

Exhibit B
Town of Johnstown 2021 Amended Proposed Budget Changes

General Fund – There has been a decrease in fund balance of \$3,736,363. The changes are detailed as follows:

Description	Impact
Revenues – 2020 increased	\$ 660,304
Expenses – 2020 increased	-184,092
Revenues – 2021 increased – Weld and Larimer Property taxes	1,404,725
Transfers – 2021 increased – Library for mill levy and loan to Water Fund	-5,254,950
Expenses – 2021 increased – Planning internet \$1,300, Carpet replacement at PD (\$17,000), JHA \$376,000, Insurance \$2,050	-362,350

Parks & Open Space – There has been a decrease in fund balance of \$104,285. The changes are detailed as follows:

Description	Impact
Revenues – 2020 decreased	\$ -53,785
Expenses – 2020 increased	-40,500
Expenses – 2021 increased – Tree voucher program	-10,000

Water Fund – There has been an increase in fund balance of \$4,910,270. The changes are detailed as follows:

Description	Impact
Revenues – 2020 increased	\$ 52,563
Expenses – 2020 increased	-139,450
Revenues – 2021 increased – loan from General Fund	5,000,000
Expenses – 2021 increased – insurance	-2,843

Sewer Fund – There has been an increase in fund balance of \$52,425,038. The changes are detailed as follows:

Description	Impact
Revenues – 2020 increased	\$ 2,450
Expenses – 2020 decreased	8,100
Revenues – 2021 increased – proceeds from bonds	54,450,000
Expenses – 2021 increased – insurance \$2,843, bond payments \$1,998,069, 2020 CMAR carryover \$34,600	-2,035,512

Drainage – There has been a decrease in fund balance of \$458,500. The changes are detailed as follows:

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Description	Impact
Expenses – 2020 increased	-33,500
Expenses – 2021 increased – Rebuild dam	-425,000

Street & Alley Fund – There has been a decrease in fund balance of \$1,000 as the result of an increase in insurance.

Capital Projects Fund – There has been a decrease in fund balance of \$6,000 as the result of a decrease in 2020 revenue projections.

Cemetery Perpetual Fund – There has been an increase in fund balance of \$1,000 as the result of increased revenues in 2020.

Recreation Center Fund – There has been an increase in fund balance of \$100,000 as the result of a decrease in expense projections for 2021 of \$100,000.

Library Fund – There has been an increase in fund balance of \$113,367. The changes are detailed as follows:

Description	Impact
Revenues – 2020 increased – Library facilities fee	\$ 27,112
Revenues – 2021 increased – Town transfer increased as a result of higher property tax estimates \$254,955	254,955
Expenses – 2020 increased	-168,700