



Town of Johnstown

2024 Proposed Budget

Devon McCarty

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)



Town of Johnstown

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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 Process

The Town budget is prepared annually.
The Town's fiscal year is January to December.



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The Budget Process

Preparing the annual budget

- Guidance from Council
 - Civic engagement
 - Budget priorities
- Develop the budget – Town manager and departments
 - Budget work sessions with Council
 - Public hearing(s)
- Final adoption (by December 15th)



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Town of Johnstown

Town Funds by Fund Type

Town Funds by Fund Type

| Governmental Funds | Enterprise Funds | Fiduciary Funds |
|--|---|-------------------------|
| General Fund Conservation Trust Fund Arts & Culture 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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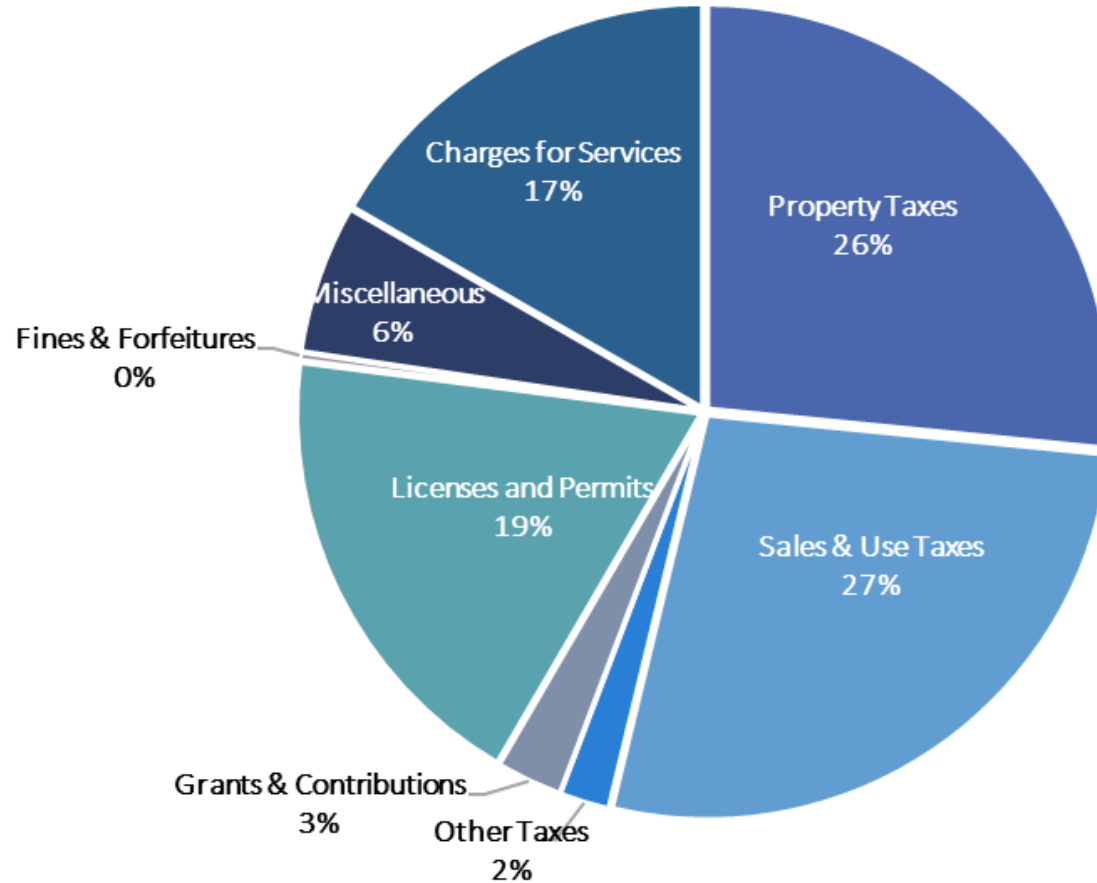
Total Combined Town Budget

| | General Fund | Special Revenue Funds | Capital Project Funds | Enterprise Funds | Trust and Agency Funds | Total All Funds | % of Total Rev. & Exp. |
|---------------------------------|---------------------|-----------------------|-----------------------|-------------------|------------------------|--------------------|------------------------|
| 2024 BUDGET - ALL FUNDS | | | | | | | |
| BEGINNING BALANCE: | 54,413,633 | 34,865,081 | 10,732,306 | 71,046,109 | 187,098 | 171,244,226 | |
| REVENUES: | | | | | | | |
| CHARGES FOR SERVICES | 12,500 | 1,026,600 | - | 10,275,000 | 12,560 | 11,326,660 | 8.10% |
| FINES AND FORFEITURES | 215,000 | - | - | - | - | 215,000 | 0.15% |
| PROPERTY TAXES | 18,002,410 | - | - | - | - | 18,002,410 | 12.88% |
| SALES TAXES | 13,500,000 | 4,050,000 | 900,000 | - | - | 18,450,000 | 13.20% |
| LICENSES AND PERMITS | 1,718,000 | 2,339,175 | - | 8,548,633 | - | 12,605,808 | 9.02% |
| MISCELLANEOUS | 1,967,800 | 669,500 | - | 73,397,560 | 3,600 | 76,038,460 | 54.40% |
| OTHER TAXES | 270,000 | 1,080,000 | - | - | - | 1,350,000 | 0.97% |
| GRANTS | - | 1,792,842 | - | - | - | 1,792,842 | 1.28% |
| TOTAL REVENUES | 35,685,710 | 10,958,117 | 900,000 | 92,221,193 | 16,160 | 139,781,180 | 100.00% |
| OTHER SOURCES/USES: | | | | | | | |
| TRANSFERS IN | 37,395 | 5,033,942 | - | 50,700,000 | - | 55,771,337 | |
| TRANSFERS OUT | 55,394,362 | 186,975 | 50,000 | 140,000 | - | 55,771,337 | |
| TOTAL OTHER SOURCES/USES | (55,356,967) | 4,846,967 | (50,000) | 50,560,000 | - | - | |
| EXPENDITURES: | | | | | | | |
| PERSONNEL SERVICES | 9,311,420 | 2,717,400 | - | 2,805,500 | - | 14,834,320 | 10.72% |
| CONTRACT SERVICES | 2,618,140 | 6,028,250 | 9,500 | 3,484,690 | - | 12,140,580 | 8.77% |
| COMMODITY | 919,150 | 721,450 | - | 2,131,950 | - | 3,772,550 | 2.73% |
| OTHER CHARGES | 1,076,460 | 1,070,100 | - | 2,542,940 | - | 4,689,500 | 3.39% |
| CAPITAL OUTLAY | 2,371,000 | 6,875,000 | 2,979,000 | 82,038,400 | - | 94,263,400 | 68.11% |
| IMPACT OUTLAY | 4,000,000 | 1,935,000 | - | - | - | 5,935,000 | 4.29% |
| DEBT SERVICE | - | - | - | 2,767,650 | - | 2,767,650 | 2.00% |
| TOTAL EXPENDITURES | 20,296,170 | 19,347,200 | 2,988,500 | 95,771,130 | - | 138,403,000 | 100.00% |
| ENDING BALANCE: | 14,446,207 | 31,322,964 | 8,593,806 | 118,056,171 | 203,258 | 172,622,406 | |



Revenues – All Funds

2024 Budgeted Revenues by Category - All Funds



Property Taxes



Mill Levy

| | |
|---------|--------|
| Town | 22.147 |
| Library | 1.80 |
| Total | 23.947 |

Property tax example:

- Assessed Valuation of Home \$490,000
- Assessment Rate (6.765%) .06765
- Taxable Value of Home \$ 33,149
- Johnstown Mill Levy .023947
- Total Johnstown Property Taxes \$793.81

Johnstown's portion is \$734.15

Library's portion is \$59.66



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Property Taxes by Classification

| Assessed Values | 2022 | 2023 | Growth in 2023 | % Growth in 2023 | % of Total Tax |
|-----------------|--------------------|--------------------|--------------------|------------------|----------------|
| Vacant Land | 11,999,335 | 25,738,360 | 13,739,025 | 114.50% | 3.41% |
| Residential | 162,634,013 | 220,604,641 | 57,970,628 | 35.64% | 29.22% |
| Commercial | 122,145,931 | 161,006,597 | 38,860,666 | 31.81% | 21.33% |
| Industrial | 25,381,445 | 25,778,508 | 397,063 | 1.56% | 3.41% |
| Agricultural | 1,282,067 | 1,136,547 | -145,520 | -11.35% | 0.15% |
| Oil & Gas | 43,883,286 | 313,344,550 | 269,461,264 | 614.04% | 41.51% |
| State Assessed | 10,079,247 | 7,345,260 | -2,733,987 | -27.12% | 0.97% |
| Exempt | 18,105,514 | 37,687,339 | 19,581,825 | 108.15% | 0.00% |
| Total | 395,510,838 | 792,641,802 | 397,130,964 | 100.41% | 100.00% |



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Sales & Use Taxes – 3.5%

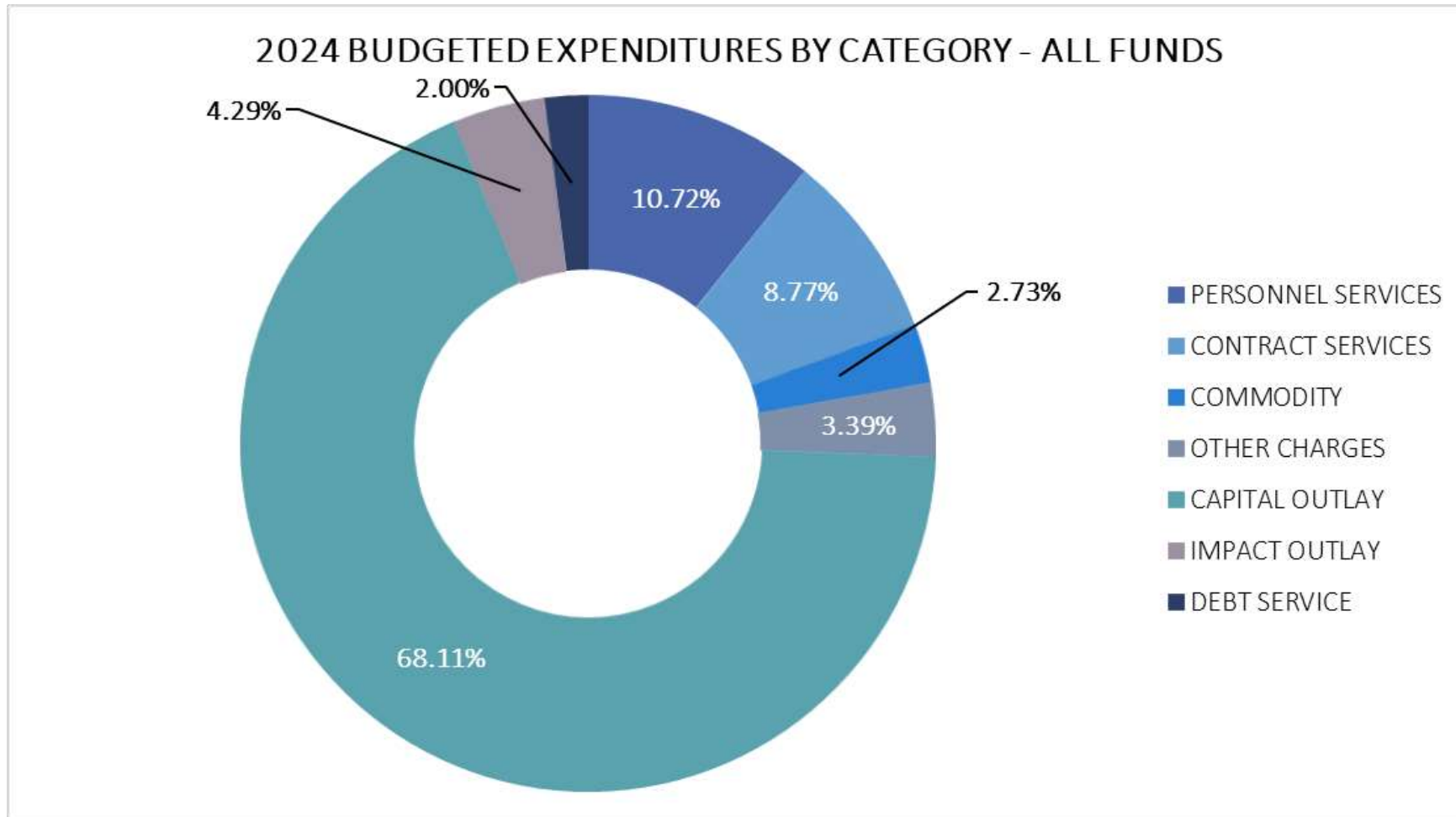
- Sales Taxes – Collected on sales of tangible personal property and specific services.
- Use Taxes – Imposed on taxable purchases where a sales tax was not legally imposed – applies to building materials and vehicles.

General Fund
3.0%

Street & Alley Fund
.5%



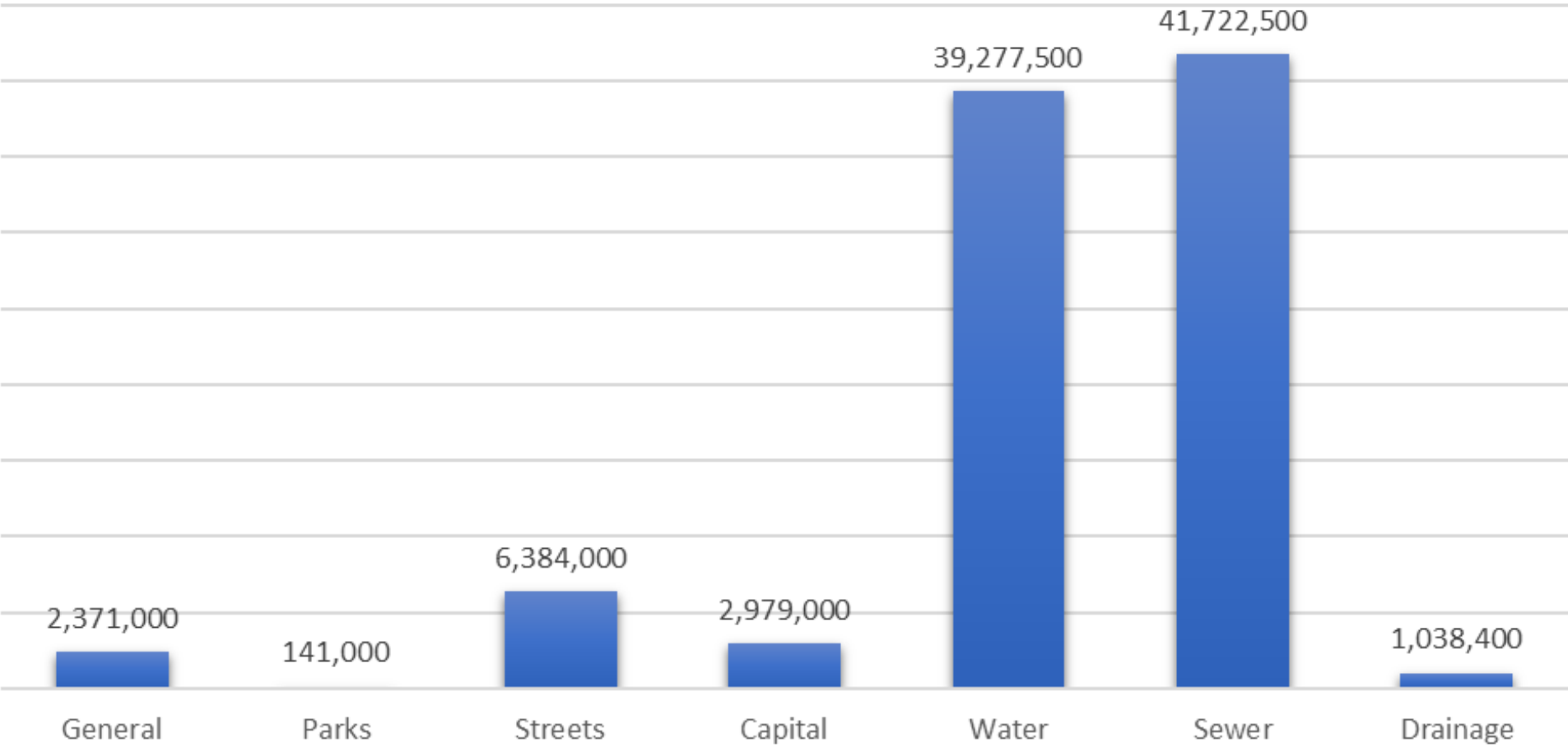
Expenditures – All Funds



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Capital Expenditures by Fund





Town of Johnstown

General Fund

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

- Police building expansion
- Downtown economic study
- Town events coordinator
- Engineering department
- Office expansion for engineering and development
- Maintain general services
 - Public safety
 - Building inspections
 - Municipal Court
 - Senior Center
 - Planning services
 - Administrative



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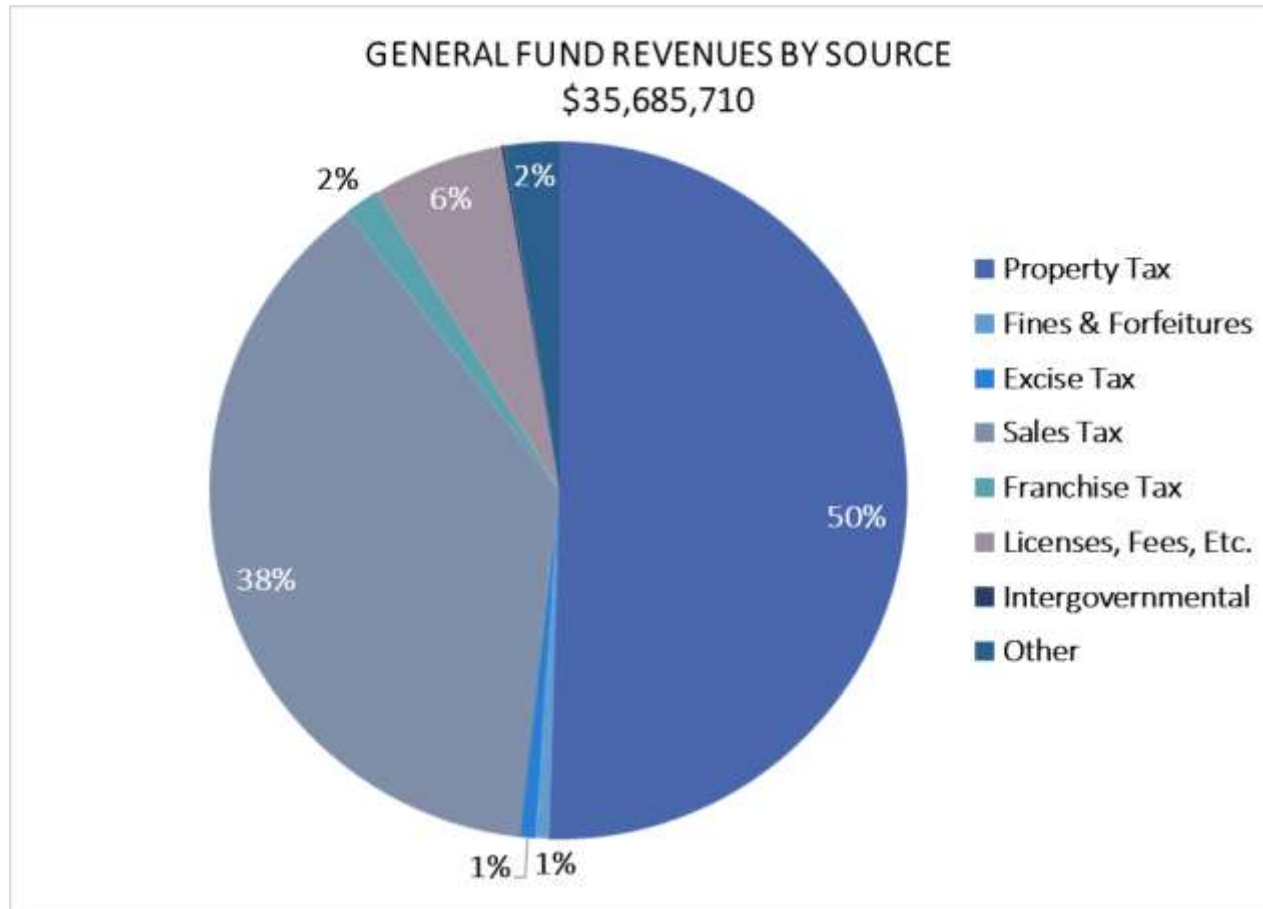
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GENERAL FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Impact Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|------------------|--------------------|-----------------------------|--------------------|--------------------|-----------------|---------------------|
| Council | 65,400 | 365,000 | 9,000 | 485,700 | 925,100 | 1,000,000 | - | - | 1,925,100 |
| Events | 125,600 | 19,000 | 6,200 | 101,250 | 252,050 | 30,000 | - | - | 282,050 |
| Town Manager | 1,213,875 | 474,800 | 165,300 | 187,460 | 2,041,435 | 76,000 | - | - | 2,117,435 |
| 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 | 120,000 | - | - | 1,313,495 |
| 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 | 45,750 | 80,200 | 26,300 | 686,100 | - | - | - | 686,100 |
| Buildings | - | 316,800 | 4,500 | 32,000 | 353,300 | 650,000 | - | - | 1,003,300 |
| Reimbursements | - | 350,000 | - | - | 350,000 | - | - | - | 350,000 |
| Totals | \$9,311,420 | \$2,618,140 | \$919,150 | \$1,076,460 | \$13,925,170 | \$2,371,000 | \$4,000,000 | \$0 | \$20,296,170 |
| | | | | | | | | | |
| Total Cash Available | | | | | | | | | \$ 34,742,377 |
| | | | | | | | | | |
| Ending Fund Balance | | | | | | | | | \$ 14,446,207 |



General Fund Revenues



| General Fund Revenue Sources | | |
|------------------------------|------------|------------|
| Source | Amount | % of Total |
| Property Tax | 18,002,410 | 50.4% |
| Sales Tax | 13,500,000 | 37.8% |
| Licenses, Fees, Etc. | 2,193,300 | 6.1% |
| Other | 880,000 | 2.5% |
| Franchise Tax | 575,000 | 1.6% |
| Excise Tax | 270,000 | 0.8% |
| Fines & Forfeitures | 215,000 | 0.6% |
| Intergovernmental | 50,000 | 0.1% |



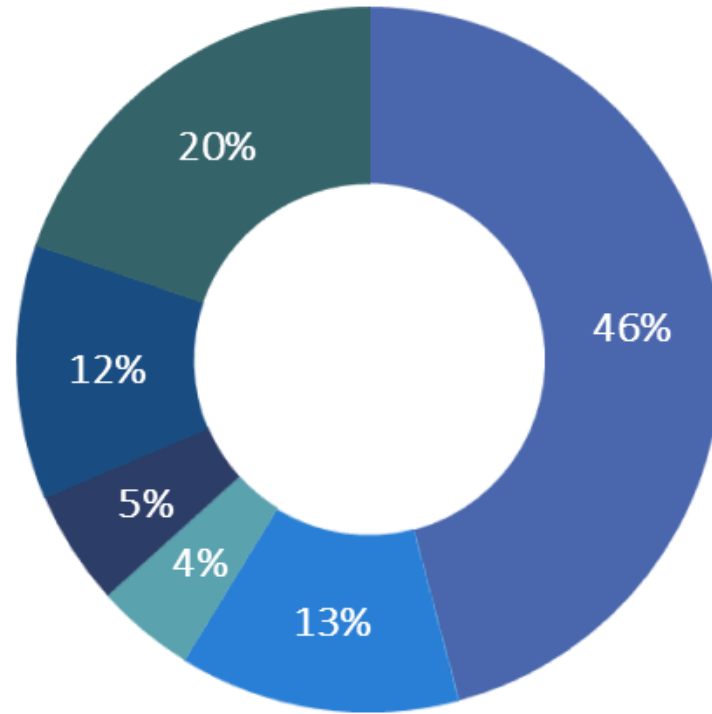
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General Fund Expenditures - \$20,296,170

GENERAL FUND EXPENDITURES BY CATEGORY

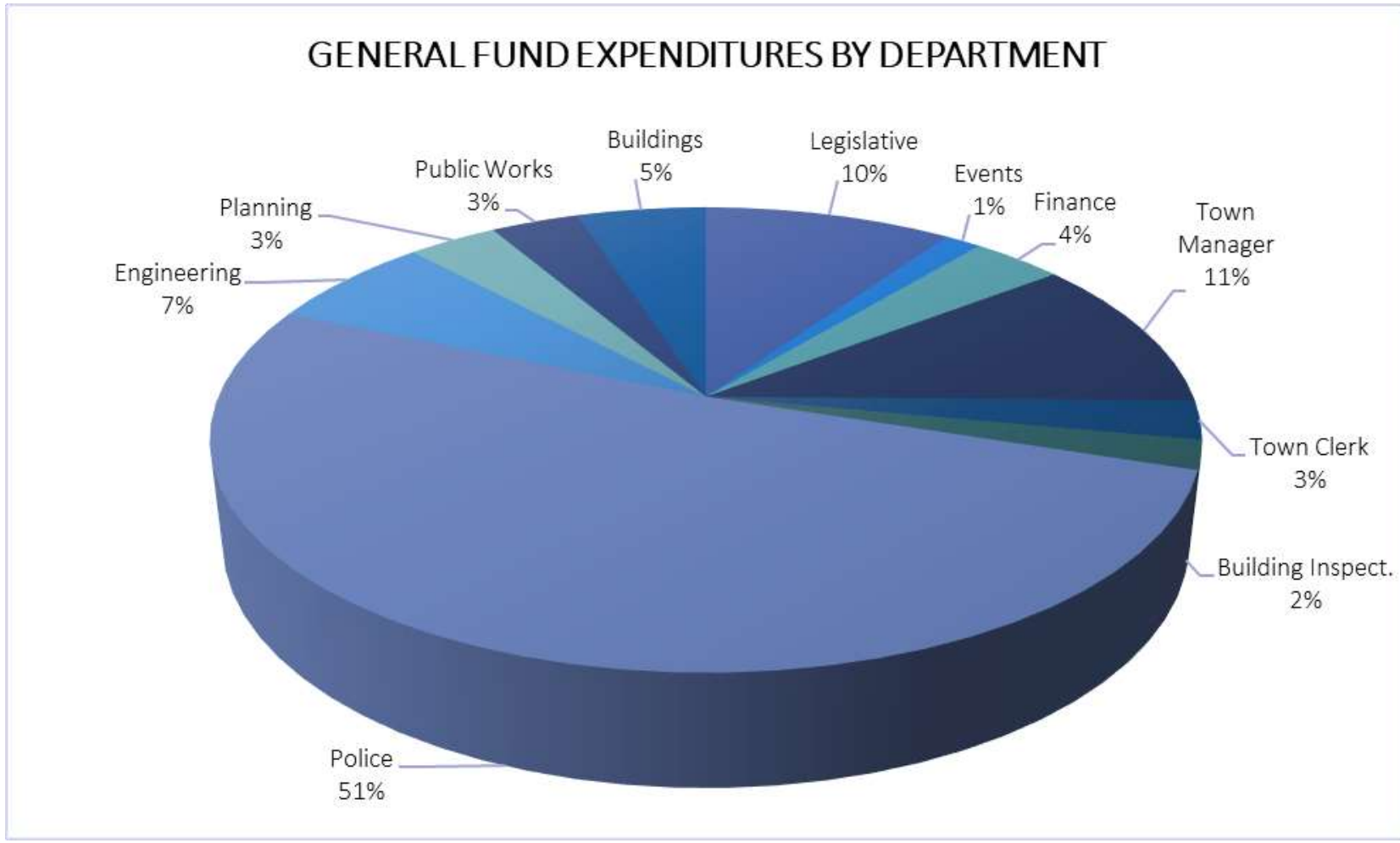
■ Personnel Services ■ Contract Services ■ Commodity ■ Other Charges ■ Capital Outlay ■ Impact Outlay



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General Fund Expenditures - \$20,296,625



Special Revenue Funds



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Town of Johnstown

Street & Alley Fund

Street and Alley Fund - Budget Highlights

- Street maintenance program
- Widening of a section of Colorado Blvd.
- Highway 60 and Colorado Blvd. improvements
- Realignment design of Highway 34 and High Plains Blvd.
- Thompson Parkway roundabout study
- New equipment
 - Asphalt patching equipment
 - Tandem snowplow
 - PW vehicle



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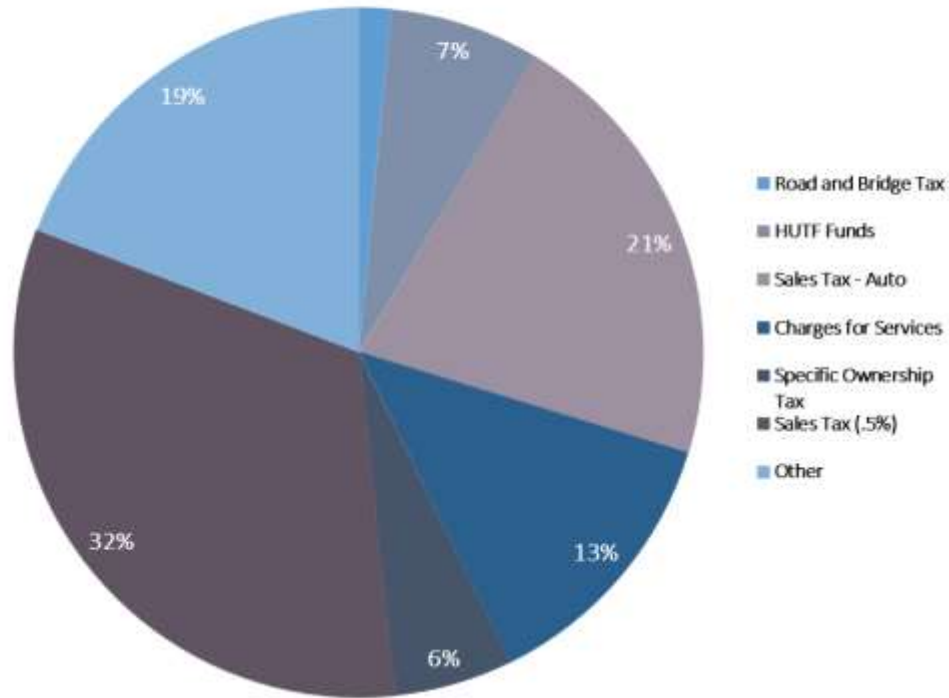
STREET AND ALLEY FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Impact Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|-------------------|------------------|-----------------------------|---------------------|------------------|-----------------|----------------------|
| Streets Fund | 1,092,400 | 3,977,000 | 405,850 | 26,000 | 5,501,250 | 6,384,000 | - | - | 11,885,250 |
| Totals | \$ 1,092,400 | \$ 3,977,000 | \$ 405,850 | \$ 26,000 | \$ 5,501,250 | \$ 6,384,000 | \$ - | \$ - | \$ 11,885,250 |
| Total Cash Available | | | | | | | | | \$ 25,766,282 |
| Ending Fund Balance | | | | | | | | | \$ 13,881,031 |



Street and Alley Fund Revenues

Street and Alley Fund Revenues by Source



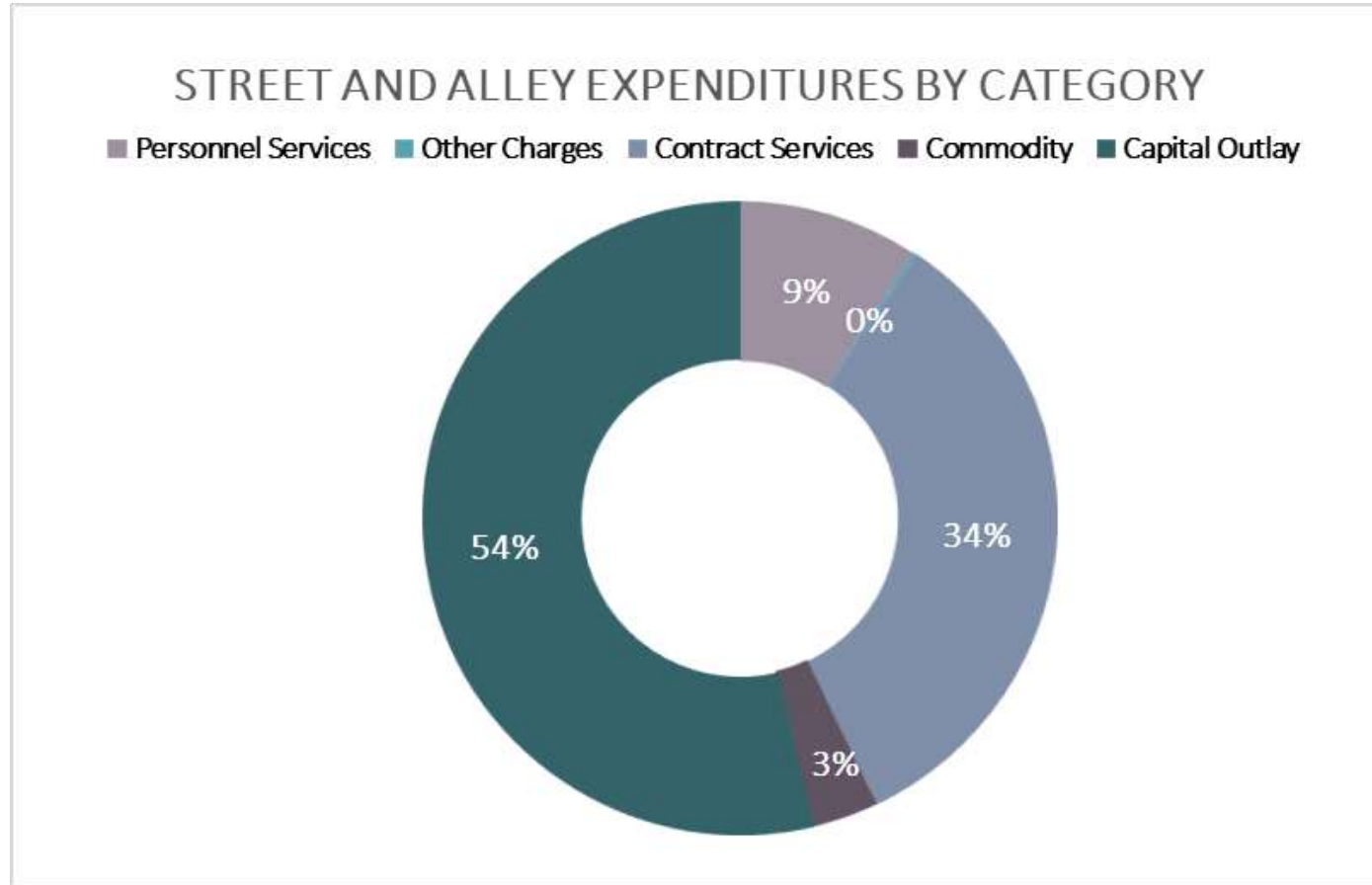
| Street and Alley Fund Revenue Sources | | |
|---------------------------------------|-----------|------------|
| Source | Amount | % of Total |
| Road and Bridge Tax | 115,000 | 2% |
| HUTF Funds | 530,000 | 7% |
| Sales Tax - Auto | 1,600,000 | 21% |
| Charges for Services | 985,000 | 13% |
| Specific Ownership Tax | 425,000 | 6% |
| Sales Tax (.5%) | 2,450,000 | 32% |
| Other | 1,452,375 | 19% |



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Street & Alley Fund Expenditures - \$11,885,250



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Parks & Open Space Fund

Parks and Open Space Fund Budget Highlights

- Master plan for Ledford Elementary School and SE corner of CR 46.5 properties
- Little Thompson Trail Bridge construction
- Playground replacement at Aragon Park
- Tree voucher program
- Mosquito control
- Mowing equipment



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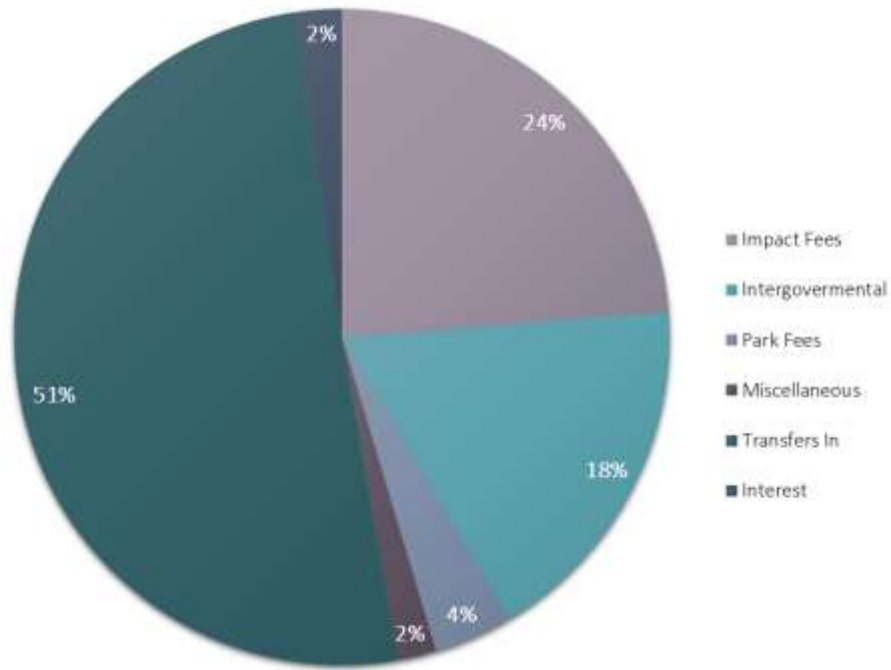
PARKS AND OPEN SPACE FUND EXPENSE SUMMARY

| | 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 | 141,000 | 1,935,000 | - | 3,697,450 |
| Totals | \$ 762,500 | \$ 646,250 | \$ 140,600 | \$ 72,100 | \$ 1,621,450 | \$ 141,000 | \$ 1,935,000 | \$ - | \$ 3,697,450 |
| Total Cash Available | | | | | | | | | \$ 8,256,817 |
| Ending Fund Balance | | | | | | | | | \$ 4,559,367 |



Parks & Open Space Fund Revenues

Parks and Open Space Fund Revenues by Source



| Parks and Open Space Fund | | |
|---------------------------|-----------|------------|
| Source | Amount | % of Total |
| Impact Fees | 535,850 | 24% |
| Intergovernmental | 400,000 | 18% |
| Park Fees | 87,500 | 4% |
| Miscellaneous | 43,100 | 2% |
| Transfers In | 1,140,000 | 51% |
| Interest | 50,000 | 2% |



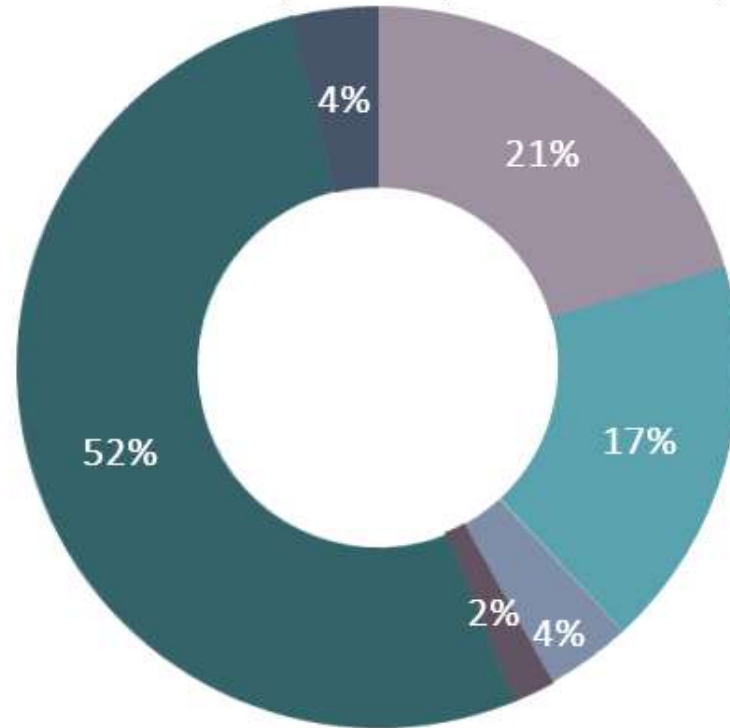
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Parks & Open Space Fund Expenditures - \$3,697,450

PARK & OPEN SPACE EXPENDITURES BY CATEGORY

- Personnel Services
- Contract Services
- Commodity
- Other Charges
- Impact Outlay
- Capital Outlay



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Capital Projects Fund

Capital Projects - Budget Highlights

- EV charging stations
- Downtown branding study signage



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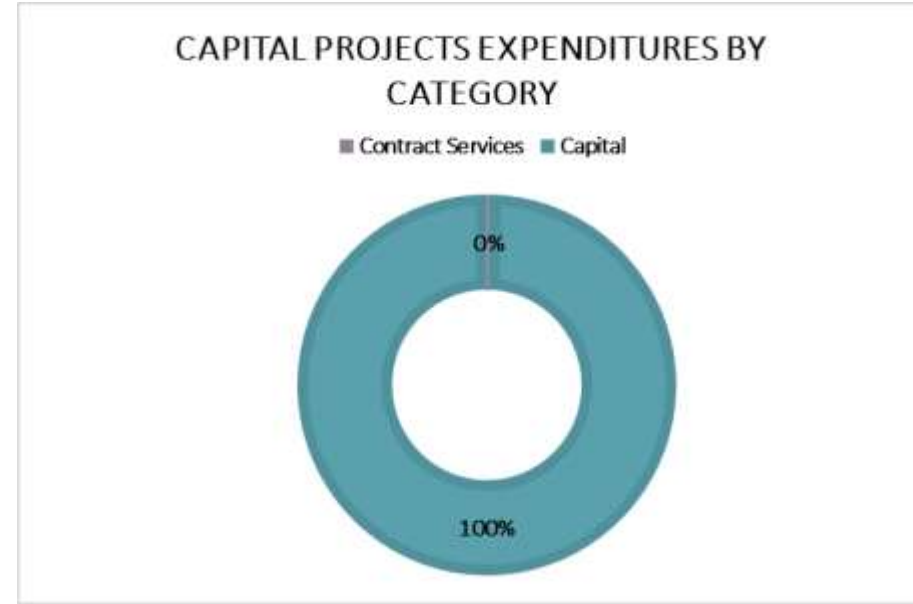
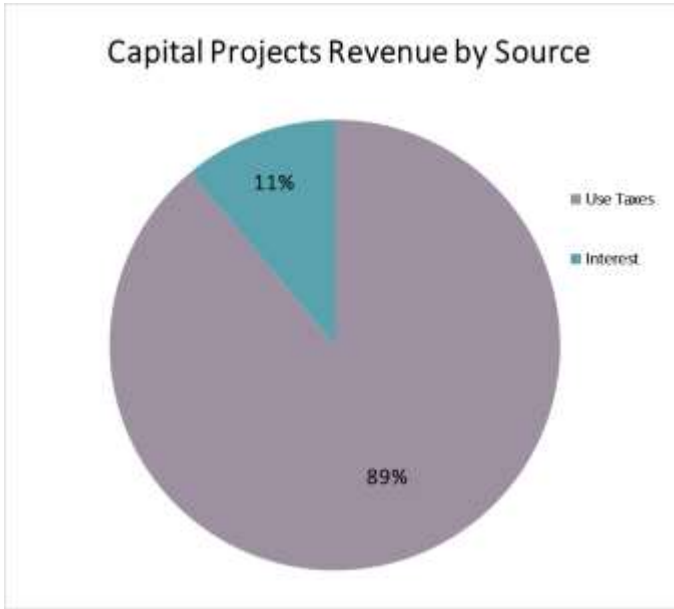
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CAPITAL PROJECTS FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|-----------|------------------|-----------------------------|-------------------|-----------------|--------------|
| Capital Projects | - | 9,500 | - | - | 9,500 | 2,979,000 | - | 2,988,500 |
| Totals | \$ - | \$ 9,500 | \$ - | \$ - | \$ 9,500 | \$ 2,979,000 | \$ - | \$ 2,988,500 |
| Total Cash Available | | | | | | | | \$11,582,306 |
| Ending Fund Balance | | | | | | | | \$ 8,593,806 |



Capital Project Fund Revenues & Expenses



| Capital Projects Fund | | |
|-----------------------|------------|------------|
| Source | Amount | % of Total |
| Use Taxes | \$ 800,000 | 89% |
| Interest | \$ 100,000 | 11% |



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Conservation Trust Fund

CONSERVATION TRUST FUND EXPENSE SUMMARY

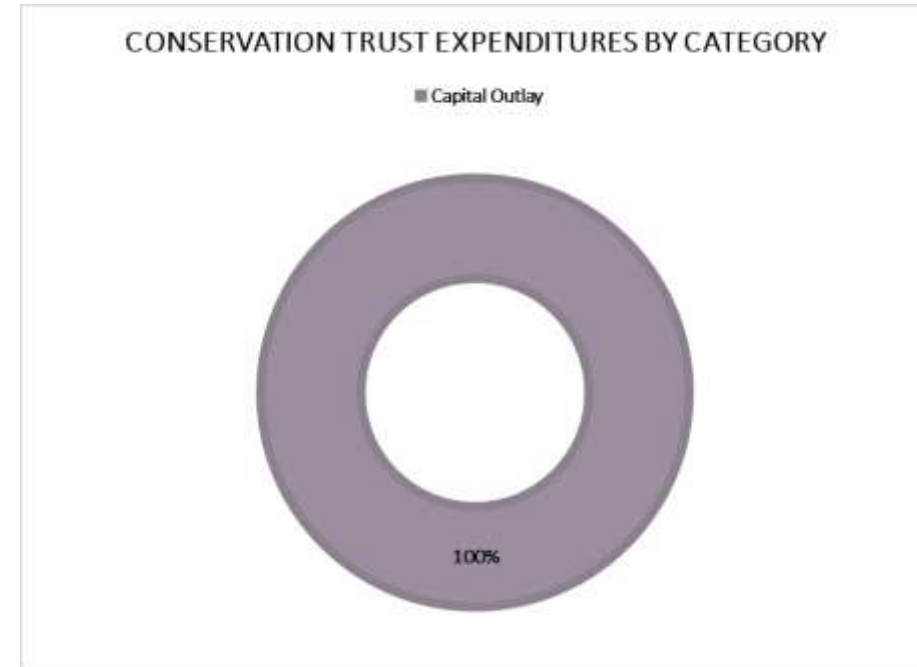
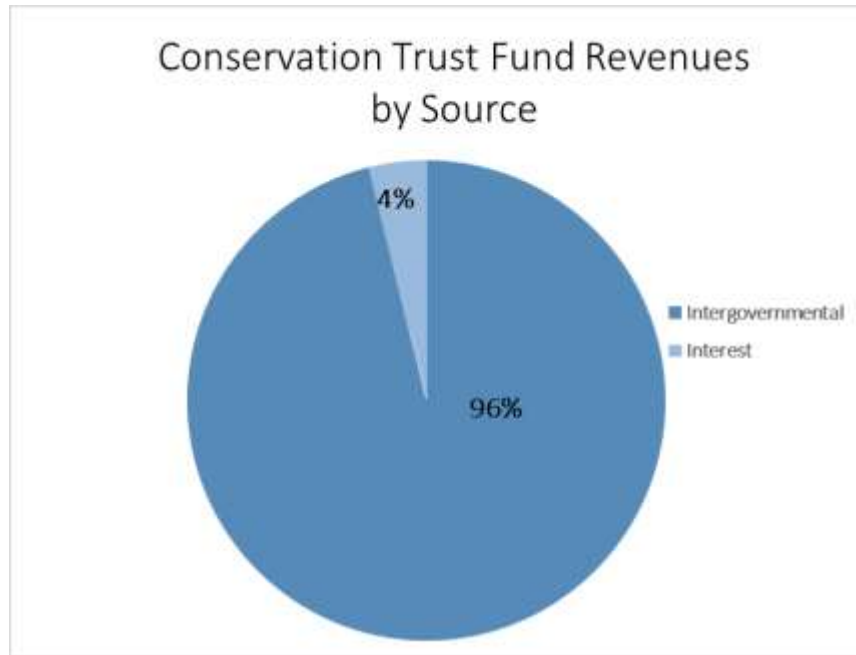
| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|------------|------------------|-----------------------------|-------------------|-----------------|------------------|
| Conservation Trust | 0 | 0 | 0 | 0 | 0 | 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 |



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Conservation Trust Fund Review



| Conservation Trust Fund | | |
|-------------------------|---------|------------|
| Source | Amount | % of Total |
| Intergovernmental | 100,000 | 96.15% |
| Interest | 4,000 | 3.85% |





Town of Johnstown

Tax Allocation Fund

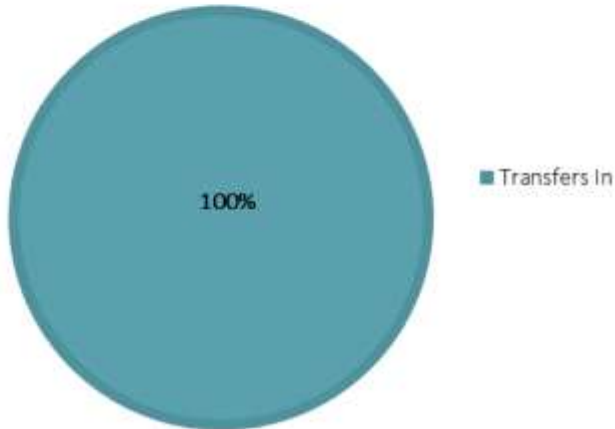
TAX ALLOCATION EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|--------------------|-------------------|-----------|---------------|-----------------------|----------------|--------------|------------|
| Tax Allocation | - | - | - | 750,000 | 750,000 | - | - | 750,000 |
| Totals | \$ - | \$ - | \$ - | \$ 750,000 | \$ 750,000 | \$ - | \$ - | \$ 750,000 |
| Total Cash Available | | | | | | | | \$ 791,435 |
| Ending Fund Balance | | | | | | | | \$ 41,435 |

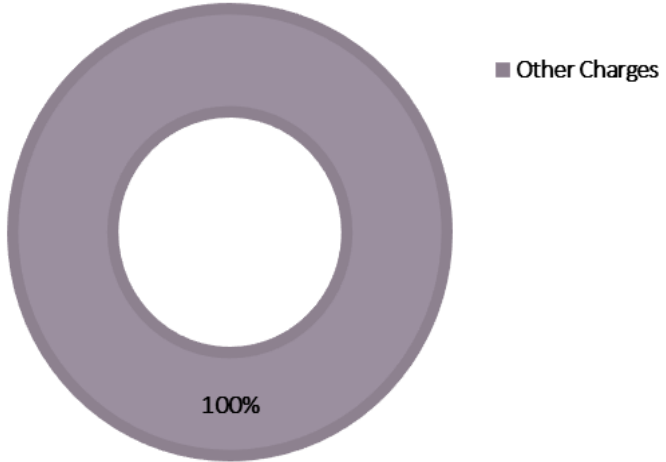


Tax Allocation Fund Review

TAX ALLOCATION REVENUES BY SOURCE



TAX ALLOCATION EXPENDITURES BY CATEGORY



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*Recreation
Center Fund*

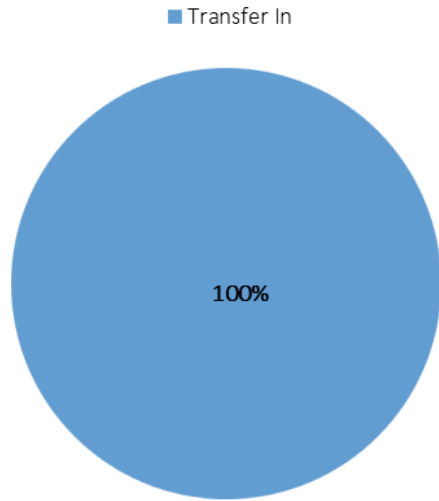
RECREATION CENTER FUND SUMMARY

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

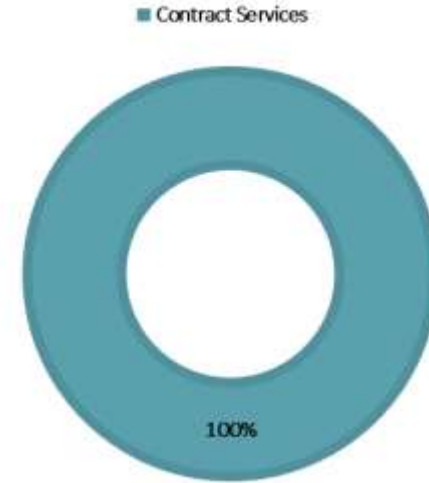


Recreation Center Fund Review

RECREATION CENTER REVENUES BY SOURCE



RECREATION CENTER EXPENSES BY CATEGORY





Town of Johnstown

Library Fund

LIBRARY FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|---------------|-----------------------|----------------------|-------------------|-------------------|-----------------------------|-------------------|-----------------|---------------------|
| Library Fund | 862,500 | 902,000 | 175,000 | 222,000 | 2,161,500 | - | - | 2,161,500 |
| Totals | \$ 862,500 | \$ 902,000 | \$ 175,000 | \$ 222,000 | \$ 2,161,500 | \$ - | \$ - | \$ 2,161,500 |

Total Cash Available \$14,834,417

Ending Fund Balance \$12,672,917

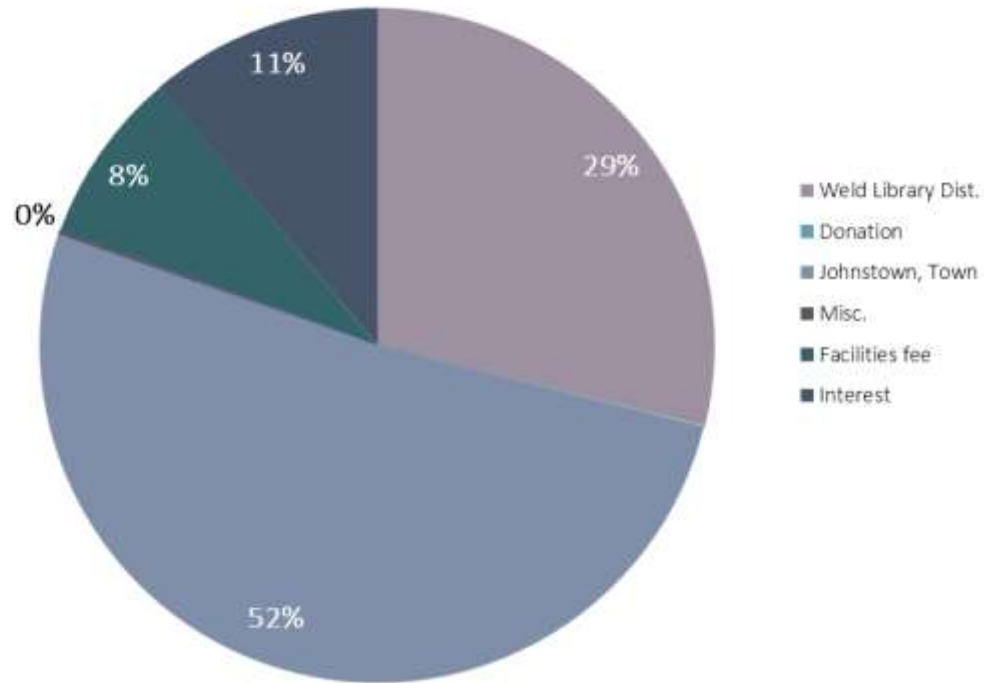


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Library Fund Revenues

Library Revenues by Source



| Library | | |
|--------------------|--------------|------------|
| Source | Amount | % of Total |
| Weld Library Dist. | \$ 1,292,842 | 29% |
| Donation | \$ 3,500 | 0% |
| Johnstown, Town | \$ 2,304,387 | 51% |
| Misc. | \$ 10,000 | 0% |
| Facilities fee | \$ 373,950 | 8% |
| Interest | \$ 500,000 | 11% |



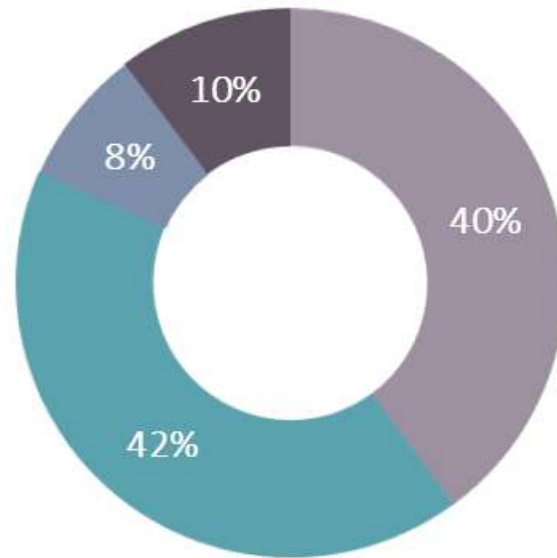
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Library Fund Expenditures - \$2,161,500

LIBRARY EXPENDITURES BY CATEGORY

■ Personnel ■ Contract Services ■ Commodity ■ Other



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Arts & Culture Fund

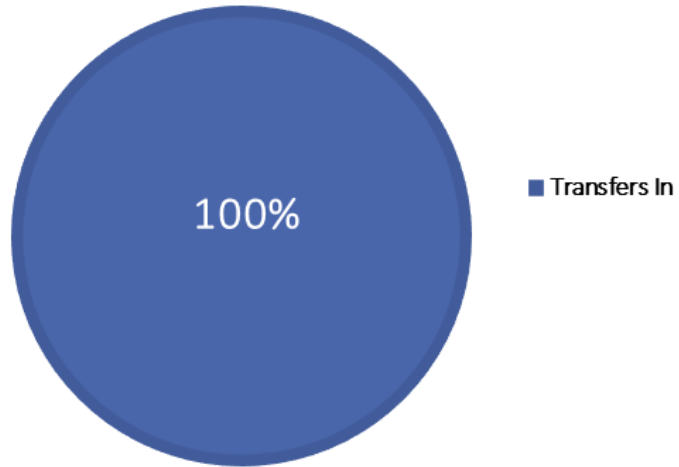
ARTS & CULTURE FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|--------------------------|-----------------------|----------------------|------------|------------------|-----------------------------|-------------------|-----------------|------------|
| Arts & Culture Fund | 0 | 0 | 0 | 0 | 0 | --- | --- | 0 |
| Totals | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | \$0 | \$0 |
| Total Cash Available | | | | | | | | \$ 167,102 |
| Ending Fund Balance | | | | | | | | \$ 167,102 |



Arts & Cultural Fund Review

ARTS & CULTURE REVENUES BY SOURCE



ARTS & CULTURAL FUND EXPENDITURES

No budgeted expenditures in 2024

| Arts & Culture | | |
|----------------|---------|------------|
| Source | Amount | % of Total |
| Transfers In | 149,580 | 100% |



Enterprise Funds



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Town of Johnstown

Water Fund

Water Fund - Budget Highlights

- Water plant expansion construction
- Easement acquisition for raw water improvements
- Issue bonds
- New equipment
 - Hydrant gutting tool
 - Shoring equipment
 - Water meters
 - Bulk water system



Town of Johnstown

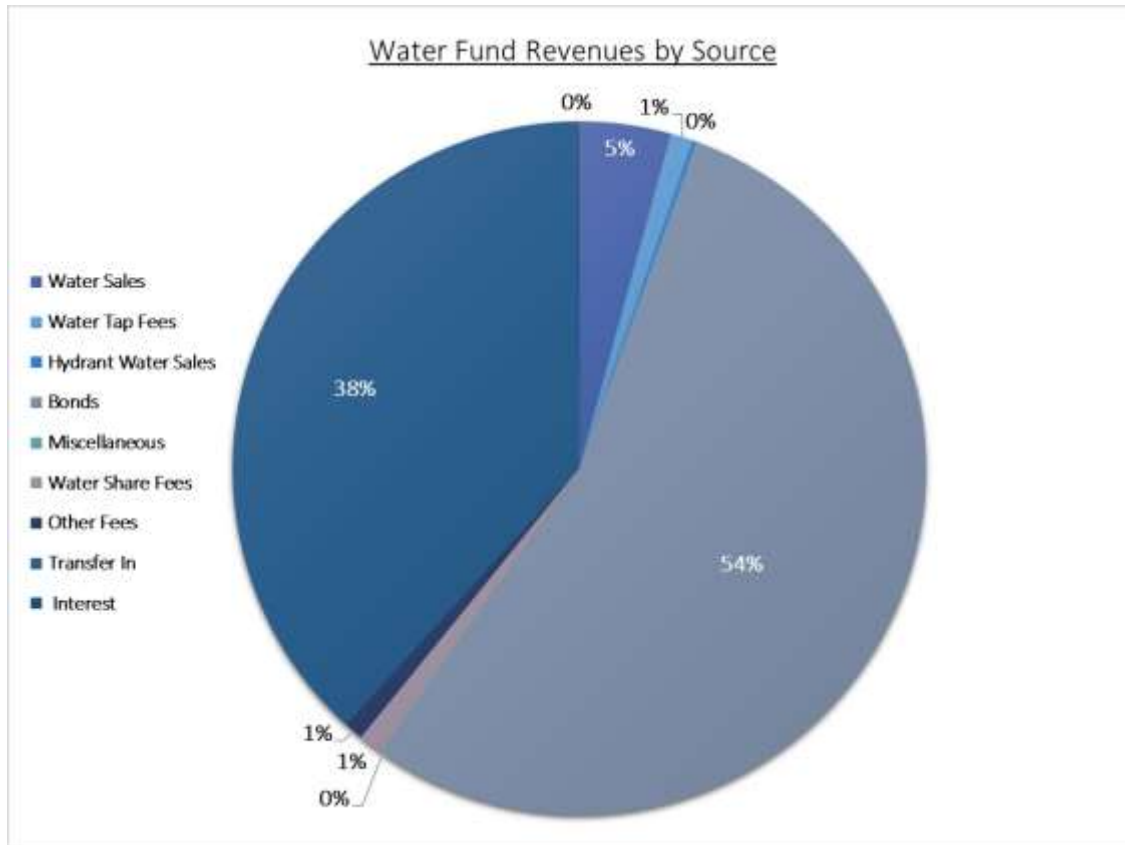
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WATER FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|---------------------|---------------------|-----------------------------|----------------------|-----------------|----------------------|
| WF Operations | 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 | | | | | | | | \$ 142,873,436 |
| Ending Fund Balance | | | | | | | | \$ 97,912,186 |



Water Fund Revenues



| Water Fund | | |
|---------------------|---------------|------------|
| Source | Amount | % of Total |
| Water Sales | \$ 5,675,000 | 4.3% |
| Water Tap Fees | \$ 1,397,933 | 1.0% |
| Hydrant Water Sales | \$ 260,000 | 0.2% |
| Bonds | \$ 72,000,000 | 54.0% |
| Miscellaneous | \$ 125,000 | 0.1% |
| Water Share Fees | \$ 1,600,000 | 1.2% |
| Other Fees | \$ 1,211,925 | 0.9% |
| Transfer In | \$ 50,700,000 | 38.1% |
| Interest | \$ 250,000 | 0.2% |

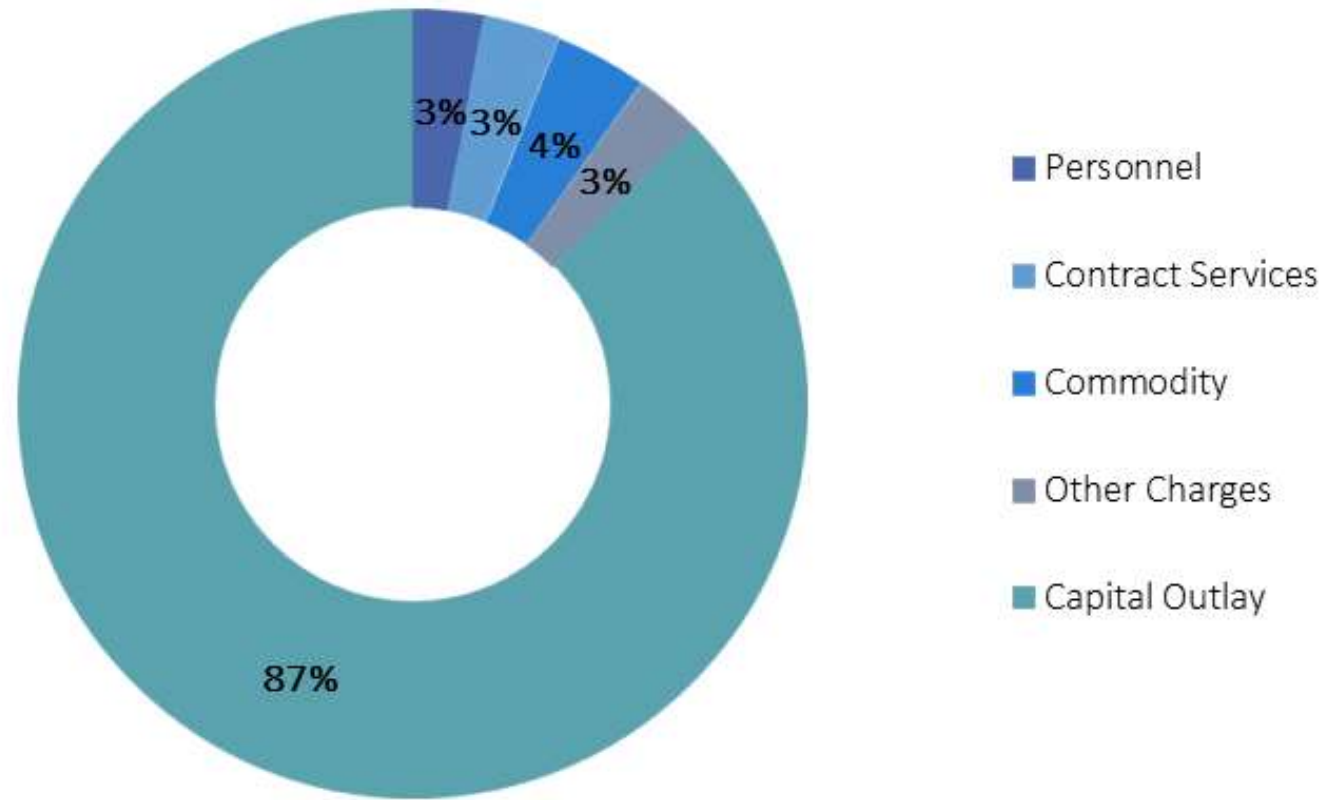


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Water Fund Expenditures - \$44,961,250

WATER FUND EXPENSES BY CATEGORY



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Town of Johnstown

Sewer Fund

Sewer Fund - Budget Highlights

- North Interceptor construction
- Complete Low Point Wastewater Plant construction
- Continue Central Wastewater Plant construction
- New equipment
 - Forklift
 - Emergency pump
 - Vehicles
 - Vac Trailer



Town of Johnstown

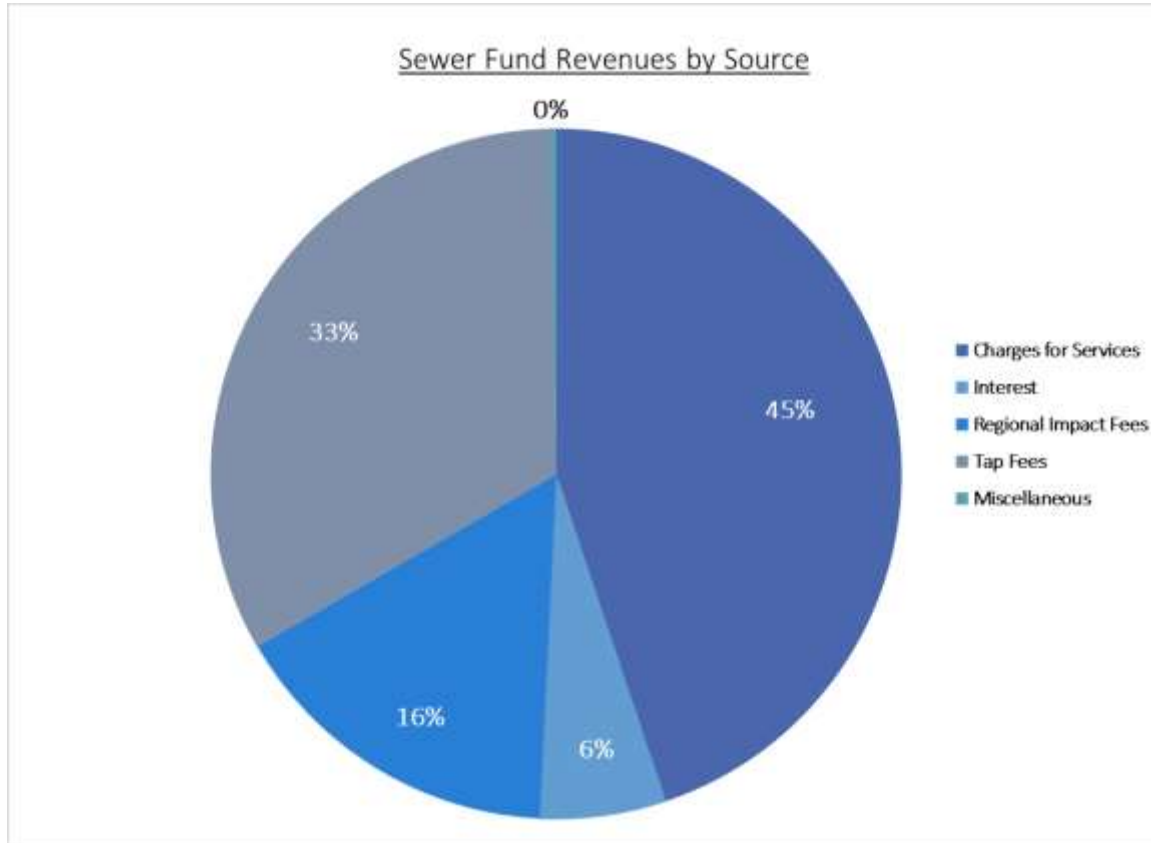
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SEWER FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|--------------------|---------------------|-------------------|---------------------|-----------------------|----------------------|---------------------|----------------------|
| SF Operations | 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 | ##### | \$ 1,320,700 | \$ 392,800 | \$ 1,204,290 | \$ 4,043,840 | \$ 41,722,500 | \$ 2,767,650 | \$ 48,533,990 |
| Total Cash Available | | | | | | | | \$ 65,753,911 |
| Ending Fund Balance | | | | | | | | \$ 17,219,921 |



Sewer Fund Revenues



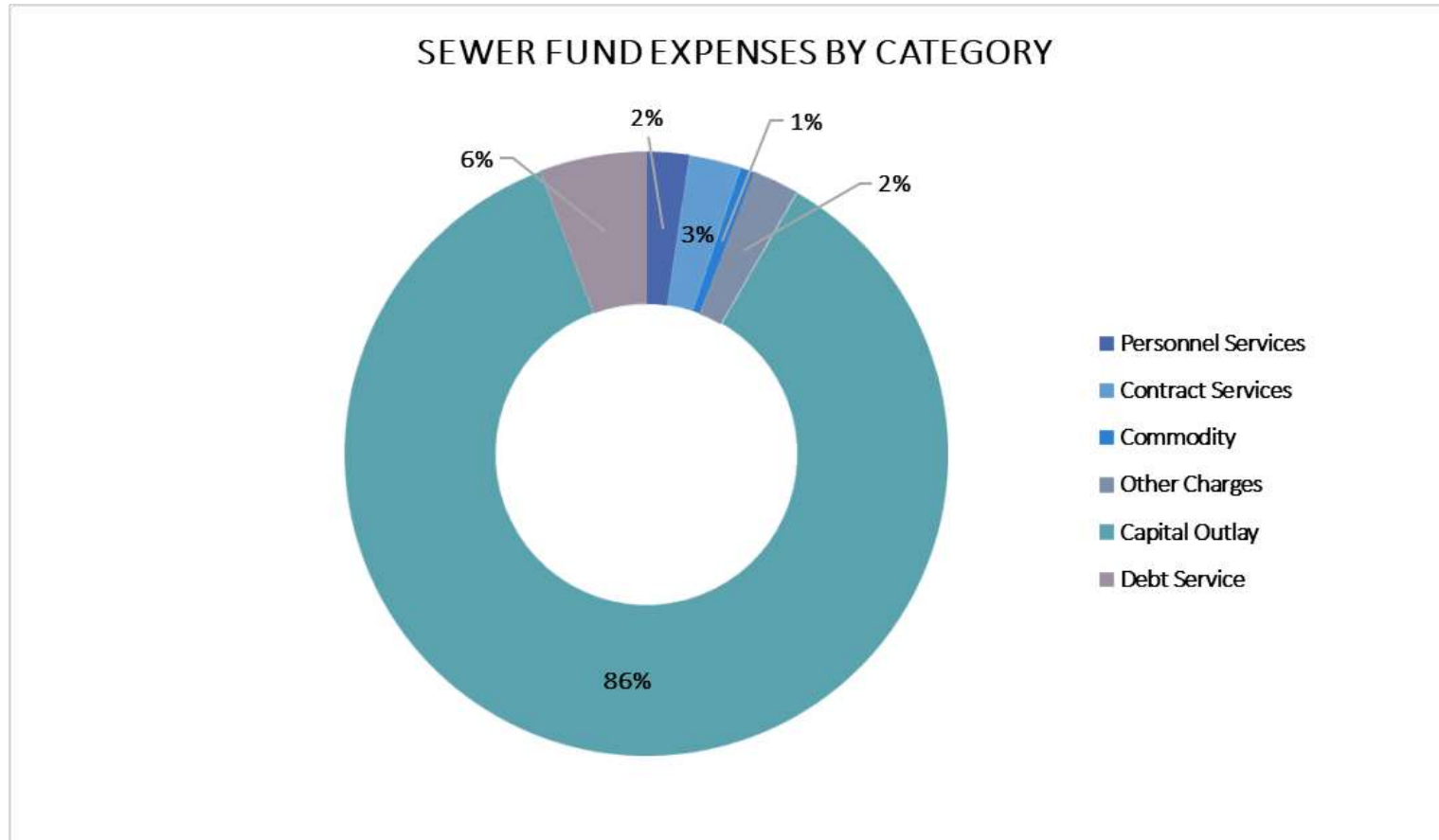
| Sewer Fund | | |
|----------------------|--------------|------------|
| Source | Amount | % of Total |
| Charges for Services | \$ 3,795,000 | 45% |
| Interest | \$ 500,000 | 6% |
| Regional Impact Fees | \$ 1,345,000 | 16% |
| Tap Fees | \$ 2,793,775 | 33% |
| Miscellaneous | \$ 25,000 | 0% |



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Sewer Fund Expenditures - \$48,533,990





Town of Johnstown

Drainage Fund

Drainage Fund - Budget Highlights

- Stormwater Master Plan
- FEMA Stormwater Master Plan grant
- Country Acres drainage improvements
- MS4 permit plans and standards



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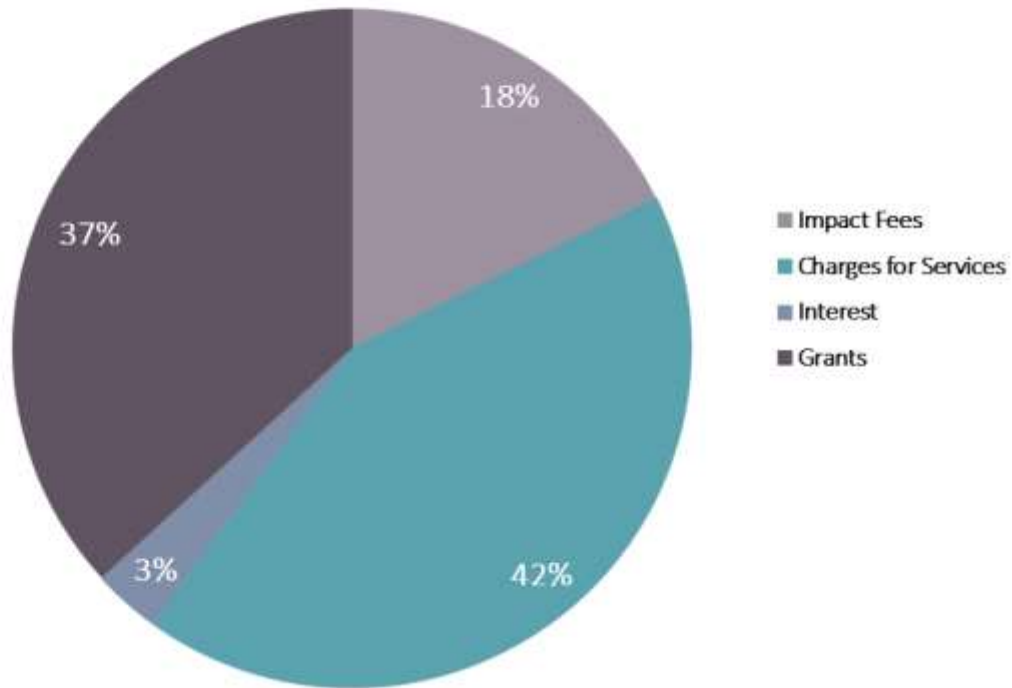
DRAINAGE FUND EXPENSE SUMMARY

| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|----------------------|-----------------------|----------------------|------------------|------------------|-----------------------------|---------------------|-----------------|---------------------|
| Drainage Fund | 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 | | | | | | | | \$ 5,339,955 |
| Ending Fund Balance | | | | | | | | \$ 2,924,065 |



Drainage Fund Revenues

Drainage Fund Revenues by Source



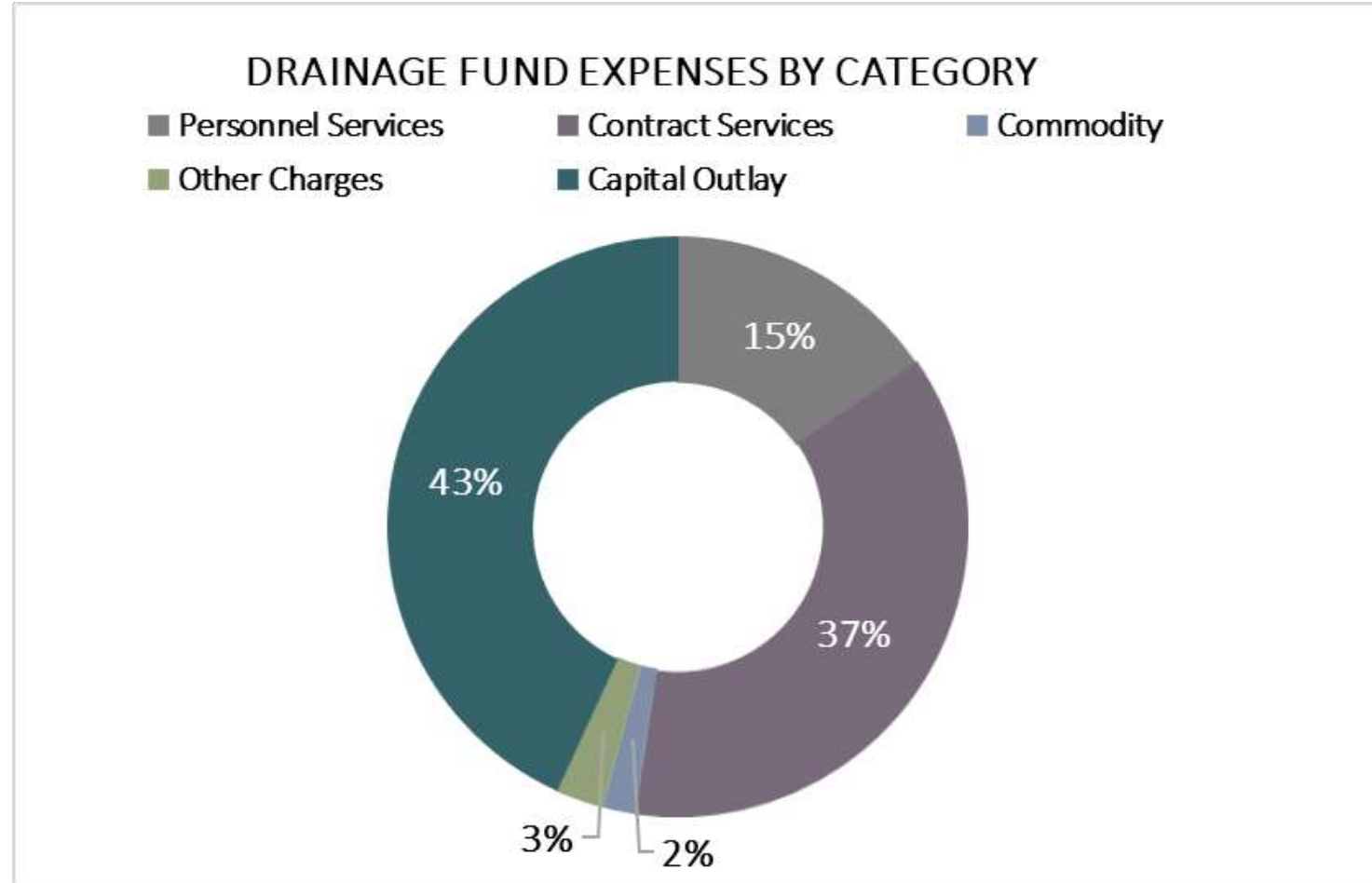
| Drainage Fund | | |
|----------------------|------------|------------|
| Source | Amount | % of Total |
| Impact Fees | \$ 220,000 | 17.7% |
| Charges for Services | \$ 525,000 | 42.3% |
| Interest | \$ 40,000 | 3.2% |
| Grants | \$ 457,560 | 36.8% |



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Drainage Fund Expenditures - \$2,415,890



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Fiduciary Funds



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Town of Johnstown

Cemetery Perpetual Fund

CEMETERY PERPETUAL EXPENSE SUMMARY

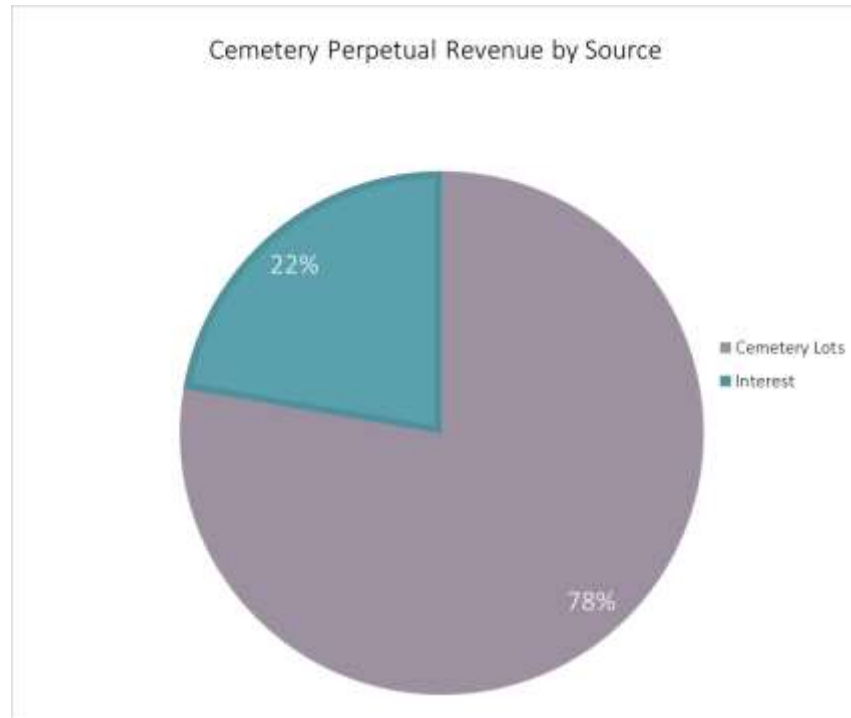
| | Personnel Services | Contract Services | Commodity | Other Charges | Total Operating Costs | Capital Outlay | Debt Service | Total |
|--------------------------|-----------------------|----------------------|-------------|------------------|-----------------------------|-------------------|-----------------|-------------|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



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Cemetery Perpetual Fund Review



CEMETERY PERPETUAL FUND EXPENDITURES

No budgeted expenditures



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The End.



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