
10.82.4127.00	Maintenance - Infrastructure	7,377	13,034	9,000	14,000	4,000
10.82.4135.00	Other Contractual Services	56,903	48,063	80,000	72,000	76,000
10.82.4150.00	Professional Services	426	1,250	4,000	4,000	4,200
10.82.4160.00	Rents	-	2,137	1,500	2,200	2,400
10.82.4190.00	Utilities	106,384	75,405	80,000	113,200	124,000
	Total Contractual Services	207,316	183,839	233,000	266,400	315,600
	<u>Commodities</u>					
10.82.4390.00	Supplies - Janitorial	1,318	296	4,000	500	1,500
10.82.4410.00	Supplies - Operational	5,022	707	3,000	1,200	3,000
	Total Commodities	6,340	1,003	7,000	1,700	4,500
	<u>Other Charges</u>					
10.82.4540.00	Insurance	20,526	25,208	23,100	25,208	32,000
	Total Other Charges	20,526	25,208	23,100	25,208	32,000
	<u>Capital - \$5,000/item min.</u>					
10.82.4810.00	Buildings	52,298	13,830	25,000	13,830	500,000
	Total Capital	52,298	13,830	25,000	13,830	500,000
	Total Budget Request	286,480	223,880	288,100	307,138	852,100

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

CONSERVATION TRUST FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Conservation Trust	0	0	0	0	0	350,000	---	350,000
Totals	\$0	\$0	\$0	\$0	0	\$350,000	\$0	\$350,000

Total Cash Available \$ 351,112

Ending Fund Balance \$ 1,112

% of Total Budget 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

Conservation Trust Fund

Item 1.

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>CONSERVATION TRUST FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
30.01.3450.00 Lottery Funds	110,880	66,424	82,000	110,000	100,000
30.01.3960.00 Interest Income	774	3,152	50	5,000	4,000
TOTAL FUND REVENUES	111,654	69,576	82,050	115,000	104,000
UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					247,112
TOTAL ANTICIPATED FUNDS AVAILABLE	111,654	69,576	82,050	115,000	351,112

Conservation Trust Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Capital - \$5,000/item min.					
30.90.4840.00	Infrastructure	79,593	-	-	-	350,000
	Total Capital	79,593	-	-	-	350,000
	Total Budget Request	79,593	-	-	-	350,000

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

ARTS & CULTURE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Arts & Culture Fund	-	-	-	-	-	-	-	-
Totals	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0

Total Cash Available \$ 180,434

Ending Fund Balance \$ 180,434

% of Total Budget 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

Arts And Culture Fund

Item 1.

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
<u>ARTS & CULTURE FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
		<u>Actuals</u>	<u>Budget</u>		
32.01.3999.00 Transfer In from Library (Library Fac Fee)	-	-	-	7,596	172,838
TOTAL FUND REVENUES	-	-	-	7,596	172,838
UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					7,596
TOTAL ANTICIPATED FUNDS AVAILABLE	-	-	-	7,596	180,434

Arts And Culture Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Capital - \$5,000/item min.					
32.90.4800.00	Art	-	-	-	-	-
	Total Capital	-	-	-	-	-
	Total Budget Request	-	-	-	-	-

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

PARKS AND OPEN SPACE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Parks Fund	762,500	646,250	140,600	72,100	1,621,450	156,000	1,935,000	-	3,712,450
Totals	\$ 762,500	\$ 646,250	\$ 140,600	\$ 72,100	\$ 1,621,450	\$ 156,000	\$ 1,935,000	\$ -	\$ 3,712,450

Total Cash Available \$ 8,106,517

Ending Fund Balance \$ 4,394,067

% of Total Budget	20.54%	17.41%	3.79%	1.94%	43.68%	4.20%	52.12%	0.00%	100.00%
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Parks And Open Space Fund

Item 1.

<u>PARKS AND OPEN SPACE FUND REVENUES</u>		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug Actuals</u>	<u>Adopted Budget</u>	<u>Estimated</u>	<u>Proposed</u>
34.01.3225.00	Fishing Licenses	380	700	500	750	500
34.01.3420.00	Grants	13,456	-	-	-	-
34.01.3470.00	Larimer County Open Space	481,882	219,355	243,650	390,000	400,000
34.01.3532.00	Park Fees - Building Permits	229,500	150,000	85,000	150,000	87,500
34.01.3550.00	Cemetery Care Fees	(700)	-	-	-	-
34.01.3567.00	Park Reservation Fees	1,970	1,970	400	2,000	1,600
34.01.3740.00	Park & OS - Impact Fees	829,975	649,518	456,980	660,000	535,850
34.01.3741.00	Park & OS - Developer Share	1,000	-	-	-	-
34.01.3940.00	Cemetery Lot Purchase	74,222	46,028	17,000	48,000	40,000
34.01.3953.00	Donation - General	925	-	-	-	-
34.01.3960.00	Interest Income	48,019	96,903	2,000	100,000	50,000
34.01.3985.00	Reimbursed Expenses	1,356	6,168	-	6,300	1,000
		<u>1,681,986</u>	<u>1,170,642</u>	<u>805,530</u>	<u>1,357,050</u>	<u>1,116,450</u>
34.01.3999.00	From Water Fund	20,000	20,000	20,000	20,000	70,000
34.01.3999.00	From Sewer Fund	20,000	20,000	20,000	20,000	60,000
34.01.3999.00	From Drainage	10,000	10,000	10,000	10,000	10,000
34.01.3999.00	From General Fund	1,112,000	-	-	-	1,000,000
Total Fund Revenues		<u>2,843,986</u>	<u>1,220,642</u>	<u>855,530</u>	<u>1,407,050</u>	<u>2,256,450</u>
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						5,850,067
TOTAL ANTICIPATED FUNDS AVAILABLE						<u>8,106,517</u>

Parks And Open Space Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
34.90.4001.00	Salaries	210,526	204,380	341,500	341,500	388,400
34.90.4002.00	Overtime	9,952	16,097	6,000	16,500	13,000
34.90.4010.00	Payroll Taxes	16,342	15,801	26,200	26,200	30,800
34.90.4020.00	Unemployment Taxes	-	-	6,700	3,500	4,000
34.90.4025.00	Workers Compensation	9,380	5,900	17,500	14,900	15,000
34.90.4030.00	Group Insurance	36,581	37,855	70,850	64,900	56,900
34.90.4035.00	Retirement Contribution	20,432	19,905	42,000	37,000	43,600
	Total Personnel Services	303,213	299,936	510,750	504,500	551,700
	New Personnel Services					
34.90.4001.00	Salaries	-	-	-	-	128,600
34.90.4002.00	Overtime	-	-	-	-	4,000
34.90.4010.00	Payroll Taxes	-	-	-	-	9,900
34.90.4020.00	Unemployment Taxes	-	-	-	-	1,100
34.90.4025.00	Workers Compensation	-	-	-	-	3,500
34.90.4030.00	Group Insurance	-	-	-	-	48,200
34.90.4035.00	Retirement Contribution	-	-	-	-	15,500
	Total Personnel Services	-	-	-	-	210,800
	Contractual Services					
34.90.4122.00	Maintenance - Buildings	303	5,044	8,000	6,000	12,000
34.90.4125.00	Maintenance - Equipment	12,761	20,813	60,000	40,000	38,000
34.90.4127.00	Maintenance - Infrastructure	34,279	64,937	45,000	69,000	300,000
34.90.4130.00	Maintenance - Fleet	3,512	83	15,000	6,000	10,000
34.90.4135.00	Other Contractual Services	31,407	31,252	49,500	45,000	56,250
34.90.4150.00	Professional Services	54,155	27,655	65,000	50,000	60,000
34.90.4170.00	Telephone & Internet	1,823	2,605	2,600	6,500	5,000
34.90.4180.00	Travel & Training	1,723	-	4,000	4,000	5,000
34.90.4190.00	Utilities	56,670	4,506	160,000	130,000	160,000
	Total Contractual Services	196,634	156,895	409,100	356,500	646,250

Parks And Open Space Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>Commodities</u>					
34.90.4300.00	Chemicals	22,659	16,040	27,000	25,000	20,000
34.90.4310.00	Computers & Software	500	868	14,040	15,000	11,600
34.90.4330.00	Fuel & Lubricants	10,347	8,624	15,000	13,000	18,000
34.90.4385.00	Supplies - General	2,306	1,004	3,000	3,000	5,000
34.90.4410.00	Supplies - Operational	35,173	27,493	25,000	50,000	70,000
34.90.4420.00	Supplies - Safety	196	789	1,500	1,500	2,000
34.90.4430.00	Supplies - Training	248	-	1,000	1,000	4,000
34.90.4440.00	Supplies - Fleet	1,032	2,462	-	5,800	6,000
34.90.4460.00	Uniforms	3,101	1,404	2,250	2,250	4,000
	Total Commodities	75,562	58,684	88,790	116,550	140,600
	<u>Other Charges</u>					
34.90.4540.00	Insurance	4,180	4,332	4,300	4,332	8,100
34.90.4570.00	Miscellaneous	10,000	-	12,000	12,000	64,000
	Total Other Charges	14,180	4,332	16,300	16,332	72,100
	<u>Capital - \$5,000/item min.</u>					
34.90.4830.00	Equipment	-	6,198	80,000	80,000	156,000
34.90.4840.00	Infrastructure	1,416,479	-	80,000	-	-
34.90.4860.00	Vehicles	48,712	45,680	45,000	45,680	-
	Total Capital	1,465,191	51,878	205,000	125,680	156,000
<u>Impact</u>						
	<u>Capital - \$5,000/item min.</u>					
34.90.4840.00	Infrastructure	65,166	681,697	2,700,000	2,430,000	1,935,000
	Total Capital	65,166	681,697	2,700,000	2,430,000	1,935,000
	Total Budget Request	2,119,946	1,253,422	3,929,940	3,549,562	3,712,450

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

STREET AND ALLEY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Streets Fund	1,092,400	3,977,000	405,850	26,000	5,501,250	6,184,000	-	-	11,685,250
Totals	\$ 1,092,400	\$ 3,977,000	\$ 405,850	\$ 26,000	\$ 5,501,250	\$ 6,184,000	\$ -	\$ -	\$ 11,685,250

Total Cash Available \$ 25,043,941

Ending Fund Balance \$ 13,358,690

% of Total Budget	9.35%	34.03%	3.47%	0.22%	47.08%	52.92%	0.00%	0.00%	100.00%
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Street And Alley Fund

Item 1.

<u>STREET AND ALLEY FUND REVENUES</u>		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug Actuals</u>	<u>Adopted Budget</u>	<u>Estimated</u>	<u>Proposed</u>
36.01.3120.00	Sales Taxes - General	2,109,331	1,063,473	1,500,000	1,900,000	2,050,000
36.01.3122.00	Use Taxes - Buildings	666,740	364,841	187,500	382,000	400,000
36.01.3124.00	Sales & Use Taxes - Vehicles	2,268,017	1,458,173	1,500,000	1,600,000	1,600,000
36.01.3140.00	Specific Ownership Taxes	536,268	303,737	380,000	420,000	425,000
36.01.3176.00	Highway Users Taxes	559,856	305,901	538,905	450,000	530,000
36.01.3265.00	Right of Way Permits	-	8,500	-	10,000	10,000
36.01.3420.00	Grants	66,666	418,834	1,175,000	1,095,000	-
36.01.3430.00	Road & Bridge - Weld	104,109	55,617	65,000	65,000	65,000
36.01.3435.00	Road & Bridge - Larimer	46,379	51,765	50,000	51,765	50,000
36.01.3580.00	Vehicle Registration Fees	66,410	36,009	65,000	65,000	65,000
36.01.3585.00	Street Maintenance Fee	2	-	-	-	-
36.01.3590.00	Trash Collection Fees	955,348	670,282	945,000	980,000	985,000
36.01.3790.00	Transportation Facility Development Fee - Impact	3,488,229	2,250,359	1,170,000	2,320,000	1,246,375
36.01.3792.00	Traffic Signal Impact Fee	2,410	-	4,000	-	-
36.01.3793.00	Traffic Signal - Dev Share	52,500	29,750	-	29,750	-
36.01.3794.00	Traffic Interchange Recovery	73,431	41,501	-	42,633	30,000
36.01.3960.00	Interest	118,087	238,486	10,200	275,000	100,000
36.01.3970.00	Miscellaneous	140	40	-	40	-
36.01.3985.00	Refund Of Expenditures	1,095	3,090	-	3,200	1,000
36.01.3995.00	Unrealized Gain On Investments	11,895	-	-	-	-
36.01.3999.00	Transfer In	-	1,450,000	1,450,000	1,450,000	-
	Subtotal	11,126,912	8,750,356	9,040,605	11,139,388	7,557,375
	Total Fund Revenues	11,126,912	8,750,356	9,040,605	11,139,388	7,557,375
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					17,486,566
	Total Anticipated Funds Available					25,043,941

Street And Alley Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
36.90.4001.00	Salaries	313,401	234,833	429,200	429,200	427,400
36.90.4002.00	Overtime	11,491	16,243	25,250	25,250	26,800
36.90.4010.00	Payroll Taxes	23,834	16,536	34,350	34,350	33,400
36.90.4020.00	Unemployment Taxes	-	-	7,650	7,650	3,600
36.90.4025.00	Workers Compensation	15,554	8,684	38,290	38,290	37,000
36.90.4030.00	Group Insurance	46,934	39,848	101,600	101,600	68,700
36.90.4035.00	Retirement Contribution	32,058	24,183	54,450	54,450	52,200
	Total Personnel Services	443,274	340,328	690,790	690,790	649,100
	New Personnel					
36.90.4001.00	Salaries	-	-	-	-	268,000
36.90.4002.00	Overtime	-	-	-	-	5,000
36.90.4010.00	Payroll Taxes	-	-	-	-	20,700
36.90.4020.00	Unemployment Taxes	-	-	-	-	2,400
36.90.4025.00	Workers Compensation	-	-	-	-	9,000
36.90.4030.00	Group Insurance	-	-	-	-	105,900
36.90.4035.00	Retirement Contribution	-	-	-	-	32,300
	Total New Personnel	-	-	-	-	443,300
	Contractual Services					
36.90.4125.00	Maintenance - Equipment	9,506	37,687	25,000	45,000	25,000
36.90.4127.00	Maintenance - Infrastructure	3,091,448	47,040	1,350,000	1,670,000	2,503,000
36.90.4130.00	Maintenance - Fleet	22,735	23,092	10,000	43,000	40,000
36.90.4135.00	Other Contractual Services	794,868	620,808	970,000	970,000	1,006,000
36.90.4140.00	Postage	-	-	1,000	-	1,000
36.90.4145.00	Printing & Advertising	1,709	-	3,000	-	3,000
36.90.4150.00	Professional Services	23,283	8,140	50,000	15,000	20,000
36.90.4160.00	Rents	4,774	5,137	5,500	10,000	8,000
36.90.4170.00	Telephone & Internet	3,304	4,485	3,600	6,600	6,000

Street And Alley Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
36.90.4180.00	Travel & Training	3,498	11,013	7,000	13,000	15,000
36.90.4190.00	Utilities	430,683	189,508	350,000	310,000	350,000
	Total Contractual Services	4,385,807	946,911	2,775,100	3,082,600	3,977,000
	Commodities					
36.90.4300.00	Chemicals	87,438	41,669	60,000	50,000	59,000
36.90.4310.00	Computers & Software	10,829	15,291	12,100	20,000	25,100
36.90.4330.00	Fuel & Lubricants	75,662	32,374	35,000	45,000	75,000
36.90.4385.00	Supplies - General	5,648	336	10,000	4,000	10,000
36.90.4400.00	Supplies - Office	-	-	400	400	-
36.90.4410.00	Supplies - Operational	31,611	82,408	45,000	190,000	185,000
36.90.4420.00	Supplies - Safety	7,427	26,461	15,000	28,000	23,000
36.90.4430.00	Supplies - Training	-	29	500	500	4,000
36.90.4440.00	Supplies - Fleet	47,459	15,689	25,000	21,000	18,000
36.90.4460.00	Uniforms	4,083	2,904	4,000	4,000	6,750
	Total Commodities	270,156	217,161	207,000	362,900	405,850
	Other Charges					
36.90.4540.00	Insurance	6,197	6,659	19,900	6,659	13,000
36.90.4560.00	Memberships & Subscriptions	422	-	1,000	-	8,000
36.90.4570.00	Miscellaneous	247	1,321	5,000	2,500	5,000
	Total Other Charges	6,866	7,980	25,900	9,159	26,000

Street And Alley Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Capital - \$5,000/item min.					
36.90.4830.00	Equipment	-	97,226	170,000	170,000	229,000
36.90.4840.00	Infrastructure	3,269,266	3,086,232	7,365,000	6,755,000	5,350,000
36.90.4860.00	Vehicles	161,464	43,333	313,000	446,000	605,000
36.90.4890.00	Other Improvements	15,055	-	-	-	-
	Total Capital	3,445,786	3,226,791	7,848,000	7,371,000	6,184,000
	Total Budget Request	8,551,888	4,739,171	11,546,790	11,516,449	11,685,250

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
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CAPITAL PROJECTS FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Capital Projects	-	9,500	-	-	9,500	1,279,000	-	1,288,500
Totals	\$ -	\$ 9,500	\$ -	\$ -	\$ 9,500	\$ 1,279,000	\$ -	\$ 1,288,500
Total Cash Available								\$ 11,102,606
Ending Fund Balance								\$ 9,814,106
% of Total Budget	0.00%	0.74%	0.00%	0.00%	0.74%	99.26%	0.00%	100.00%

Capital Projects Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>CAPITAL PROJECT FUND REVENUES</u>				<u>Budget</u>		
38.01.3122.01	Use Tax Revenues - Buildings	1,334,609	1,544,193	300,000	1,562,200	800,000
38.01.3960.00	Interest	165,029	358,286	2,200	383,100	100,000
38.01.3995.00	Unrealized Gain On Investments	69,280	-	-	-	-
38.01.3999.00	Transfers To Tax Fund	-	-	(50,000)	(50,000)	(50,000)
	Subtotal	<u>1,568,918</u>	<u>1,902,479</u>	<u>252,200</u>	<u>1,895,300</u>	<u>850,000</u>
	Total Fund Revenues	<u>1,568,918</u>	<u>1,902,479</u>	<u>252,200</u>	<u>1,895,300</u>	<u>850,000</u>
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					10,252,606
	TOTAL ANTICIPATED FUNDS AVAILABLE					<u>11,102,606</u>

Capital Projects Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Contractual Services					
38.90.4135.00	Other Contractual Services	7,800	5,100	11,500	11,500	9,500
	Total Contractual Services	7,800	5,100	11,500	11,500	9,500
	Capital - \$5,000/item min.					
38.90.4840.00	Infrastructure	5,324,980	1,724,332	2,500,000	2,500,000	1,279,000
	Total Capital	5,324,980	1,724,332	2,500,000	2,500,000	1,279,000
	Total Budget Request	5,332,780	1,729,432	2,511,500	2,511,500	1,288,500

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

TAX ALLOCATION EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Tax Allocation	-	-	-	700,000	700,000	-	-	700,000
Totals	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ 700,000
Total Cash Available								\$ 741,435
Ending Fund Balance								\$ 41,435
% of Total Budget	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%	100.00%

Tax Allocation Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>TAX ALLOCATION FUND REVENUES</u>						
Transfers In:						
60.01.3120.00	Tax Sharing	-	-	675,000	700,000	700,000
60.01.3999.00	Transfers In	273,150	121,747	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Revenues		273,150	121,747	675,000	700,000	700,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						41,435
Total Anticipated Funds Available						<hr/>
						741,435

Tax Allocation Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Other Charges					
60.90.4570.00	Miscellaneous	758,068	121,747	675,000	700,000	700,000
	Total Other Charges	758,068	121,747	675,000	700,000	700,000
	Total Budget Request	758,068	121,747	675,000	700,000	700,000

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

WATER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
WF Operations	844,700	1,199,000	1,202,950	1,273,000	4,519,650	33,400,000	-	37,919,650
WF C&D	464,850	205,000	492,600	1,650	1,164,100	5,877,500		7,041,600
Totals	\$ 1,309,550	\$ 1,404,000	\$ 1,695,550	\$ 1,274,650	\$ 5,683,750	\$ 39,277,500	\$ -	\$ 44,961,250

Total Cash Available \$ 141,571,020

Ending Fund Balance \$ 96,609,770

% of Total Budget	2.91%	3.12%	3.77%	2.83%	12.64%	87.36%	0.00%	100.00%
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Water Fund

Item 1.

	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
<u>WATER FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
70.01.3270.00 Watering Permit	100	150	-	150	-
70.01.3440.00 Grants	676,967	-	-	-	-
70.01.3810.00 Sales Of Potable Water	4,844,250	3,022,759	4,300,000	4,506,200	5,655,000
70.01.3815.00 Sales Of Nonpotable Water	54,335	19,650	20,000	20,000	20,000
70.01.3820.00 Water Tap Fee	3,596,898	2,090,905	1,357,605	2,130,000	1,397,933
70.01.3825.00 Raw Water Development Fee	3,428,766	1,813,171	1,147,945	1,842,376	1,100,925
70.01.3840.00 Hydrant/Bulk Water	502,616	73,533	235,000	100,000	260,000
70.01.3845.00 Water Lease	26,640	36,750	15,000	36,750	20,000
70.01.3850.00 Water Share Fees	183,065	1,647,250	15,000,000	1,647,250	1,600,000
70.01.3852.00 Water Meter Fee	246,776	158,885	86,500	161,360	91,000
70.01.3920.00 Capital/Developer Contributions	38,984,363	-	-	-	-
70.01.3960.00 Interest Income	255,364	509,233	20,000	550,000	250,000
70.01.3970.00 Miscellaneous	232,619	722,388	125,000	723,000	125,000
70.01.3980.00 Proceeds From Issuance Of Bonds	-	-	56,000,000	-	72,000,000
70.01.3985.00 Refund Of Expenditures	21,754	28,613	-	28,700	-
70.01.3995.00 Unrealized Gain On Investments	67,622	-	-	-	-
70.01.3999.01 Transfer In	-	-	-	-	50,700,000
70.01.3999.00 Transfer Out	-	(600,000)	(600,000)	(600,000)	-
Subtotal	53,122,134	9,523,288	77,707,050	11,145,786	133,219,858
Total Fund Revenues	53,122,134	9,523,288	77,707,050	11,145,786	133,219,858
Unrestricted Cash Balance Forward (Beg. Fund Bal.)					8,351,162
Less Contributed Capital					-
Total Anticipated Funds Available					<u>\$ 141,571,020</u>
Revenues Total					10,519,858

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Administrative Costs					
	Personnel Services					
70.12.4001.00	Salaries	95,790	54,098	95,800	95,800	109,900
70.12.4002.00	Overtime	559	23	500	500	500
70.12.4010.00	Payroll Taxes	6,627	3,922	7,100	7,100	8,400
70.12.4020.00	Unemployment Taxes	-	-	1,100	1,100	1,000
70.12.4025.00	Workers Compensation	954	606	1,250	1,250	2,500
70.12.4030.00	Group Insurance	18,248	6,999	19,400	19,400	10,600
70.12.4035.00	Retirement Contribution	9,993	5,404	10,900	10,900	13,000
	Total Personnel Services	132,171	71,052	136,050	136,050	145,900
	Contractual Services					
70.12.4110.00	Billing & Administrative	20,000	20,000	20,000	20,000	70,000
70.12.4135.00	Other Contractual Services	66,274	48,541	60,900	60,900	68,400
70.12.4140.00	Postage	8	-	750	250	800
70.12.4145.00	Printing & Advertising	13,393	3,313	15,600	15,600	17,000
70.12.4150.00	Professional Services	473	-	2,000	2,000	2,000
	Total Contractual Services	100,147	71,854	99,250	98,750	158,200
	Administrative Costs Total	232,318	142,905	235,300	234,800	304,100

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
Operational Costs						
Personnel Services						
70.90.4001.00	Salaries	459,724	245,872	330,200	330,200	482,500
70.90.4002.00	Overtime	25,294	16,148	23,250	23,250	25,800
70.90.4005.00	Compensated Absences	3,425	-	4,500	4,500	8,000
70.90.4010.00	Payroll Taxes	35,228	18,595	25,800	25,800	38,900
70.90.4020.00	Unemployment Taxes	-	-	6,900	6,900	4,400
70.90.4025.00	Workers Compensation	15,839	5,784	16,700	16,700	17,000
70.90.4030.00	Group Insurance	96,851	48,158	49,900	49,900	63,600
70.90.4035.00	Retirement Contribution	43,158	26,448	38,700	38,700	58,300
70.90.4045.00	Cell Phone Allowance	-	100	-	300	300
	Total Personnel Services	679,519	361,104	495,950	496,250	698,800
Contractual Services						
70.90.4122.00	Maintenance - Buildings	1,558	518	5,000	3,000	4,000
70.90.4125.00	Maintenance - Equipment	184,845	48,526	150,000	100,000	107,000
70.90.4127.00	Maintenance - Infrastructure	129,621	304,628	25,000	405,000	50,000
70.90.4130.00	Maintenance - Vehicles	6,823	2,237	4,000	4,000	7,500
70.90.4135.00	Other Contractual Services	301,502	59,909	224,000	104,000	156,000
70.90.4140.00	Postage	4	-	3,500	-	3,500
70.90.4145.00	Printing and Advertising	-	-	2,000	-	2,000
70.90.4150.00	Professional Services	270,786	107,928	200,000	190,000	210,000
70.90.4170.00	Telephone & Internet	13,234	4,896	11,000	8,000	15,800
70.90.4180.00	Travel & Training	5,543	3,911	5,000	5,000	7,000
70.90.4190.00	Utilities	290,656	162,152	230,000	230,000	253,000
70.90.4195.00	Water Assessments	188,394	172,488	225,000	200,000	225,000
	Total Contractual Services	1,392,966	867,193	1,084,500	1,249,000	1,040,800

Water Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>Commodities</u>					
70.90.4300.00	Chemicals	989,131	365,379	1,500,000	900,000	1,100,000
70.90.4310.00	Computers & Software	6,025	3,091	17,600	17,600	31,500
70.90.4330.00	Fuel & Lubricants	6,524	8,234	9,000	9,000	9,000
70.90.4340.00	Hydrants	44,550	-	-	-	-
70.90.4380.00	Supplies - Buildings	-	-	-	-	1,000
70.90.4385.00	Supplies - General	20,332	2,528	7,000	4,000	4,000
70.90.4390.00	Supplies - Janitorial	-	13	1,000	1,000	1,000
70.90.4395.00	Supplies - Lab	20,830	16,988	25,000	22,000	21,450
70.90.4410.00	Supplies - Operational	57,257	13,925	30,000	15,000	20,000
70.90.4420.00	Supplies - Safety	3,613	464	1,500	1,500	2,250
70.90.4430.00	Supplies - Training	542	2,626	2,500	2,750	1,500
70.90.4440.00	Supplies - Fleet	7,971	2,314	2,000	4,000	7,500
70.90.4460.00	Uniforms	3,807	2,200	3,500	2,500	3,750
70.90.4480.00	Water Meters	225,621	-	-	-	-
	Total Commodities	1,386,203	417,759	1,599,100	979,350	1,202,950
	<u>Other Charges</u>					
70.90.4515.00	Depreciation	518,024	362,768	970,000	544,200	994,200
70.90.4540.00	Insurance	55,013	63,930	57,300	63,930	77,300
70.90.4560.00	Memberships& Subscriptions	787	1,521	1,350	1,600	1,500
70.90.4570.00	Miscellaneous	52,530	3,117	200,000	50,000	200,000
	Total Other Charges	626,353	431,336	1,228,650	659,730	1,273,000
	<u>Capital - \$5,000/item min.</u>					
70-90-4810-00	Buildings	-	46,065	261,280	308,280	30,000,000
70.90.4840.00	Infrastructure	-	1,446,010	33,300,000	13,650,000	1,200,000
70.90.4860.00	Vehicles	-	25,734	-	26,000	-
70.90.4880.00	Water Shares	-	685,700	350,000	690,000	400,000
70.90.4995.00	Cost of Issuance	-	-	600,000	-	1,800,000
	Total Capital	-	2,203,510	34,511,280	14,674,280	33,400,000

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Water - C&D					
	Personnel Services					
70-92-4001-00	Salaries	-	117,857	311,600	311,600	272,500
70-92-4002-00	Overtime	-	10,864	10,500	14,000	16,500
70-92-4005-00	Compensated Absences	-	-	1,500	1,500	3,500
70-92-4010-00	Payroll Taxes	-	9,266	24,600	24,600	21,200
70-92-4020-00	Unemployment Taxes	-	-	3,500	3,500	2,500
70-92-4025-00	Workers Compensation	-	5,801	3,700	6,500	6,500
70-92-4030-00	Group Insurance	-	21,659	79,700	79,700	34,600
70-92-4035-00	Retirement Contribution	-	9,641	38,200	38,200	32,600
	Total Personnel Services	-	175,088	473,300	479,600	389,900
	New Personnel					
70-92-4001.00	Salaries	-	-	-	-	48,400
70-92-4002.00	Overtime	-	-	-	-	1,000
70-92-4010.00	Payroll Taxes	-	-	-	-	3,700
70-92-4020.00	Unemployment Taxes	-	-	-	-	500
70-92-4025.00	Workers Compensation	-	-	-	-	900
70-92-4030.00	Group Insurance	-	-	-	-	14,600
70-92-4035.00	Retirement Contribution	-	-	-	-	5,850
	Total Personnel Services	-	-	-	-	74,950
	Contractual Services					
70-92-4125-00	Maintenance - Equipment	-	38,382	40,000	41,000	85,000
70-92-4127-00	Maintenance - Infrastructure	-	52,774	100,000	75,000	100,000
70-92-4130-00	Maintenance - Vehicles	-	329	3,000	7,000	6,000
70-92-4135-00	Other Contractual Services	-	4,134	14,000	14,000	14,000
	Total Contractual Services	-	95,618	157,000	137,000	205,000

Water Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
70-92-4170-00	Telephone & Internet	-	1,916	9,500	4,000	4,800
70-92-4180-00	Travel & Training	-	2,677	4,500	4,500	7,500
70-92-4310-00	Computers And Software	-	10,963	21,000	37,000	52,000
70-92-4330-00	Fuel And Lubricants	-	-	5,000	5,000	9,000
70-92-4340-00	Hydrants	-	18,682	50,000	50,000	50,000
70-92-4385-00	Supplies - General	-	1,968	7,000	4,000	4,000
70-92-4395-00	Supplies - Lab	-	856	5,000	5,000	2,000
70-92-4410-00	Supplies - Operational	-	13,630	30,000	30,000	30,000
70-92-4420-00	Supplies - Safety	-	4,510	6,500	6,500	3,000
70-92-4430-00	Supplies - Training	-	3,459	2,500	3,550	1,300
70-92-4440-00	Supplies - Vehicles	-	640	2,000	2,000	6,000
70-92-4460-00	Uniforms	-	1,177	2,000	2,000	3,000
70-92-4480-00	Water Meters	-	160,910	150,000	300,000	320,000
	Total Commodities	-	221,388	295,000	453,550	492,600
	Other Charges					
70-92-4560-00	Memberships & Subscriptions	-	776	1,350	1,000	1,500
70-92-4570-00	Miscellaneous	-	5,749	500	5,800	150
	Total Other Charges	-	6,525	1,850	6,800	1,650
	Capital - \$5,000/Item Min.					
70-92-4830-00	Capital - Equipment	-	5,117	6,000	5,117	65,000
70-92-4840-00	Capital - Infrastructure	13,896,309	875,604	2,500,000	1,450,000	5,700,000
70-92-4860-00	Capital - Vehicles	77,380	-	-	-	112,500
70-92-4880-00	Capital - Water Shares	45,000	-	-	-	-
	Total Capital	14,018,689	880,720	2,506,000	1,455,117	5,877,500
	Total Budget Request	18,336,048	5,803,146	42,587,930	20,825,477	44,961,250

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

SEWER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
SF Operations	847,200	1,033,050	338,750	1,202,800	3,421,800	28,585,000	2,767,650	34,774,450
SF C&D	278,850	287,650	54,050	1,490	622,040	13,137,500	-	13,759,540
Totals	\$ 1,126,050	\$ 1,320,700	\$ 392,800	\$ 1,204,290	\$ 4,043,840	\$ 41,722,500	\$ 2,767,650	\$ 48,533,990

Total Cash Available \$ 64,698,102

Ending Fund Balance \$ 16,164,112

% of Total Budget	2.32%	2.72%	0.81%	2.48%	8.33%	85.97%	5.70%	100.00%
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Sewer Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>SEWER FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
			<u>Actuals</u>	<u>Budget</u>		
72.01.3775.00	Sewer - Regional Impact Fee	4,387,299	1,703,500	2,105,000	1,713,000	1,345,000
72.01.3870.00	Sewer Charges	3,015,211	2,232,138	3,181,500	3,348,000	3,795,000
72.01.3880.00	Sewer Tap Fees	4,093,372	1,774,245	1,113,560	1,850,000	2,793,775
72.01.3960.00	Interest	992,106	2,021,130	100,000	2,150,000	500,000
72.01.3970.00	Miscellaneous	50,470	41,785	18,900	45,000	25,000
72.01.3995.00	Unrealized Gain On Investments	45,145	-	-	-	-
72.01.3999.00	Transfers In	-	-	50,000,000	50,000,000	-
72.01.3999.00	Transfers Out	-	(600,000)	(600,000)	(600,000)	-
72-01-3985-00	Refund Of Expenditures	260,000	-	-	-	-
	Subtotal	12,843,603	7,172,798	55,918,960	58,506,000	8,458,775
	Total Fund Revenues	12,843,603	7,172,798	55,918,960	58,506,000	8,458,775
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					56,239,327
	Total Anticipated Funds Available					64,698,102

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
Administrative Costs						
Personnel Services						
72.12.4001.00	Salaries	96,093	54,098	95,800	95,800	109,900
72.12.4002.00	Overtime	559	23	500	500	500
72.12.4010.00	Payroll Taxes	6,643	3,922	7,100	7,100	8,400
72.12.4020.00	Unemployment Taxes	-	-	1,100	1,100	1,000
72.12.4025.00	Workers Compensation	929	606	1,250	1,250	2,500
72.12.4030.00	Group Insurance	18,247	6,998	19,400	19,400	10,600
72.12.4035.00	Retirement Contribution	9,993	5,404	10,900	10,900	13,000
	Total Personnel Services	132,464	71,051	136,050	136,050	145,900
Contractual Services						
72.12.4110.00	Billing & Administrative	20,000	20,000	20,000	20,000	60,000
72.12.4135.00	Other Contractual Services	46,749	38,666	55,700	60,900	68,400
72.12.4140.00	Postage	-	-	500	250	800
72.12.4145.00	Printing & Advertising	12,043	3,313	15,500	15,600	17,000
	Total Contractual Services	78,792	61,979	91,700	96,750	146,200
	Total Administrative Costs	211,255	133,030	227,750	232,800	292,100

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
Operational Costs						
Personnel Services						
72.90.4001.00	Salaries	282,324	213,919	243,000	243,000	463,200
72.90.4002.00	Overtime	15,577	13,515	23,250	23,250	24,300
72.90.4005.00	Compensated Absences	3,679	-	4,500	4,500	8,000
72.90.4010.00	Payroll Taxes	22,585	15,947	19,100	19,100	37,300
72.90.4020.00	Unemployment Taxes	-	-	5,200	5,200	4,300
72.90.4025.00	Workers Compensation	8,312	4,545	21,200	21,200	21,000
72.90.4030.00	Group Insurance	57,329	42,855	48,250	48,250	84,600
72.90.4035.00	Retirement Contribution	28,565	20,635	29,900	29,900	57,400
72.90.4045.00	Cell Phone Allowance	28,565	138		200	1,200
	Total Personnel Services	446,935	311,553	394,400	394,600	701,300
Contractual Services						
72.90.4122.00	Maintenance - Buildings	5,527	1,706	7,500	7,500	4,000
72.90.4125.00	Maintenance - Equipment	79,291	69,006	90,000	90,000	47,000
72.90.4127.00	Maintenance - Infrastructure	100,253	24,106	25,000	27,500	70,000
72.90.4130.00	Maintenance - Vehicles	6,044	1,888	3,000	3,000	6,500
72.90.4135.00	Other Contractual Services	232,589	161,705	379,000	257,478	202,450
72.90.4140.00	Postage	4	-	-	-	1,000
72.90.4145.00	Printing & Advertising	-	-	500	-	1,000
72.90.4150.00	Professional Services	21,283	1,457	20,000	5,000	10,000
72.90.4160.00	Rents	827	-	5,000	3,000	5,000
72.90.4170.00	Telephone & Internet	12,807	7,631	9,700	10,000	25,400
72.90.4180.00	Travel & Training	3,265	3,500	4,500	4,500	7,000
72.90.4190.00	Utilities	354,327	231,749	315,000	370,000	507,500
	Total Contractual Services	816,216	502,748	859,200	777,978	886,850
Commodities						
72.90.4300.00	Chemicals	184,435	130,002	200,000	160,000	260,000
72.90.4310.00	Computers & Software	4,847	3,518	18,610	18,000	20,000
72.90.4330.00	Fuel & Lubricants	6,514	8,234	9,000	9,000	10,000
72.90.4380.00	Supplies - Buildings	11	-	3,500	3,500	2,500
72.90.7385.00	Supplies - General	8,790	1,884	5,000	3,000	3,000

Sewer Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
72.90.4390.00	Supplies - Janitorial	51	171	1,500	1,200	1,500
72.90.4395.00	Supplies - Lab	5,194	2,384	12,000	6,000	8,000
72.90.4400.00	Supplies - Office	-	168	250	250	1,500
72.90.4410.00	Supplies - Operational	27,173	12,680	15,000	15,000	15,000
72.90.4420.00	Supplies - Safety	4,045	804	1,500	1,500	5,000
72.90.4430.00	Supplies - Training	111	2,389	2,500	2,500	1,500
72.90.4440.00	Supplies - Fleet	7,765	3,731	1,000	4,250	7,000
72.90.4460.00	Uniforms	1,801	685	2,000	1,285	3,750
	Total Commodities	250,735	166,650	271,860	225,485	338,750
	Other Charges					
72.90.4515.00	Depreciation	235,093	348,840	1,200,000	525,300	1,125,300
72.90.4540.00	Insurance	57,408	61,371	55,000	61,371	76,000
72.90.4560.00	Memberships & Subscriptions	400	1,492	1,350	1,500	1,500
72.90.4570.00	Miscellaneous	11,990	200	-	200	-
	Total Other Charges	304,890	411,902	1,256,350	588,371	1,202,800
	Capital - \$5,000/item min.					
72.90.4810.00	Buildings	1,467,800	5,746,326	57,300,000	21,000,000	28,500,000
72.90.4820.00	Easements	(2,275)	-	-	-	-
72.90.4830.00	Equipment	-	12,757	15,000	15,000	40,000
72.90.4840.00	Infrastructure	27,150,781	4,504,801	-	4,505,000	-
72.90.4860.00	Vehicles	71,651	-	-	-	45,000
	Total Capital	28,687,957	10,263,883	57,315,000	25,520,000	28,585,000
	Debt Service					
72.90.4900.00	Principal	-	-	808,700	810,000	855,000
72.90.4950.00	Interest	1,953,150	976,575	1,955,300	1,955,300	1,912,650
	Total Debt Service	1,953,150	976,575	2,764,000	2,765,300	2,767,650

Sewer Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
Sewer - C&D						
Personnel Services						
72-92-4001-00	Salaries	-	65,263	111,400	111,400	144,700
72-92-4002-00	Overtime	-	3,891	10,500	10,500	6,500
72-92-4005-00	Compensated Absences	-	-	1,500	1,500	3,000
72-92-4010-00	Payroll Taxes	-	5,096	9,500	9,500	11,000
72-92-4020-00	Unemployment Taxes	-	-	3,500	3,500	2,100
72-92-4025-00	Workers Compensation	-	3,133	3,700	3,700	3,700
72-92-4030-00	Group Insurance	-	13,699	33,500	33,500	15,000
72-92-4035-00	Retirement Contribution	-	6,716	13,200	13,200	17,900
	Total Personnel Services	-	97,797	186,800	186,800	203,900
New Personnel						
72-92-4001.00	Salaries	-	-	-	-	48,400
72-92-4002.00	Overtime	-	-	-	-	1,000
72-92-4010.00	Payroll Taxes	-	-	-	-	3,700
72-92-4020.00	Unemployment Taxes	-	-	-	-	500
72-92-4025.00	Workers Compensation	-	-	-	-	900
72-92-4030.00	Group Insurance	-	-	-	-	14,600
72-92-4035.00	Retirement Contribution	-	-	-	-	5,850
	Total New Personnel	-	-	-	-	74,950
Contractual Services						
72-92-4125-00	Maintenance - Equipment	-	957	5,000	2,000	5,000
72-92-4127-00	Maintenance - Infrastructure	-	60,067	100,000	70,000	75,000
72-92-4130-00	Maintenance - Vehicles	-	329	3,000	5,000	4,750
72-92-4135-00	Other Contractual Services	-	49,915	127,000	107,000	181,000
72-92-4140-00	Postage	-	-	250	-	-
72-92-4145-00	Printing & Advertising	-	-	500	-	-
72-92-4150-00	Professional Services	-	142	20,000	20,000	10,000
72-92-4170-00	Telephone & Internet	-	1,134	3,750	3,750	4,400
72-92-4180-00	Travel & Training	-	3,653	4,500	4,500	7,500
	Total Contractual Services	-	116,197	264,000	212,250	287,650

Sewer Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Commodities					
72-92-4300-00	Chemicals	-	-	15,000	5,000	-
72-92-4310-00	Computers And Software	-	3,950	500	4,500	6,000
72-92-4330-00	Fuel & Lubricants	-	-	5,000	5,000	9,000
72-92-4385-00	Supplies - General	-	4,883	5,000	7,000	7,000
72-92-4410-00	Supplies - Operational	-	13,936	15,000	20,000	20,000
72-92-4420-00	Supplies - Safety	-	4,554	6,500	6,500	3,000
72-92-4430-00	Supplies - Training	-	2,853	2,500	3,000	1,300
72-92-4440-00	Supplies - Vehicles	-	867	2,000	2,000	4,750
72-92-4460-00	Uniforms	-	1,177	2,000	1,500	3,000
	Total Commodities	-	32,221	53,500	54,500	54,050
	Other Charges					
72-92-4560-00	Memberships & Subscriptions	-	758	1,350	1,350	1,490
72-92-4570-00	Miscellaneous	-	1,046	500	1,100	-
	Total Other Charges	-	1,804	1,850	2,450	1,490
	Capital - \$5,000/Item Min.					
72-92-4830-00	Equipment	-	5,151	6,000	5,500	25,000
72-92-4840-00	Infrastructure	-	3,858,527	21,060,000	14,000,000	13,000,000
72-92-4860-00	Vehicles	-	-	-	-	112,500
	Total Capital	-	3,863,677	21,066,000	14,005,500	13,137,500
	Total Budget Request	32,671,138	16,878,037	84,660,710	44,966,034	48,533,990

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

DRAINAGE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Drainage Fund	369,900	899,990	43,600	64,000	1,377,490	1,038,400	-	2,415,890
Totals	\$ 369,900	\$ 899,990	\$ 43,600	\$ 64,000	\$ 1,377,490	\$ 1,038,400	\$ -	\$ 2,415,890
Total Cash Available								\$ 5,229,955
Ending Fund Balance								\$ 2,814,065
% of Total Budget	15.31%	37.25%	1.80%	2.65%	57.02%	42.98%	0.00%	100.00%

Drainage Fund

Item 1.

		<u>2022Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
<u>DRAINAGE FUND REVENUES</u>						
74.01.3720.00	Drainage Impact Fee	811,250	118,602	220,000	220,000	220,000
74.01.3860.00	Drainage Charges	501,456	350,387	500,000	520,000	525,000
74.01.3960.00	Interest	33,990	68,067	1,000	70,000	40,000
74.01.3970.00	Miscellaneous	-	-	-	-	457,560
74.01.3995.00	Unrealized Gain On Investments	10,783	-	-	-	-
74.01.3999.00	Transfers	-	(250,000)	(250,000)	(250,000)	-
	Subtotal	<u>1,357,479</u>	<u>287,055</u>	<u>471,000</u>	<u>560,000</u>	<u>1,242,560</u>
	Total Fund Revenues	<u>1,357,479</u>	<u>287,055</u>	<u>471,000</u>	<u>560,000</u>	<u>1,242,560</u>
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					3,987,395
	Total Anticipated Funds Available					<u>5,229,955</u>

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
Administrative Costs						
	Personnel Services					
74.12.4001.00	Salaries	68,629	42,509	73,050	73,050	87,600
74.12.4002.00	Overtime	316	15	500	500	500
74.12.4010.00	Payroll Taxes	4,677	3,071	5,630	5,630	6,700
74.12.4020.00	Unemployment Taxes	-	-	1,050	1,050	1,300
74.12.4025.00	Workers Compensation	736	506	870	870	1,000
74.12.4030.00	Group Insurance	13,270	6,143	14,020	14,020	9,400
74.12.4035.00	Retirement Contribution	7,066	4,350	7,790	7,790	10,400
	Total Personnel Services	94,694	56,595	102,910	102,910	116,900
	Contractual Services					
74.12.4110.00	Billing & Administrative	10,000	10,000	10,000	10,000	10,000
74.12.4135.00	Other Contractual Services	24,969	15,447	26,390	26,390	26,390
74.12.4140.00	Postage	-	-	500	500	500
74.12.4145.00	Printing & Advertising	8,043	2,209	10,600	10,600	10,600
	Total Contractual Services	43,012	27,655	47,490	47,490	47,490
	Total Administrative Costs	137,706	84,250	150,400	150,400	164,390
	Operational Costs					
	Personnel Services					
74.90.4001.00	Salaries	73,691	50,925	95,600	95,600	120,400
74.90.4002.00	Overtime	2,814	3,612	10,250	10,250	8,900
74.90.4005.00	Compensated Absences	2,409	-	3,000	3,000	5,000
74.90.4010.00	Payroll Taxes	5,731	3,944	7,350	7,350	9,900
74.90.4020.00	Unemployment Taxes	-	-	3,200	3,200	3,000
74.90.4025.00	Workers Compensation	3,907	2,213	8,250	8,250	8,250
74.90.4030.00	Group Insurance	11,735	7,468	19,200	19,200	21,900
74.90.4035.00	Retirement Contribution	7,243	5,560	11,700	11,700	15,600
	Total Personnel Services	107,530	73,722	158,550	158,550	192,950

Drainage Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	<u>New Personnel</u>					
74.90.4001.00	Salaries	-	-	-	-	38,900
74.90.4002.00	Overtime	-	-	-	-	2,000
74.90.4010.00	Payroll Taxes	-	-	-	-	3,000
74.90.4020.00	Unemployment Taxes	-	-	-	-	350
74.90.4025.00	Workers Compensation	-	-	-	-	2,000
74.90.4030.00	Group Insurance	-	-	-	-	9,200
74.90.4035.00	Retirement Contribution	-	-	-	-	4,600
	Total New Personnel	-	-	-	-	60,050
	<u>Contractual Services</u>					
74.90.4125.00	Maintenance - Equipment	266	2,177	2,500	2,500	-
74.90.4127.00	Maintenance - Infrastructure	16,414	49,767	55,000	75,000	300,000
74.90.4130.00	Maintenance - Fleet	377	-	1,000	1,000	1,500
74.90.4135.00	Other Contractual Services	-	-	-	-	500,000
74.90.4150.00	Professional Services	25,040	1,405	25,000	25,000	47,000
74.90.4160.00	Rents	-	-	1,000	-	-
74.90.4170.00	Telephone & Internet	80	-	100	-	-
74.90.4180.00	Travel & Training	30	608	2,000	2,000	4,000
	Total Contractual Services	42,206	53,957	86,600	105,500	852,500
	<u>Commodities</u>					
74.90.4300.00	Chemicals	10,531	-	-	-	-
74.90.4310.00	Computers & Software	2,489	492	4,875	4,875	19,600
74.90.4330.00	Fuel & Lubricants	6,514	2,745	4,000	4,000	6,000
74.90.4385.00	Supplies - General	503	29	1,000	1,000	1,000
74.90.4400.00	Supplies - Office	98	-	-	-	-
74.90.4410.00	Supplies - Operational	1,077	-	3,000	3,000	3,000
74.90.4430.00	Supplies - Training	-	-	2,500	-	5,000
74.90.4440.00	Supplies - Fleet	1,152	-	5,000	5,000	5,000
74.90.4460.00	Uniforms	1,345	-	500	500	4,000
	Total Commodities	23,708	3,266	20,875	18,375	43,600

Drainage Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Other Charges					
74.90.4515.00	Depreciation	9,557	27,784	225,000	45,000	53,000
74.90.4540.00	Insurance	2,583	2,156	2,000	2,156	3,000
74.90.4560.00	Memberships & Subscriptions	-	-	-	-	3,000
74.90.4570.00	Miscellaneous	-	-	-	-	5,000
	Total Other Charges	12,140	29,940	227,000	47,156	64,000
	Capital - \$5,000/item min.					
74.90.4840.00	Infrastructure	230,927	-	-	70,000	1,038,400
	Total Capital	230,927	-	-	70,000	1,038,400
	Total Budget Request	554,217	245,135	643,425	549,981	2,415,890

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

CEMETERY PERPETUAL EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Cemetery Fund	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Available								\$ 203,258
Ending Fund Balance								\$ 203,258
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Cemetery Perpetual Fund

Item 1.

		<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>CEMETERY PERPETUAL FUND REVENUES</u>						
80.01.3940.00	Cemetery Lot Purchase	12,898	8,123	12,560	12,560	12,560
80.01.3960.00	Interest Income	1,974	3,990	60	5,850	3,600
	Subtotal	<u>14,872</u>	<u>12,112</u>	<u>12,620</u>	<u>18,410</u>	<u>16,160</u>
	Total Fund Revenues	<u>14,872</u>	<u>12,112</u>	<u>12,620</u>	<u>18,410</u>	<u>16,160</u>
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					187,098
	Total Anticipated Funds Available					<u>203,258</u>

Cemetery Perpetual Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Contractual Services					
80.90.4150.00	Professional Services	-	-	-	-	-
	Total Contractual Services	-	-	-	-	-
	Other Charges					
80.90.4570.00	Miscellaneous	-	-	-		
	Total Other Charges	-	-	-	-	-
	Transfers					
80.90.4999.00	Transfers Out	-	-	-	-	-
	Total Trasfers Out	-	-	-	-	-
	Capital - \$5,000/item min.					
80.90.4840.00	Infrastructure	-	-	-	-	-
	Total Capital	-	-	-	-	-
	Total Budget Request	-	-	-	-	-

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

LIBRARY FUND EXPENSE SUMMARY

	Personnel Services				Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Available											\$ 13,573,582
Ending Fund Balance											\$ 13,573,582
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Library Fund

Item 1.

<u>LIBRARY FUND</u>		<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Proposed</u>
92.01.3730.00	Library Facilities Fee	793,779	623,909	439,410	642,899	373,950
92.01.3953.00	Donation	173	2,025	3,500		
92.01.3960.00	Interest Income	116,540	183,046	75,000	140,000	140,000
92.01.3970.00	Miscellaneous	2,368	9,608	7,500		
92.01.3985.00	Weld Library Dist.	486,565	751,660	819,186		
92.01.3999.00	Transfers In - TOJ	1,202,027	616,826	1,243,246	1,245,432	2,491,362
92.01.3999.00	Transfers Out - TOJ	-	-	-	(9,495)	(186,975)
	Subtotal	2,601,453	2,187,074	2,587,842	2,028,331	3,005,312
	Total Fund Revenues	2,601,453	2,187,074	2,587,842	2,028,331	3,005,312
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					10,568,270
	Total Anticipated Funds Available					\$ 13,573,582

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Personnel Services					
92.90.4001.00	Salaries	370,448	274,254	677,000		
92.90.4002.00	Overtime	122	420			
92.90.4010.00	Payroll Taxes	27,292	20,093			
92.90.4020.00	Unemployment Taxes	-	-			
92.90.4025.00	Workers Compensation	379	256			
92.90.4030.00	Group Insurance	866	30,047			
92.90.4035.00	Retirement Contribution	6,939	16,789			
	Total Personnel Services	406,045	341,860	677,000	-	-
	Contractual Services					
92.90.4122.00	Maintenance - Buildings	204,128	130,318	680,000		
92.90.4145.00	Printing & Advertising	20,537	6,886	32,000		
92.90.4150.00	Professional Services	-	-	10,000		
92.90.4170.00	Telephone & Internet	4,970	3,340	10,000		
92.90.4180.00	Travel & Training	1,940	724	5,000		
92.90.4190.00	Utilities	37,153	22,511	40,000		
	Total Contractual Services	268,729	163,778	777,000	-	-
	Commodities					
92.90.4310.00	Computers & Software	257	-	5,000		
92.90.4385.00	Supplies - General	5,804	2,985	75,000		
92.90.4390.00	Supplies - Janitorial	819	582	3,000		
92.90.4400.00	Supplies - Office	-	-	12,000		
92.90.4410.00	Supplies - Operational	46,660	33,065	260,000		
	Total Commodities	53,540	36,632	355,000	-	-
	Other Charges					
92.90.4540.00	Insurance	-	-	5,000		
92.90.4560.00	Memberships & Subscriptions	357	84	2,500		
92.90.4570.00	Miscellaneous	51,740	(16,891)	4,500		
	Total Other Charges	52,097	(16,807)	12,000	-	-
	Capital - \$5,000/item min.					

Library Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
92.90.4810.00	Buildings	178,337		-	-	-
	Total Capital	178,337	-	-	-	-
	Total Budget Request	958,748	525,463	1,821,000	-	-

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2024**

RECREATION CENTER FUND SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Rec Center Fund	-	503,000	-	-	503,000	-	-	503,000
Totals	\$ -	\$ 503,000	\$ -	\$ -	\$ 503,000	\$ -	\$ -	\$ 503,000
Total Cash Available								\$ 503,000
Ending Fund Balance								\$ -
% of Total Budget	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%

Recreation Center Fund

Item 1.

<u>RECREATION CENTER FUND REVENUES</u>		<u>2022</u> <u>Actuals</u>	<u>2023</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2023</u> <u>Adopted</u> <u>Budget</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Proposed</u>
96.01.3420.00	State Grant	25,000	-	-	-	-
96.01.3999.00	Transfer In	-	77,262	77,262	377,262	503,000
	Subtotal	<u>25,000</u>	<u>77,262</u>	<u>77,262</u>	<u>377,262</u>	<u>503,000</u>
	Total Fund Revenues	<u>25,000</u>	<u>77,262</u>	<u>77,262</u>	<u>377,262</u>	<u>503,000</u>
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					-
	Total Anticipated Funds Available					<u>503,000</u>

Recreation Center Fund

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2022 Actuals</u>	<u>2023 Jan - Aug Actuals</u>	<u>2023 Adopted Budget</u>	<u>2023 Estimated</u>	<u>2024 Proposed</u>
	Contractual Services					
96.90.4135.00	Other Contractual Services	500,000	340,273	500,000	800,000	500,000
96.90.4140.00	Insurance	-	54,513	-	-	-
96.90.4570.00	Miscellaneous	25,000	-	-	-	3,000
		525,000	394,786	500,000	800,000	503,000
	Total Budget Request	525,000	394,786	500,000	800,000	503,000