

# 2025 Proposed Budget

November 4, 2024

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# The Budget – Rules We Follow

- Town of Johnstown Home Rule Charter, Article 12, Budget and Finance
- Colorado Revised Statutes, Title 29, Article 1, (C.R.S. 29-1) Budget and Services
- Governmental Finance Officers Association guidelines
  - Governmental Accounting, Auditing and Financial Reporting (GAFFR)
  - Governmental Accounting Standards Board (GASB)



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# The Budget – Rules We Follow

## **Colorado Revised Statutes 29-1-103(2):**

“No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balance.”

The Town of Johnstown is in compliance with the balanced budget requirement.



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# The Budget – Timing

- ▶ The Town's fiscal year corresponds with the calendar year.
- ▶ Budget is prepared annually.



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# The Budget Process



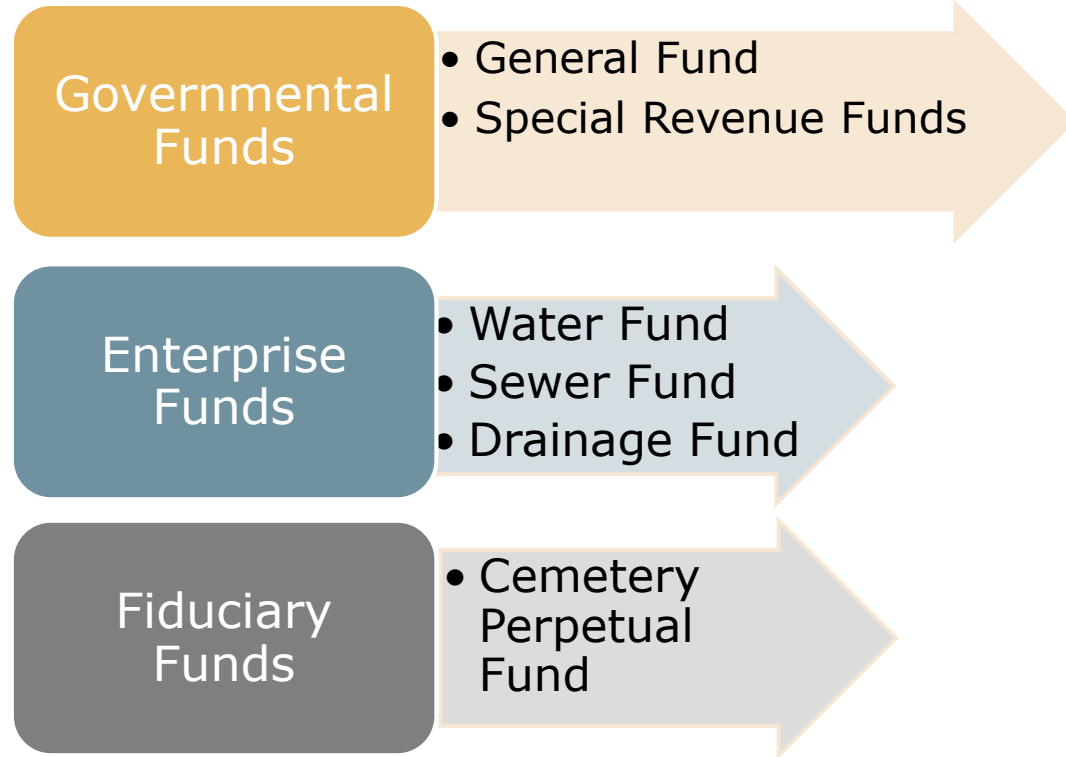
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# Town Funds by Fund Type



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# Town Funds by Fund Type

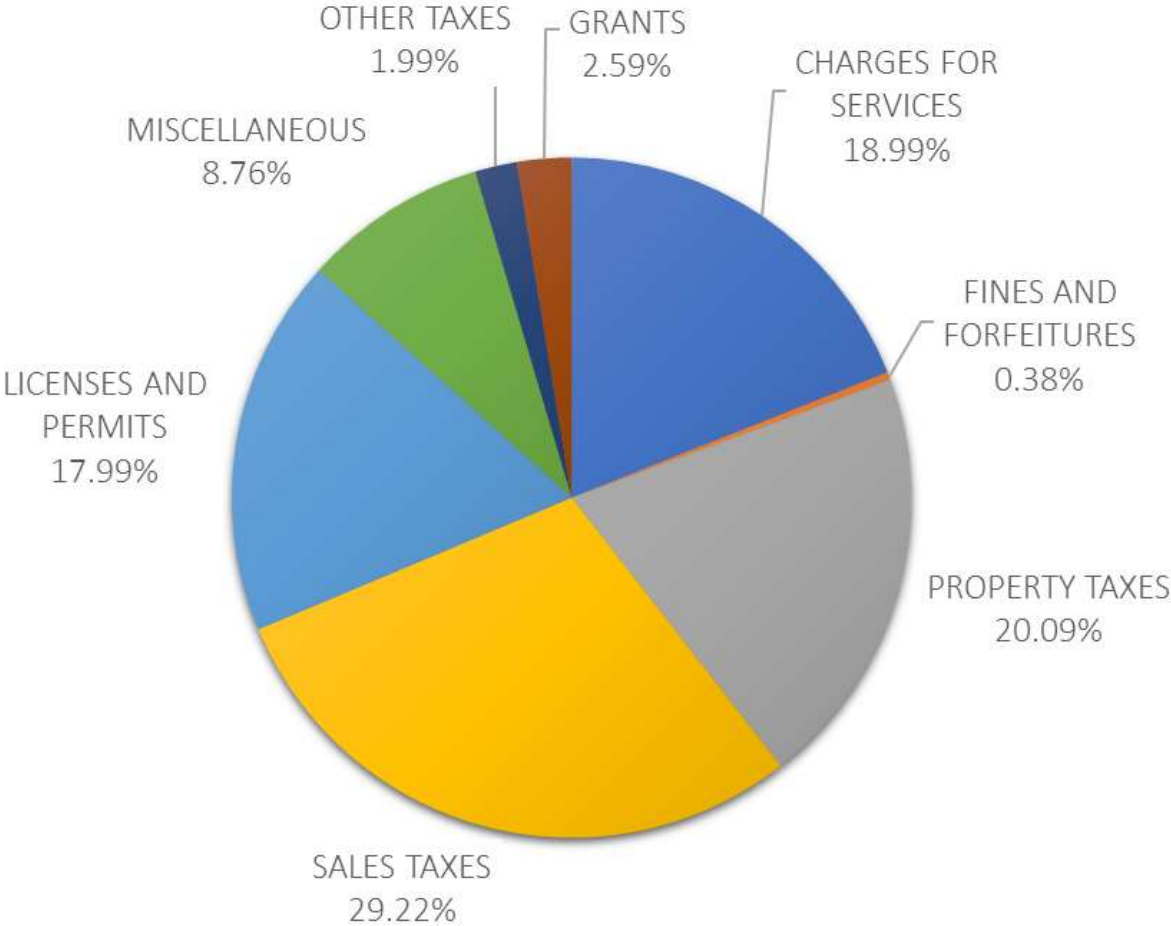


# Total Combined Budget

2025 BUDGET - ALL FUNDS	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Trust and Agency Funds	Total All Funds
BEGINNING BALANCE:	82,378,903	46,545,322	11,482,113	129,668,909	205,320	270,280,567
REVENUES:						
CHARGES FOR SERVICES	10,000	1,092,000	-	12,759,500	12,560	13,874,060
FINES AND FORFEITURES	275,000	-	-	-	-	275,000
PROPERTY TAXES	14,681,138	-	-	-	-	14,681,138
SALES TAXES	16,000,000	4,500,000	850,000	-	-	21,350,000
LICENSES AND PERMITS	2,030,000	2,016,872	-	9,099,213	-	13,146,085
MISCELLANEOUS	2,426,100	916,500	137,500	2,915,780	3,750	6,399,630
OTHER TAXES	275,000	1,178,000	-	-	-	1,453,000
GRANTS	-	1,890,300	-	-	-	1,890,300
TOTAL REVENUES	35,697,238	11,593,672	987,500	24,774,493	16,310	73,069,213
OTHER SOURCES/USES:						
TRANSFERS IN	1,000,000	6,668,124	-	50,700,000	-	58,368,124
TRANSFERS OUT	56,978,124	200,000	50,000	1,140,000	-	58,368,124
TOTAL OTHER SOURCES/USES	(55,978,124)	6,468,124	(50,000)	49,560,000	-	-
EXPENDITURES:						
PERSONNEL SERVICES	11,853,000	2,853,390	-	3,185,950	-	17,892,340
CONTRACT SERVICES	3,052,935	5,648,660	10,500	3,143,595	-	11,855,690
COMMODITY	813,585	802,250	-	2,066,275	-	3,682,110
OTHER CHARGES	1,225,470	2,107,100	-	3,280,700	-	6,613,270
CAPITAL OUTLAY	7,740,000	8,531,100	5,675,000	89,947,200	-	111,893,300
IMPACT OUTLAY	3,338,000	6,720,000	-	-	-	10,058,000
DEBT SERVICE	-	-	-	7,560,650	-	7,560,650
TOTAL EXPENDITURES	28,022,990	26,662,500	5,685,500	109,184,370	-	169,555,360
ENDING BALANCE:	34,075,027	37,944,618	6,734,113	94,819,032	221,630	173,794,420



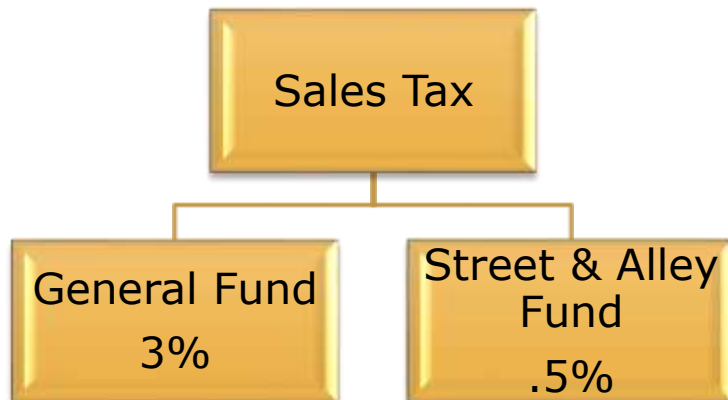
# Revenues – All Funds



# Sales & Use Taxes – 3.5%

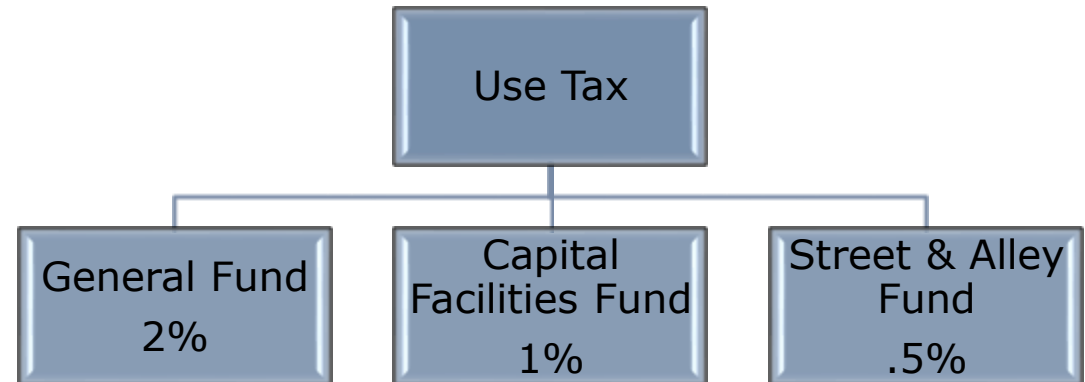
## Sales Taxes

- ▶ Collected on sales of tangible personal property and specific services



## Use Taxes

- ▶ Imposed on taxable purchases where a sales tax was not legally imposed
  - ▶ Building materials
  - ▶ Vehicles



# Property Taxes



## Residential property tax example:

### Mill Levy

Town	22.147
Library	<u>1.80</u>
Total	23.947

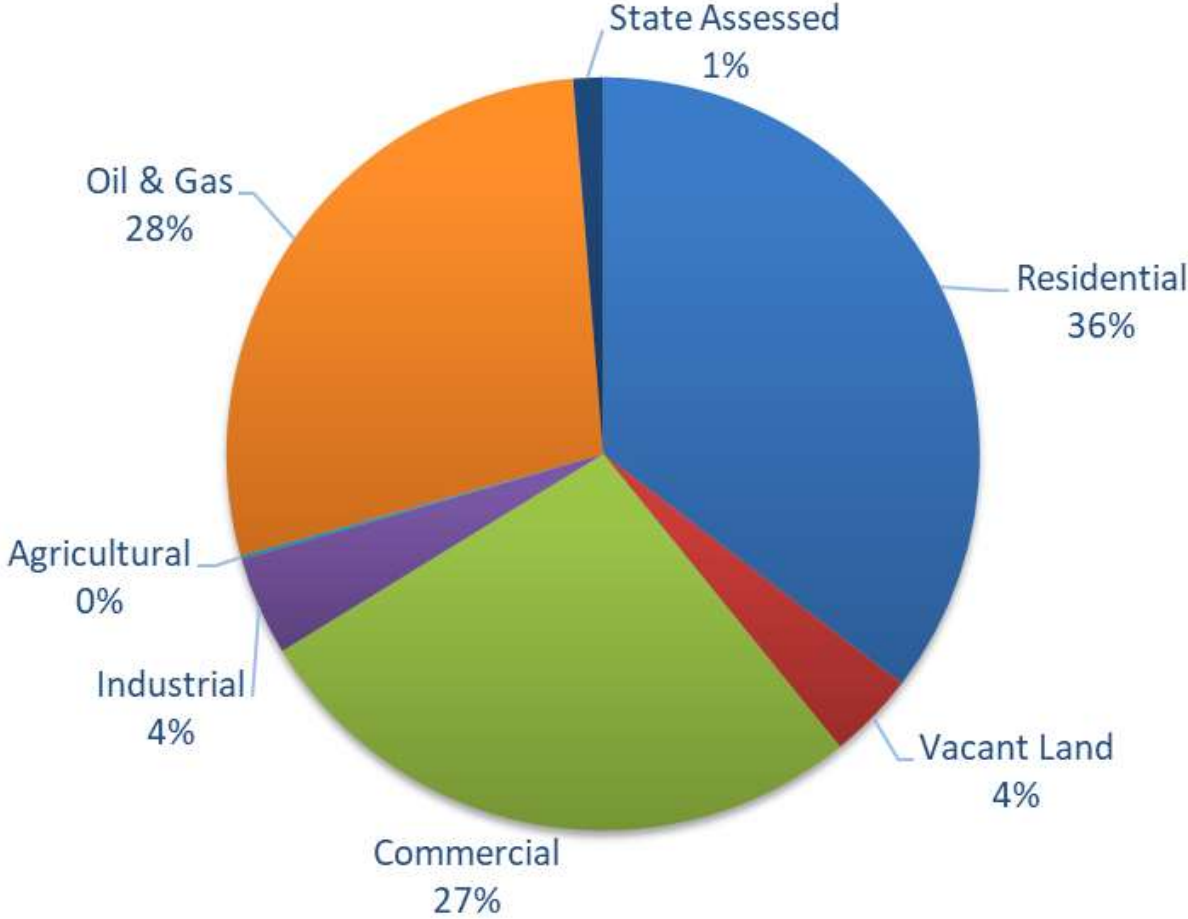
Assessed Value of Home	545,000
Valuation Adjustment	<u>-55,000</u>
Adjusted Value	490,000
Assessment Rate (6.7%)	<u>.067</u>
Taxable Value of Home	\$ 32,830
Johnstown Mill Levy	<u>.023947</u>
Total Town Property Taxes	\$786.18

**Town's portion is \$727.09**  
**Library's portion is \$59.09**



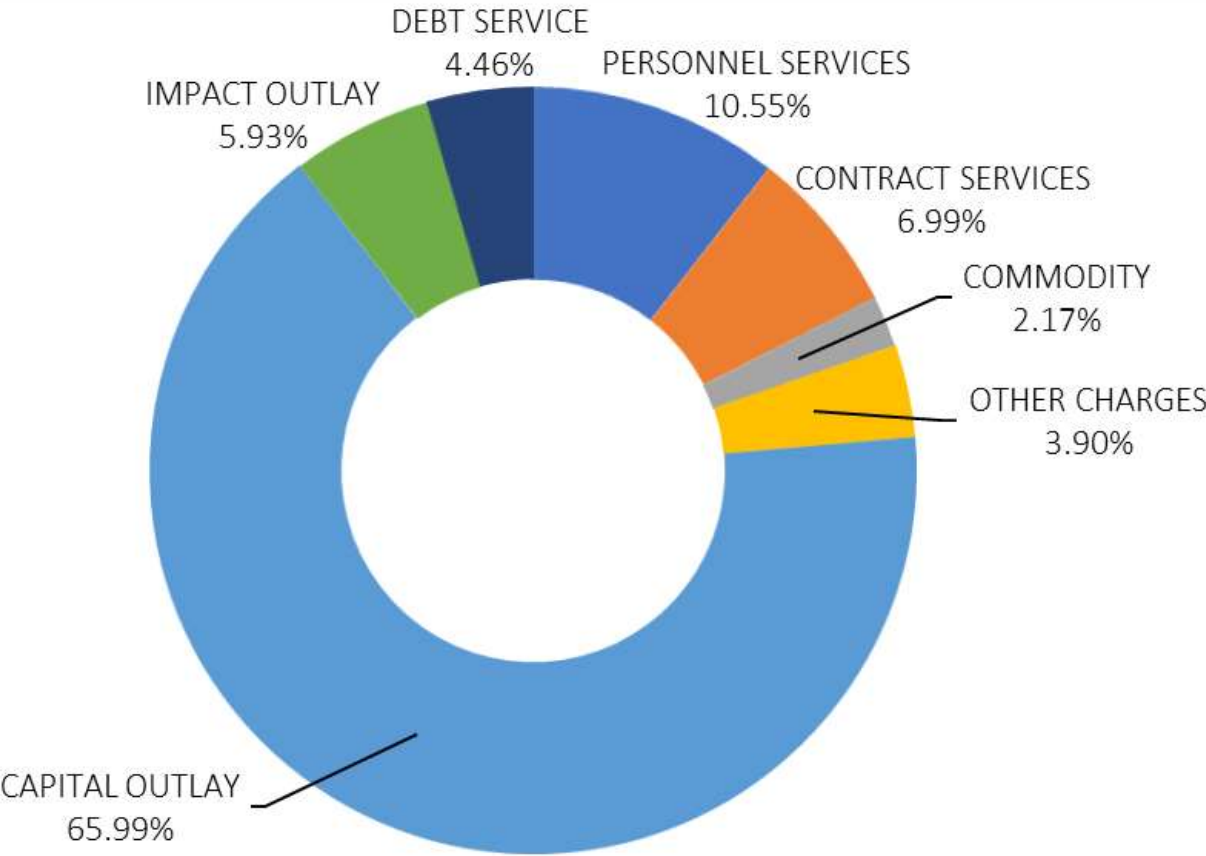
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# Property Taxes by Classification

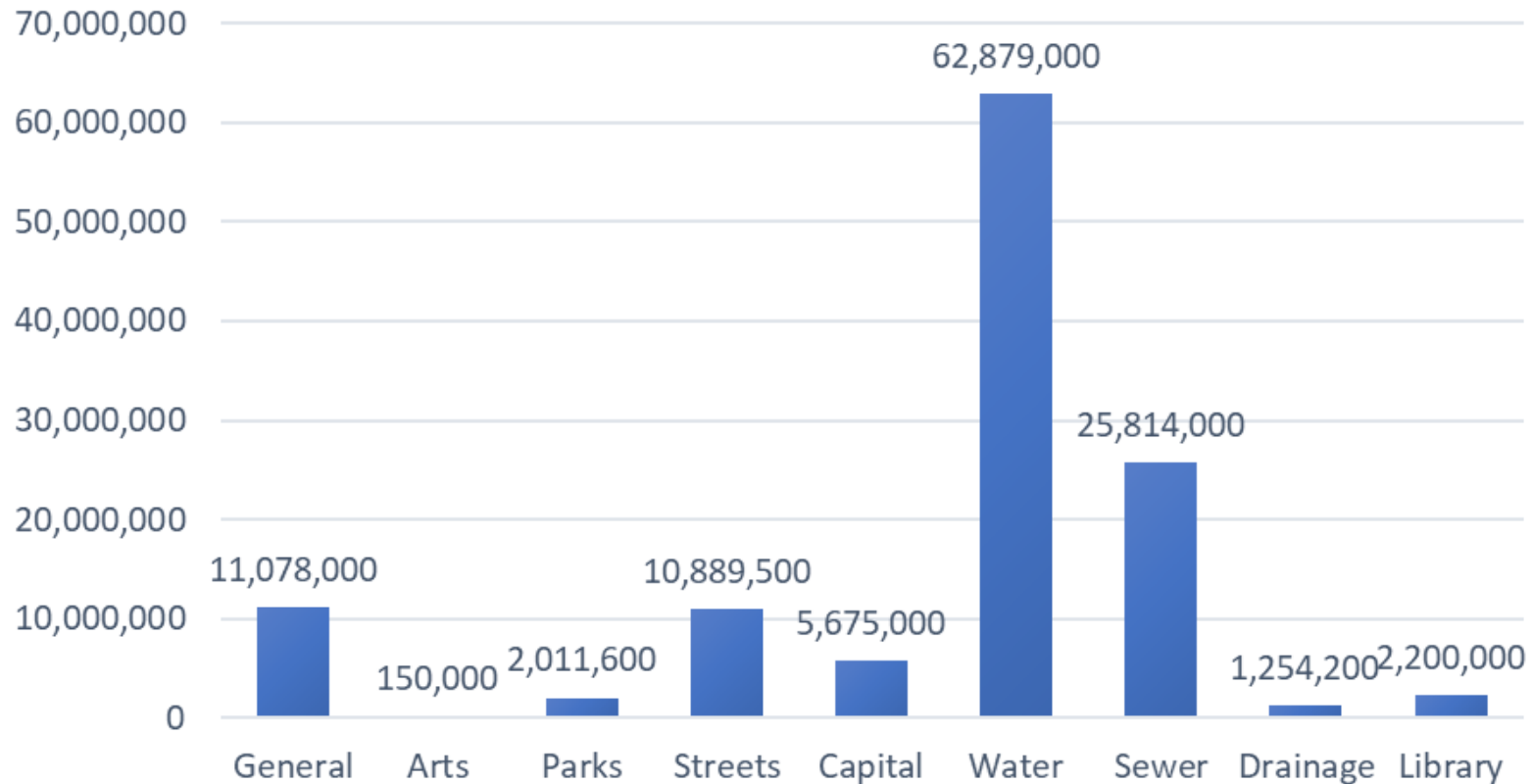


Category	Tax
Vacant Land	\$549,762
Residential	\$5,201,828
Commercial	\$3,972,071
Industrial	\$621,541
Agricultural	\$25,450
Oil & Gas	\$4,122,860
State Assessed	\$187,626

# Expenses – All Funds



# Capital Expenditures by Fund



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# Transfers

	Transfers In	From	Transfers Out	To
<b>GENERAL FUND</b>				
General Fund			50,700,000	Water Fund
General Fund			2,023,124	Library
General Fund	1,000,000	Sewer Fund		
General Fund			2,000,000	Parks
General Fund			505,000	Rec Center
General Fund			1,750,000	Tax Fund
<b>SPECIAL REVENUE FUNDS</b>				
Arts & Culture Fund	200,000	Library Fund		
Parks & Open Space	2,000,000	General Fund		
Parks & Open Space	70,000	Water Fund		
Parks & Open Space	60,000	Sewer Fund		
Parks & Open Space	10,000	Drainage Fund		
Tax Allocation Fund	1,750,000	General Fund		
Tax Allocation Fund	50,000	Capital Fund		
Library Fund			200,000	Arts Fund
Library Fund	2,023,124	General Fund		
Recreation Center Fund	505,000	General Fund		
Capital Projects Fund			50,000	Tax Allocation Fund
<b>PROPRIETARY FUNDS</b>				
Water Fund (Fees)			70,000	Parks & Open Space
Sewer Fund (fees)			60,000	Parks & Open Space
Drainage Fund (Fees)			10,000	Parks & Open Space
Water Fund	50,700,000	General Fund		
Sewer Fund			1,000,000	General Fund
<b>TOTAL</b>	<b>58,368,124</b>		<b>58,368,124</b>	



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# General Fund



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# General Fund - Functions

- 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
  - Building permit issuance & plan reviews
- Finance
  - Budget
  - Accounting and utility billing
  - Treasury management
- Engineering
  - Development Review
  - Construction Inspection
  - Project Management
- Public Works/Buildings
  - Facilities & infrastructure management
  - Fleet services
  - Building & grounds maintenance



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# General Fund – Budget Highlights

- Police Department expansion
- Construction of Development Services building
- Design of new Senior Center building
- Support for transportation services
- Maintain general services
  - Public safety
  - Building inspections
  - Municipal Court
  - Senior Center
  - Planning services
  - Events
  - Engineering
  - Administrative



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# General Fund Summary Budget

## GENERAL FUND EXPENSE SUMMARY

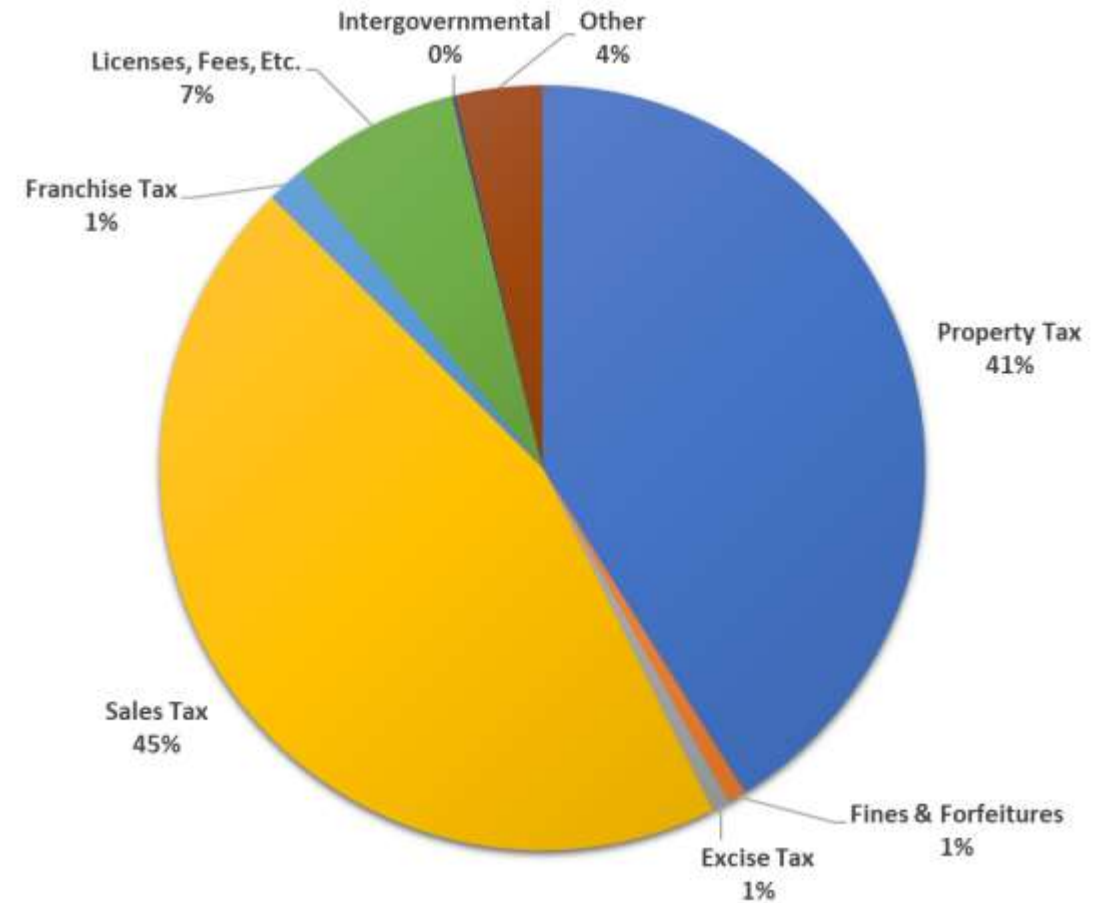
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Council	40,300	369,200	7,000	510,160	926,660	2,500,000	-	-	3,426,660
Events	136,350	23,720	4,800	161,250	326,120	-	-	-	326,120
Town Manager	2,230,600	510,580	176,495	156,860	3,074,535	-	-	-	3,074,535
Town Clerk	506,800	114,700	40,100	9,600	671,200	-	-	-	671,200
Finance	681,100	286,330	24,800	5,100	997,330	-	-	-	997,330
Planning	784,000	380,945	43,800	8,600	1,217,345	-	-	-	1,217,345
Engineering	1,119,800	40,150	45,790	32,800	1,238,540	-	-	-	1,238,540
Police	5,670,850	457,910	372,600	237,600	6,738,960	365,000	3,338,000	-	10,441,960
Public Works	683,200	78,100	90,200	33,600	885,100	-	-	-	885,100
Buildings	-	441,300	8,000	69,900	519,200	4,875,000	-	-	5,394,200
Reimbursements	-	350,000	-	-	350,000	-	-	-	350,000
<b>Totals</b>	<b>11,853,000</b>	<b>3,052,935</b>	<b>813,585</b>	<b>1,225,470</b>	<b>16,944,990</b>	<b>7,740,000</b>	<b>3,338,000</b>	<b>-</b>	<b>28,022,990</b>

Total Cash Available \$ 62,098,018

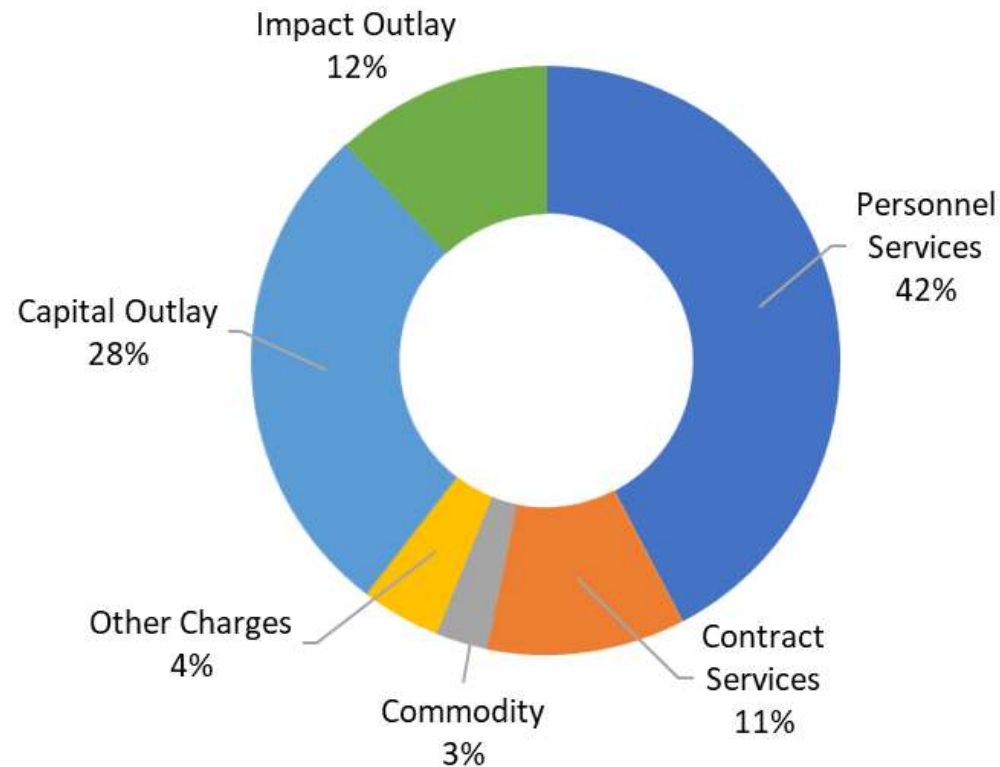
Ending Fund Balance \$ 34,075,028

# General Fund Revenues

Source	Amount
Property Tax	14,681,138
Fines & Forfeitures	275,000
Excise Tax	275,000
Sales Tax	16,000,000
Franchise Tax	575,000
Grants	0
Licenses, Fees, Etc.	2,533,300
Intergovernmental	50,000
Other	1,307,800

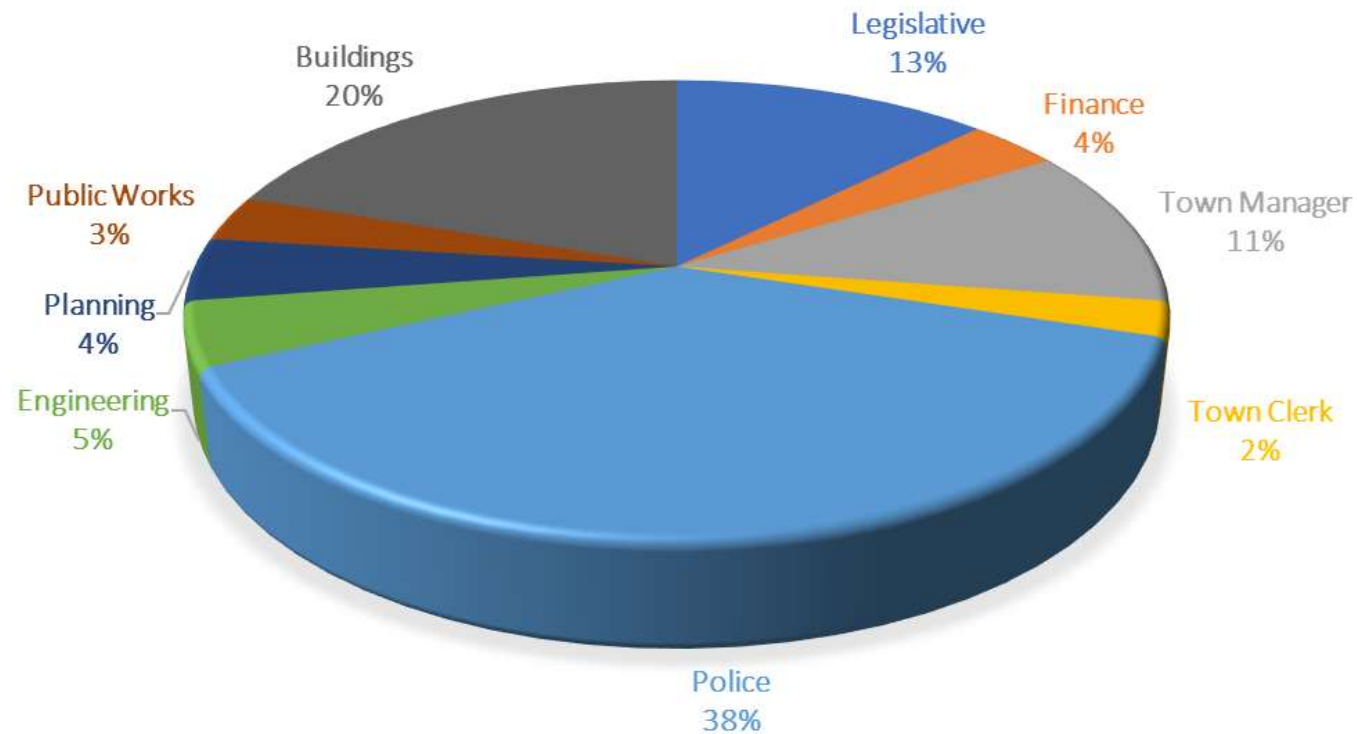


# General Fund Expenditures – By Category



Category	Amount
Personnel Services	11,853,000
Contract Services	3,052,935
Commodity	813,585
Other Charges	1,225,470
Capital Outlay	7,740,000
Impact Outlay	3,338,000

# General Fund Expenditures – by Department



# Special Revenue Funds



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# Street & Alley Fund – Budget Highlights

- ▶ Street Maintenance Program
- ▶ Alley Resurfacing Program
- ▶ Street improvements at SH60 & CR13
- ▶ Roosevelt roundabout construction
- ▶ Continuation of in-house patching program



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# Street & Alley – Budget Summary

## STREET AND ALLEY FUND EXPENSE SUMMARY

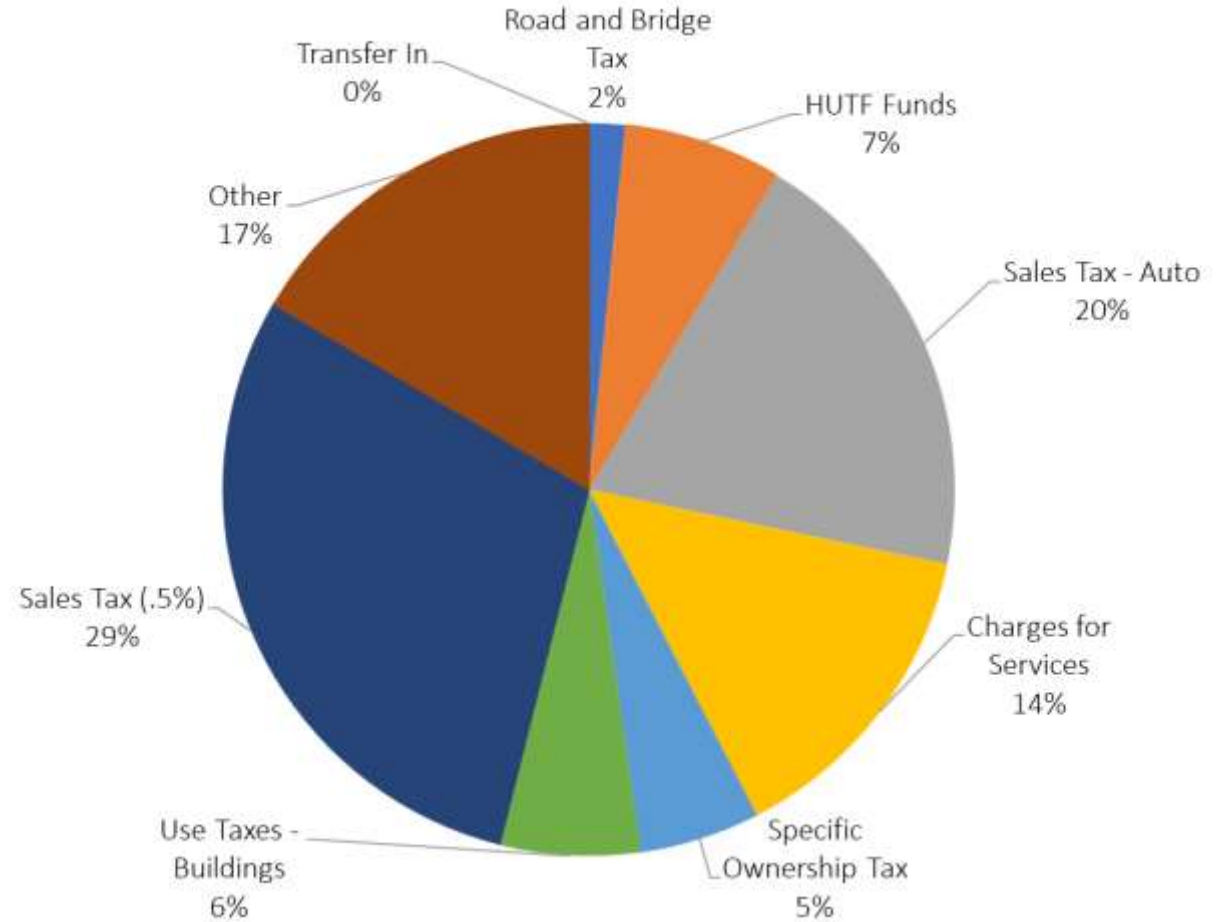
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Streets Fund	1,070,490	4,321,320	462,450	21,000	5,875,260	5,689,500	5,200,000	-	16,764,760
Totals	\$ 1,070,490	\$ 4,321,320	\$ 462,450	\$ 21,000	\$ 5,875,260	\$ 5,689,500	\$ 5,200,000	\$ -	\$ 16,764,760

Total Cash Available \$ 31,921,386

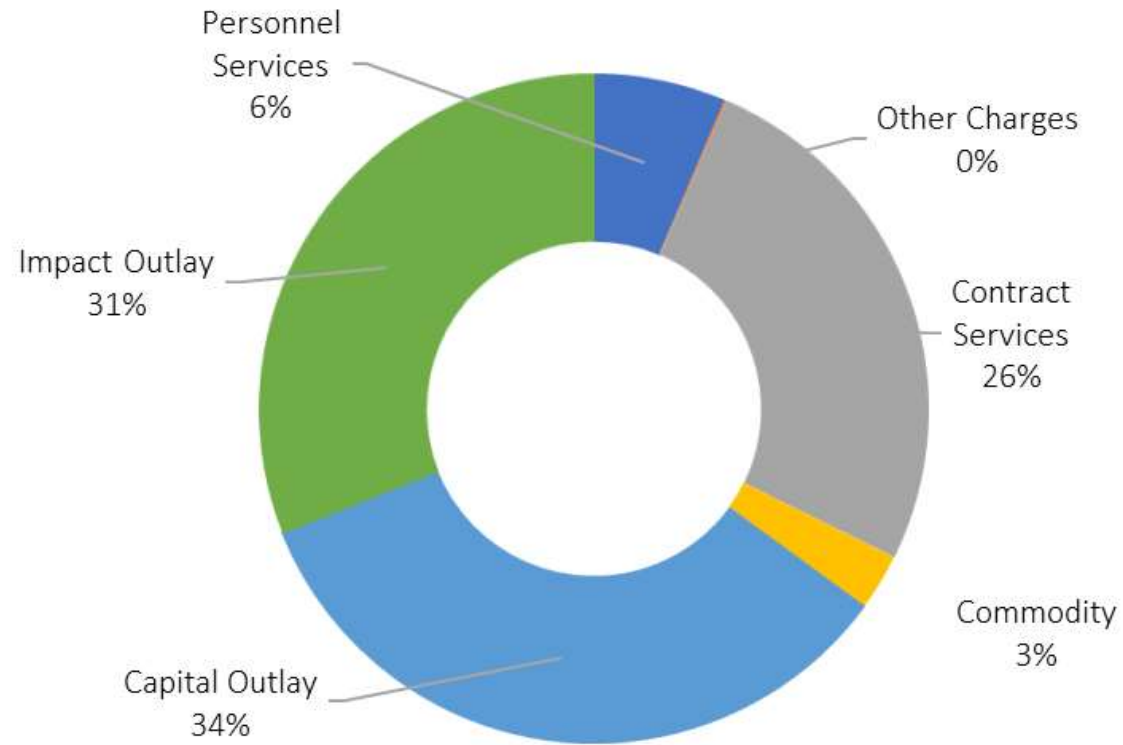
Ending Fund Balance \$ 15,156,625

# Street & Alley - Revenues

Source	Amount
Road & Bridge Tax	130,000
HUTF Funds	568,000
Sales Tax - Auto	1,600,000
Charges for Services	1,150,000
Specific Ownership Tax	435,000
Use Tax - Bldgs	500,000
Sales Tax - .5%	2,400,000
Other	1,345,940



# Street & Alley - Expenditures



Category	Amount
Personnel Services	1,070,490
Contract Services	4,321,320
Commodity	462,450
Other Charges	21,000
Capital Outlay	5,689,500
Impact Outlay	5,200,000

# Parks & Open Space – Budget Highlights

- ▶ Trail development
- ▶ Playground improvements – Hays Park
- ▶ Completion of the Parks Master Plan for Letford and Centennial Parks
- ▶ Pioneer Ridge irrigation replacement
- ▶ Tree voucher program
- ▶ Tree replacement program



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# Parks & Open Space – Budget Summary

## PARKS AND OPEN SPACE FUND EXPENSE SUMMARY

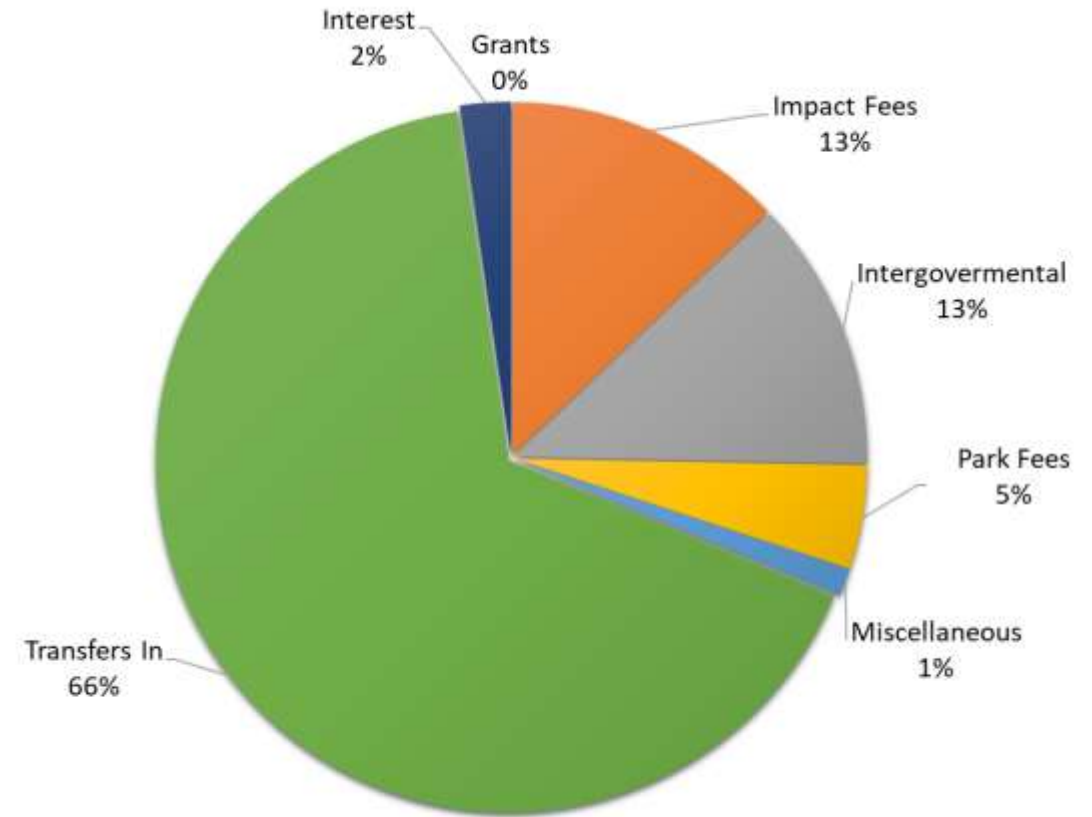
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Parks Fund	632,900	455,340	122,300	61,600	1,272,140	491,600	1,520,000	-	3,283,740
<b>Totals</b>	<b>\$ 632,900</b>	<b>\$ 455,340</b>	<b>\$ 122,300</b>	<b>\$ 61,600</b>	<b>\$ 1,272,140</b>	<b>\$ 491,600</b>	<b>\$ 1,520,000</b>	<b>\$ -</b>	<b>\$ 3,283,740</b>

Total Cash Available \$11,626,621

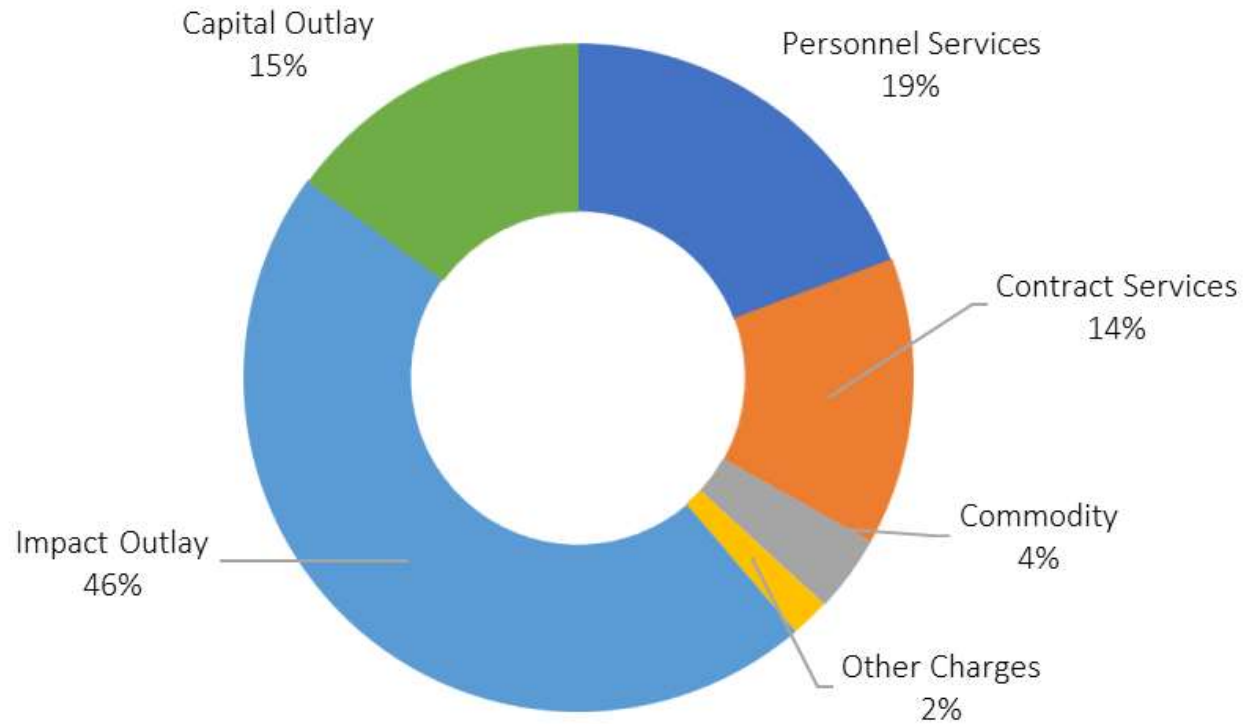
Ending Fund Balance \$ 8,342,881

# Parks & Open Space - Revenues

Source	Amount
Impact Fees	415,982
Intergovernmental	400,000
Park Fees	153,000
Miscellaneous	40,000
Transfers In	2,140,000
Interest	75,000



# Parks & Open Space - Expenditures



Category	Amount
Personnel Services	632,900
Contract Services	455,340
Commodity	122,300
Other Charges	61,600
Capital Outlay	491,600
Impact Outlay	1,520,000

# Capital Projects – Budget Highlights

- ▶ EV charger installation
- ▶ Alleyway improvements downtown
- ▶ Park development
- ▶ Historic improvements
- ▶ LED signage



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# Capital Projects – Budget Summary

## CAPITAL PROJECTS FUND EXPENSE SUMMARY

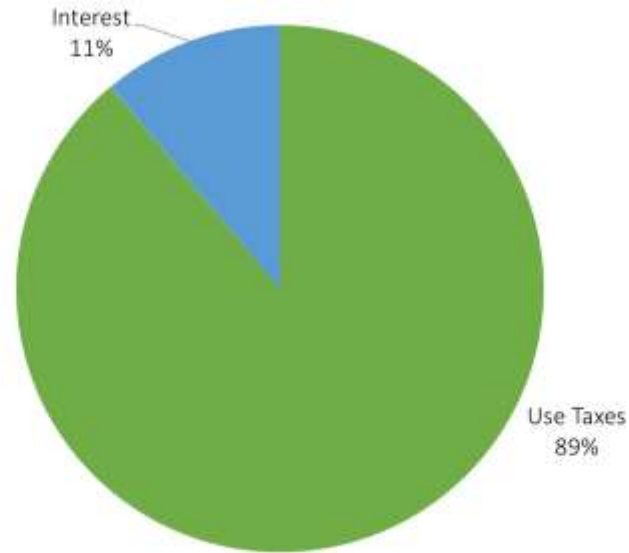
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Capital Projects	-	10,500	-	-	10,500	5,675,000	-	5,685,500
Totals	\$ -	\$ 10,500	\$ -	\$ -	\$ 10,500	\$ 5,675,000	\$ -	\$ 5,685,500

Total Cash Available \$12,419,613

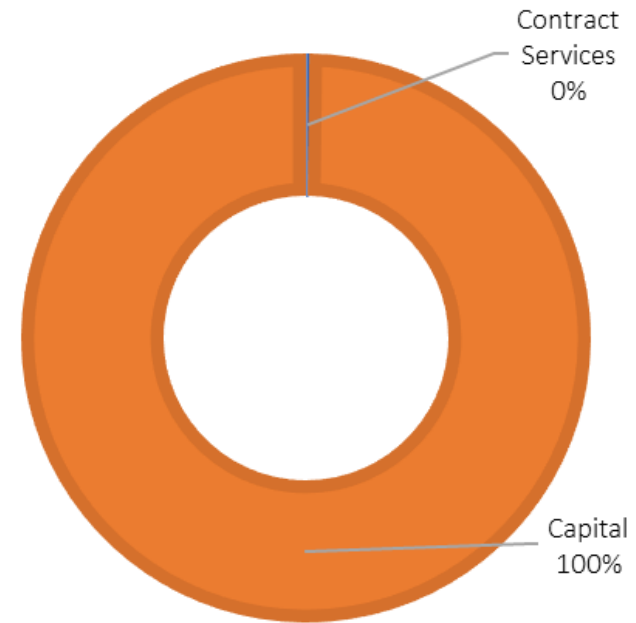
Ending Fund Balance \$ 6,734,113

# Capital Projects – Revenues & Expenditures

Revenues by Source



Expenditures by Category



# Conservation Trust – Budget Summary

## CONSERVATION TRUST FUND EXPENSE SUMMARY

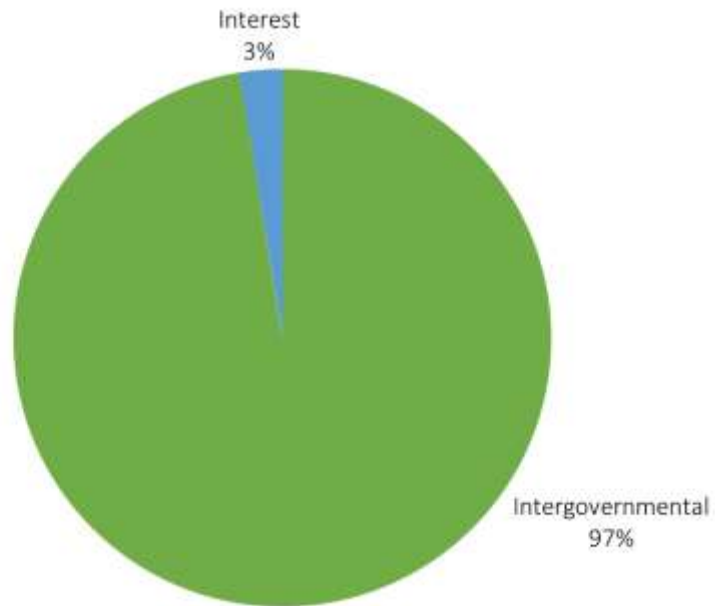
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Conservation Trust	0	0	0	0	0	---	---	0
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Total Cash Available \$ 152,919

Ending Fund Balance \$ 152,919

# Conservation Trust – Revenues & Expenditures

## Revenues by Source



## Expenditures by Category

No Expenditures  
in 2025

# Tax Allocation – Budget Summary

## TAX ALLOCATION EXPENSE SUMMARY

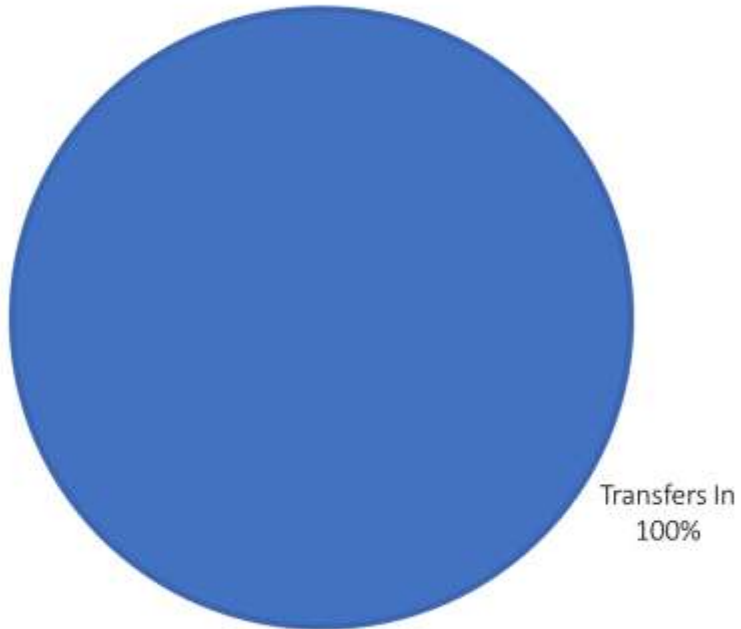
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Tax Allocation	-	-	-	1,800,000	1,800,000	-	-	1,800,000
Totals	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000

Total Cash Available \$ 1,841,435

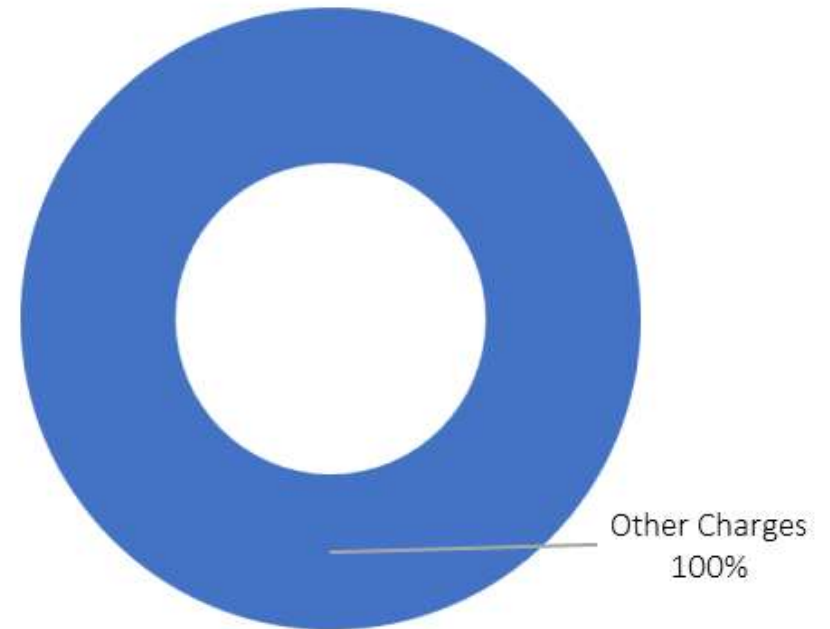
Ending Fund Balance \$ 41,435

# Tax Allocation – Revenues & Expenditures

Revenues by Source



Expenditures by Category



# Recreation Center – Budget Summary

## RECREATION CENTER FUND SUMMARY

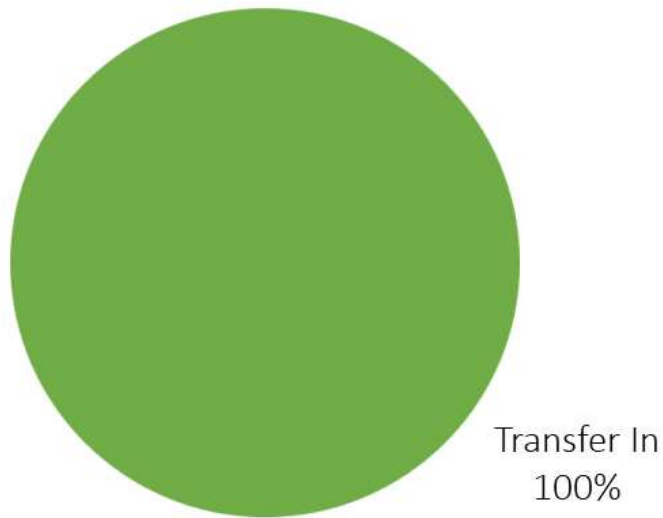
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Rec Center Fund	-	505,000	-	-	505,000	-	-	505,000
Totals	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000

Total Cash Available \$ 505,000

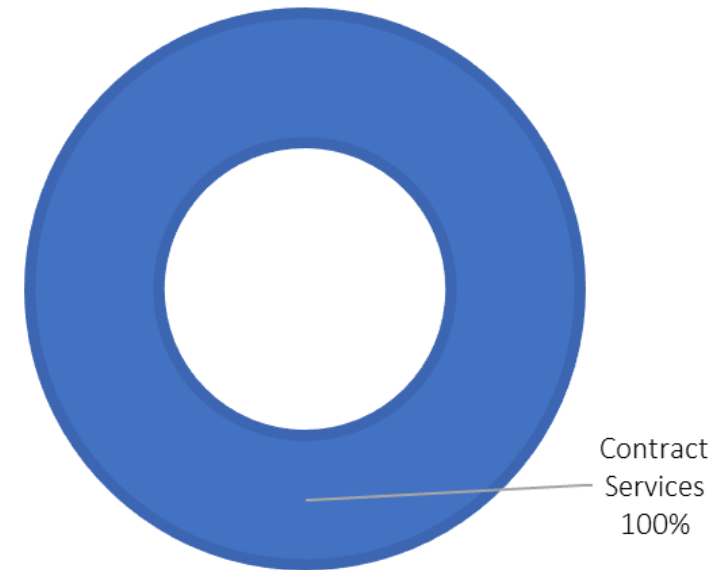
Ending Fund Balance \$ -

# Recreation Center – Revenues & Expenditures

Revenues by Source



Expenditures by Category





# Library – Budget Summary

## LIBRARY FUND EXPENSE SUMMARY

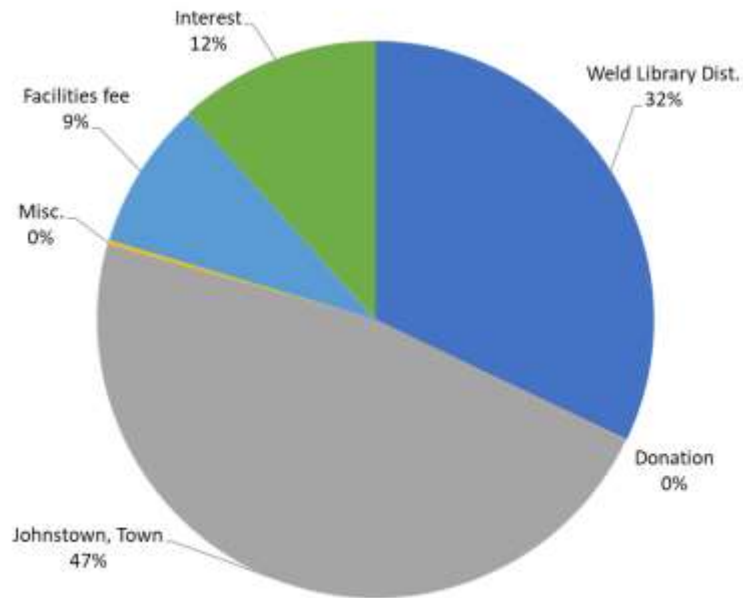
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	1,150,000	367,000	217,500	224,500	1,959,000	2,200,000	-	4,159,000
Totals	\$ 1,150,000	\$ 367,000	\$ 217,500	\$ 224,500	\$ 1,959,000	\$ 2,200,000	\$ -	\$ 4,159,000

Total Cash Available \$18,018,999

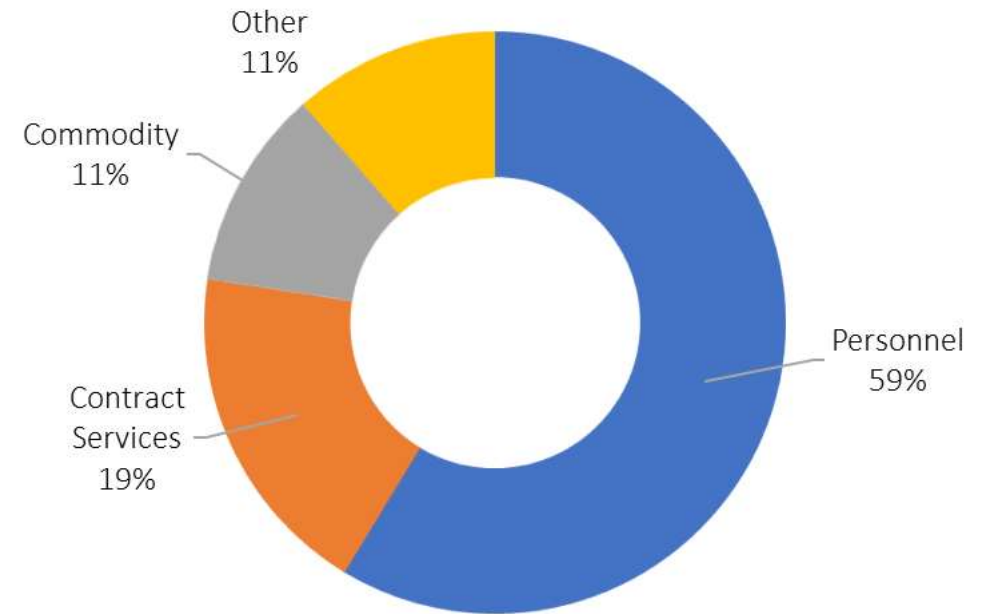
Ending Fund Balance \$13,859,999

# Library – Revenues & Expenditures

Revenues by Source



Expenditures by Category



# Arts & Culture – Budget Summary

## ARTS & CULTURE FUND EXPENSE SUMMARY

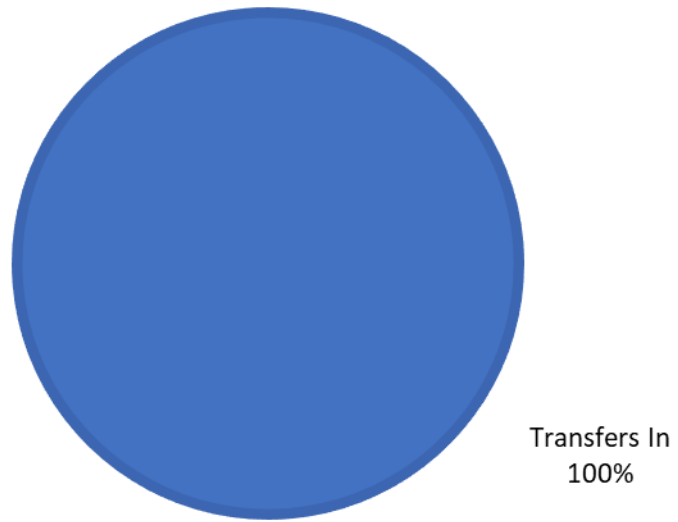
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Arts & Culture Fund	0	0	0	0	0	150,000	---	150,000
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>

Total Cash Available \$ 540,758

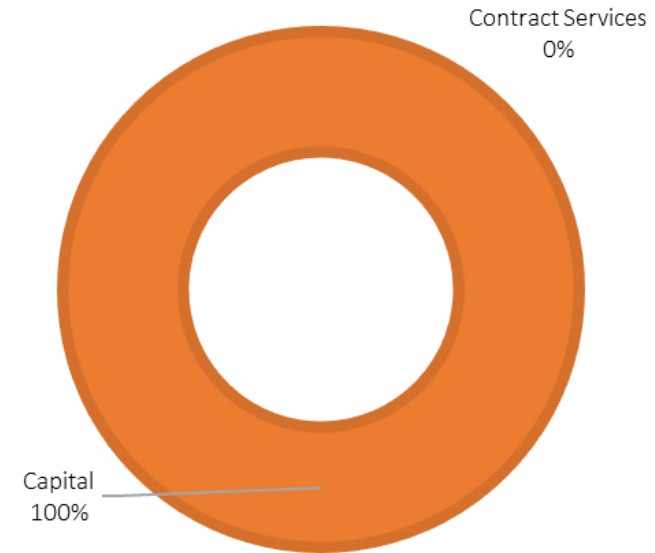
Ending Fund Balance \$ 390,758

# Arts & Culture – Revenues & Expenditures

Revenues by Source



Expenditures by Category



# Enterprise Funds



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# Water Fund – Budget Highlights

- ▶ Construction of the water treatment plant expansion
- ▶ Installation of a raw water transmission line
- ▶ Replacement and expansion of waterline on SH60
- ▶ Water conservation programming



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# Water Fund – Budget Summary

## WATER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
WF Operations	1,154,200	1,151,885	1,195,100	1,638,000	5,139,185	58,200,000	4,790,750	68,129,935
WF C&D	580,000	200,210	503,575	11,000	1,294,785	4,679,000	-	5,973,785
<b>Totals</b>	<b>\$ 1,734,200</b>	<b>\$ 1,352,095</b>	<b>\$1,698,675</b>	<b>\$ 1,649,000</b>	<b>\$ 6,433,970</b>	<b>\$62,879,000</b>	<b>\$ 4,790,750</b>	<b>\$ 74,103,720</b>

Total Cash Available

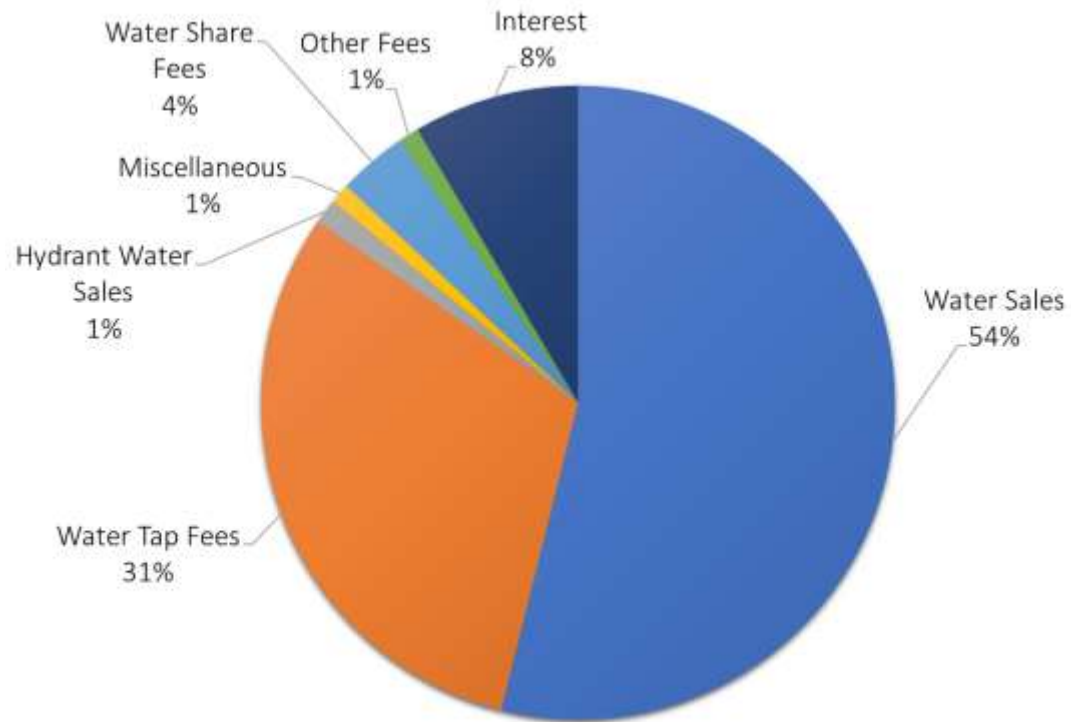
\$ 149,362,836

Ending Fund Balance

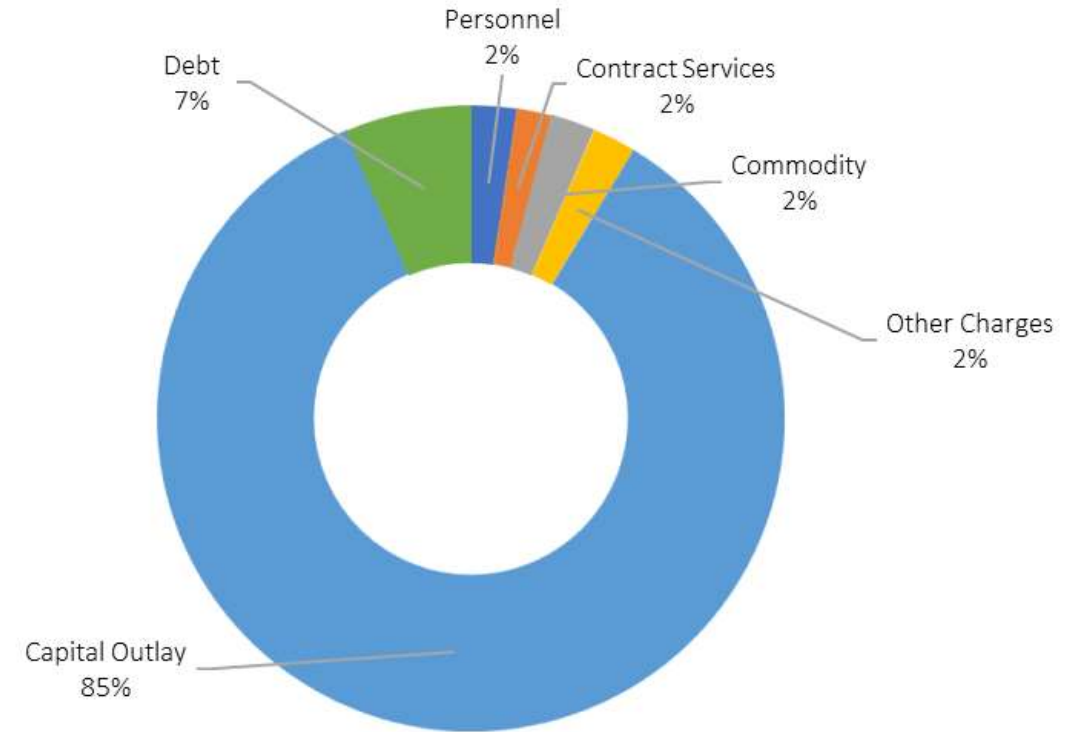
\$ 75,259,116

# Water Fund – Revenues & Expenditures

Revenues by Source



Expenditures by Category





# Sewer Fund – Budget Highlights

- ▶ Construction on Central Wastewater Treatment Plant
- ▶ Infrastructure expansion
- ▶ Improvements to SCADA at lift stations



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# Sewer Fund – Budget Summary

## SEWER FUND EXPENSE SUMMARY

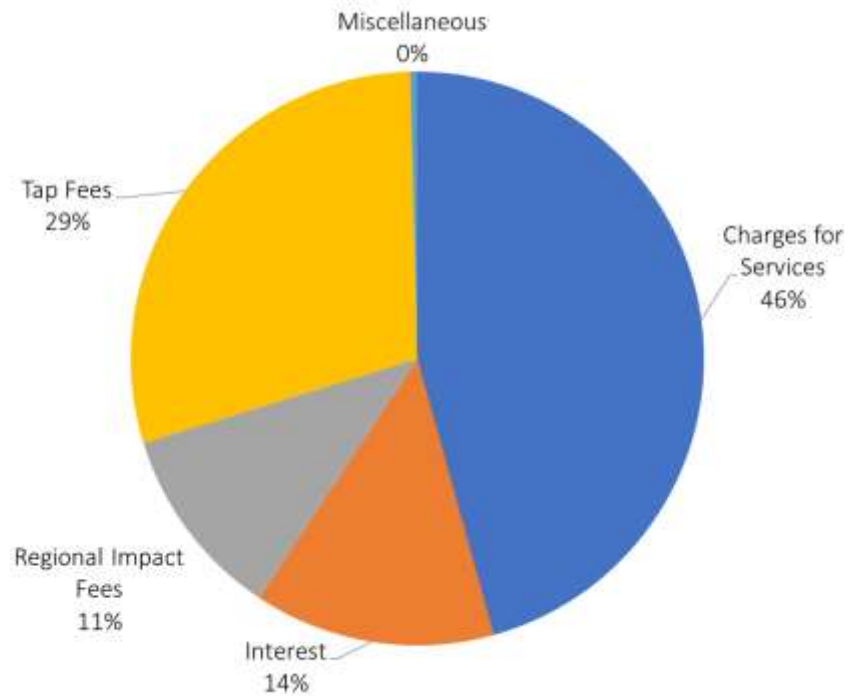
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
SF Operations	933,500	1,018,500	301,300	1,536,500	3,789,800	23,610,000	2,769,900	30,169,700
SF C&D	300,400	385,800	51,100	11,000	748,300	2,204,000	-	2,952,300
<b>Totals</b>	<b>\$ 1,233,900</b>	<b>\$ 1,404,300</b>	<b>\$ 352,400</b>	<b>\$ 1,547,500</b>	<b>\$ 4,538,100</b>	<b>\$ 25,814,000</b>	<b>\$ 2,769,900</b>	<b>\$ 33,122,000</b>

Total Cash Available \$ 49,436,545

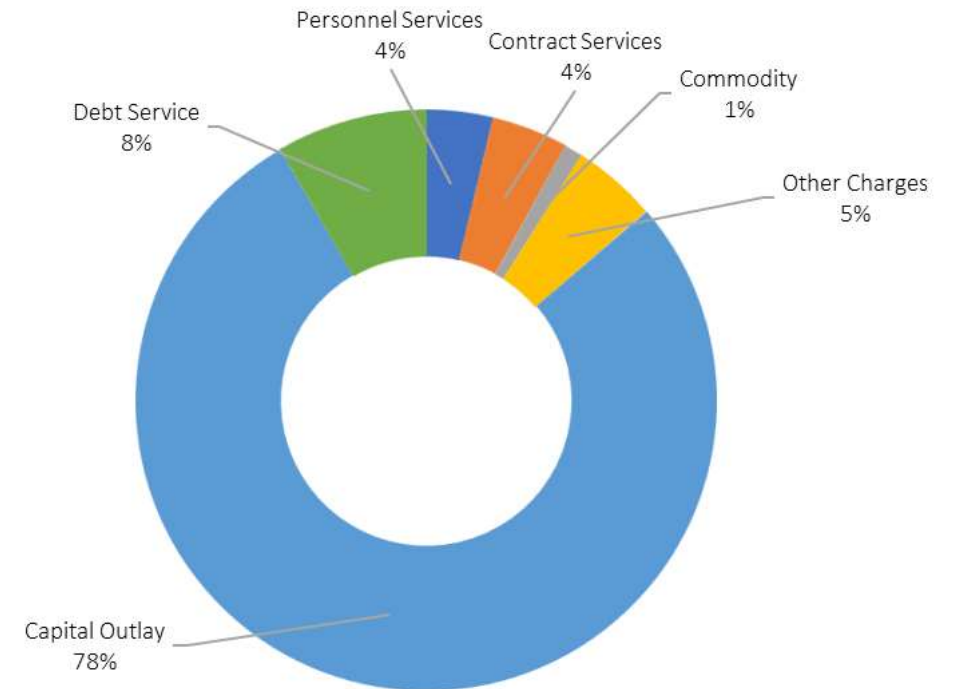
Ending Fund Balance \$ 16,314,545

# Sewer Fund – Revenues & Expenditures

## Revenues by Source



## Expenditures by Category



# Drainage Fund – Budget Highlights

- ▶ Maestas Street drainage improvements
- ▶ Stormwater Master Plan
- ▶ MS4 permit plans and standards



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# Drainage Fund – Budget Summary

## DRAINAGE FUND EXPENSE SUMMARY

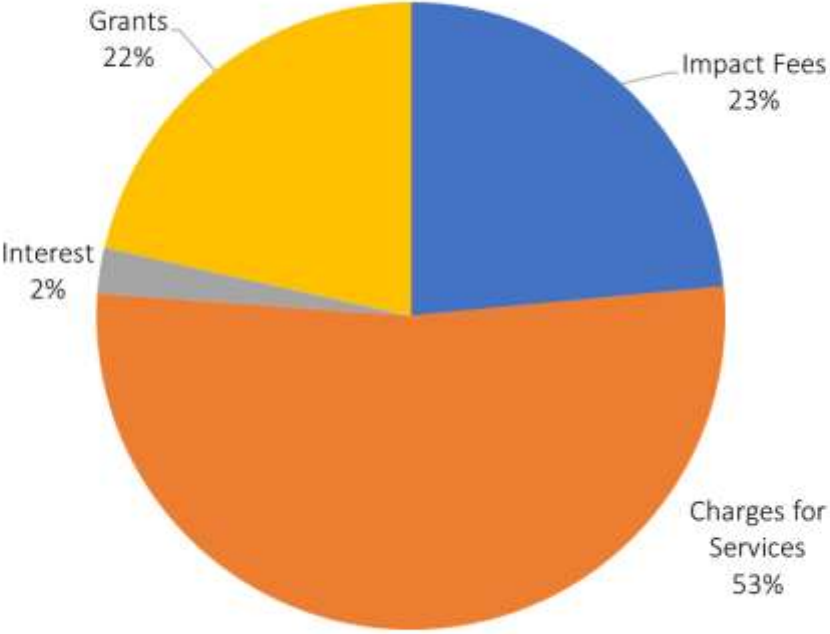
	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Drainage Fund	217,850	527,200	15,200	84,200	844,450	1,254,200	-	2,098,650
Totals	\$ 217,850	\$ 527,200	\$ 15,200	\$ 84,200	\$ 844,450	\$ 1,254,200	\$ -	\$ 2,098,650

Total Cash Available \$ 5,344,021

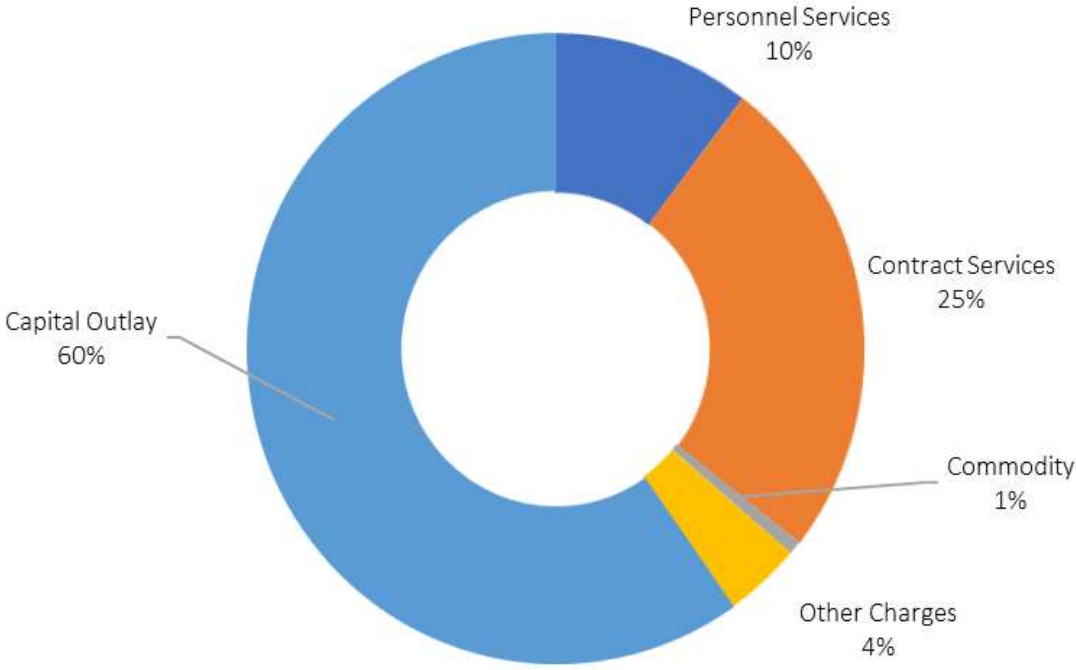
Ending Fund Balance \$ 3,245,371

# Drainage Fund – Revenues & Expenditures

Revenues by Source



Expenditures by Category



# Fiduciary Funds



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# Cemetery Perpetual Fund – Budget Summary

## CEMETERY PERPETUAL EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Cemetery Fund	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

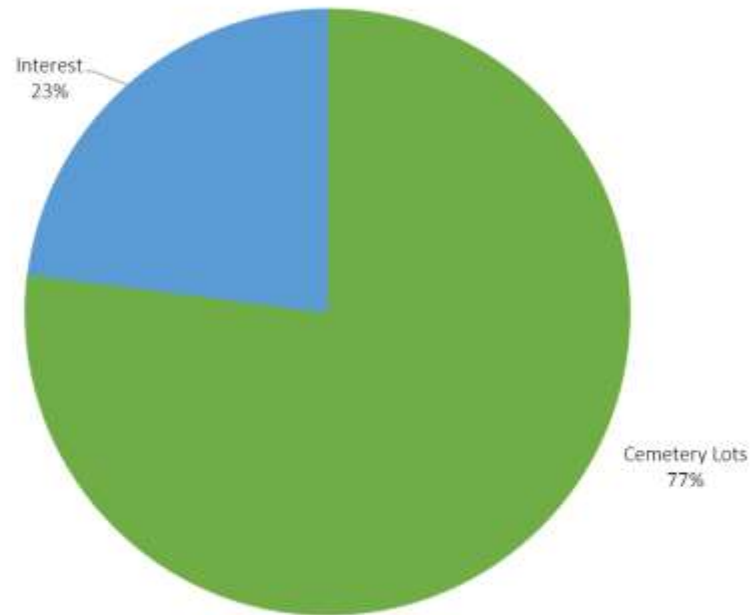
Total Cash Available \$ 221,630

Ending Fund Balance \$ 221,630



# Cemetery Perpetual Fund – Revenues & Expenditures

## Revenues by Source



## Expenditures by Category

No Expenditures  
in 2025