

Exhibit B  
Town of Johnstown 2022 Amended Proposed Budget Changes

**General Fund** – There has been an increase in fund balance of \$384,151. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased	\$ 1,226,612
Expenses – 2021 year-end projections increased	(409,941)
Revenues – 2022 decreased – \$1 M DOLA façade grant revenues removed, \$585,380 sales tax revenue increase, \$60K increase in transfer to tax allocation fund, \$1.112M increase in transfers to the Parks and Open Space Fund	(1,586,620)
Expenses – 2022 decreased – \$1.165M DOLA façade grant expenses removed, insurance costs for PD increased \$8,900 and insurance costs increased for PW \$2,000	1,154,100

**Parks & Open Space** – There has been a decrease in fund balance of \$7,766. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased	\$ 19,234
Revenues – 2022 increased – \$1.112M transfer in from General Fund	1,112,000
Expenses – 2022 increased – \$2K increase in insurance costs, \$25K increase cell error, \$1.112M increase for lake rehabilitation	(1,139,000)

**Street & Alley** – There has been an increase in fund balance of \$203,336. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased	\$ 160,736
Revenues – 2022 increased – sales tax revenue	94,600
Expenses – 2022 increased – \$50K increase for crusher fines for alleys, \$2K increase insurance	(52,000)

**Capital Projects** – There has been an increase in fund balance of \$55,720. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased	\$ 55,720

**Tax Allocation** – There has been no change in fund balance, however, there were changes to the revenues and expenses. The changes are detailed as follows:

Description	Impact
Revenues – 2022 increased – transfer from General Fund	\$ 60,000
Expenses – 2022 increased	(60,000)

**Water Fund** – There has been a decrease in fund balance of \$460,579. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased	\$ 73,921
Expenses – 2021 year-end projections increased	(51,000)
Expenses – 2022 increased – \$13.5K insurance, \$470K GAC	(483,500)

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**Sewer Fund** – There has been a decrease in fund balance of \$7,427,312. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased (regional impact fee, tap fees, interest, misc.)	\$ 37,988
Expenses – 2022 increased – \$15,300 insurance, \$7M LPWWTP construction, \$450K Central Ph. 3 design	(7,465,300)

**Drainage** – There has been an increase in fund balance of \$28,497. The changes are detailed as follows:

Description	Impact
Revenues – 2021 year-end projections increased (impact fees)	\$ 30,497
Expenses – 2022 increased – insurance	(2,000)

**Conservation Trust** – There has been an increase in fund balance of \$12,800 as a result if increased revenues in 2021.