



Town of Johnstown

2023 Proposed Budget

Devon McCarty

Town Funds by Fund Type

Governmental Funds	Enterprise Funds	Fiduciary Funds
General Fund Conservation Trust Fund Parks & Open Space Fund Street & Alley Fund Capital Projects Fund Tax Allocation Fund Library Fund Recreation Center Fund	Water Fund Sewer Fund Drainage Fund	Cemetery Perpetual Fund



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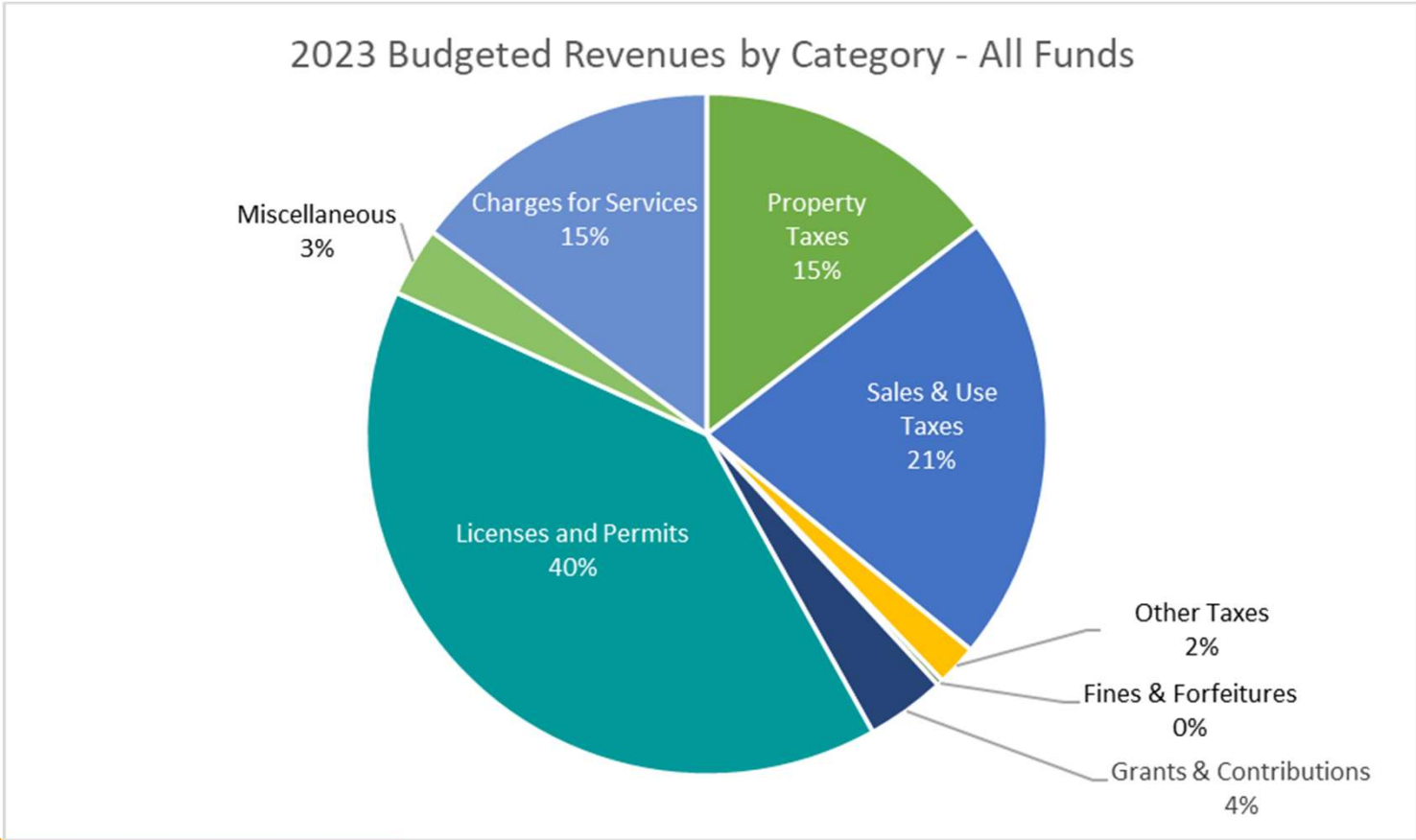
Total Combined Town Budget

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Trust and Agency Funds	Total All Funds	% of Total Rev. & Exp.
2023 BUDGET - ALL FUNDS							
BEGINNING BALANCE:	83,537,563	29,592,808	7,653,223	45,380,633	167,056	166,331,283	
REVENUES:							
CHARGES FOR SERVICES	7,330	962,400	-	8,251,500	12,560	9,233,790	14.88%
FINES AND FORFEITURES	175,500	-	-	-	-	175,500	0.28%
PROPERTY TAXES	9,030,534	-	-	-	-	9,030,534	14.56%
SALES TAXES	9,750,000	3,187,500	302,200	-	-	13,239,700	21.34%
LICENSES AND PERMITS	1,511,500	2,220,890	-	21,030,610	-	24,763,000	39.92%
MISCELLANEOUS	1,684,370	98,250	-	264,900	60	2,047,580	3.30%
OTHER TAXES	185,000	1,033,905	-	-	-	1,218,905	1.96%
GRANTS	10,000	2,319,836	-	-	-	2,329,836	3.76%
TOTAL REVENUES	22,354,234	9,822,781	302,200	29,547,010	12,620	62,038,845	100.00%
OTHER SOURCES/USES:							
TRANSFERS IN	-	3,495,508	-	80,000,000	-	83,495,508	
TRANSFERS OUT	81,945,508	-	50,000	1,500,000	-	83,495,508	
TOTAL OTHER SOURCES/USES	(81,945,508)	3,495,508	(50,000)	78,500,000	-	0	
EXPENDITURES:							
PERSONNEL SERVICES	6,769,790	1,878,540	-	2,084,010	-	10,732,340	6.71%
CONTRACT SERVICES	2,403,295	4,461,200	11,500	2,639,740	-	9,515,735	5.95%
COMMODITY	634,935	650,790	-	2,240,335	-	3,526,060	2.20%
OTHER CHARGES	803,320	729,200	-	2,715,700	-	4,248,220	2.65%
CAPITAL OUTLAY	437,500	8,053,000	2,500,000	114,798,280	-	125,788,780	78.61%
IMPACT OUTLAY	750,000	2,700,000	-	-	-	3,450,000	2.16%
DEBT SERVICE	-	-	-	2,764,000	-	2,764,000	1.73%
TOTAL EXPENDITURES	11,798,840	18,472,730	2,511,500	127,242,065	-	160,025,135	100.00%
ENDING BALANCE:	12,147,450	24,438,367	5,393,923	26,185,578	179,676	68,344,994	



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Revenues – All Funds



*Debt proceeds and interfund transfers are not included in the table



Property Taxes



Mill Levy

Town	22.147
Library	1.80
Total	23.947

Property tax example:

- Assessed Valuation of Home \$490,000
- Assessment Rate (7.15%) .0715
- Taxable Value of Home \$35,035
- Johnstown Mill Levy .023947
- Total Johnstown Property Taxes \$838.98

Johnstown's portion is \$775.92

Library's portion is \$63.06



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Property Taxes by Classification

Assessed Values	2021	2022	Growth in 2022	% Growth in 2022	% of Total Tax Pd. By each
Vacant Land	10,027,573	11,855,124	1,827,551	18.23%	3.15%
Residential	161,826,803	162,639,543	812,740	0.50%	43.17%
Commercial	118,212,023	122,474,158	4,262,135	3.61%	32.51%
Industrial	24,596,696	25,169,645	572,949	2.33%	6.68%
Agricultural	1,154,054	1,298,627	144,573	12.53%	0.34%
Oil & Gas	20,990,116	43,508,666	22,518,550	107.28%	11.55%
State Assessed	7,767,819	9,795,339	2,027,520	26.10%	2.60%
Exempt	15,897,974	18,091,464	2,193,490	13.80%	0.00%
Total	360,473,058	394,832,566	34,359,508	9.53%	100.00%



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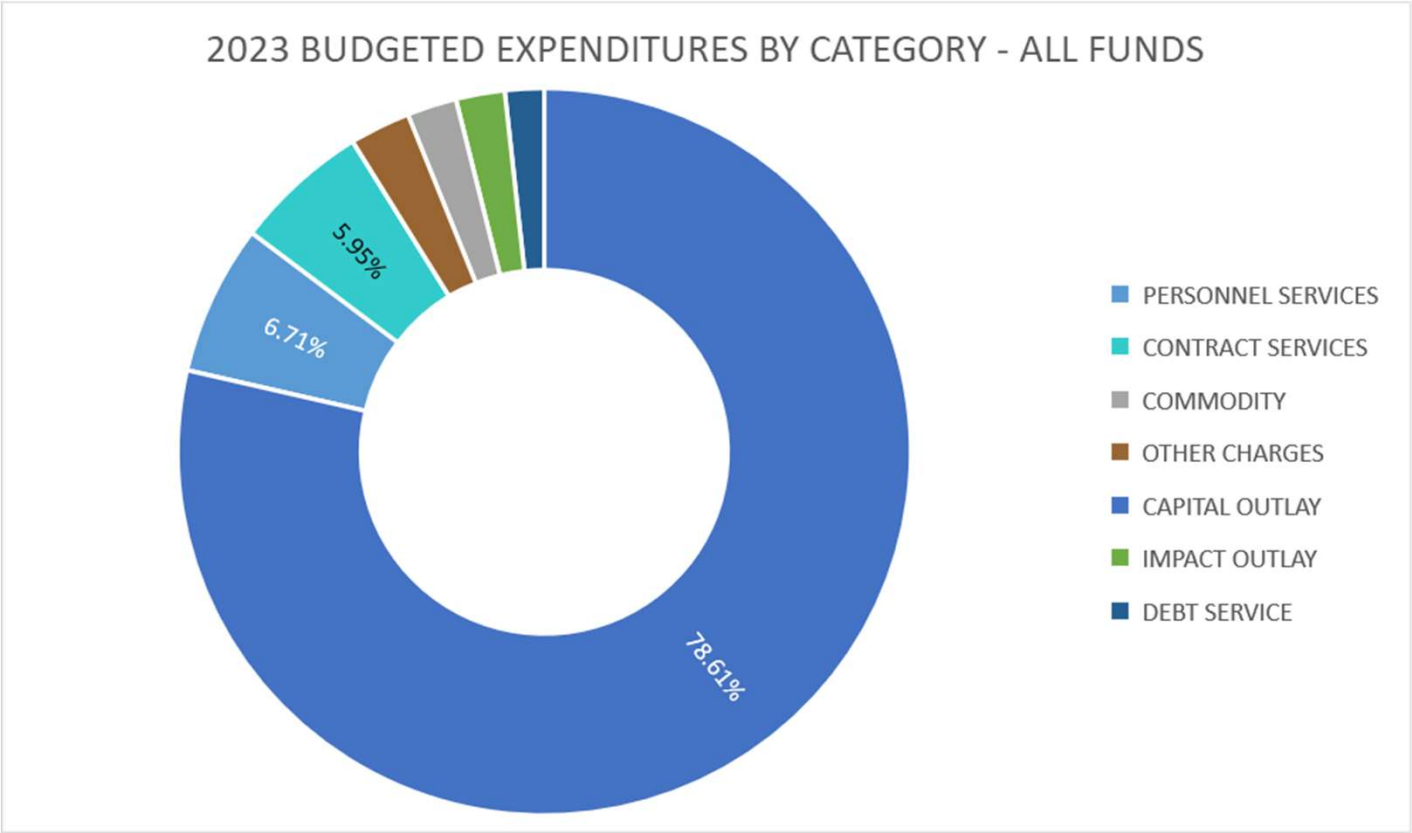
Sales & Use Taxes – 3.5%

- Sales Taxes – Collected on sales of tangible personal property and specific services.
- Use Taxes – Imposed on taxable purchases where a sales tax was not legally imposed – applies to building materials and vehicles.

General Fund 3.0%	Street & Alley Fund .5%
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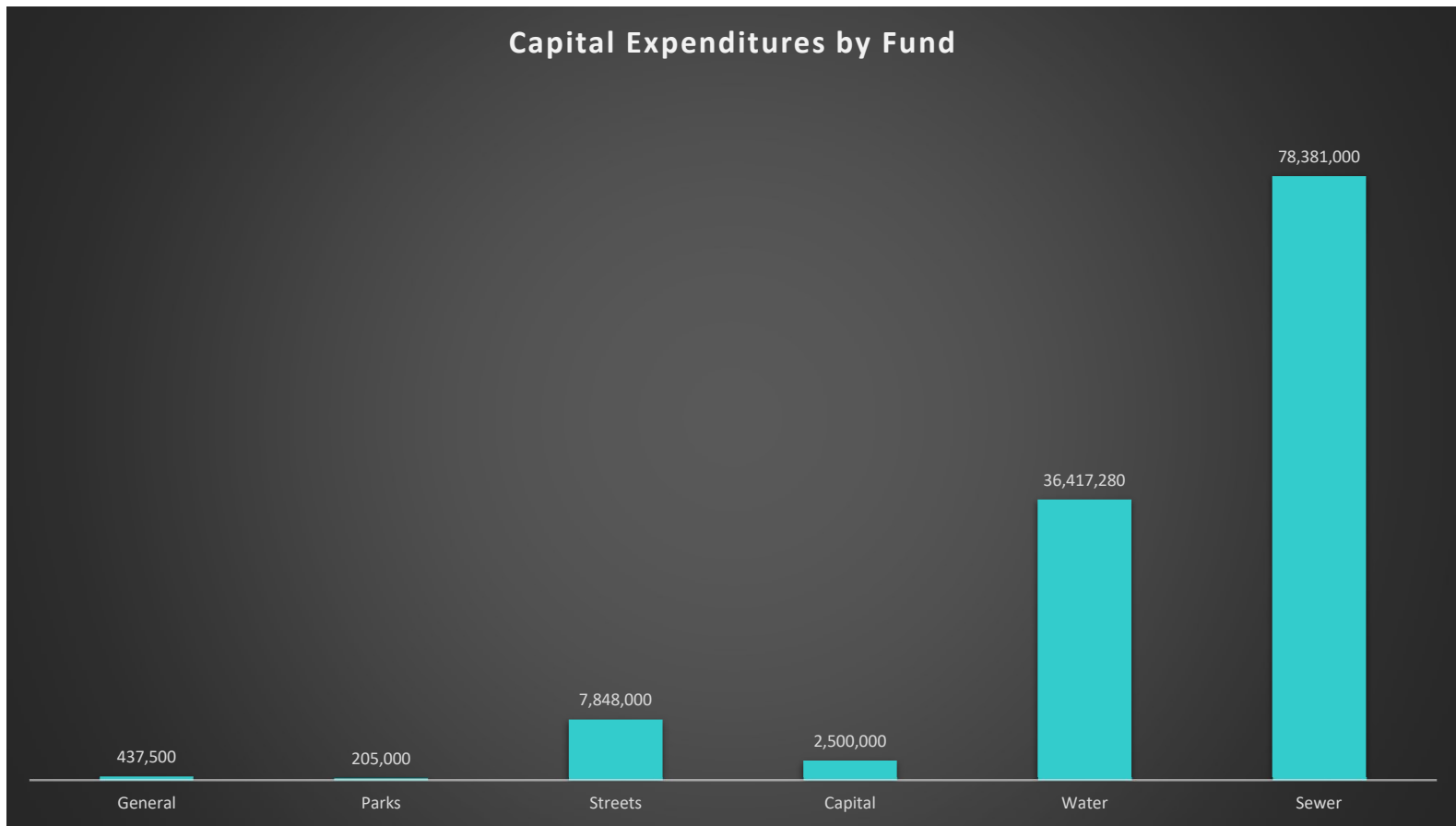
Expenditures – All Funds



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Capital Expenditures by Fund



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General Fund

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General Fund - Function

- **Town Council**
 - Set policy
 - Community outreach and engagement
 - Organizational success
- **Town Manager**
 - Daily operations
 - Legislative & policy implementation
 - Community outreach & communication
- **Police Services**
 - Public safety and education
 - Crime prevention
 - Traffic enforcement
- **Town Clerk**
 - Elections
 - Licensing
 - Municipal Court
- **Planning Services**
 - Development plan review & analysis
 - Land use and zoning code administration
 - Comprehensive planning
- **Finance**
 - Budget
 - Accounting and utility billing
 - Treasury management
- **Building Inspections**
 - Permit issuance
 - Plan reviews
 - Building inspections/code enforcement
- **Public Works/Buildings**
 - Facilities & infrastructure management
 - Fleet services
 - Building & grounds maintenance



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General Fund - Budget Highlights

- Shared emergency management coordinator
- Johnstown Downtown branding study completion
- Loan to water and sewer funds
- Police building expansion design
- Maintain general services
 - Public safety
 - Building inspections
 - Municipal Court
 - Senior Center
 - Planning services
 - Administrative



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GENERAL FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Council	49,790	270,000	6,500	480,150	806,440	25,000	-	-	831,440
Town Manager	865,110	300,295	75,705	146,320	1,387,430	55,000	-	-	1,442,430
Town Clerk	300,100	99,960	37,350	4,500	441,910	-	-	-	441,910
Finance	213,160	215,950	15,260	6,500	450,870	-	-	-	450,870
Planning	508,480	24,200	25,580	8,050	566,310	-	-	-	566,310
Bldg Inspections	103,350	303,700	5,970	800	413,820	-	-	-	413,820
Police	4,087,900	343,140	405,970	112,100	4,949,110	307,500	750,000	-	6,006,610
Public Works	641,900	17,050	55,600	21,800	736,350	25,000	-	-	761,350
Buildings	-	233,000	7,000	23,100	263,100	25,000	-	-	288,100
Reimbursements	-	700,000	-	-	700,000	-	-	-	700,000
Totals	\$6,769,790	\$2,507,295	\$634,935	\$803,320	\$10,715,340	\$437,500	\$750,000	\$0	\$11,902,840
Total Cash Available									\$ 23,946,290
Ending Fund Balance									\$ 12,043,450

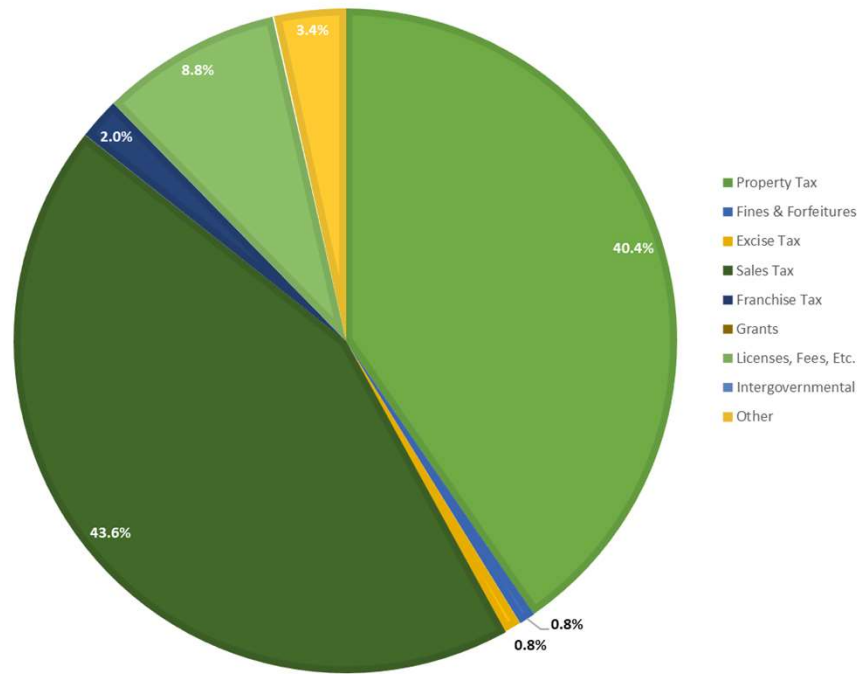


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General Fund Revenues

General Fund Revenues by Source



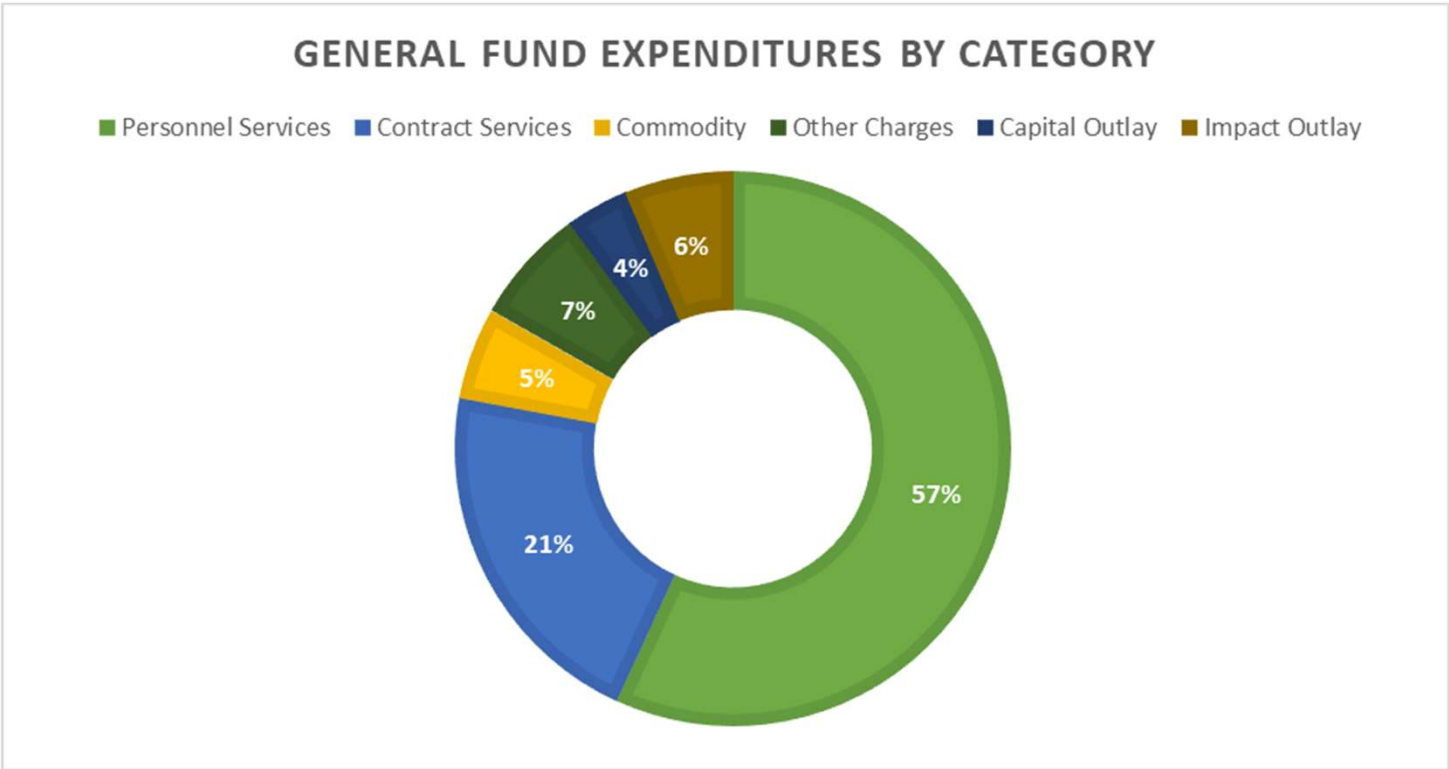
General Fund Revenue Sources		
Source	Amount	% of Total
Property Tax	9,030,534	40.4%
Fines & Forfeitures	175,500	0.8%
Excise Tax	185,000	0.8%
Sales Tax	9,750,000	43.6%
Franchise Tax	452,000	2.0%
Grants	10,000	0.0%
Licenses, Fees, Etc.	1,957,100	8.8%
Intergovernmental	25,000	0.1%
Other	769,100	3.4%



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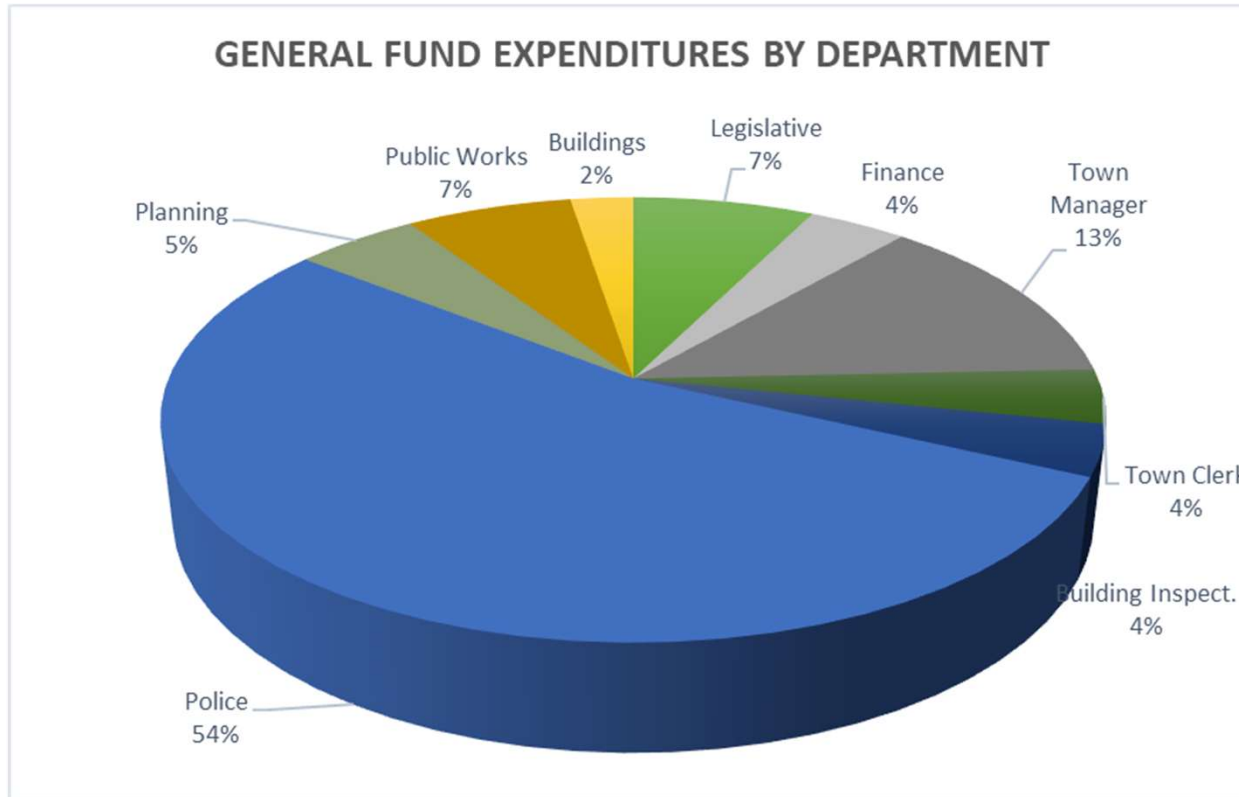
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General Fund Expenditures - \$11,902,840



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General Fund Expenditures - \$11,902,840



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Special Revenue Funds



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Street & Alley Fund

Street and Alley Fund - Budget Highlights

- Street maintenance program
- Charlotte Street improvements and road reconstruction
- Signal at Carlson Blvd and Highway 60
- New equipment
 - PW vehicle
 - Crack seal equipment
 - Water truck



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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	690,790	2,775,100	207,000	25,900	3,698,790	7,848,000	-	-	11,546,790
Totals	\$ 690,790	\$ 2,775,100	\$ 207,000	\$ 25,900	\$ 3,698,790	\$ 7,848,000	\$ -	\$ -	\$ 11,546,790
Total Cash Available									\$ 24,752,760
Ending Fund Balance									\$ 13,205,969

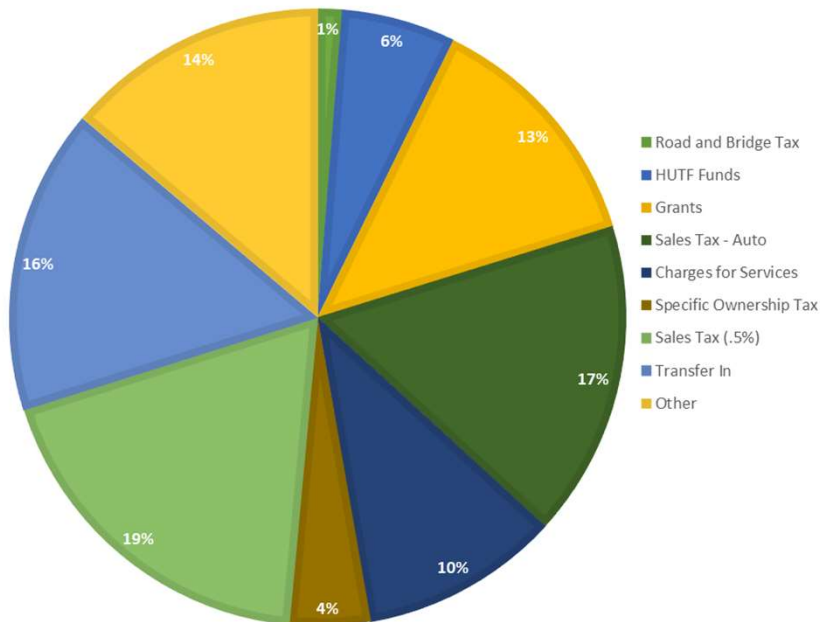


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Street and Alley Fund Revenues

Street and Alley Fund Revenues by Source



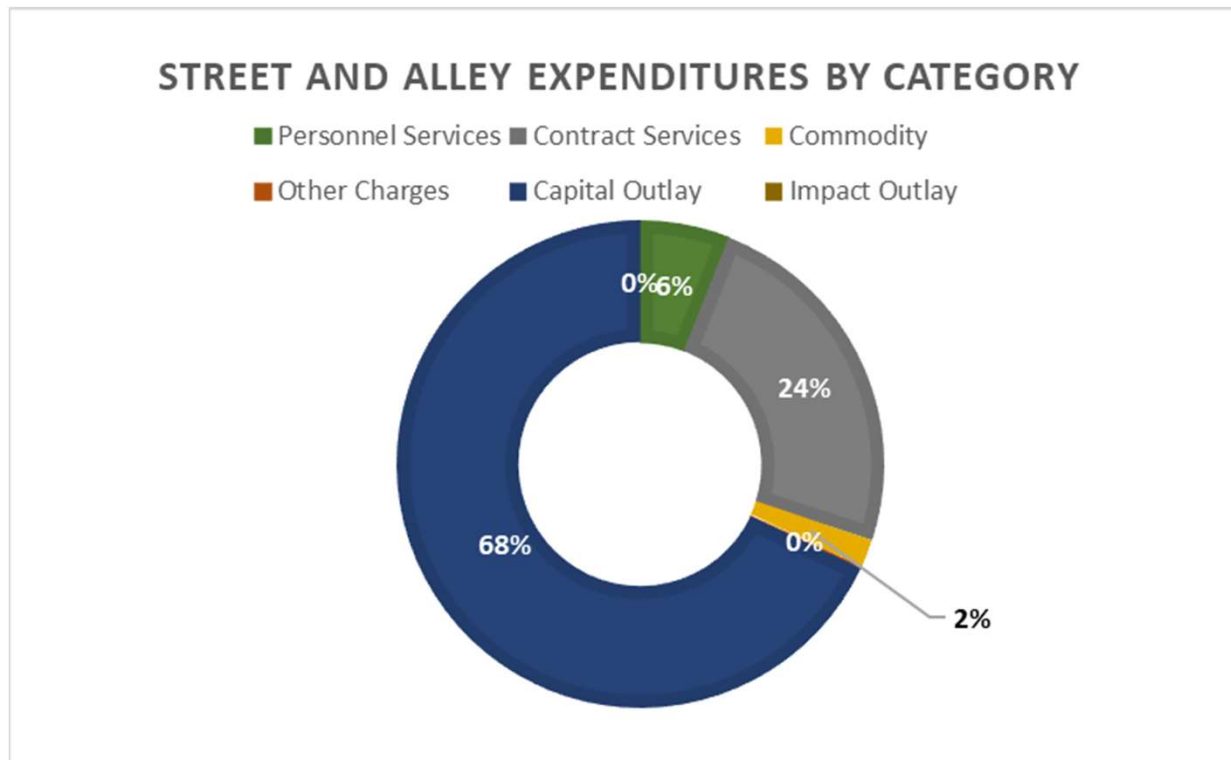
Street and Alley Fund Revenue Sources		
Source	Amount	% of Total
Road and Bridge Tax	115,000	1%
HUTF Funds	538,905	6%
Grants	1,175,000	13%
Sales Tax - Auto	1,500,000	17%
Charges for Services	945,000	10%
Specific Ownership Tax	380,000	4%
Sales Tax (.5%)	1,687,500	19%
Transfer In	1,450,000	16%
Other	1,249,200	14%



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Street & Alley Fund Expenditures - \$11,546,790



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Parks & Open Space Fund

Parks and Opens Space Fund Budget Highlights

- Master plan for Letford Elementary School property
- Little Thompson Trail construction
- Pickleball courts
- Dog park
- Tree voucher program
- Mosquito control



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PARKS AND OPEN SPACE FUND EXPENSE SUMMARY

	Personnel Services				Total Operating Costs	Capital Outlay			Debt Service	Total
	Contract Services	Commodity	Other Charges	Impact Outlay		Capital Outlay	Debt Service			
Parks Fund	510,750	409,100	88,790	16,300	1,024,940	205,000	2,700,000	-	3,929,940	
Totals	\$ 510,750	\$ 409,100	\$ 88,790	\$ 16,300	\$ 1,024,940	\$ 205,000	\$ 2,700,000	\$ -	\$ 3,929,940	
Total Cash Available									\$ 6,080,117	
Ending Fund Balance									\$ 2,150,177	

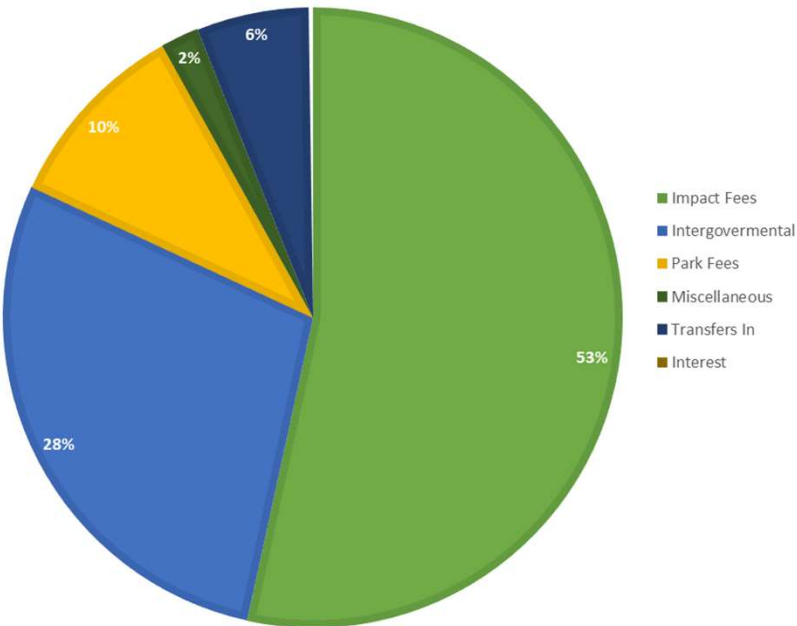


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Parks & Open Space Fund Revenues

Parks and Open Space Fund Revenues by Source

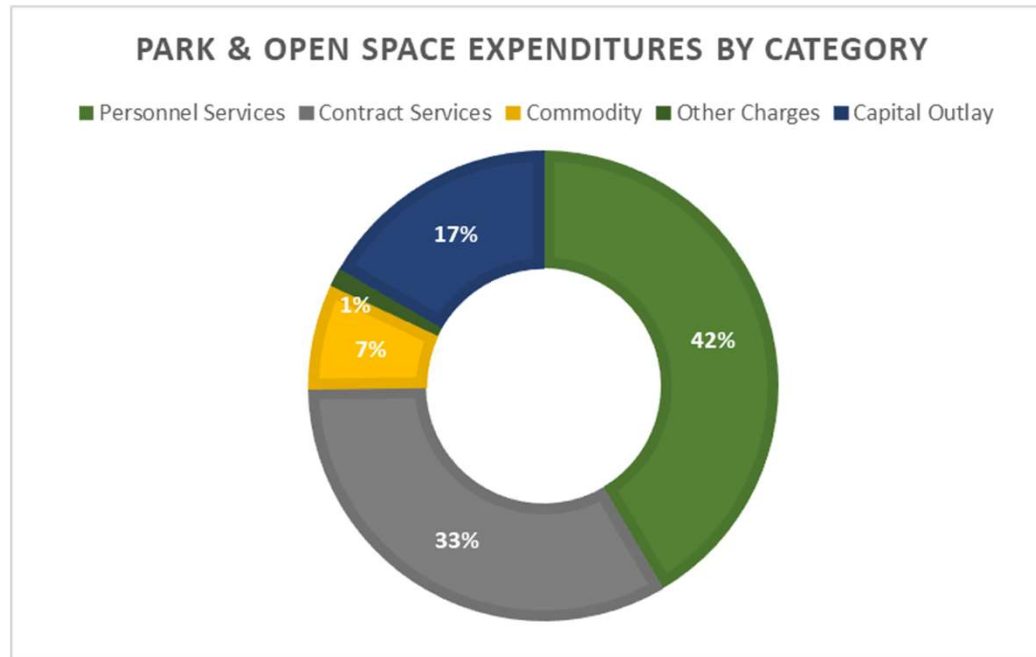


Parks and Open Space Fund Revenue Sources		
Source	Amount	% of Total
Impact Fees	456,980	53%
Intergovernmental	243,650	28%
Park Fees	85,900	10%
Miscellaneous	17,000	2%
Transfers In	50,000	6%
Interest	2,000	0%



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Parks & Open Space Fund Expenditures - \$3,929,940



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Capital Projects Fund

Capital Projects - Budget Highlights

- Aesthetic improvements to I-25 and Highway 60 interchange
- Downtown branding study signage



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CAPITAL PROJECTS FUND EXPENSE SUMMARY

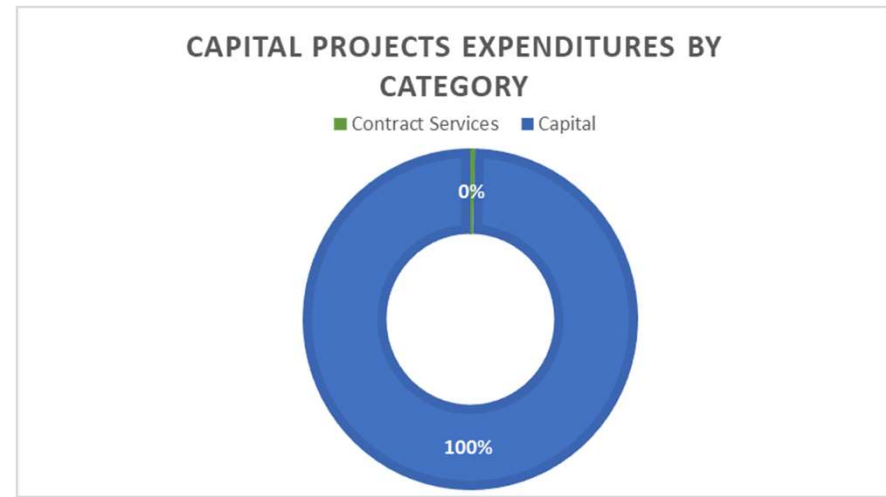
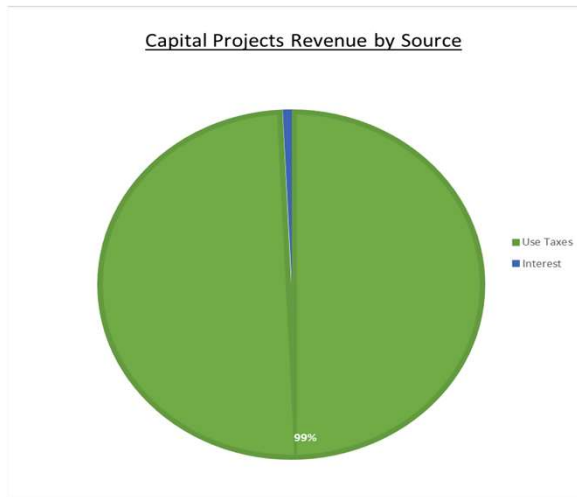
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Capital Projects	-	11,500	-	-	11,500	2,500,000	-	2,511,500
Totals	\$ -	\$ 11,500	\$ -	\$ -	\$ 11,500	\$ 2,500,000	\$ -	\$ 2,511,500
Total Cash Available								\$ 7,905,423
Ending Fund Balance								\$ 5,393,923



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Capital Project Fund Revenues & Expenses



Capital Projects Fund		
Source	Amount	% of Total
Use Taxes	300,000	99%
Interest	2,200	1%



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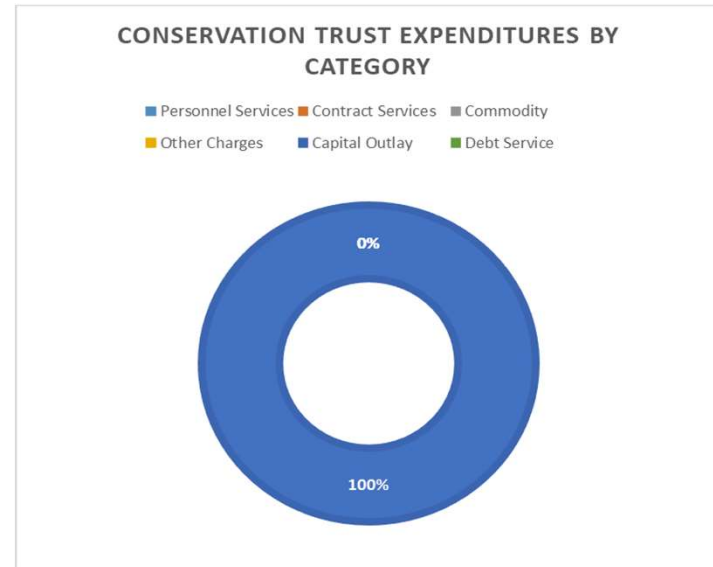
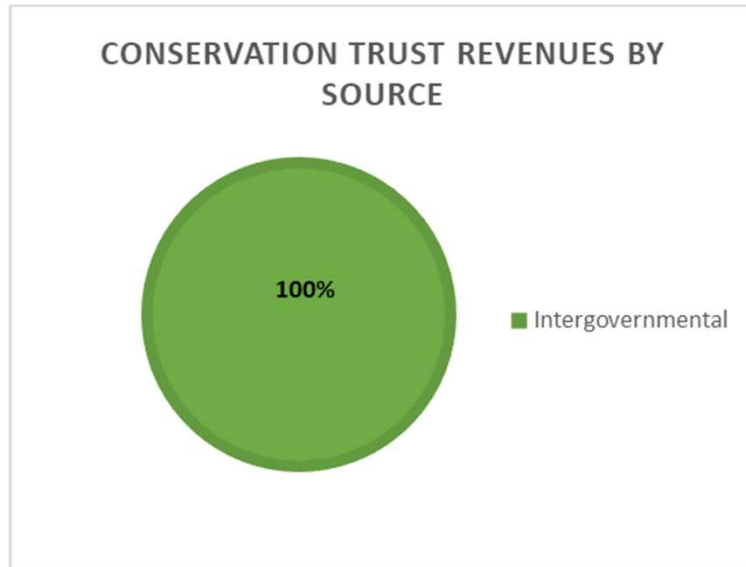
Conservation Trust Fund

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	---	---	0
Totals	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0
 Total Cash Available								\$ 118,251
 Ending Fund Balance								\$ 118,251



Conservation Trust Fund Review



Conservation Trust Fund		
Source	Amount	% of Total
Intergovernmental	82,000	99.94%
Interest	50	0.06%



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Tax Allocation Fund

TAX ALLOCATION EXPENSE SUMMARY

					Total Operating Costs			Total
	Personnel Services	Contract Services	Commodity	Other Charges		Capital Outlay	Debt Service	
Tax Allocation	-	-	-	675,000	675,000	-	-	675,000
Totals	\$ -	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ -	\$ -	\$ 675,000
 Total Cash Available								 \$ 716,485
 Ending Fund Balance								 \$ 41,485

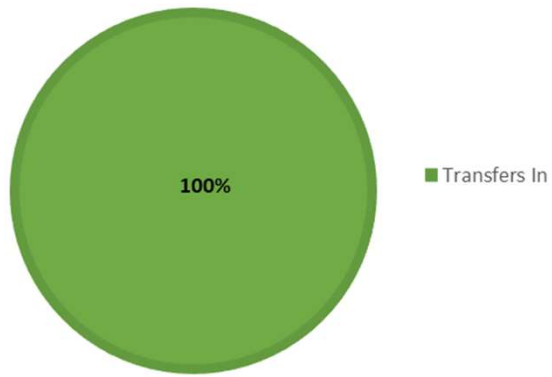


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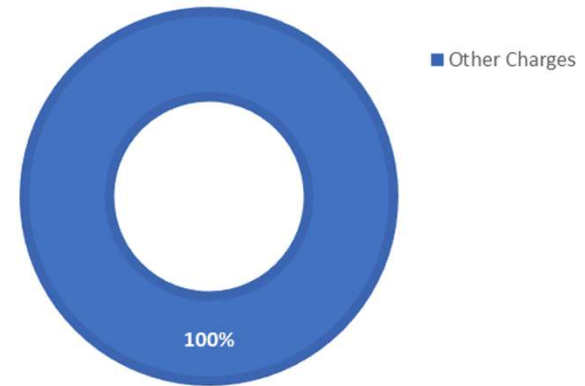
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Tax Allocation Fund Review

TAX ALLOCATION REVENUES BY SOURCE



TAX ALLOCATION EXPENDITURES BY CATEGORY



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Recreation Center Fund

RECREATION CENTER FUND SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Rec Center Fund	-	500,000	-	-	500,000	-	-	500,000
Totals	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
 Total Cash Available								 \$ 500,000
 Ending Fund Balance								 \$ -

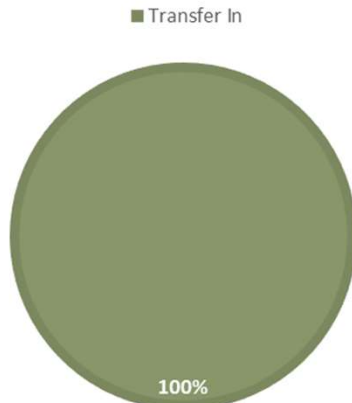


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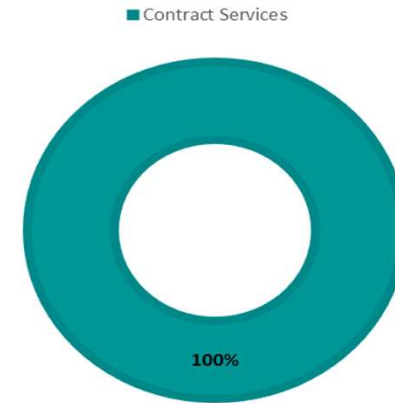
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Recreation Center Fund Review

RECREATION CENTER REVENUES BY SOURCE



RECREATION CENTER EXPENSES BY CATEGORY



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Library Fund

LIBRARY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	677,000	777,000	355,000	12,000	1,821,000	-	-	1,821,000
Totals	\$ 677,000	\$ 777,000	\$ 355,000	\$ 12,000	\$ 1,821,000	\$ -	\$ -	\$ 1,821,000
Total Cash Available								\$ 10,743,484
Ending Fund Balance								\$ 8,922,484

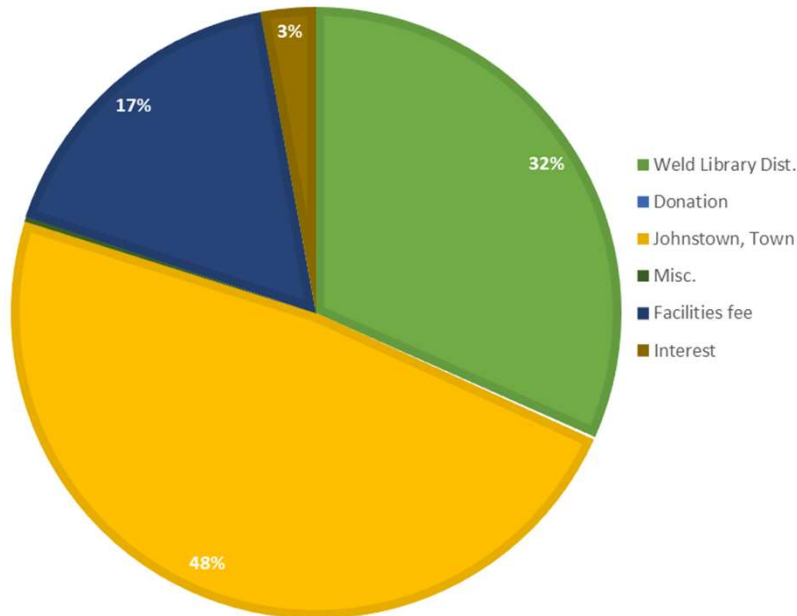


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Library Fund Revenues

Library Revenues by Source



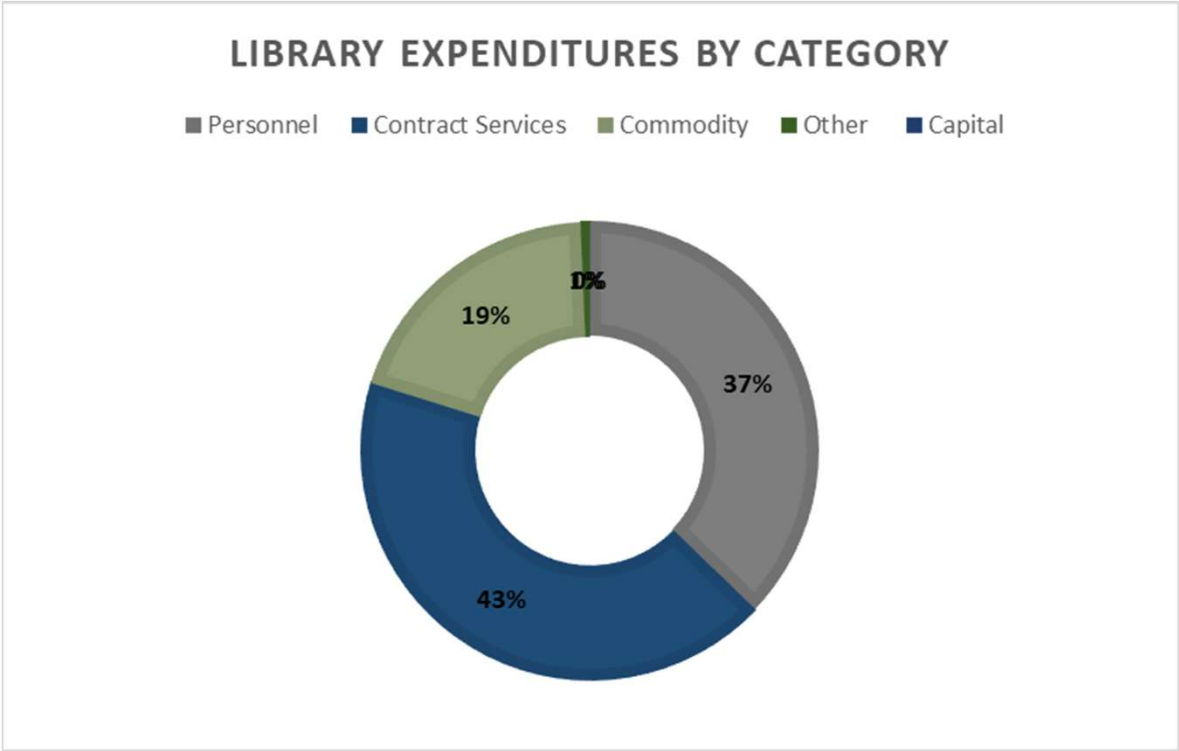
Library		
Source	Amount	% of Total
Weld Library Dist.	819,186	32%
Donation	3,500	0%
Johnstown, Town	1,243,246	48%
Misc.	7,500	0%
Facilities fee	439,410	17%
Interest	75,000	3%



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Library Fund Expenditures - \$1,472,000



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Enterprise Funds



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Water Fund

Water Fund - Budget Highlights

- Complete south water tower
- Distribution line construction
- Water plant expansion
- Easement acquisition for raw water improvements
- Town Lake generator
- Charlotte St. water



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WATER FUND EXPENSE SUMMARY

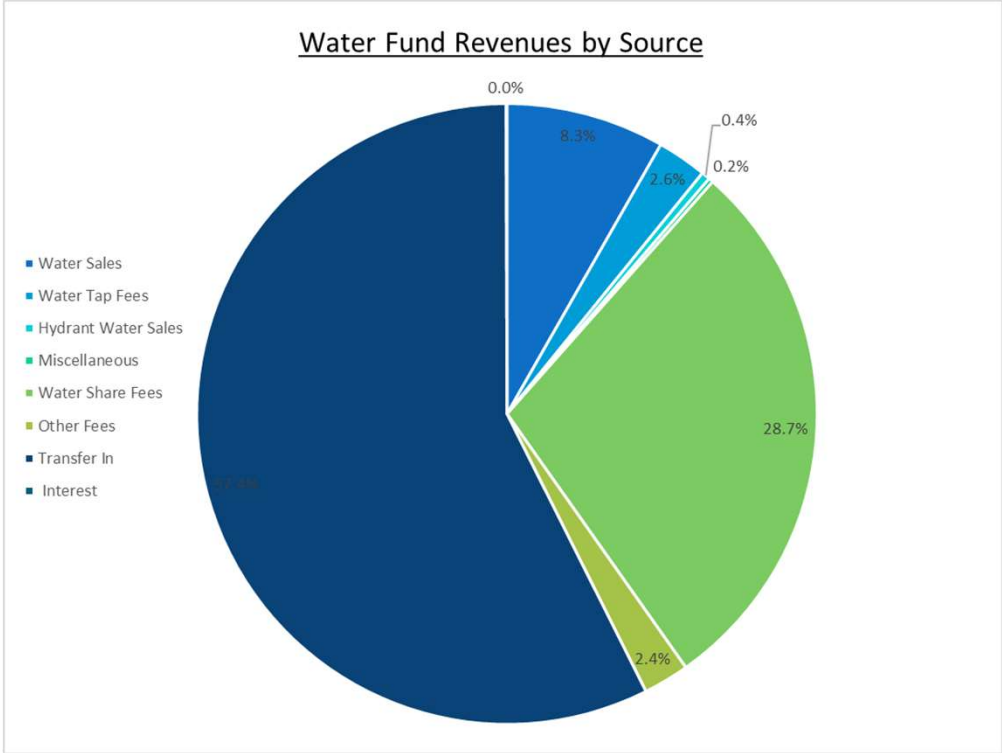
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
WF Operations	632,000	1,183,750	1,599,100	1,228,650	4,643,500	33,911,280	-	38,554,780
WF C&D	473,300	157,000	295,000	1,850	927,150	2,506,000		3,433,150
Totals	\$ 1,105,300	\$ 1,340,750	\$ 1,894,100	\$ 1,230,500	\$ 5,570,650	\$ 36,417,280	\$ -	\$ 41,987,930
Total Cash Available								\$ 62,835,043
Ending Fund Balance								\$ 20,847,113



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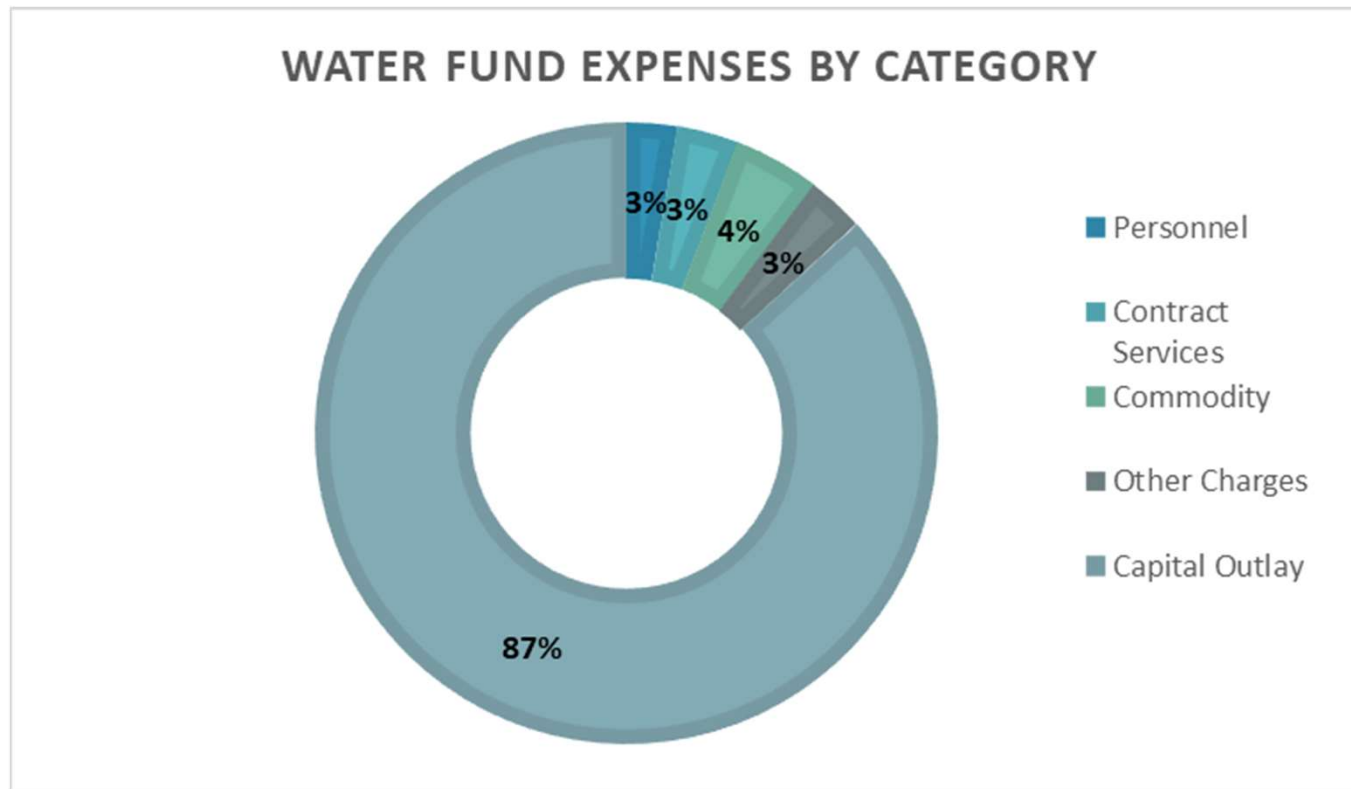
Water Fund Revenues



Water Fund		
Source	Amount	% of Total
Water Sales	4,320,000	8%
Water Tap Fees	1,357,605	3%
Hydrant Water Sales	235,000	0%
Miscellaneous	125,000	0%
Water Share Fees	15,000,000	29%
Other Fees	1,249,445	2%
Transfer In	30,000,000	57%
Interest	20,000	0%



Water Fund Expenditures - \$41,987,930



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Sewer Fund

Sewer Fund - Budget Highlights

- Low Point Wastewater Treatment Plant construction
- Central Interceptor Phases I – III construction
- Charlotte St. sewer



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SEWER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
SF Operations	530,450	950,900	271,860	1,256,350	3,009,560	57,315,000	2,764,000	63,088,560
SF C&D	186,800	264,000	53,500	1,850	506,150	21,066,000	-	21,572,150
Totals	\$ 717,250	\$ 1,214,900	\$ 325,360	\$ 1,258,200	\$ 3,515,710	\$ 78,381,000	\$ 2,764,000	\$ 84,660,710
Total Cash Available								\$ 86,548,502
Ending Fund Balance								\$ 1,887,792

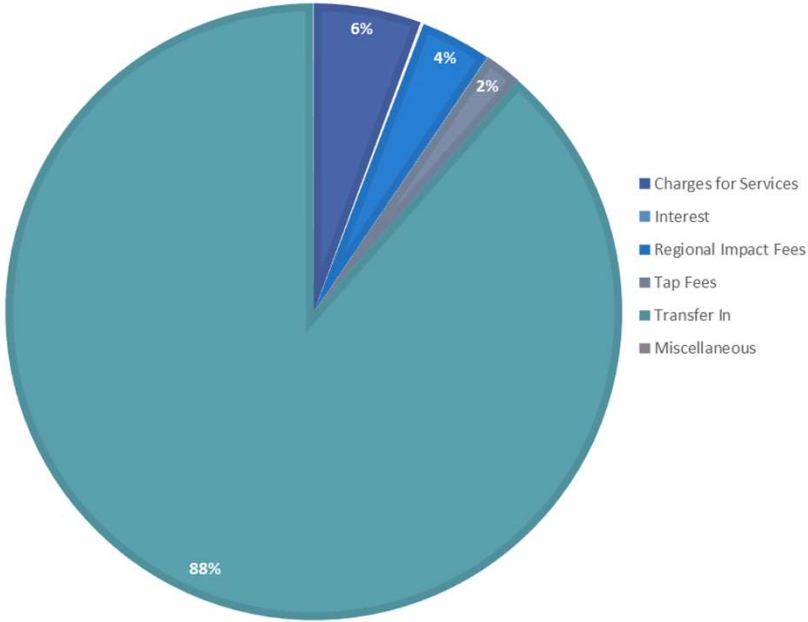


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Sewer Fund Revenues

Sewer Fund Revenues by Source

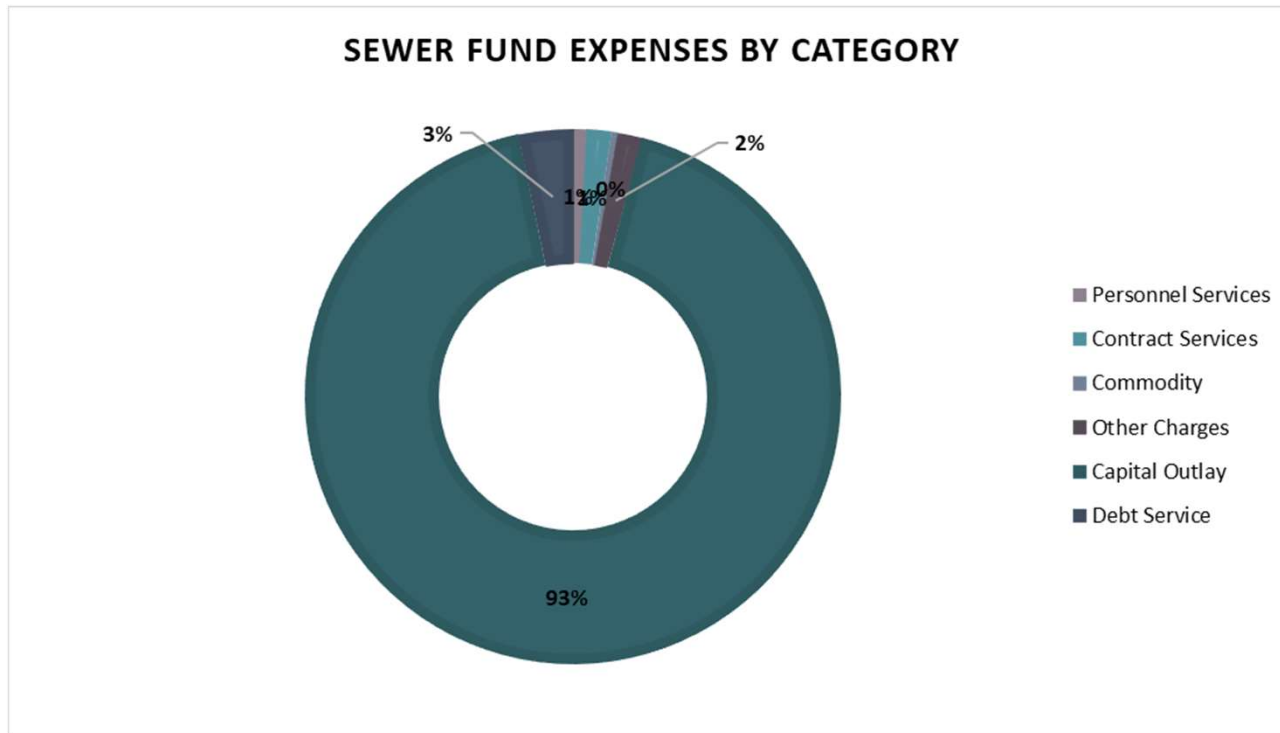


Sewer Fund		
Source	Amount	% of Total
Charges for Services	3,181,500	6%
Interest	100,000	0%
Regional Impact Fees	2,105,000	4%
Tap Fees	1,113,560	2%
Transfer In	50,000,000	88%
Miscellaneous	18,900	0%



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Sewer Fund Expenditures - \$84,660,710



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Drainage Fund

Drainage Fund - Budget Highlights

- Charlotte drainage improvements
- MS4 permit plans and standards



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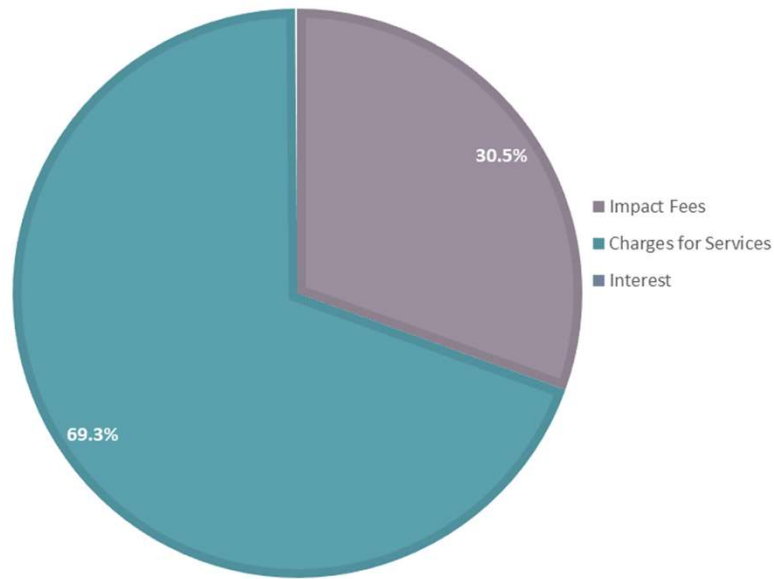
DRAINAGE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Drainage Fund	261,460	134,090	20,875	227,000	643,425	-	-	643,425
Totals	\$ 261,460	\$ 134,090	\$ 20,875	\$ 227,000	\$ 643,425	\$ -	\$ -	\$ 643,425
 Total Cash Available								 \$ 4,094,098
 Ending Fund Balance								 \$ 3,450,673



Drainage Fund Revenues

Drainage Fund Revenues by Source



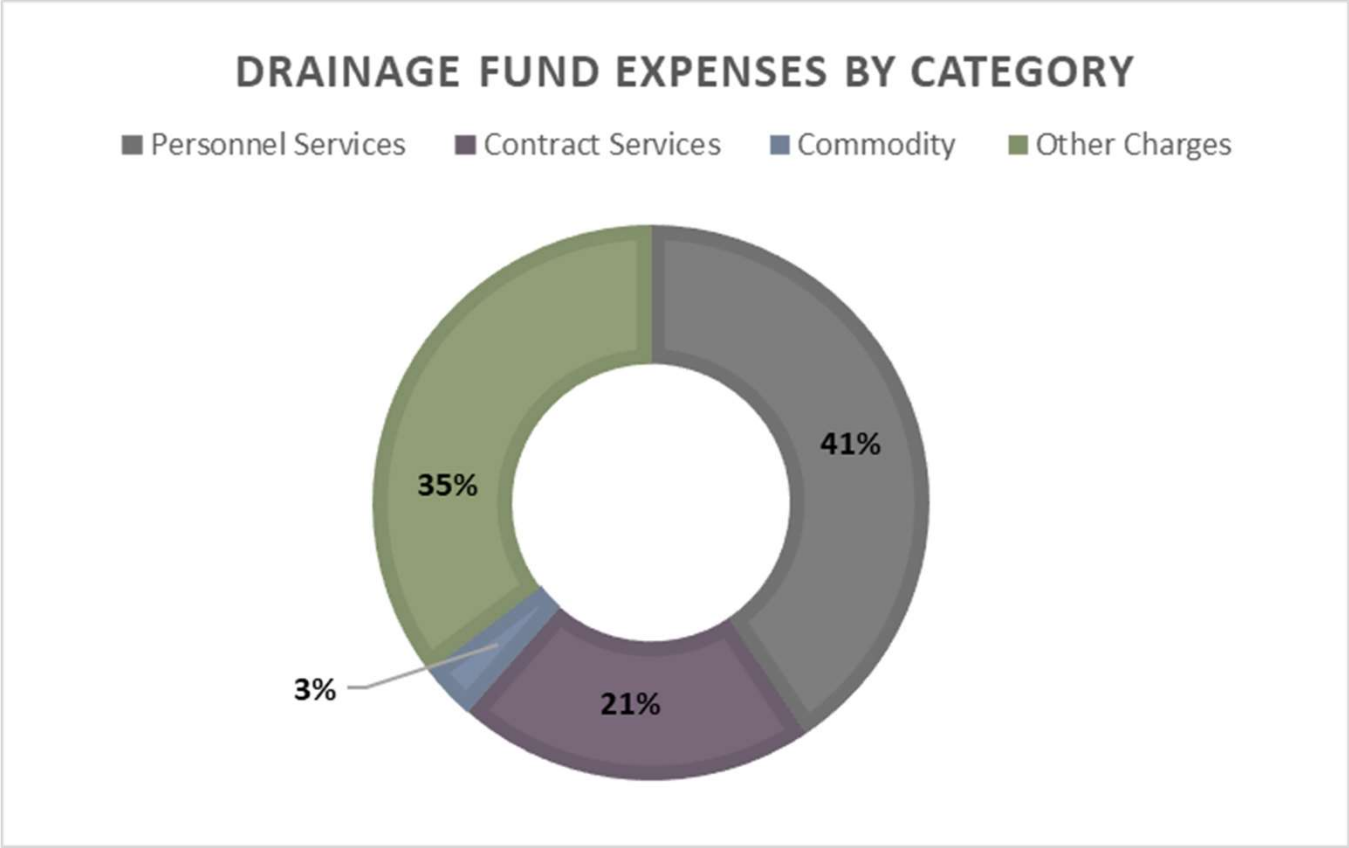
Drainage Fund		
Source	Amount	% of Total
Impact Fees	220,000	30.5%
Charges for Services	500,000	69.3%
Interest	1,000	0.1%



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Drainage Fund Expenditures - \$643,425



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Fiduciary Funds



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Cemetery Perpetual Fund

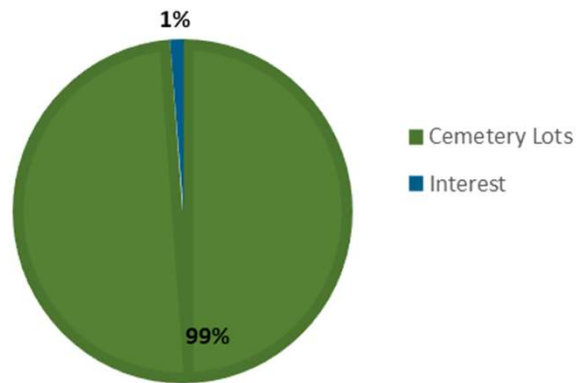
CEMETERY PERPETUAL EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Cemetery Fund	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 Total Cash Available								\$ 179,676
 Ending Fund Balance								\$ 179,676



Cemetery Perpetual Fund Review

CEMETERY PERPETUAL FUND
REVENUES BY SOURCE



CEMETERY PERPETUAL FUND EXPENDITURES

No budgeted
expenditures



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The End.



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