450 S. Parish Avenue
Johnstown, CO 80534
970.587.4664
JohnstownCO.gov

TOWN COUNCIL WORK SESSION

450 S. Parish, Johnstown, CO
Monday, September 30, 2024 at 6:00 PM

MISSION STATEMENT: Enhancing the quality of life of our residents, businesses, and visitors through community focused leadership.

AGENDA

CALL TO ORDER

AGENDA ITEMS

1. FY 2025 Budget Work Session I

ADJOURN

AMERICANS WITH DISABILITIES ACT NOTICE

In accordance with the Americans with Disabilities Act and other applicable laws, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at 970-587-4664 no later than 48 hours before the meeting in order to request such assistance.

De conformidad con la Ley de Discapacitados Estadounidenses y otras leyes vigentes, los individuos que necesitan adaptaciones funcionales para asistir o participar en esta reunión deberán comunicarse con la Municipalidad marcando el 970 587- 4664 a lo más tardar 48 horas antes de dicha reunión para solicitarla.

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MEMORANDUM

TO: Honorable Mayor Duncan and Town Councilmembers

FROM: Matt LeCerf, Town Manager

DATE: September 30, 2024

SUBJECT: FY 2025 – Proposed Preliminary Budget

It is with great pleasure to provide the Mayor, Town Council, and the Community in compliance with CRS 29-1-105, with the FY 2025 proposed budget. I am hopeful that this important document represents the direction and objectives identified by the Council. As part of this presentation, we will move through the budget on a fund level basis, providing an overview of the departments' requests. We welcome questions, comments, requested changes and adjustments, and the ensuing dialogue to provide a stronger understanding of the budget and the planned outcomes for FY 2025.

Home Rule Charter Compliance – Article 12, Section 12.3

Article 12, Section 12.3 of the Home Rule Charter requires specific content be provided as part of the proposed budget. Subsections A-H of Section 12.3 are included in the body of the preliminary budget. Additional notes related to the contents of the proposed budget include the following information.

a) *Item H:* The subsection requests *"An estimate of the amount required to be raised from an ad valorem property tax levy".* Included in the proposed FY 2025 budget is the amount of ad valorem to be raised through the assessment of the full 23.947 mills. This mill levy also includes the 3.3 mills that are allocated and dedicated to the library – a portion (1.8 mills) of which is by approval of a ballot measure and the balance is by resolution (1.5 mills) approved by Council (circa 1985).

   In the FY 2024 budget, we experienced a substantial increase in ad valorem taxes. The majority the increase last year was directly attributed to the increase in oil and gas revenues, accounting for 71.4% of the overall total increase last year. As mentioned last year and anticipated this year, those oil and gas revenues were only a one-time influx of revenues. The total property taxes collected in FY 2024 is $17,968,350 compared to the estimated FY 2025 property tax revenue of $14,681,138. The resulting overall decrease for property tax revenues this year, compared to last year is a reduction of $3,287,212 or -18.3%. Based on these estimates, oil and gas revenue represents $2,816,782 of this decrease.

The preliminary estimate of revenues generated through ad valorem are based on the current mill levy, and are indicated in the revenues heading of the presented budget. These revenues are based on preliminary ad valorem rates received by Johnstown from the respective County Assessor Offices.

The assessed value by types anticipated for FY 2025 (dated as 2024) is as shown in the table below.

Changes from 2023 to August 2024

Assessed Values	2023	2024	Growth in 2024	% Growth in 2024	% of Total Tax Pd. By each	Revenue Generated
Vacant Land	25,755,541	22,957,464	-2,798,077	-10.86%	3.12%	549,762
Residential	202,347,837	217,222,550	14,874,713	7.35%	29.48%	5,201,828
Commercial	161,060,905	165,869,260	4,808,355	2.99%	22.51%	3,972,071
Industrial	25,724,427	25,954,839	230,412	0.90%	3.52%	621,541
Agricultural	1,128,534	1,062,763	-65,771	-5.83%	0.14%	25,450
Oil & Gas	313,344,550	172,166,046	-141,178,504	-45.06%	23.36%	4,122,860
State Assessed	7,591,122	7,835,033	243,911	3.21%	1.06%	187,626
Exempt	37,684,724	74,632,770	36,948,046	98.05%	0.00%	0
Total	774,637,640	687,700,725	-86,936,915	-11.22%	83.19%	
Total minus Exempt	736,952,916	613,067,955	-123,884,961	-16.81%	100.00%	14,681,138
				Revenues:	Weld	8,827,189
					Larimer	5,853,949
						14,681,138

b) *Item I:* This item requests *"A statement of the outstanding securities and other debt and payment obligations of the Town, showing the debt redemption and interest requirements the authorized and outstanding and the condition of sinking funds, if any."*

Sewer Revenue Bonds
In 2021, the Town issued Sewer Revenue Bonds for capital projects associated with the wastewater system. The PAR amount of these bond proceeds totaled $46,585,000. As of December 31, 2024, the outstanding principal balance will be $44,920,000. The initial payment amounts for 2021, 2022, and part of 2023 consisted of interest only payments. Beginning in 2024, payments included both the principal and interest. The 2024 payment due is $2,767,650 and the 2025 payment due totals $2,769,900. A copy of the debt scheduled is attached with this memorandum.

Water Revenue Bonds
In 2024, the Town issued Water Revenue Bonds to fund capital projects related to the water treatment plant and water infrastructure. The bonds were issued with a PAR amount of $65,025,000 which represents the outstanding principal on the debt schedule. By December 31, 2024, the outstanding principal balance will be $64,660,000. A partial payment of $1,195,875 consisting of both interest and principal is due in 2024. In 2025, the total payment due is $4,688,000, which includes $1,455,000 towards the principal and $3,233,000 in interest. A copy of the debt schedule is attached with this memorandum.

Regarding sinking funds of concern, there are funds that have balances that are trending lower in FY 2025. These funds include the Parks and Open Space Fund, Street & Alley, Storm Water Fund, Capital Projects Fund, Water Fund, and Sewer Fund.

The Parks & Open Space Fund trending lower in its ending fund balance. The reasoning for this is because it does not have a consistent revenue source to maintain basic operations and provide for the services delivered. This fund could technically be considered a general fund operation, but we keep it separated because it has both an impact fee revenue source and it receives revenue from the Larimer County Open Space Fund Sales Tax. The declining trend of the ending fund balance will continue as our operational costs increase and area of maintenance and operations continues to grow. There is a transfer planned of $2MM from the general fund and it is reasonable to expect that increases to budget the operation and maintenance components of the Parks & Open Space Fund will continue in perpetuity. If the Council wanted to explore an alternative revenue source as they contemplated briefly earlier this year, the bare minimum just to cover operations and maintenance of Parks & Open Space would be a 0.3% sales and use tax.

The Storm Water (Drainage) Fund is also a fund that is trending lower in FY 2025. During May and June of 2023, the Town experienced significant storm events that caused localized flooding. In 2024, the Town began addressing these issues by evaluating multiple options to improve the storm water management in specific areas. The design and construction costs associated with these improvements are substantial and the funds available to complete these improvements are not sufficient and will result in a negative ending fund balance. The general fund will incur the costs to ensure the storm water improvements are completed, specifically to the Sandra Drive Project. These improvements also envision a grassed area to double as a park facility within the proposed detention pond. In 2025, we anticipate the completion of the Storm Water Master Plan. The Master Plan is predominantly being funded by a grant and will also include recommendations for capital projects as well as an assessment of storm water utility rates to ensure the long-term viability of the storm water fund. The other notable project in FY 2025 for this fund are the improvements to the Maestes Street Drainage.

Finally, both the Water and Sewer Funds will be trending downward in their ending fund balances. The Water Fund appears to be very healthy currently, but with the existence of multiple capital projects underway, this fund will trend lower over the next few years. In 2025, we anticipate completion of the major wastewater projects. This monumental achievement is a testament to the hard work of the Utility and Engineering Departments to meet the CDPHE consent order. Long-term sustainability in both the water and sewer funds will be achieved based on rate and connections fees adjustments that went into effect this year and will continue to adjust annually based on the approved fee schedule.

c) *Item J: Such other information as the Council may require.* Town Staff can provide additional information as directed and requested by Council to the Town Manager.

Section 17-3-5 E. Community Facilities & Fees

Section 17-3-5 E. of the Johnstown Land Use and Development Code requires an annual report to the Council not later than October 15 of each year. The requirements of the annual report are as follows:

E. Annual Report. At least once every year, not later than October 15, and prior to the Town Council's adoption of the annual budget and capital improvements program, the Town Manager shall prepare and submit an annual impact fee report to the Council.

1. The annual report may include evaluation of capital improvements planning, analysis of annual development activity and permit statistics, assessment of funds and capital improvements expenditures, recommended updates to the fee schedules and calculation, recommended amendments to the fee ordinances and impact areas, and any other information relevant to or required by specific impact fee ordinances.

2. The Town Council shall receive the annual report and may take any action it deems appropriate based on the information.

   a. Recommendations for amendments, if appropriate, to these procedures or to specific ordinances adopting impact fees for particular capital improvements;
   Section 17-3-5 addresses the requirements and applications for impact fees. In November 2021, Council received a report from WEL Consulting Group that performed the necessary analysis of our impact fees. In February 2022, the updated impact fee schedule went into effect and included a 5-year of regular increases until the end of FY 2026. At this time, no amendments to these ordinances are planned to accommodate existing or future capital improvements.

   b. Proposed changes to the Comprehensive Plan or plan elements and/or an applicable Capital Improvements Program, including the identification of additional capital improvement projects anticipated to be funded wholly or partially with impact fees;
   In November 2021, the Town adopted its new comprehensive plan. No planned changes are anticipated from this plan. Complimenting the Comprehensive Plan is the updated Land Use and Development Code which was effective in May 2023.

   The updated Capital Improvements Program (CIP) for FY 2025 has been included within the proposed FY 2025 Budget document. An overall CIP 10 Year plan is currently being completed and will be provided to Council prior to the October 15 deadline. Capital projects planned in FY 2025 directly associated with impact fees are as follows:

- *Transportation Facilities Development Fee*
  - Hwy 60 & Colorado Blvd. Intersection Improvements - $5,200,000
- *Police Facilities Development Fee*
  - PD Expansion - $2,998,000
- *Public Facilities Development Fee*
  - Development Services Building - $4,200,000
- *Park & Recreation Facilities Development Fee*
  - Trail Development - $1,000,000
  - Hays Park Playground Improvements - $500,000
  - Vehicle - $66,500
  - Parks Master Plan (Letford & Centennial) - $20,000
- *Library and Cultural Facilities Development Fee*
  - Public Art Master Plan & Project - $150,000
- *Drainage Impact Fee*
  - Maestes Street Drainage Improvements - $1,000,000
  - Stormwater Master Plan - $254,000

c. Proposed changes to the boundaries of impact fee districts, if applicable;
The following impact fees have no boundary restrictions with respect to their application on any development within the Town limits. No boundary adjustments are planned unless new properties are annexed into the Town limits:

- *Transportation Facilities Development Fee*
- *Police Facilities Development Fee*
- *Public Facilities Development Fee*
- *Park & Recreation Facilities Development Fee*
- *Library and Cultural Facilities Development Fee*
- *Drainage Impact Fee*

d. Proposed changes to impact fee schedules as set forth in the ordinances imposing and setting impact fees for particular capital improvements;
Ordinance 2022-221 adopted in February 2022 establishes the 5-year fee schedule for the Town's Impact Fees. A copy of this ordinance which details the fee schedule for the impact fees for FY 2025 is attached to this correspondence.

e. Proposed changes to level of service standards for particular categories of capital improvements;
No specific changes to the level of service standards are planned in the various categories of capital improvements. If any changes were to occur, they would either be organically or due to the improvements that are planned in FY 2025. The specific changes would improve or increase the level of service provided, not reduce, or eliminate a specific service.

f. Proposed changes to any impact fee calculation methodology;
No changes are proposed to the existing impact fees calculation methodology. Changes to the Town's ordinances related to the method of calculation would only be

to clarify the current practice and application of the impact fee for residential and nonresidential development as applicable in the assessment of the impact fee.

g. Proposed changes to the population, housing, land use, persons per household or nonresidential development projections included in the impact fee report and upon which the impact fee amounts have been determined;
Northern Colorado continues to be one of the fastest growing regions in Colorado and more than likely in the United States. Based on the current draft of the Comprehensive Plan, growth is conservatively estimated at 2.5% annually, but could be as great as 6%. Our impact fees accurately reflect the growth estimates currently expected in Johnstown. The fees in place are set to meet needs and demand for capital improvements necessary as the growth in the community continues. Based on known development status and construction dwelling progress, we have estimated 210 single-family homes and 200 multi-family units for FY 2025.

h. Other data, analysis or recommendations as the Town Manager may deem appropriate, or as may be requested by the Town Council.
The Town Manager is prepared for any additional information and analysis desired by the Council upon request.

Introduction

Overall, the budget portions presented are in a stable financial position and balanced. This is due to the accountability and expectations created by the Citizens, coupled with the leadership of the Council. Accordingly, Staff recognizes and understands the importance of ensuring financial sustainability for the organization and the Community. Included in the budget within each fund are proposed revenues, expenditures, and ending fund balances. The budget presented ensures that services both internal and external are either maintained at their current level or improved for a better community experience. Below are brief highlights of some of the FY 2025 projects and outcomes proposed. We intend to walk through the entire budget, highlighting other outcomes requested by Council beyond the operational components. There are two budget work sessions expected to walk through the entire budget and receive feedback from Council on any requested changes they'd like to specifically request.

General Fund

The General Fund has a healthy reserve balance of approximately $34,010,223 or 2.00 year's operational reserves at the end of FY 2025. While our current financial policies require 6 months' operational reserves, there was a request from Council to consider providing for 1.5 year's. It is important to note that operational reserves are different than the total budget. Operational reserves are the ending fund balance compared to the annual operational expenditures for a specific fund, while the total budget for a fund including capital outlays. The measurement of operational reserves against its expenditures is a more justified measurement since the capital items are generally larger expenses which, if necessary, can be paused until a more appropriate time for the improvement(s).

With this excess reserve, I do not believe that it is appropriate to allocate additional funding to projects or programs. I believe Staff has more than enough on their plate currently and adding additional responsibilities and accomplishments would be irresponsible and more than likely not achievable. Furthermore, we have a number of upcoming projects in the general fund that will require us to likely draw down on this reserve fund balance. These projects in the near future include construction a Senior/Community Center, the desperate need for a new PW/Utility Facility, and a full commitment to parks and recreation activities that the community is eager to see developed. Spending the funds on projects that don't improve services or deliver additional community amenities should be carefully considered in terms of the value add they deliver to our community.

The general fund provides for legislative, administrative, financial, police, planning, engineering, building services and maintenance, and some public works operation functions. Included in the FY 2025 proposed budget are some of the highlights of the general fund:

- The Police Department requested four (4) new officers and vehicles in their budget for FY 2025. This will consist of 2 Sergeants and 2 Officers. Also of note, included in their budget request is the completion of the Police Headquarters expansion. This is slated to be completed in March 2025 based on weather and general progress of the contractor. The total budget for this project is $6.5 million and includes a DOLA grant application for $1 million for the project as well.
- The Town continues to work on the Sandra Drive drainage improvements. Funding is allocated in FY 2025 for this project, specifically the finalizing of design and then demolition of homes and construction of the detention pond. As previously mentioned, this project is not viable in the drainage fund and is being completed through the general fund based on the use of the property as an open space or light use park facility (no amenities).
- The Town is currently working with Weld County and Milliken on a planned application to continue transportation services to our senior community. The grant will be submitted by November. If successful, the program the grant will extend beyond August 2026 for at least another year. If the grant is unsuccessful, funding is available for operating the service by the Town. Additional transportation partnership discussions using bus systems along Highway 34 are continuing with neighboring communities to ensure employment centers in Johnstown can be fulfilled.
- Funding has been allocated for various development code updates. These include landscaping specifications to encourage low water flow, code updates that address the downtown master plan, and other requested changes by the Town Council.
- Building construction and design will be a focus for the Town in 2025. The two projects will include construction of the Development Services Building in 2025 and design of the new Senior/Community Center as well. The actual location of this facility has yet to be determined.
- Funding for a Downtown Economic Study is proposed in FY 2024. This will likely include engagement with a consultant as well as Downtown Colorado, Inc. The most critical to this process will be the downtown community and its businesses.
- Transfers are proposed in the general fund including the following:
    - An operational transfer to the Parks & Open Space fund in the amount of $2MM

  - A transfer into the recreation center fund in the amount of $505,000. In compliance with the Operation and Management Contract with the YMCA we provide $500,000 annually. The additional $5,000 is for our participation in the Mountain View HOA as agreed to in 2019.
  - A transfer of $1,750,000 to the tax allocation fund. This transfer is used to pay out reimbursement and sales tax share back agreements we have with specific development projects.
  - A transfer of $200,000 is anticipated associated with the Library & Cultural Development Fees.
  - There was a transfer in for 2024 in the amount of $3 million and an anticipated transfer in for 2025 in the amount of $1 million from the interest earned on the grant to the Sewer Fund.

Street Funding

The Town is committed to improving streets in our community which is a significant indicator of a quality community. The community also recognizes the value of a healthy transportation system and accordingly approved a 0.5% sales and use tax on goods sold in the community. Some of the notable items included in the FY 2024 Street & Alley Budget include the following:

- A $2.4 million allocation for street maintenance for slurry seal, overlay projects, and other Preventative Maintenance Programming on our Town roadways. This is a 9% increase compared to the approved FY 2024 budgeted amount and can be directly attributed to the support of the community to approve the 0.5% transportation sales and use tax increase. We anticipate continuing this program at this level or higher based on increases to sales and use tax for the community.
- There are several projects along the Highway 60 and Colorado Boulevard intersection and corridor. An overview of these specific projects are detailed below:
  - An allocation of $2 million is being made for the purposes of widening Colorado Blvd. north of Highway 60. The Town will be responsible for the western segment of Colorado Blvd. and coordinating it with the Purvis property development (the Purvis developer will be responsible for the eastern segment of Colorado Blvd adjacent to the Purvis property). This will help improve safety, road condition and traffic congestion along this section of roadway north of Highway 60.
  - Intersection improvements at Highway 60 and Colorado Blvd. are anticipated during FY 2025. The intersection improvements include installation of new signals at the intersection that would be strategically positioned at the ultimate design and extent of the intersection. This would also include the configuration of the intersection to the ultimate design for a major arterial. CDOT will be an advisory partner on this intersection since they ultimately control and have jurisdiction over the roadway. Funding for these improvements is proposed for appropriations at $5.2 million.
  - The roundabout at Roosevelt and Colorado Blvd. is currently in design. As has been communicated, we are working to target a May – August 2025 construction period when school is out. Funding proposed in FY 2025 is $2.38 million and includes the remaining balance of the design and the construction project.

- Two vehicles are contemplated in the FY 2025 budget request. This includes a new single axle snow plow which was ordered last year that we are still waiting on delivery and a new pick-up that will include a snow plow blade upfitting.
- The Town will focus on improving alleyways in and around the historic downtown residence. To this effort, $250,000 has been proposed for an alleyway overlay program. This should provide for 2-4 blocks of improvements based on unit costs on the flat work.
- A new tractor is proposed in the budget as well for maintenance of the large acreage and right of way mowing crews are having to do in the community and on property that the Town owns. This cost is $130,000.

Capital Facility Fund

The Capital Projects Fund derives its revenues from 1% use tax for all capital projects in the Town of Johnstown. In 2024, there are two funding expenditures proposed as described below:

- In 2024, Council reallocated funding to provide for improvements including signage, streetlights in downtown, and LED signage to create better awareness of community events. We continue to work on these projects and funding has been allocated in the amount of $650,000. All other projects associated with this reallocation should be completed by the end of the 2024 calendar year.
- An allocation is proposed for the installation of several EV Charging stations around Town as the electric vehicle count changes across the community.
- The Town started the Parish Avenue alleyway improvement design on the west side in 2024. Construction for this project has been proposed in FY 2025. Council has seen preliminary concepts and should see final design elements soon.
- As the Centennial and Letford Master Park Plan designs continue forward, we have appropriated $3 million for park construction in FY 2025. We are hopeful to apply for a grant that would receive favorable consideration as well. These are critical elements that we consistently hear from the community that they want to have receive additional focus.

Park & Open Space Fund

In FY 2024 over half of the proposed budget is recommended for allocation to capital projects. As part of the citizen survey, recreational opportunities and amenities were a key focus of the feedback we received. Accordingly, we are listening to that feedback. Some of the specific projects will include the following:

- An allocation of $1 million is proposed for additional trail development in the community as well. Our goal is to eventually complete a connected trail from the south side to the north side of Town.
- Hays Park is in critical need of improvements. Our focus in FY 2025 will be to replace the playground, add a pour in place for surface of the playground, and make cosmetic improvements to the pavilion and other areas at this park. Funding is set at $500,000 based on the cost of playground improvements this year. The focus is to try and do this improvements to parks annually so in the future when replacements are necessary they don’t happen all in the same fiscal year causing financial challenges to the fund.

- Irrigation controls and improvements across our park system will also be a key focus in FY 2025. This will include the Pioneer Ridge Park and remote controllers to adapt in real time based on weather conditions in a given period.

Sewer Fund

The Sewer Fund has several major capital projects that will be continuing during FY 2025. While some of these are a result of the Consent Order with the Colorado Department of Public Health and Environment, others are of a general need to accommodate the anticipated growth in the community. To facilitate these capital projects, the Town in 2021 issued roughly $56 million in bonds to begin the improvements now. Some of the project highlights include the following:

- A new interceptor to be initially funded by the Town is contemplated from Encore down to the Low Point WWTP. This improvement will include a cost recovery fee for new connections and single-family equivalents to the main based on future development. This application is similar to the north and central interceptors adjacent to Highway 60.
- The Central WWTP will continue construction in 2025. The approved total budget for this project is $52.8 million and $23.5 million of this cost is allocated for FY 2025. Construction is anticipated for completion in 2025.
- The sewer fund as it is presented also includes a 15% increase to the sewer utility rate charges for monthly service.

Water Fund

The Water Fund has several critical and necessary projects in 2024. The specific projects that will assist with water demands on the system (especially during the summer season of high-water usage) will including the following:

- Construction of the new Water Treatment Plant Expansion. This will increase the plant capacity from ~6.2 MGD to 12 MGD. The construction which will begin in 2023, will carry forward to substantial completion hopefully in early 2026. Total construction costs are expected to be approximately $85 million over the term of the project. Funding for FY 2025 is $47 million.
- A raw water trunk line is also going to be an essential part to building additional capacity in the water system. We are currently near completion of design and are still completing easement acquisitions now. Construction is scheduled in 2025 at a cost of $10.5 million.
- Rates will be a critical factor in the ability to meet the needs and complete these large capital projects. The water fund as it is presented also includes a 30% increase to the water utility rate charges for monthly service.
- Construction of the new water line to the Central WWTP is included in the FY 2025 budget. This project was recently bid and an award recommendation is expected before Council in the next 45-days. Final budgeting for this project in FY 2025 is set at $3.25 million.

Staffing & Compensation

In FY 2025, the following position as shown in the table below. There are some unique positions included in this years budget. Some of those notable position. Council will be briefed on the purposes of these positions as we move forward and the organizational services change.

Department	Qty.	Position	Fund
Administration	1	IT Manager	General Fund
Administration	1	Grant Writer	General Fund
Administration	1	Water Conservation Specialist	General/Water Fund
Town Manager	1	Assistant Town Manager	General Fund
Economic Development	1	Economic Development Specialist	General Fund
Town Clerk	1	Deputy Town Clerk	General Fund
Police	2	Police Officer	General Fund
Police	2	Police Sergeant	General Fund
Public Works	1	Parks Maintenance I	Parks & Open Space Fund
Finance	1	Utility Billing Technician	Water/Sewer Fund
Utilities	1	Water Meter Technician	Water Fund
Utilities	1	Water Operator	Water Fund
Utilities	1	Deputy Utilities Director	Water/Sewer Fund

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

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
Totals	11,853,000	3,052,935	813,585	1,225,470	16,944,990	7,740,000	3,338,000	-	28,022,990
Total Cash Available									$ 62,033,213
Ending Fund Balance									$ 34,010,223
% of Total Budget	42.30%	10.89%	2.90%	4.37%	60.47%	27.62%	11.91%	0.00%	100.00%

	GENERAL FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Advalorem Taxes					
10.01.3110.00	Property Taxes - Weld	4,269,954	11,759,083	11,772,423	11,759,083	8,827,189
10.01.3112.00	Property Taxes - Larimer	4,750,213	6,209,267	6,229,987	6,209,267	5,853,949
	Subtotal	9,020,167	17,968,350	18,002,410	17,968,350	14,681,138
	Sales Tax					
10.01.3120.00	Sales Tax - State	13,963,348	8,504,127	12,500,000	14,500,000	15,000,000
10.01.3122.00	Use Tax - Building	2,062,341	2,623,807	1,000,000	2,780,000	1,000,000
	Subtotal	16,025,689	11,127,934	13,500,000	17,280,000	16,000,000
	Excise Tax					
10.01.3130.00	Lodging Tax	169,037	99,046	100,000	115,000	105,000
10.01.3150.00	Tobacco Tax	42,158	11,290	20,000	20,000	20,000
10.01.3160.00	Severance Tax	702,525	390,970	150,000	390,970	150,000
	Subtotal	913,719	501,306	270,000	525,970	275,000
	Franchise Tax					
10.01.3180.00	Franchise Tax-Cable	31,204	16,213	25,000	25,000	25,000
10.01.3182.00	Franchise Tax - Electric & Gas	612,336	376,954	550,000	550,000	550,000
	Subtotal	643,539	393,167	575,000	575,000	575,000
	Licenses, Permits, & Service Charges					
10.01.3210.00	Business Licenses	17,896	17,380	12,000	18,000	18,000
10.01.3215.00	Contractors Licenses	37,125	37,950	25,000	39,000	30,000
10.01.3220.00	Dog License/Fees	1,105	1,145	1,500	1,170	1,000
10.01.3230.00	Liquor License	6,096	5,699	4,500	5,700	6,000
10.01.3510.00	Abatement Fees	170	-	2,000	-	-
10.01.3515.00	Plastic Bag Fees	12,323	8,130	5,000	9,000	4,000
10.01.3520.00	Administrative Fees	2,377	883	2,000	2,000	2,000
10.01.3530.00	Building Permits	1,906,355	1,717,223	1,100,000	1,990,000	1,400,000
10.01.3548.00	Zoning/Subdivision Fees	-	2,000	-	2,000	-
10.01.3565.00	Facility Rental Fees	9,330	3,420	3,500	4,000	4,000

	GENERAL FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
10.01.3750.00	Police Facilities Development Fees	611,659	425,964	324,725	435,500	334,190
10.01.3760.00	Public Facilitites Impact Fees	1,284,700	923,459	713,075	936,000	734,110
	Subtotal	3,889,137	3,143,254	2,193,300	3,442,370	2,533,300
	Fines, Forfeitures, & Pd Fees					
10.01.3310.00	Court Revenues	242,578	183,084	190,000	250,000	240,000
10.01.3320.00	Court Surcharge	38,221	29,060	25,000	38,000	35,000
10.01.3330.00	Restitution	-	25	-	25	-
	Subtotal	280,799	212,169	215,000	288,025	275,000
	Other Revenues					
10.01.3960.00	Interest Income	2,454,865	2,042,936	500,000	2,500,000	900,000
10.01.3970.00	Misc Revenue	19,883	21,182	10,000	22,000	10,000
10.01.3985.00	Refund Of Expenditures	1,149,076	711,124	350,000	720,000	350,000
10.01.3990.00	Rent Income	7,800	5,200	-	7,800	7,800
10.01.3995.00	Unrealized Gain	795,532	-	-	-	-
	Subtotal	4,427,156	2,780,442	860,000	3,249,800	1,267,800
	Revenue From Other Agencies					
10.01.3410.00	Grants - Federal	956,915	-	-	-	-
10.01.3420.00	Royalties	216,374	65,308	50,000	68,000	50,000
10.01.3440.00	State Grants	89,843	19,241	-	1,000,000	-
	Subtotal	1,263,132	84,549	50,000	1,068,000	50,000
	Events & Community Activities					
10.01.3953.00	Donations/Community Activities	507	250,087	20,000	255,000	40,000
10.01.3955.00	Insurance Proceeds	2,368	-	-	-	-
	Subtotal	2,875	250,087	20,000	255,000	40,000
	Total Fund Revenues	**36,466,214**	**36,461,257**	**35,685,710**	**44,652,515**	**35,697,238**

	GENERAL FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Intragovernmental Revenues					
10.01.3999.00	To Library	(1,370,248)	(1,594,630)	(2,491,362)	(2,491,362)	(2,023,124)
10.01.3999.00	To Sewer Fund	(50,000,000)	-	-	3,000,000	1,000,000
10.01.3999.00	To Water Fund	-	-	(50,700,000)	(50,700,000)	-
10.01.3999.00	To Parks	-	(1,000,000)	(1,000,000)	(1,000,000)	(2,000,000)
10.01.3999.00	To Rec Center	(329,929)	(513,700)	(503,000)	(503,000)	(505,000)
10.01.3999.00	To Tax Fund	(501,027)	(650,061)	(700,000)	(700,000)	(1,750,000)
10.01.3999.00	From Library	15,640	38,793	37,395	50,800	-
10.01.3999.00	To Arts Fund	-	-	-	-	-
	Subtotal	(52,185,565)	(3,719,598)	(55,356,967)	(52,343,562)	(5,278,124)
	TOTAL FUND REVENUES W/TRANSFERS	(15,719,351)	32,741,659	(19,671,256)	(7,691,047)	30,419,114
	UNRESTRICTED CASH BALANCE FORWARD					31,614,098
	TOTAL ANTICIPATED FUNDS AVAILABLE					62,033,213

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.10.4001.00	Salaries	38,977	30,103	60,500	60,500	36,500
10.10.4010.00	Payroll Taxes	2,982	2,824	4,500	4,500	2,600
10.10.4025.00	Workers Compensation	38	349	400	400	1,200
	Total Personnel Services	41,997	33,275	65,400	65,400	40,300
	Contractual Services					
10.10.4100.00	Audit	9,000	8,500	40,000	15,000	40,000
10.10.4135.00	Other Contractual Services	8,294	4,158	40,000	35,000	50,000
10.10.4140.00	Postage	-	9	-	-	-
10.10.4145.00	Printing & Advertising	12,281	10,953	7,000	12,000	10,000
10.10.4150.00	Professional Services	161,449	56,021	260,000	250,000	250,000
10.10.4170.00	Telephone	-	569		1,100	1,200
10.10.4180.00	Travel & Training	6,120	14,977	18,000	10,000	$18,000
	Total Contractual Services	197,144	95,187	365,000	323,100	369,200
	Commodities					
10.10.4310.00	Computers & Software	3,171	14,122	5,000	16,000	3,000
10.10.4385.00	Supplies - General	4,264	942	1,500	1,500	1,500
10.10.4400.00	Supplies - Office	2,134	347	2,500	2,500	2,500
	Total Commodities	9,568	15,411	9,000	20,000	7,000
	Other Charges					
10.10.4530.00	Election Expenses	-	49,609	46,000	49,609	160
10.10.4540.00	Insurance	113,481	90,191	90,200	90,200	134,000
10.10.4560.00	Memberships & Subscriptions	38,949	44,194	77,000	77,000	92,000
10.10.4570.00	Miscellaneous	157,276	178,101	272,500	272,500	284,000
	Total Other Charges	309,707	362,096	485,700	489,309	510,160
	Capital - $5,000/item min.					
10.10.4850.00	Land	-	3,857,176	-	3,957,000	-
10.10.4890.00	Other Improvements	665,309	650,000	1,000,000	650,000	2,500,000
	Total Capital	665,309	4,507,176	1,000,000	4,607,000	2,500,000

Item 1.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total Budget Request	**1,223,725**	**5,013,145**	**1,925,100**	**5,504,809**	**3,426,660**

General Fund - Town Manager Dept.

Item 1.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
Town Manager - Combined						
	Personnel Services					
10.20.4001.00	Salaries	643,333	396,285	893,300	893,300	1,097,500
10.20.4002.00	Overtime	-	495	-	500	-
10.20.4010.00	Payroll Taxes	46,115	28,841	68,650	68,650	83,900
10.20.4020.00	Unemployment Taxes	-	1,790	7,700	7,700	9,400
10.20.4025.00	Workers Compensation	2,793	7,189	9,700	12,000	14,200
10.20.4030.00	Group Insurance	93,879	46,082	119,125	119,125	151,000
10.20.4035.00	Retirement Contribution	59,370	41,614	107,500	107,500	131,700
10.20.4040.00	Automobile Allowance	5,200	2,875	6,000	6,000	6,000
10.20.4045.00	Cell Phone Allowance	1,669	288	1,900	1,900	1,900
	Total Personnel Services	852,358	525,459	1,213,875	1,216,675	1,495,600
	New Personnel					
10.20.4001.00	Salaries	-	-	-	-	500,500
10.20.4010.00	Payroll Taxes	-	-	-	-	38,300
10.20.4020.00	Unemployment Taxes	-	-	-	-	4,500
10.20.4025.00	Workers Compensation	-	-	-	-	3,900
10.20.4030.00	Group Insurance	-	-	-	-	127,700
10.20.4035.00	Retirement Contribution	-	-	-	-	60,100
	Total New Personnel	-	-	-	-	735,000
	Contractual Services					
10.20.4135.00	Other Contractual Services	$118,131	$11,368	$146,000	$115,000	$192,300
10.20.4140.00	Postage	840	32	6,550	1,160	1,150
10.20.4145.00	Printing & Advertising	83,229	37,135	86,600	85,000	79,000
10.20.4150.00	Professional Services	146,676	79,163	165,000	166,010	157,500
10.20.4170.00	Telephone & Internet	2,670	2,429	15,800	15,000	24,730
10.20.4180.00	Travel & Training	28,461	23,964	54,850	41,250	55,900
	Total Contractual Services	380,008	154,090	474,800	423,420	510,580

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Commodities					
10.20.4310.00	Computers & Software	27,570	132,105	145,150	169,450	136,240
10.20.4330.00	Fuel & Lubricants	504	403	4,250	3,450	3,550
10.20.4385.00	Supplies - General	1,900	917	4,000	3,250	21,255
10.20.4400.00	Supplies - Office	10,480	6,698	11,900	8,750	14,450
10.20.4440.00	Supplies - Fleet	-	2	-	-	1,000
	Total Commodities	40,454	140,125	165,300	184,900	176,495
	Other Charges	17,419	7,216	9,000	9,000	19,000
10.20.4540.00	Insurance					
10.20.4560.00	Memberships & Subscriptions	5,921	17,245	25,160	25,160	9,960
10.20.4570.00	Miscellaneous	54,868	43,641	153,300	135,700	127,900
	Total Other Charges	78,208	68,102	187,460	169,860	156,860
	Capital - $5,000/item min.					
10.20.4830.00	Equipment	6,385	-	-	-	-
10.20.4840.00	Infrastructure	53,052	-	-	-	-
10.20.4860.00	Vehicles	-	33,384	76,000	76,000	-
	Total Capital	59,437	33,384	76,000	76,000	-
Total Combined Budget Request		**1,410,465**	**921,159**	**2,117,435**	**2,070,855**	**3,074,535**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Town Manager					
	Personnel Services					
10.20.4001.00	Salaries	643,333	529,718	893,300	893,300	1,097,500
10.20.4002.00	Overtime	-	1,263	-	500	-
10.20.4010.00	Payroll Taxes	46,115	38,572	68,650	68,650	83,900
10.20.4020.00	Unemployment Taxes	-	1,790	7,700	7,700	9,400
10.20.4025.00	Workers Compensation	2,793	10,782	9,700	12,000	14,200
10.20.4030.00	Group Insurance	93,879	62,126	119,125	119,125	151,000
10.20.4035.00	Retirement Contribution	59,370	56,986	107,500	107,500	131,700
10.20.4040.00	Automobile Allowance	5,200	3,875	6,000	6,000	6,000
10.20.4045.00	Cell Phone Allowance	1,669	388	1,900	1,900	1,900
	Total Personnel Services	852,358	705,499	1,213,875	1,216,675	1,495,600
	New Personnel					
10.20.4001.00	Salaries	-	-		-	500,500
10.20.4010.00	Payroll Taxes	-	-		-	38,300
10.20.4020.00	Unemployment Taxes	-	-		-	4,500
10.20.4025.00	Workers Compensation	-	-		-	3,900
10.20.4030.00	Group Insurance	-	-		-	127,700
10.20.4035.00	Retirement Contribution	-	-		-	60,100
10.20.4040.00	Automobile Allowance	-	-	-	-	-
	Total New Personnel	-	-	-	-	735,000
	Contractual Services					
10.20.4120.00	Employee Education	-	-	-	-	-
10.20.4135.00	Other Contractual Services	76,035	3,168	131,000	100,000	$150,800
10.20.4140.00	Postage	835	23	1,000	1,000	1,000
10.20.4145.00	Printing & Advertising	7,924	-	1,500	1,500	1,500
10.20.4150.00	Professional Services	146,147	45,319	50,000	50,000	55,000
10.20.4170.00	Telephone & Internet	1,599	959	12,300	12,300	19,890
10.20.4180.00	Travel & Training	10,896	10,932	27,500	22,000	27,500

General Fund - Town Manager Dept.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total Contractual Services	243,437	60,401	223,300	186,800	255,690
	Commodities					
10.20.4310.00	Computers & Software	16,578	65,569	50,000	75,000	51,100
10.20.4330.00	Fuel & Lubricants	454	374	3,400	3,000	3,000
10.20.4385.00	Supplies - General	1,522	267	2,500	1,700	15,000
10.20.4400.00	Supplies - Office	9,256	3,863	10,000	5,000	12,000
10.20.4440.00	Supplies - Fleet	-	2	-	-	1,000
	Total Commodities	27,810	70,075	65,900	84,700	82,100
	Other Charges					
10.20.4540.00	Insurance	17,419	7,216	9,000	9,000	19,000
10.20.4560.00	Memberships & Subscriptions	1,832	15,959	22,100	22,100	4,000
10.20.4570.00	Miscellaneous	37,442	34,371	130,000	110,000	100,000
	Total Other Charges	56,693	57,546	161,100	141,100	123,000
	Capital - $5,000/item min.					
10.20.4830.00	Equipment	6,385	-	-	-	-
10.20.4860.00	Vehicles	-	33,384	76,000	76,000	-
	Total Capital	6,385	33,384	76,000	76,000	-
	Total Budget Request	**1,186,683**	**926,905**	**1,740,175**	**1,705,275**	**2,691,390**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Communications					
	Contractual Services					
10.24.4140.00	Postage	-	-	400	-	-
10.24.4145.00	Printing & Advertising	71,192	36,984	80,000	80,000	75,000
10.24.4150.00	Professional Services	500	806	-	1,000	2,500
10.24.4170.00	Telephone & Internet	681	1,192	1,400	1,400	2,040
10.24.4180.00	Travel & Training	4,645	2,038	10,000	5,000	8,000
	Total Contractual Services	77,018	41,020	91,800	87,400	87,540
	Commodities					
10.24.4310.00	Computers & Software	4,608	35,685	48,700	48,000	33,600
10.24.4330.00	Fuel & Lubricants	-	-	350	350	350
10.24.4385.00	Supplies - General	220	19	-	50	-
10.24.4400.00	Supplies - Office	1,006	1,936	500	2,400	1,000
	Total Commodities	5,834	37,640	49,550	50,800	34,950
	Other Charges					
10.24.4560.00	Memberships & Subscriptions	1,780	340	1,090	1,090	1,500
10.24.4570.00	Miscellaneous	527	2,297	-	2,400	-
	Total Other Charges	2,307	2,637	1,090	3,490	1,500
	Total Budget Request	**85,159**	**81,297**	**142,440**	**141,690**	**123,990**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
Economic Development						
	Contractual Services					
10.26.4140.00	Postage	-	9	5,000	10	-
10.26.4145.00	Printing & Advertising	4,113	151	4,100	3,000	1,500
10.26.4150.00	Professional Services	30	33,030	115,000	115,000	100,000
10.26.4170.00	Telephone & Internet	124	-	700	700	1,400
10.26.4180.00	Travel & Training	7,445	4,164	8,600	5,500	7,000
	Total Contractual Services	11,711	37,354	133,400	124,210	109,900
	Commodities					
10.26.4310.00	Computers & Software	5,230	10,548	15,770	15,770	17,240
10.26.4330.00	Fuel & Lubricants	50	30	500	100	200
10.26.4385.00	Supplies - General	-	-	-	-	5,255
10.26.4400.00	Supplies - Office	101	-	100	50	450
	Total Commodities	5,381	10,578	16,370	15,920	23,145
	Other Charges					
10.26.4560.00	Memberships & Subscriptions	1,805	946	1,040	1,040	2,900
10.26.4570.00	Miscellaneous	3,501	2,863	7,600	7,600	7,400
	Total Other Charges	5,306	3,809	8,640	8,640	10,300
	Capital - $5,000/item min.					
10.26.4840.00	Capiital - Infrastructure	53,052	-	-	-	-
	Total Capital	53,052	-	-	-	-
	Total Budget Request	**75,450**	**51,740**	**158,410**	**148,770**	**143,345**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Human Relations					
	Contractual Services					
10.28.4135.00	Other Contractual Services	42,096	8,200	15,000	15,000	41,500
10.28.4140.00	Postage	5	-	150	150	150
10.28.4145.00	Printing & Advertising	-	-	1,000	500	1,000
10.28.4150.00	Professional Services	-	8	-	10	-
10.28.4170.00	Telephone & Internet	266	278	1,400	600	1,400
10.28.4180.00	Travel & Training	5,475	6,829	8,750	8,750	13,400
	Total Contractual Services	47,843	15,315	26,300	25,010	57,450
	Commodities					
10.28.4310.00	Computers & Software	1,155	20,303	30,680	30,680	34,300
10.28.4385.00	Supplies - General	158	630	1,500	1,500	1,000
10.28.4400.00	Supplies - Office	117	899	1,300	1,300	1,000
	Total Commodities	1,429	21,832	33,480	33,480	36,300
	Other Charges					
10.28.4560.00	Memberships & Subscriptions	504	-	930	930	1,560
10.28.4570.00	Miscellaneous	13,398	4,110	15,700	15,700	20,500
	Total Other Charges	13,902	4,110	16,630	16,630	22,060
	Total Budget Request	**63,173**	**41,257**	**76,410**	**75,120**	**115,810**

General Fund - Town Clerk Dept.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.30.4001.00	Salaries	228,772	167,482	269,400	269,400	280,300
10.30.4002.00	Overtime	-	88	500	500	500
10.30.4010.00	Payroll Taxes	16,360	12,140	20,600	20,600	21,400
10.30.4020.00	Unemployment Taxes	-	-	2,750	2,750	2,800
10.30.4025.00	Workers Compensation	782	2,401	4,600	4,600	4,800
10.30.4030.00	Group Insurance	40,380	20,295	56,700	56,700	40,550
10.30.4035.00	Retirement Contribution	19,623	17,793	31,600	31,600	34,100
	Total Personnel Services	305,916	220,199	386,150	386,150	384,450
	New Personnel					
10.30.4001.00	Salaries	-	-		-	77,000
10.30.4010.00	Payroll Taxes	-	-		-	5,900
10.30.4020.00	Unemployment Taxes	-	-		-	1,100
10.30.4025.00	Workers Compensation	-	-		-	750
10.30.4030.00	Group Insurance	-	-	-	-	28,300
10.30.4035.00	Retirement Contribution	-	-	-	-	9,300
	Total New Personnel	-	-	-	-	122,350
	Contractual Services					
10.30.4135.00	Other Contractual Services	16,160	8,406	9,000	13,561	14,000
10.30.4140.00	Postage	4,424	2,303	2,000	2,668	2,500
10.30.4145.00	Printing & Advertising	1,023	1,609	1,050	1,800	2,000
10.30.4150.00	Professional Services	59,819	34,695	80,000	70,000	80,000
10.30.4160.00	Rents	530	115	1,000	200	500
10.30.4170.00	Telephone & Internet	1,441	1,134	2,100	1,834	6,200
10.30.4180.00	Travel & Training	3,982	530	5,000	2,200	9,500
	Total Contractual Services	87,379	48,792	100,150	92,263	114,700
	Commodities					
10.30.4310.00	Computers & Software	29,825	18,781	41,000	36,800	36,250

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
10.30.4330.00	Fuel & Lubricants	126	36	200	100	200
10.30.4400.00	Supplies - Office	2,833	489	3,000	2,800	3,650
	Total Commodities	32,784	19,306	44,200	39,700	40,100
	Other Charges					
10.30.4540.00	Insurance	9,980	2,568	2,600	2,600	3,800
10.30.4560.00	Memberships & Subscriptions	417	777	700	800	800
10.30.4570.00	Miscellaneous	27	8,829	8,500	8,260	5,000
	Total Other Charges	10,425	12,174	11,800	11,660	9,600
	Total Budget Request	**436,504**	**300,471**	**542,300**	**529,773**	**671,200**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.40.4001.00	Salaries	150,124	143,417	263,150	263,150	484,800
10.40.4002.00	Overtime	11	300	1,200	1,000	500
10.40.4010.00	Payroll Taxes	10,702	10,020	20,300	20,300	37,300
10.40.4020.00	Unemployment Taxes	-	-	2,420	2,420	4,800
10.40.4025.00	Workers Compensation	670	2,020	4,400	3,400	5,000
10.40.4030.00	Group Insurance	31,573	27,086	64,450	45,000	90,100
10.40.4035.00	Retirement Contribution	14,074	15,946	31,800	31,800	58,300
10.40.4045.00	Cell Phone Allowance	300	194	300	300	300
	Total Personnel Services	207,454	198,983	388,020	367,370	681,100
	Contractual Services					
10.40.4135.00	Other Contractual Services	158,721	251,080	285,000	285,000	270,300
10.40.4140.00	Postage	1,681	419	200	2,000	2,500
10.40.4145.00	Printing & Advertising	-	-	2,500	1,800	2,500
10.40.4150.00	Professional Services	15,719	4	100	100	100
10.40.4170.00	Telephone & Internet	1,813	1,388	4,200	2,500	4,430
10.40.4180.00	Travel & Training	3,454	88	6,000	3,000	6,500
	Total Contractual Services	181,389	252,979	298,000	294,400	286,330
	Commodities					
10.40.4310.00	Computers & Software	13,203	12,359	16,400	15,000	20,800
10.40.4400.00	Supplies - Office	4,259	1,550	3,500	3,500	4,000
	Total Commodities	17,462	13,909	19,900	18,500	24,800
	Other Charges					
10.40.4540.00	Insurance	1,452	2,069	2,100	2,100	4,000
10.40.4560.00	Memberships & Subscriptions	65	190	600	600	600
10.40.4570.00	Miscellaneous	176	6,314	2,500	1,500	500
	Total Other Charges	1,693	8,573	5,200	4,200	5,100

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total Budget Request	407,997	474,445	711,120	684,470	997,330

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.35.4001.00	Salaries	-	-	78,950	-	88,500
10.35.4010.00	Payroll Taxes	-	-	6,150	-	6,600
10.35.4020.00	Unemployment Taxes	-	-	700	-	850
10.35.4025.00	Workers Compensation	-	-	1,000	-	1,100
10.35.4030.00	Group Insurance	-	-	28,900	-	28,300
10.35.4035.00	Retirement Contribution	-	-	9,600	-	10,700
10.35.4045.00	Cell Phone Allowance	-	-	300	-	300
	Total Personnel Services	-	-	125,300	-	136,350
	Contractual Services					
10.35.4135.00	Other Contractual Services	-	-	11,250	-	320
10.35.4140.00	Postage	-	-	50	-	-
10.35.4145.00	Printing & Advertising	-	130	3,000	500	18,500
10.35.4170.00	Telephone	-	-	700	-	900
10.35.4180.00	Travel & Training	-	-	4,000	-	4,000
	Total Contractual Services	-	130	19,000	500	23,720
	Commodities					
10.35.4310.00	Computers & Software	-	-	4,700	4,700	3,300
10.35.4385.00	Supplies - General	-	-	1,000	-	1,000
10.35.4400.00	Supplies - Office	-	-	500	-	500
	Total Commodities	-	-	6,200	4,700	4,800
	Other Charges					
10.35.4540.00	Insurance	-	613	700	700	700
10.35.4560.00	Memberships & Subscriptions	-	-	550	550	550
10.35.4570.00	Miscellaneous	-	11,634	100,000	35,000	160,000
	Total Other Charges	-	12,247	101,250	36,250	161,250
	Capital - $5,000/item min.					

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
10.35.4860.00	Vehicles	-	-	30,000	-	-
	Total Capital	-	-	30,000	-	-
	Total Budget Request	**-**	**12,377**	**281,750**	**41,450**	**326,120**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.50.4001.00	Salaries	329,667	271,527	508,100	462,100	558,300
10.50.4002.00	Overtime	10	85	1,500	1,500	1,000
10.50.4010.00	Payroll Taxes	23,300	19,349	38,650	38,650	42,700
10.50.4020.00	Unemployment Taxes	-	-	5,250	5,250	5,300
10.50.4025.00	Workers Compensation	1,186	4,344	8,950	8,950	11,500
10.50.4030.00	Group Insurance	70,220	44,001	103,900	103,900	98,300
10.50.4035.00	Retirement Contribution	27,826	20,159	53,600	53,600	66,900
	Total Personnel Services	452,209	359,465	719,950	673,950	784,000
	Contractual Services					
10.50.4120.00	Employee Education	-	-	-	-	1,425
10.50.4135.00	Other Contractual Services	308,395	177,756	303,000	303,000	317,120
10.50.4137.00	Contractual - Restricted Bill Back	-	259	-	300	-
10.50.4140.00	Postage	1,238	569	-	600	-
10.50.4145.00	Printing & Advertising	356	186	5,000	200	-
10.50.4150.00	Professional Services	611	-	-	-	45,000
10.50.4170.00	Telephone & Internet	2,107	1,835	4,900	3,200	4,400
10.50.4180.00	Travel & Training	947	2,954	10,000	5,500	13,000
	Total Contractual Services	313,654	183,559	322,900	312,800	380,945
	Commodities					
10.50.4310.00	Computers & Software	27,713	26,264	37,200	37,200	40,400
10.50.4400.00	Supplies - Office	1,857	1,729	3,400	3,400	3,400
	Total Commodities	29,570	27,994	40,600	40,600	43,800
	Other Charges					
10.50.4540.00	Insurance	4,502	4,000	4,100	4,002	3,700
10.50.4560.00	Memberships & Subscriptions	756	1,488	2,650	2,500	2,650
10.50.4570.00	Miscellaneous	853	1,423	2,000	2,250	2,250
	Total Other Charges	6,111	6,911	8,750	8,752	8,600

General Fund - Planning Dept.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total Budget Request	**801,544**	**577,928**	**1,092,200**	**1,036,102**	**1,217,345**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Contractual Services					
10.51.4137.00	Contractual - Restricted Bill Back	805,774	442,749	350,000	750,000	350,000
	Total Contractual Services	805,774	442,749	350,000	750,000	350,000
	Total Budget Request	**805,774**	**442,749**	**350,000**	**750,000**	**350,000**

General Fund - Engineering Dept.

Item 1.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Jan - Aug Actuals	2024 Estimated	2025 Proposed
	Personnel Services					
10.55.4001.00	Salaries	-	193,256	738,005	538,005	761,200
10.55.4002.00	Overtime	-	3,806	1,000	5,000	5,000
10.55.4010.00	Payroll Taxes	-	14,077	56,600	41,000	58,700
10.55.4020.00	Unemployment Taxes	-	-	6,800	6,800	7,200
10.55.4025.00	Workers Compensation	-	6,891	24,000	17,000	18,900
10.55.4030.00	Group Insurance	-	36,193	177,300	157,000	175,600
10.55.4035.00	Retirement Contribution	-	21,807	86,200	66,200	92,900
10.55.4045.00	Cell Phone Allowance	-	188	300	300	300
	Total Personnel Services	-	276,217	1,090,205	831,305	1,119,800
	Contractual Services					
10.55.4130.00	Maintenance - Vehicles	-	-	4,000	2,000	3,000
10.55.4135.00	Other Contractual Services	-	-	-	-	4,600
10.55.4145.00	Printing & Advertising	-	1,049	-	1,500	1,250
10.55.4150.00	Professional Services	-	84	-	100	10,000
10.55.4170.00	Telephone & Internet	-	2,131	5,340	7,000	4,800
10.55.4180.00	Travel & Training	-	950	10,000	9,000	16,500
	Total Contractual Services	-	4,214	19,340	19,600	40,150
	Commodities					
10.55.4310.00	Computers & Software	-	15,662	35,200	35,200	17,860
10.55.4330.00	Fuel & Lubricants	-	-	5,000	8,250	13,500
10.55.4385.00	Supplies - General	-	35	1,000	1,000	500
10.55.4390.00	Supplies - Janitorial	-	-	500	-	250
10.55.4400.00	Supplies - Office	-	846	12,000	9,000	1,700
10.55.4410.00	Supplies - Operational	-	5,139	10,000	10,000	5,730
10.55.4440.00	Supplies - Fleet	-	-	3,000	1,000	2,500
10.55.4460.00	Uniforms	-	1,475	2,250	3,450	3,750
	Total Commodities	-	23,157	68,950	67,900	45,790
	Other Charges					
10.55.4540.00	Insurance	-	6,272	8,000	7,000	12,800
10.55.4560.00	Memberships & Subscriptions	-	633	7,000	6,000	20,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Jan - Aug Actuals	2024 Estimated	2025 Proposed
10.55.4570.00	Miscellaneous	-	654	-	-	-
	Total Other Charges	-	7,559	15,000	13,000	32,800
	Capital - $5,000/item min.					
10.55.4830.00	Equipment	-	6,452	20,000	10,000	-
10.55.4860.00	Vehicles	-	94,630	100,000	100,600	-
	Total Capital	-	101,082	120,000	110,600	-
	Total Budget Request	**-**	**412,230**	**1,313,495**	**1,042,405**	**1,238,540**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.70.4001.00	Salaries	2,539,962	1,909,373	3,345,400	3,345,400	3,465,250
10.70.4002.00	Overtime	80,946	93,505	67,000	67,000	70,000
10.70.4004.00	Compensatory Time	5,530	2,091	-	1,915	4,000
10.70.4010.00	Payroll Taxes	204,683	153,710	261,520	261,520	268,000
10.70.4020.00	Unemployment Taxes	-	-	30,400	30,400	32,000
10.70.4025.00	Workers Compensation	22,062	72,767	156,000	156,000	165,000
10.70.4030.00	Group Insurance	348,810	250,207	517,300	517,300	615,700
10.70.4035.00	Retirement Contribution	269,933	234,005	403,500	403,500	417,300
	Total Personnel Services	3,471,926	2,715,659	4,781,120	4,783,035	5,037,250
	New Personnel					
10.70.4001.00	Salaries	-	-	-	-	418,000
10.70.4002.00	Overtime	-	-	-	-	8,000
10.70.4010.00	Payroll Taxes	-	-	-	-	32,800
10.70.4020.00	Unemployment Taxes	-	-	-	-	3,900
10.70.4025.00	Workers Compensation	-	-	-	-	7,500
10.70.4030.00	Group Insurance	-	-	-	-	113,100
10.70.4035.00	Retirement Contribution	-	-	-	-	50,300
	Total New Personnel	-	-	-	-	633,600
	Contractual Services					
10.70.4120.00	Employee Education	-	-	-	-	4,000
10.70.4122.00	Maintenance - Buildings	890	150	-	1,000	3,000
10.70.4125.00	Maintenance - Equipment	2,177	480	-	500	-
10.70.4130.00	Maintenance - Vehicles	35,997	46,189	30,000	50,000	45,000
10.70.4135.00	Other Contractual Services	207,460	176,011	167,100	190,000	284,540
10.70.4140.00	Postage	940	368	2,000	500	750
10.70.4145.00	Printing & Advertising	1,711	1,612	1,500	26,000	2,000
10.70.4150.00	Professional Services	18,057	13,407	29,000	20,000	30,220
10.70.4170.00	Telephone & Internet	41,715	35,158	44,300	44,000	52,900

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
10.70.4180.00	Travel & Training	25,506	18,855	32,500	26,000	35,500
	Total Contractual Services	334,453	292,231	306,400	358,000	457,910
	Commodities					
10.70.4310.00	Computers & Software	144,708	37,981	195,750	150,000	151,400
10.70.4330.00	Fuel & Lubricants	67,725	41,391	107,600	65,000	80,000
10.70.4385.00	Supplies - General	122,670	87,256	138,300	120,000	95,600
10.70.4395.00	Supplies - Lab	8,007	3,050	7,000	4,000	7,500
10.70.4400.00	Supplies - Office	8,607	3,249	11,000	9,000	10,000
10.70.4460.00	Uniforms	17,173	12,327	20,650	20,000	28,100
	Total Commodities	368,888	185,253	480,300	368,000	372,600
	Other Charges					
10.70.4510.00	Contingencies	-	-	-	-	-
10.70.4520.00	Donations - Community Programs	3,952	2,791	4,500	4,500	4,500
10.70.4540.00	Insurance	110,815	196,395	198,000	198,000	230,000
10.70.4560.00	Memberships & Subscriptions	130	630	500	1,000	3,100
10.70.4570.00	Miscellaneous	(2,448)	8,312	-	8,700	-
10.70.4598.00	Surcharge Fee Expenses	-	-	-	-	-
	Total Other Charges	112,448	208,128	203,000	212,200	237,600
	Capital - $5,000/item min.					
10.70.4810.00	Buildings	-	-		-	
10.70.4830.00	Equipment	1,697	-	-	-	25,000
10.70.4860.00	Vehicles	623,177	325,651	495,000	500,000	340,000
	Total Capital	624,874	325,651	495,000	500,000	365,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
Impact						
	Capital - $5,000/item min.					
10.70.4860.00	Vehicles	-	-	-	-	340,000
10.70.4890.00	Other Improvements	242,496	563,783	4,000,000	3,500,000	2,998,000
	Total Capital	242,496	563,783	4,000,000	3,500,000	3,338,000
	Total Budget Request	**5,155,085**	**4,290,705**	**10,265,820**	**9,721,235**	**10,441,960**

General Fund - Public Works Dept.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
10.80.4001.00	Salaries	467,066	244,715	390,200	390,200	473,000
10.80.4002.00	Overtime	1,693	1,341	3,900	3,900	4,500
10.80.4010.00	Payroll Taxes	33,603	18,778	28,150	28,150	36,700
10.80.4020.00	Unemployment Taxes	-	-	3,750	3,750	5,200
10.80.4025.00	Workers Compensation	2,907	6,928	13,500	13,500	14,800
10.80.4030.00	Group Insurance	76,341	44,299	47,100	47,100	90,700
10.80.4035.00	Retirement Contribution	44,272	28,182	46,900	46,900	57,700
10.80.4045.00	Cell Phone Allowance	550	200	600	600	600
	Total Personnel Services	626,432	344,443	534,100	534,100	683,200
	Contractual Services					
10.80.4125.00	Maintenance - Equipment	4	114	2,000	150	-
10.80.4130.00	Maintenance - Vehicles	70	-	1,250	-	-
10.80.4135.00	Other Contractual Services	3,122	868	3,800	3,800	5,100
10.80.4140.00	Postage	52	-	100	100	500
10.80.4145.00	Printing & Advertising	-	375	600	600	1,000
10.80.4150.00	Professional Services	187	-	-	-	40,000
10.80.4160.00	Rents	1,140	560	3,000	3,360	-
10.80.4170.00	Telephone & Internet	23,453	5,043	20,000	20,000	13,500
10.80.4180.00	Travel & Training	6,122	1,114	15,000	5,000	18,000
	Total Contractual Services	34,150	8,075	45,750	33,010	78,100
	Commodities					
10.80.4310.00	Computers & Software	25,229	47,411	45,550	54,950	72,200
10.80.4330.00	Fuel & Lubricants	6,237	3,927	10,150	10,150	5,000
10.80.4385.00	Supplies - General	11,005	3,429	15,000	5,600	5,000
10.80.4390.00	Supplies - Janitorial	135	134	-	300	-
10.80.4400.00	Supplies - Office	7,885	918	3,000	2,700	3,000
10.80.4410.00	Supplies - Operational	5,930	316	2,000	2,000	2,000
10.80.4440.00	Supplies - Fleet	849	703	1,500	1,500	-

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
10.80.4460.00	Uniforms	581	951	3,000	3,000	3,000
	Total Commodities	57,851	57,789	80,200	80,200	90,200
	Other Charges					
10.80.4540.00	Insurance	13,903	12,259	16,300	14,000	28,600
10.80.4560.00	Memberships & Subscriptions	2,483	3,034	5,000	4,500	5,000
10.80.4570.00	Miscellaneous	(499)	6,147	5,000	6,500	-
	Total Other Charges	15,887	21,440	26,300	25,000	33,600
	Capital - $5,000/item min.					
10.80.4810.00	Buildings	-	27,423	-	27,425	-
	Total Capital	-	27,423	-	27,425	-
	Total Budget Request	**734,320**	**459,170**	**686,350**	**699,735**	**885,100**

General Fund - Buildings Dept.

Item 1.

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Contractual Services					
10.82.4122.00	Maintenance - Buildings	67,232	7,982	90,000	50,000	60,000
10.82.4125.00	Maintenance - Equipment	19,617	16,611	15,000	15,000	20,000
10.82.4127.00	Maintenance - Infrastructure	18,674	7,514	4,000	6,690	45,000
10.82.4135.00	Other Contractual Services	73,523	48,269	76,000	76,000	175,100
10.82.4150.00	Professional Services	5,108	300	4,200	3,000	5,000
10.82.4160.00	Rents	3,277	1,994	3,600	2,000	6,000
10.82.4170.00	Telephone & Internet	-	8,496	-	-	-
10.82.4190.00	Utilities	115,773	45,689	124,000	124,000	130,200
	Total Contractual Services	303,204	136,854	316,800	276,690	441,300
	Commodities					
10.82.4390.00	Supplies - Janitorial	1,221	283	1,500	1,500	3,000
10.82.4410.00	Supplies - Operational	2,841	1,538	3,000	3,000	5,000
	Total Commodities	4,062	1,821	4,500	4,500	8,000
	Other Charges					
10.82.4540.00	Insurance	80,558	31,052	32,000	32,000	69,900
	Total Other Charges	80,558	31,052	32,000	32,000	69,900
	Capital - $5,000/item min.					
10.82.4810.00	Buildings	-	61,180	650,000	650,000	4,850,000
10.82.4830.00	Equipment	-	-	-	-	25,000
	Total Capital	-	61,180	650,000	650,000	4,875,000
	Total Budget Request	**387,825**	**230,908**	**1,003,300**	**963,190**	**5,394,200**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

CONSERVATION TRUST FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Conservation Trust	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-
Total Cash Available								$ 152,319
Ending Fund Balance								$ 152,319
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	CONSERVATION TRUST FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
30.01.3450.00	Lottery Funds	126,739	60,049	100,000	115,000	115,000
30.01.3960.00	Interest Income	5,218	5,041	4,000	5,250	3,000
30.01.3999.00	Transfer In	-	-	-	50,000	-
	TOTAL FUND REVENUES	131,957	65,090	104,000	170,250	118,000
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					34,319
	TOTAL ANTICIPATED FUNDS AVAILABLE					152,319

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Capital - $5,000/item min.					
30.90.4840.00	Infrastructure	-	-	350,000	400,000	-
	Total Capital	-	-	350,000	400,000	-
	Total Budget Request	**-**	**-**	**350,000**	**400,000**	**-**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

ARTS & CULTURE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Arts & Culture Fund	-	-	-	-	-	150,000	-	150,000
Totals	-	-	-	-	-	150,000	-	150,000
Total Cash Available								450,758
Ending Fund Balance								300,758
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	ARTS & CULTURE FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
32.01.3999.00	Transfer In from Library (Library Fac Fee)	62,558	261,838	149,580	203,200	200,000
	TOTAL FUND REVENUES	62,558	261,838	149,580	203,200	200,000
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					250,758
	TOTAL ANTICIPATED FUNDS AVAILABLE					450,758

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Capital - $5,000/item min.					
32.90.4800.00	Art	-	-	-	15,000	150,000
	Total Capital	-	-	-	15,000	150,000
	Total Budget Request	**-**	**-**	**-**	**15,000**	**150,000**

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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	632,900	455,340	122,300	61,600	1,272,140	491,600	1,520,000	-	3,283,740
Totals	$ 632,900	$ 455,340	$ 122,300	$ 61,600	$ 1,272,140	$ 491,600	$ 1,520,000	$ -	$ 3,283,740
Total Cash Available									$ 11,542,902
Ending Fund Balance									$ 8,259,162
% of Total Budget	19.27%	13.87%	3.72%	1.88%	38.74%	14.97%	46.29%	0.00%	100.00%

	PARKS AND OPEN SPACE FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
34.01.3225.00	Fishing Licenses	745	880	500	900	500
34.01.3420.00	Grants	-	33,514	-	33,514	-
34.01.3470.00	Larimer County Open Space	480,075	211,908	400,000	400,000	400,000
34.01.3532.00	Park Fees - Building Permits	234,936	272,382	87,500	305,000	150,500
34.01.3550.00	Cemetery Care Fees	-	-	-	-	-
34.01.3567.00	Park Reservation Fees	2,345	6,605	1,600	6,850	2,000
34.01.3740.00	Park & OS - Impact Fees	842,466	679,278	535,850	750,000	415,982
34.01.3741.00	Park & OS - Developer Share	-	-	-	-	-
34.01.3940.00	Cemetery Lot Purchase	63,878	43,478	40,000	44,000	40,000
34.01.3953.00	Donation - General	500	170	-	200	-
34.01.3960.00	Interest Income	151,801	110,674	50,000	114,000	75,000
34.01.3985.00	Reimbursed Expenses	6,168	-	1,000	-	-
34.01.3970.00	Miscellaneous	-	-	-	-	-
		1,782,914	1,358,889	1,116,450	1,654,464	1,083,982
34.01.3999.00	From Water Fund	20,000	-	70,000	70,000	70,000
34.01.3999.00	From Sewer Fund	20,000	-	60,000	60,000	60,000
34.01.3999.00	From Drainage	10,000	-	10,000	10,000	10,000
34.01.3999.00	From General Fund	-	1,140,000	1,000,000	1,000,000	2,000,000
34.01.3999.00	From Cap Fac	-	-	-	150,000	-
	Total Fund Revenues	1,832,914	2,498,889	2,256,450	2,944,464	3,223,982
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					8,318,920
	TOTAL ANTICIPATED FUNDS AVAILABLE					11,542,902

Parks And Open Space Fund

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
34.90.4001.00	Salaries	297,747	207,134	517,000	452,700	343,500
34.90.4002.00	Overtime	22,594	12,790	17,000	15,000	17,000
34.90.4004.00	Cpmpensatory Time	1,813	1,325		760	1,500
34.90.4010.00	Payroll Taxes	23,079	15,762	40,700	35,750	26,700
34.90.4020.00	Unemployment Taxes	-	-	5,100	5,100	3,100
34.90.4025.00	Workers Compensation	5,014	8,049	18,500	16,750	17,500
34.90.4030.00	Group Insurance	54,607	47,573	105,100	81,000	64,300
34.90.4035.00	Retirement Contribution	26,334	19,187	59,100	51,350	41,200
	Total Personnel Services	431,188	311,820	762,500	658,410	514,800
	New Personnel Services					
34.90.4001.00	Salaries	-	-	-	-	66,300
34.90.4002.00	Overtime	-	-	-	-	3,000
34.90.4010.00	Payroll Taxes	-	-	-	-	5,100
34.90.4020.00	Unemployment Taxes	-	-	-	-	1,000
34.90.4025.00	Workers Compensation	-	-	-	-	3,000
34.90.4030.00	Group Insurance	-	-	-	-	31,700
34.90.4035.00	Retirement Contribution	-	-	-	-	8,000
	Total Personnel Services	-	-	-	-	118,100
	Contractual Services					
34.90.4120.00	Employee Education	-	-			
34.90.4122.00	Maintenance - Buildings	5,326	-	12,000	6,000	31,000
34.90.4125.00	Maintenance - Equipment	21,072	4,160	38,000	15,000	35,000
34.90.4127.00	Maintenance - Infrastructure	115,401	37,737	300,000	50,000	150,000
34.90.4130.00	Maintenance - Fleet	119	430	10,000	3,000	10,000
34.90.4135.00	Other Contractual Services	45,675	71,705	111,250	111,250	114,900
34.90.4140.00	Postage	6	-	-	-	-
34.90.4150.00	Professional Services	33,130	-	5,000	5,000	2,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
34.90.4170.00	Telephone & Internet	3,142	1,715	5,000	5,000	3,100
34.90.4180.00	Travel & Training	2,455	750	5,000	4,000	9,340
34.90.4190.00	Utilities	31,377	27,868	160,000	100,000	100,000
	Total Contractual Services	257,702	144,365	646,250	299,250	455,340
	Commodities					
34.90.4300.00	Chemicals	23,376	20,501	20,000	20,000	20,000
34.90.4310.00	Computers & Software	2,340	2,247	11,600	11,600	6,800
34.90.4330.00	Fuel & Lubricants	11,590	7,040	18,000	18,000	18,000
34.90.4385.00	Supplies - General	1,491	3,707	5,000	5,000	5,000
34.90.4410.00	Supplies - Operational	48,339	61,226	70,000	70,000	60,000
34.90.4420.00	Supplies - Safety	789	79	2,000	2,000	2,000
34.90.4430.00	Supplies - Training	384	92	4,000	500	-
34.90.4440.00	Supplies - Fleet	3,422	3,004	6,000	6,000	6,000
34.90.4460.00	Uniforms	1,724	3,725	4,000	4,000	4,500
	Total Commodities	93,455	101,621	140,600	137,100	122,300
	Other Charges					
34.90.4540.00	Insurance	4,332	4,110	8,100	8,100	13,600
34.90.4570.00	Miscellaneous	12,000	-	64,000	44,000	48,000
	Total Other Charges	16,332	4,110	72,100	52,100	61,600
	Capital - $5,000/item min.					
34.90.4810.00	Buildings	-	-	-	-	-
34.90.4830.00	Equipment	36,646	111,571	141,000	112,000	110,000
34.90.4840.00	Infrastructure				50,000	315,000
34.90.4860.00	Vehicles	45,680	-	-	-	66,600
	Total Capital	82,326	111,571	141,000	162,000	491,600

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Impact					
	Capital - $5,000/item min.					
34.90.4840.00	Infrastructure	775,544	571,111	1,935,000	1,572,000	1,520,000
	Total Capital	775,544	571,111	1,935,000	1,572,000	1,520,000
	Total Budget Request	**1,656,548**	**1,244,597**	**3,697,450**	**2,880,860**	**3,283,740**

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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	1,070,490	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									$ 31,247,277
Ending Fund Balance									$ 14,482,516
% of Total Budget	6.39%	25.78%	2.76%	0.13%	35.05%	33.94%	31.02%	0.00%	100.00%

	STREET AND ALLEY FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
36.01.3120.00	Sales Taxes - General	2,312,974	1,409,595	2,050,000	2,400,000	2,400,000
36.01.3122.00	Use Taxes - Buildings	515,387	655,699	400,000	900,000	500,000
36.01.3124.00	Sales & Use Taxes - Vehicles	2,492,054	1,397,742	1,600,000	1,600,000	1,600,000
36.01.3140.00	Specific Ownership Taxes	524,468	455,924	425,000	500,000	435,000
36.01.3176.00	Highway Users Taxes	569,361	387,282	530,000	580,000	568,000
36.01.3265.00	Right of Way Permits	8,925	82,200	10,000	85,000	40,000
36.01.3268.00	Street Cut Fees	7,150	2,600	-	3,000	5,000
36.01.3420.00	Grants	862,303	134,085	-	134,085	-
36.01.3430.00	Road & Bridge - Weld	74,156	149,589	65,000	15,000	85,000
36.01.3435.00	Road & Bridge - Larimer	57,234	53,372	50,000	54,000	45,000
36.01.3580.00	Vehicle Registration Fees	62,493	36,853	65,000	50,000	55,000
36.01.3585.00	Street Maintenance Fee	0	-	-	-	-
36.01.3590.00	Trash Collection Fees	1,018,947	720,005	985,000	1,030,000	1,050,000
36.01.3790.00	Transportation Facility Development Fee - Impact	2,704,862	1,684,005	1,246,375	2,000,000	970,000
36.01.3792.00	Traffic Signal Impact Fee	-	-	-	-	-
36.01.3793.00	Traffic Signal - Dev Share	29,750	-	-	-	-
36.01.3794.00	Traffic Interchange Recovery	69,801	134,074	30,000	175,000	50,940
36.01.3960.00	Interest	373,593	272,378	100,000	330,000	100,000
36.01.3970.00	Miscellaneous	60	100	-	100	-
36.01.3985.00	Refund Of Expenditures	5,615	-	1,000	-	225,000
36.01.3995.00	Unrealized Gain On Investments	65,905	-	-	-	-
36.01.3999.00	Transfer In	1,450,000	-	-	-	-
	Subtotal	13,205,036	7,575,503	7,557,375	9,856,185	8,128,940
	Total Fund Revenues	13,205,036	7,575,503	7,557,375	9,856,185	8,128,940
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					23,118,337
	Total Anticipated Funds Available					31,247,277

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
36.90.4001.00	Salaries	377,511	296,968	695,400	695,400	707,700
36.90.4002.00	Overtime	22,874	18,978	31,800	31,800	25,000
36.90.4004.00	Compensatory Time	1,082	1,732	-	1,400	4,000
36.90.4010.00	Payroll Taxes	28,612	23,016	54,100	54,100	55,040
36.90.4020.00	Unemployment Taxes	-	-	6,000	6,000	6,200
36.90.4025.00	Workers Compensation	4,012	15,574	46,000	46,000	47,100
36.90.4030.00	Group Insurance	65,117	44,560	174,600	174,600	140,950
36.90.4035.00	Retirement Contribution	37,119	31,482	84,500	84,500	84,500
	Total Personnel Services	536,328	432,310	1,092,400	1,093,800	1,070,490
	Contractual Services					
36.90.4120.00	Employee Education	-	-	-	-	3,700
36.90.4125.00	Maintenance - Equipment	57,745	17,045	25,000	25,000	25,000
36.90.4127.00	Maintenance - Infrastructure	1,569,993	1,251,709	2,503,000	2,503,000	2,658,000
36.90.4130.00	Maintenance - Fleet	42,761	1,474	40,000	25,000	88,000
36.90.4135.00	Other Contractual Services	1,033,284	601,013	1,006,000	1,035,000	1,134,700
36.90.4140.00	Postage	7	-	1,000	-	500
36.90.4145.00	Printing & Advertising	-	-	3,000	1,500	1,500
36.90.4150.00	Professional Services	(42,417)	-	20,000	5,000	20,000
36.90.4160.00	Rents	16,138	10,106	8,000	11,000	8,000
36.90.4170.00	Telephone & Internet	5,607	2,751	6,000	6,000	3,900
36.90.4180.00	Travel & Training	12,710	10,377	15,000	12,000	21,020
36.90.4190.00	Utilities	301,117	196,685	350,000	340,000	357,000
	Total Contractual Services	2,996,946	2,091,160	3,977,000	3,963,500	4,321,320
	Commodities					
36.90.4300.00	Chemicals	61,636	14,232	59,000	59,000	89,000
36.90.4310.00	Computers & Software	29,715	6,462	25,100	16,000	10,900
36.90.4330.00	Fuel & Lubricants	47,423	23,625	75,000	50,000	50,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
36.90.4385.00	Supplies - General	11,416	4,545	10,000	10,000	10,000
36.90.4400.00	Supplies - Office	-	-	-	-	800
36.90.4410.00	Supplies - Operational	182,228	90,270	185,000	159,730	175,000
36.90.4420.00	Supplies - Safety	40,100	12,600	23,000	18,000	68,000
36.90.4430.00	Supplies - Training	874	256	4,000	2,000	4,000
36.90.4440.00	Supplies - Fleet	20,858	28,270	18,000	43,270	48,000
36.90.4460.00	Uniforms	3,104	7,744	6,750	8,000	6,750
	Total Commodities	397,354	188,004	405,850	366,000	462,450
	Other Charges					
36.90.4540.00	Insurance	6,672	7,710	13,000	11,000	17,500
36.90.4560.00	Memberships & Subscriptions	190	-	8,000	3,500	3,500
36.90.4570.00	Miscellaneous	5,901	2,018	5,000	2,100	-
	Total Other Charges	12,763	9,728	26,000	16,600	21,000
	Capital - $5,000/item min.					
36.90.4830.00	Equipment	81,979	222,273	229,000	197,100	165,000
36.90.4840.00	Infrastructure	6,104,295	259,956	5,550,000	1,400,000	5,230,000
36.90.4860.00	Vehicles	254,847	47,986	605,000	385,000	294,500
36.90.4890.00	Other Improvements	-	-	-	-	-
	Total Capital	6,441,121	530,215	6,384,000	1,982,100	5,689,500
Impact						
	Capital - $5,000/item min.					
36.90.4840.00	Infrastructure	-	-	-	-	5,200,000
	Total Capital	-	-	-	-	5,200,000
	Total Budget Request	**10,384,511**	**3,251,417**	**11,885,250**	**7,422,000**	**16,764,760**

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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	-	10,500	-	-	10,500	5,675,000	-	5,685,500
Totals	$ -	$ 10,500	$ -	$ -	$ 10,500	$ 5,675,000	$ -	$ 5,685,500
Total Cash Available								$ 12,244,613
Ending Fund Balance								$ 6,559,113
% of Total Budget	0.00%	0.18%	0.00%	0.00%	0.18%	99.82%	0.00%	100.00%

	CAPITAL PROJECT FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
38.01.3122.00	Use Tax Revenues - Buildings	1,845,969	1,312,557	800,000	1,425,000	850,000
38.01.3960.00	Interest	561,329	409,733	100,000	455,000	100,000
38.01.3985.00	Reimbursed Expenses	-	-	-	-	37,500
38.01.3995.00	Unrealized Gain On Investments	383,860	-	-	-	-
38.01.3999.00	Transfers To Tax Fund	(25,958)	-	(50,000)	(50,000)	-
38.01.3999.00	Transfers to Park Fund	-	-	-	(150,000)	-
38.01.3999.00	Transfer to CT	-	-	-	(50,000)	-
	Subtotal	2,765,200	1,722,290	850,000	1,630,000	987,500
	Total Fund Revenues	2,765,200	1,317,872	850,000	1,630,000	987,500
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					11,257,113
	TOTAL ANTICIPATED FUNDS AVAILABLE					12,244,613

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Contractual Services					
38.90.4135.00	Other Contractual Services	8,861	38,544	9,500	9,500	10,500
	Total Contractual Services	8,861	38,544	9,500	9,500	10,500
	Capital - $5,000/item min.					
38.90.4840.00	Infrastructure	2,907,064	69,883	2,979,000	1,450,000	5,675,000
	Total Capital	2,907,064	69,883	2,979,000	1,450,000	5,675,000
	Total Budget Request	**2,915,925**	**108,427**	**2,988,500**	**1,459,500**	**5,685,500**

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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
% of Total Budget	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%	100.00%

		2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	TAX ALLOCATION FUND REVENUES					
	Transfers In:					
60.01.3120.00	Tax Sharing	-	-	700,000	1,200,000	1,750,000
60.01.3960.00	Interest	-	-	-		
60.01.3999.00	Transfers In	526,985	247,877	50,000	50,000	50,000
		526,985	247,877	750,000	1,250,000	1,800,000
	Total Fund Revenues	526,985	247,877	750,000	1,250,000	1,800,000
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					41,435
	Total Anticipated Funds Available					1,841,435

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Other Charges					
60.90.4570.00	Miscellaneous	526,985	650,061	750,000	1,250,000	1,800,000
	Total Other Charges	526,985	247,877	750,000	1,250,000	1,800,000
	Total Budget Request	**526,985**	**247,877**	**750,000**	**1,250,000**	**1,800,000**

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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	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	4,604,000	-	5,898,785
Totals	$ 1,734,200	$ 1,352,095	$ 1,698,675	$ 1,649,000	$ 6,433,970	$ 62,804,000	$ 4,790,750	$ 74,028,720
Total Cash Available								$ 145,154,164
Ending Fund Balance								$ 71,125,444
% of Total Budget	2.34%	1.83%	2.29%	2.23%	8.69%	84.84%	6.47%	100.00%

Water Fund

	WATER FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
70.01.3270.00	Watering Permit	150	450	-	450	250
70.01.3775.00	West Water Storage Tank Fee		313,334	-	407,000	235,000
70.01.3810.00	Sales Of Potable Water	4,662,983	4,966,732	5,655,000	5,675,000	7,600,000
70.01.3815.00	Sales Of Nonpotable Water	34,280	53,437	20,000	25,000	35,000
70.01.3820.00	Water Tap Fee	3,235,764	2,787,300	1,397,933	2,720,000	2,230,000
70.01.3825.00	Raw Water Development Fee	2,779,259	2,435,125	1,100,925	2,400,000	1,890,000
70.01.3840.00	Hydrant/Bulk Water	171,047	320,847	260,000	260,000	180,000
70.01.3845.00	Water Lease	36,750	38,133	20,000	37,470	20,000
70.01.3850.00	Water Share Fees	1,466,505	1,696,600	1,600,000	1,696,600	500,000
70.01.3852.00	Water Meter Fee	258,908	200,995	91,000	182,000	146,000
70.01.3920.00	Capital/Developer Contributions	25,350,000	-	-	-	-
70.01.3960.00	Interest Income	797,729	612,103	250,000	800,000	1,200,000
70.01.3970.00	Miscellaneous	767,228	359,977	125,000	288,195	125,000
70.01.3980.00	Proceeds From Issuance Of Bonds	-	-	72,000,000	72,000,000	-
70.01.3985.00	Refund Of Expenditures	14,043	7,552	-	7,000	-
70.01.3995.00	Unrealized Gain On Investments	374,672	-	-		-
70.01.3999.01	Transfer In	-	-	50,700,000	50,700,000	-
70.01.3999.00	Transfer Out	(600,000)	-	-	-	-
	Subtotal	39,349,319	13,792,584	133,219,858	137,198,715	14,161,250
	Total Fund Revenues	39,349,319	13,792,584	133,219,858	137,198,715	14,161,250

Unrestricted Cash Balance Forward (Beg. Fund Bal.)	131,634,914
Less Contributed Capital	0
Less West Tank Impact	(642,000)
Total Anticipated Funds Available	$ 145,154,164

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Administrative Costs					
	Personnel Services					
70.12.4001.00	Salaries	85,800	61,639	109,900	109,900	66,000
70.12.4002.00	Overtime	354	258	500	500	500
70.12.4005.00	Compensated Absences	-	-	-	-	-
70.12.4010.00	Payroll Taxes	5,900	4,489	8,400	8,400	5,000
70.12.4020.00	Unemployment Taxes	-	-	1,000	1,000	800
70.12.4025.00	Workers Compensation	277	883	2,500	2,500	2,200
70.12.4030.00	Group Insurance	10,703	7,163	10,600	10,600	12,400
70.12.4035.00	Retirement Contribution	7,674	6,212	13,000	13,000	7,900
	Total Personnel Services	110,708	80,645	145,900	145,900	94,800
	New Personnel					
70.12.4001.00	Salaries					59,900
70.12.4002.00	Overtime					300
70.12.4010.00	Payroll Taxes					4,600
70.12.4020.00	Unemployment Taxes					1,000
70.12.4025.00	Workers Compensation					1,800
70.12.4030.00	Group Insurance					25,500
70.12.4035.00	Retirement Contribution					7,300
	Total New Personnel	-	-	-	-	100,400
	Contractual Services					
70.12.4110.00	Billing & Administrative	20,000	70,000	70,000	70,000	70,000
70.12.4135.00	Other Contractual Services	101,359	37,693	68,400	68,400	72,000
70.12.4140.00	Postage	14	1	800	800	850
70.12.4145.00	Printing & Advertising	11,474	6,164	17,000	17,000	18,000
70.12.4150.00	Professional Services	-	-	2,000	2,000	2,000
	Total Contractual Services	132,847	113,857	158,200	158,200	162,850
	Administrative Costs Total:	**243,555**	**194,502**	**304,100**	**304,100**	**358,050**

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Operational Costs					
	Personnel Services					
70.90.4001.00	Salaries	408,843	305,330	482,500	482,500	512,800
70.90.4002.00	Overtime	23,444	16,256	25,800	25,750	22,000
70.90.4004.00	Compensatory Time	116	8	-	50	-
70.90.4005.00	Compensated Absences	6,693	-	8,000	20,000	15,000
70.90.4010.00	Payroll Taxes	30,762	22,915	38,900	38,900	40,200
70.90.4020.00	Unemployment Taxes	-	-	4,400	4,400	4,800
70.90.4025.00	Workers Compensation	2,692	8,503	17,000	17,000	18,000
70.90.4030.00	Group Insurance	74,401	53,613	63,600	63,600	91,200
70.90.4035.00	Retirement Contribution	39,147	33,288	58,300	58,300	61,600
70.90.4045.00	Cell Phone Allowance	313	388	300	300	300
	Total Personnel Services	586,411	440,300	698,800	710,800	765,900
	New Personnel					
70.90.4001.00	Salaries	-	-		-	120,000
70.90.4002.00	Overtime	-	-		-	2,000
70.90.4010.00	Payroll Taxes	-	-		-	9,300
70.90.4020.00	Unemployment Taxes	-	-		-	1,450
70.90.4025.00	Workers Compensation	-	-		-	3,300
70.90.4030.00	Group Insurance	-	-		-	42,400
70.90.4035.00	Retirement Contribution	-	-		-	14,500
70.90.4035.00	Cell Phone Allowance					150
	Total Personnel Services	-	-	-	-	193,100
	Contractual Services					
70.90.4122.00	Maintenance - Buildings	2,828	862	4,000	11,600	7,000
70.90.4125.00	Maintenance - Equipment	123,218	55,109	107,000	98,000	47,000
70.90.4127.00	Maintenance - Infrastructure	421,282	33,716	50,000	46,500	25,000
70.90.4130.00	Maintenance - Vehicles	3,986	1,210	7,500	3,000	5,500

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
70.90.4135.00	Other Contractual Services	87,323	119,580	156,000	120,000	178,000
70.90.4140.00	Postage	334	3,199	3,500	3,199	3,000
70.90.4145.00	Printing and Advertising	-	2,200	2,000	2,000	3,000
70.90.4150.00	Professional Services	216,195	384,717	210,000	350,000	220,000
72-92-4160-00	Rents	-	1,073	-	1,000	2,000
70.90.4170.00	Telephone & Internet	7,615	5,057	15,800	14,400	19,960
70.90.4180.00	Travel & Training	6,287	1,474	7,000	2,000	8,700
70.90.4190.00	Utilities	288,850	119,575	253,000	225,000	234,150
70.90.4195.00	Water Assessments	222,904	15,359	225,000	223,000	235,725
	Total Contractual Services	1,380,821	743,130	1,040,800	1,099,699	989,035
	Commodities					
70.90.4300.00	Chemicals	822,346	708,786	1,100,000	1,100,000	1,100,000
70.90.4310.00	Computers & Software	17,247	6,597	31,500	31,500	22,300
70.90.4330.00	Fuel & Lubricants	12,418	7,610	9,000	12,000	15,000
70.90.4380.00	Supplies - Buildings	-	210	1,000	1,000	2,500
70.90.4385.00	Supplies - General	4,703	3,217	4,000	4,000	4,000
70.90.4390.00	Supplies - Janitorial	298	-	1,000	500	500
70.90.4395.00	Supplies - Lab	25,512	7,694	21,450	15,000	16,850
70-90-4400-00	Supplies - Office		33		250	250
70.90.4410.00	Supplies - Operational	16,664	21,367	20,000	20,000	20,000
70.90.4420.00	Supplies - Safety	1,792	991	2,250	1,800	2,200
70.90.4430.00	Supplies - Training	2,626	1,424	1,500	1,500	1,500
70.90.4440.00	Supplies - Fleet	2,655	985	7,500	3,000	5,500
70.90.4460.00	Uniforms	2,129	3,047	3,750	3,750	4,500
70.90.4480.00	Water Meters	20,733	-	-	-	-
	Total Commodities	929,124	761,960	1,202,950	1,194,300	1,195,100
	Other Charges					
70.90.4515.00	Depreciation	552,358	553,653	994,200	994,200	1,200,000
70.90.4540.00	Insurance	63,930	85,044	77,300	84,933	137,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
70.90.4560.00	Memberships& Subscriptions	3,061	1,625	1,500	1,000	1,000
70.90.4570.00	Miscellaneous	17,505	68,782	200,000	150,000	300,000
	Total Other Charges	636,855	709,103	1,273,000	1,230,133	1,638,000
	Capital - $5,000/item min.					
70-90-4810-00	Buildings	46,065	1,988,111	30,000,000	17,500,000	47,600,000
70.90.4830.00	Equipment	170,147	159,353			20,000
70.90.4840.00	Infrastructure	1,912,181	1,829,928	1,200,000	$ 1,400,000	10,500,000
70.90.4860.00	Vehicles	25,734	-	-	-	80,000
70.90.4880.00	Water Shares	685,700	-	400,000	-	-
	Total Capital	2,839,827	3,977,391	31,600,000	18,900,000	58,200,000
	Debt Service					
70.90.4950.00	Principal	-	-	-	390,000	1,485,000
72.90.4950.00	Interest	-	-	-	877,497	3,305,750
70.90.4995.00	Cost of Issuance	-	614,165	1,800,000	1,800,000	-
	Total Debt Service	-	614,165	1,800,000	3,067,497	4,790,750
	Operations Total:	**6,373,037**	**7,246,050**	**37,615,550**	**26,202,429**	**67,771,885**
	Water - C&D					
	Personnel Services					
70-92-4001-00	Salaries	203,826	162,013	320,900	295,000	333,600
70-92-4002-00	Overtime	15,851	9,944	17,500	17,500	16,000
70-92-4004-00	Compensatory Time	746	682	-	125	-
70-92-4005-00	Compensated Absences	-	-	3,500	1,000	5,000
70-92-4010-00	Payroll Taxes	15,898	12,508	24,900	23,000	25,600
70-92-4020-00	Unemployment Taxes	-	-	3,000	2,500	3,000
70-92-4025-00	Workers Compensation	2,807	10,173	7,400	16,000	16,700
70-92-4030-00	Group Insurance	36,296	27,754	49,200	47,000	35,100
70-92-4035-00	Retirement Contribution	15,474	17,821	38,450	30,000	41,200

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total Personnel Services	290,897	240,895	464,850	432,125	476,200
	New Personnel					
70-92-4001.00	Salaries					60,000
70-92-4002.00	Overtime					1,000
70-92-4010.00	Payroll Taxes					4,800
70-92-4020.00	Unemployment Taxes					600
70-92-4025.00	Workers Compensation					1,800
70-92-4030.00	Group Insurance					28,200
70-92-4035.00	Retirement Contribution					7,400
	Total Personnel Services	-	-	-	-	103,800
	Contractual Services					
70-92-4122-00	Maintenance - Buildings	-	-	-	-	2,000
70-92-4125-00	Maintenance - Equipment	47,196	39,079	85,000	80,000	59,000
70-92-4127-00	Maintenance - Infrastructure	84,698	56,183	100,000	100,000	100,000
70-92-4130-00	Maintenance - Vehicles	7,470	549	6,000	2,000	6,000
70-92-4135-00	Other Contractual Services	8,238	10,921	14,000	16,500	19,710
70.90.4140.00	Postage	-	141	-	-	1,500
70.90.4145.00	Printing and Advertising	-	-	-	-	1,500
70-92-4150-00	Professional Services	-	200	-	500	10,500
	Total Contractual Services	147,602	107,073	205,000	199,000	200,210
	Commodities					
70-92-4170-00	Telephone & Internet	3,322	3,216	4,800	5,000	16,900
70-92-4180-00	Travel & Training	6,393	3,829	7,500	4,000	7,500
70-92-4190-00	Utilities	-	-	-	15,500	16,275
70-92-4300-00	Chemicals	-	-	-	600	1,000
70-92-4310-00	Computers And Software	13,994	4,349	52,000	52,000	28,900
70-92-4330-00	Fuel And Lubricants	-	-	9,000	-	-
70-92-4340-00	Hydrants	28,615	4,784	50,000	25,000	35,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
70-92-4385-00	Supplies - General	4,589	7,971	4,000	3,500	5,000
70-92-4395-00	Supplies - Lab	4,939	460	2,000	1,500	1,500
70-92-4410-00	Supplies - Operational	32,164	38,346	30,000	30,000	30,000
70-92-4420-00	Supplies - Safety	4,902	1,590	3,000	1,500	1,500
70-92-4430-00	Supplies - Training	2,428	633	1,300	1,200	1,000
70-92-4440-00	Supplies - Vehicles	924	3,573	6,000	6,000	6,000
70-92-4460-00	Uniforms	1,650	3,470	3,000	3,500	3,000
70-92-4480-00	Water Meters	218,475	263,587	320,000	320,000	350,000
	Total Commodities	322,395	335,809	492,600	469,300	503,575
	Other Charges					
70-92-4560-00	Memberships & Subscriptions	916	247	1,500	1,000	1,000
70-92-4570-00	Miscellaneous	6,097	31,259	150	31,500	10,000
	Total Other Charges	7,013	31,506	1,650	32,500	11,000
	Capital - $5,000/Item Min.					
70-92-4830-00	Capital - Equipment	5,117	59,850	65,000	65,000	4,000
70-92-4840-00	Capital - Infrastructure	1,388,724	280,742	5,700,000	1,200,000	4,500,000
70-92-4860-00	Capital - Vehicles	-	125,749	112,500	110,000	100,000
70-92-4880-00	Capital - Water Shares	-	-	-		
	Total Capital	1,393,841	466,341	5,877,500	1,375,000	4,604,000
	Total C&D	**2,161,748**	**1,181,624**	**7,041,600**	**2,507,925**	**5,898,785**
	Total Budget Request	**8,778,340**	**8,622,176**	**44,961,250**	**29,014,454**	**74,028,720**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

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
Totals	$ 1,233,900	$ 1,404,300	$ 352,400	$ 1,547,500	$ 4,538,100	$ 25,814,000	$ 2,769,900	$ 33,122,000
Total Cash Available								$ 46,443,473
Ending Fund Balance								$ 13,321,473
% of Total Budget	3.73%	4.24%	1.06%	4.67%	13.70%	77.94%	8.36%	100.00%

	SEWER FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
72.01.3775.00	Sewer - Regional Impact Fee	2,564,500	1,822,700	1,345,000	2,605,000	1,045,000
72.01.3870.00	Sewer Charges	3,385,665	2,768,950	3,795,000	3,795,000	4,364,250
72.01.3880.00	Sewer Tap Fees	2,743,144	4,074,821	2,793,775	3,200,000	2,803,213
72.01.3885.00	Sewer Inspection Fee	12,000	38,800	-	30,000	12,000
72.01.3960.00	Interest	3,161,969	2,303,221	500,000	1,900,000	300,000
72.01.3970.00	Miscellaneous	47,697	7,857	25,000	25,000	25,000
72.01.3995.00	Unrealized Gain On Investments	250,137	-	-	-	-
72.01.3999.00	Transfers In	49,400,000	-	-	-	-
72.01.3999.00	Transfers Out	-	-	-	(3,000,000)	(1,000,000)
	Subtotal	61,565,112	8,144,051	8,458,775	8,555,000	7,549,463
	Total Fund Revenues	61,565,112	8,144,051	8,458,775	8,555,000	7,549,463
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					38,894,010
	Total Anticipated Funds Available					46,443,473

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Administrative Costs					
	Personnel Services					
72.12.4001.00	Salaries	85,041	61,638	109,900	102,000	51,600
72.12.4002.00	Overtime	354	256	500	500	500
72.12.4010.00	Payroll Taxes	5,842	4,488	8,400	8,400	4,000
72.12.4020.00	Unemployment Taxes	-	-	1,000	1,000	700
72.12.4025.00	Workers Compensation	277	883	2,500	1,500	2,100
72.12.4030.00	Group Insurance	10,703	7,162	10,600	10,600	12,400
72.12.4035.00	Retirement Contribution	7,674	6,212	13,000	10,000	6,200
	Total Personnel Services	109,891	80,640	145,900	134,000	77,500
	New Personnel					
72.12.4001.00	Salaries					23,500
72.12.4002.00	Overtime					300
72.12.4010.00	Payroll Taxes					1,800
72.12.4020.00	Unemployment Taxes					300
72.12.4025.00	Workers Compensation					900
72.12.4030.00	Group Insurance					11,300
72.12.4035.00	Retirement Contribution					2,800
	Total New Personnel	-	-	-	-	40,900
	Contractual Services					
72.12.4110.00	Billing & Administrative	20,000	60,000	60,000	60,000	60,000
72.12.4135.00	Other Contractual Services	85,301	36,131	68,400	66,000	69,000
72.12.4140.00	Postage	12	-	800	800	1,000
72.12.4145.00	Printing & Advertising	11,474	6,164	17,000	15,000	18,500
	Total Contractual Services	116,787	102,295	146,200	141,800	148,500
	Total Administrative Costs	**226,678**	**182,935**	**292,100**	**275,800**	**266,900**
	Operational Costs					

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
72.90.4001.00	Salaries	370,504	287,250	463,200	463,200	474,800
72.90.4002.00	Overtime	20,943	13,734	24,300	24,300	20,000
72.90.4004.00	Compensatory Time	39	23	-	100	1,000
72.90.4005.00	Compensated Absences	5,397	-	8,000	8,000	7,500
72.90.4010.00	Payroll Taxes	27,260	21,336	37,300	35,000	36,500
72.90.4020.00	Unemployment Taxes	-	-	4,300	4,300	4,450
72.90.4025.00	Workers Compensation	(1,890)	7,021	21,000	17,000	18,100
72.90.4030.00	Group Insurance	72,418	56,816	84,600	84,600	100,300
72.90.4035.00	Retirement Contribution	32,352	28,832	57,400	50,000	57,900
72.90.4045.00	Cell Phone Allowance	244	194	1,200	300	300
	Total Personnel Services	527,266	415,206	701,300	686,800	720,850
	New Personnel					
72.90.4001.00	Salaries	-	-	-	-	64,000
72.90.4002.00	Overtime	-	-		-	-
72.90.4010.00	Payroll Taxes	-	-	-	-	4,900
72.90.4020.00	Unemployment Taxes	-	-	-	-	800
72.90.4025.00	Workers Compensation	-	-	-	-	2,500
72.90.4030.00	Group Insurance	-	-	-	-	14,200
72.90.4035.00	Retirement Contribution	-	-	-	-	7,700
72.90.4045.00	Cell Phone Allowance	-	-	-	-	150
	Total New Personnel	-	-	-	-	94,250
	Contractual Services					
72.90.4122.00	Maintenance - Buildings	838	5,067	4,000	5,200	8,500
72.90.4125.00	Maintenance - Equipment	88,502	12,104	47,000	17,000	41,000
72.90.4127.00	Maintenance - Infrastructure	32,689	5,700	70,000	30,000	60,000
72.90.4130.00	Maintenance - Vehicles	4,123	640	6,500	2,000	8,000
72.90.4135.00	Other Contractual Services	233,884	82,771	202,450	140,000	186,800
72.90.4140.00	Postage	-	-	1,000	500	500

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
72.90.4145.00	Printing & Advertising	-	-	1,000	500	500
72.90.4150.00	Professional Services	13,258	39	10,000	500	10,500
72.90.4160.00	Rents	-	427	5,000	500	5,000
72.90.4170.00	Telephone & Internet	8,598	6,556	25,400	15,000	28,800
72.90.4180.00	Travel & Training	4,376	1,850	7,000	3,000	8,000
72.90.4190.00	Utilities	425,497	306,854	507,500	480,000	512,400
	Total Contractual Services	811,765	422,008	886,850	694,200	870,000
	Commodities					
72.90.4300.00	Chemicals	255,363	129,153	260,000	210,000	220,500
72.90.4310.00	Computers & Software	11,659	5,270	20,000	20,000	16,550
72.90.4330.00	Fuel & Lubricants	11,227	6,960	10,000	10,000	10,000
72.90.4380.00	Supplies - Buildings	212	483	2,500	2,500	500
72.90.4385.00	Supplies - General	3,146	1,158	3,000	3,000	3,000
72.90.4390.00	Supplies - Janitorial	305	70	1,500	500	1,000
72.90.4395.00	Supplies - Lab	4,322	5,767	8,000	10,000	13,500
72.90.4400.00	Supplies - Office	379	513	1,500	500	500
72.90.4410.00	Supplies - Operational	17,793	9,450	15,000	15,000	15,000
72.90.4420.00	Supplies - Safety	996	3,428	5,000	4,000	8,500
72.90.4430.00	Supplies - Training	2,785	1,656	1,500	1,800	1,000
72.90.4440.00	Supplies - Fleet	4,148	2,386	7,000	4,000	7,500
72.90.4460.00	Uniforms	685	3,412	3,750	3,750	3,750
	Total Commodities	313,019	169,708	338,750	285,050	301,300
	Other Charges					
72.90.4515.00	Depreciation	629,721	877,571	1,125,300	1,316,700	1,400,000
72.90.4540.00	Insurance	61,371	94,874	76,000	100,000	135,000
72.90.4560.00	Memberships & Subscriptions	1,492	413	1,500	1,500	1,000
72.90.4570.00	Miscellaneous	5,794	376	-	500	500
	Total Other Charges	698,378	973,234	1,202,800	1,418,700	1,536,500

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Capital - $5,000/item min.					
72.90.4810.00	Buildings	21,524,569	8,881,604	28,500,000	22,000,000	23,500,000
72.90.4830.00	Equipment	12,757	41,037	40,000	41,500	110,000
72.90.4860.00	Vehicles	-	-	45,000	35,000	-
	Total Capital	21,537,326	8,922,641	28,585,000	22,076,500	23,610,000
	Debt Service					
72.90.4900.00	Principal	810,000	-	855,000	855,000	900,000
72.90.4950.00	Interest	1,953,150	956,325	1,912,650	1,912,650	1,869,900
	Total Debt Service	2,763,150	956,325	2,767,650	2,767,650	2,769,900
	Total Operations	**26,650,905**	**11,859,121**	**34,482,350**	**27,928,900**	**29,902,800**
	C&D					
	Personnel Services					
72-92-4001-00	Salaries	109,732	98,648	193,100	193,100	209,800
72-92-4002-00	Overtime	7,723	5,693	7,500	7,500	8,000
72-92-4005-00	Compensated Absences	-	-	3,000	3,000	3,500
72-92-4010-00	Payroll Taxes	8,920	7,561	14,700	14,700	16,300
72-92-4020-00	Unemployment Taxes	-	-	2,600	2,600	2,700
72-92-4025-00	Workers Compensation	5,604	6,627	4,600	10,500	11,500
72-92-4030-00	Group Insurance	20,092	15,368	29,600	29,600	23,100
72-92-4035-00	Retirement Contribution	9,784	11,169	23,750	23,750	25,500
	Total Personnel Services	161,853	145,066	278,850	284,750	300,400
	Contractual Services					
72-92-4122-00	Maintenance - Buildings	-	-	-	-	2,000
72-92-4125-00	Maintenance - Equipment	1,407	336	5,000	3,500	4,000
72-92-4127-00	Maintenance - Infrastructure	98,254	19,887	75,000	560,000	75,000
72-92-4130-00	Maintenance - Vehicles	8,526	549	4,750	2,000	6,000
72-92-4135-00	Other Contractual Services	90,330	-	181,000	170,000	188,500

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
72-92-4140-00	Postage	-	457	-	500	1,500
72-92-4145-00	Printing & Advertising	-	200	-	500	1,500
72-92-4150-00	Professional Services	219	388	10,000	28,900	20,500
72-92-4170-00	Telephone & Internet	1,781	1,815	4,400	3,000	15,300
72-92-4180-00	Travel & Training	6,419	2,154	7,500	3,500	7,500
72-92-4190-00	Utilities	-	3,732		27,000	64,000
	Total Contractual Services	206,935	29,517	287,650	798,900	385,800
	Commodities					
72-92-4310-00	Computers And Software	3,744	5,085	6,000	8,400	11,100
72-92-4330-00	Fuel & Lubricants	-	-	9,000	-	-
72-92-4380-00	Supplies - Building	-	-	-	-	1,000
72-92-4385-00	Supplies - General	2,239	8,744	7,000	9,000	7,000
72-92-4400-00	Supplies - Office	-	21	-	50	-
72-92-4410-00	Supplies - Operational	10,545	17,457	20,000	20,000	20,000
72-92-4420-00	Supplies - Safety	4,886	1,590	3,000	2,000	2,000
72-92-4430-00	Supplies - Training	1,865	602	1,300	1,300	1,000
72-92-4440-00	Supplies - Vehicles	1,016	3,537	4,750	6,000	6,000
72-92-4460-00	Uniforms	1,650	2,870	3,000	3,500	3,000
	Total Commodities	25,945	39,906	54,050	50,250	51,100
	Other Charges					
72-92-4560-00	Memberships & Subscriptions	818	1,075	1,490	1,490	1,000
72-92-4570-00	Miscellaneous	1,046	131	-	500	10,000
	Total Other Charges	1,864	1,206	1,490	1,990	11,000
	Capital - $5,000/Item Min.					
72-92-4830-00	Equipment	5,151	24,078	25,000	25,000	4,000
72-92-4840-00	Infrastructure	11,227,199	3,755,267	13,000,000	7,000,000	2,100,000
72-92-4860-00	Vehicles	-	92,752	112,500	110,000	100,000
	Total Capital	11,232,350	3,872,097	13,137,500	7,135,000	2,204,000

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Total C&D	**11,628,947**	**4,087,792**	**13,759,540**	**8,270,890**	**2,952,300**
	Total Budget Request	**38,506,530**	**16,129,848**	**48,533,990**	**36,475,590**	**33,122,000**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

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								$ 5,279,371
Ending Fund Balance								$ 3,180,721
% of Total Budget	10.38%	25.12%	0.72%	4.01%	40.24%	59.76%	0.00%	100.00%

	DRAINAGE FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
74.01.3780.00	Drainage Impact Fee	157,540	560,547	220,000	570,000	250,000
74.01.3860.00	Drainage Charges	531,028	380,359	525,000	550,000	560,000
74.01.3960.00	Interest	106,694	77,927	40,000	60,000	25,000
74.01.3970.00	Miscellaneous	-	-	457,560	228,780	228,780
74.01.3985.00	Refund Of Expenditures	-	-	-		
74.01.3995.00	Unrealized Gain On Investments	59,746	-	-		
74.01.3999.00	Transfers	(250,000)	-	-		
	Subtotal	605,008	1,018,832	1,242,560	1,408,780	1,063,780
	Total Fund Revenues	605,008	1,018,832	1,242,560	1,408,780	1,063,780
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					4,215,591
	Total Anticipated Funds Available					5,279,371

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Administrative Costs					
	Personnel Services					
74.12.4001.00	Salaries	66,911	48,989	87,600	87,600	19,000
74.12.4002.00	Overtime	203	158	500	500	200
74.12.4010.00	Payroll Taxes	4,588	3,553	6,700	6,700	1,550
74.12.4020.00	Unemployment Taxes	-	-	1,300	1,300	600
74.12.4025.00	Workers Compensation	231	751	1,000	1,000	800
74.12.4030.00	Group Insurance	9,400	6,298	9,400	9,400	1,300
74.12.4035.00	Retirement Contribution	6,183	5,056	10,400	10,400	2,300
	Total Personnel Services	87,517	64,805	116,900	116,900	25,750
	New Personnel					
74.12.4001.00	Salaries	-	-	-	-	11,600
74.12.4010.00	Payroll Taxes	-	-	-	-	900
74.12.4020.00	Unemployment Taxes	-	-	-	-	200
74.12.4025.00	Workers Compensation	-	-	-	-	800
74.12.4030.00	Group Insurance	-	-	-	-	5,700
74.12.4035.00	Retirement Contribution	-	-	-	-	1,400
	Total New Personnel	-	-	-	-	20,600
	Contractual Services					
74.12.4110.00	Billing & Administrative	10,000	10,000	10,000	10,000	10,000
74.12.4135.00	Other Contractual Services	28,934	18,978	26,390	26,390	28,000
74.12.4140.00	Postage	5	-	500	500	700
74.12.4145.00	Printing & Advertising	7,649	4,109	10,600	10,600	11,500
	Total Contractual Services	46,589	33,087	47,490	47,490	50,200
	Total Administrative Costs	**134,106**	**97,892**	**164,390**	**164,390**	**96,550**
	Operational Costs					

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
74.90.4001.00	Salaries	77,142	60,587	159,300	139,850	110,400
74.90.4002.00	Overtime	4,690	3,883	10,900	9,900	8,000
74.90.4004.00	Compensatory Time	374	557		500	1,000
74.90.4005.00	Compensated Absences	2,149	-	5,000	5,000	5,000
74.90.4010.00	Payroll Taxes	5,951	5,748	12,900	11,400	8,600
74.90.4020.00	Unemployment Taxes	-	-	3,350	3,175	2,900
74.90.4025.00	Workers Compensation	956	3,429	10,250	9,250	9,300
74.90.4030.00	Group Insurance	9,903	6,212	31,100	26,500	13,000
74.90.4035.00	Retirement Contribution	7,590	6,818	20,200	17,900	13,300
	Total Personnel Services	108,754	87,234	253,000	223,475	171,500
	Contractual Services					
74.90.4125.00	Maintenance - Equipment	2,177	-	-	-	-
74.90.4127.00	Maintenance - Infrastructure	64,403	28,530	300,000	75,000	300,000
74.90.4130.00	Maintenance - Fleet	-	-	1,500	1,500	5,000
74.90.4135.00	Other Contractual Services	-	6,428	500,000	25,000	101,000
74.90.4150.00	Professional Services	11,270	13,205	47,000	257,000	67,000
74.90.4180.00	Travel & Training	608	2,900	4,000	-	4,000
	Total Contractual Services	78,457	51,063	852,500	358,500	477,000
	Commodities					
74.90.4310.00	Computers & Software	2,720	2,575	19,600	6,500	3,200
74.90.4330.00	Fuel & Lubricants	3,743	2,320	6,000	6,000	5,000
74.90.4385.00	Supplies - General	321	-	1,000	1,000	1,000
74.90.4410.00	Supplies - Operational	201	62	3,000	3,000	3,000
74.90.4430.00	Supplies - Training	-	-	5,000	-	-
74.90.4440.00	Supplies - Fleet	-	389	5,000	1,500	1,500
74.90.4460.00	Uniforms	2,322	250	4,000	2,000	1,500
	Total Commodities	9,307	5,596	43,600	20,000	15,200

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Other Charges					
74.90.4515.00	Depreciation	41,676	35,336	53,000	53,000	53,000
74.90.4540.00	Insurance	2,156	1,946	3,000	3,000	26,200
74.90.4560.00	Memberships & Subscriptions	-	-	3,000	-	-
74.90.4570.00	Miscellaneous	-	-	5,000	5,000	5,000
	Total Other Charges	43,832	37,282	64,000	61,000	84,200
	Capital - $5,000/item min.					
74.90.4840.00	Infrastructure	39,308	369,385	1,038,400	750,000	1,254,200
	Total Capital	39,308	369,385	1,038,400	750,000	1,254,200
	Operational Costs	**279,658**	**550,560**	**2,251,500**	**1,412,975**	**2,002,100**
	Total Budget Request	**413,764**	**648,452**	**2,415,890**	**1,577,365**	**2,098,650**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

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								$ 218,830
Ending Fund Balance								$ 218,830
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	CEMETERY PERPETUAL FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
80.01.3940.00	Cemetery Lot Purchase	11,273	7,473	12,560	12,560	12,560
80.01.3960.00	Interest Income	6,250	4,557	3,600	3,750	3,750
	Subtotal	17,522	12,029	16,160	16,310	16,310
	Total Fund Revenues	17,522	12,029	16,160	16,310	16,310
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					202,520
	Total Anticipated Funds Available					218,830

Cemetery Perpetual Fund

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Contractual Services					
80.90.4150.00	Professional Services	-	-	-		
	Total Contractual Services	-	-	-	-	-
	Other Charges					
80.90.4570.00	Miscellaneous	-	-	-		
	Total Other Charges	-	-	-	-	-
	Transfers					
80.90.4999.00	Transfers Out	-	-	-		
	Total Trasfers Out	-	-	-	-	-
	Capital - $5,000/item min.					
80.90.4840.00	Infrastructure	-	-	-		
	Total Capital	-	-	-	-	-
	Total Budget Request	**-**	**-**	**-**	**-**	**-**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

LIBRARY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	-	-	-	-	-	-	-	-
Totals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Available								$ 17,105,199
Ending Fund Balance								$ 17,105,199
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

	LIBRARY FUND	2023 Actuals	2024 Jan - June Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
92.01.3730.00	Library Facilities Fee	811,820	387,927	373,950	373,950	
92.01.3953.00	Donation	3,505	350	3,500	3,500	
92.01.3960.00	Interest Income	368,720	162,081	500,000	500,000	
92.01.3970.00	Miscellaneous	9,360	885	10,000	10,000	
92.01.3420.00	Weld Library Dist.	827,941	175,802	1,292,842	1,292,842	
92.01.3985.00	Refund of Expenditures	1,141	0		-	
92.01.3999.00	Transfers In - TOJ	1,622,683	744,009	2,491,362	2,491,362	2,023,124
92.01.3999.00	Transfers Out - TOJ	-78,498	-24,025	(186,975)	-	(200,000)
	Subtotal	3,566,672	1,447,028	4,484,679	4,671,654	1,823,124
	Total Fund Revenues	3,566,672	1,447,028	4,484,679	4,671,654	1,823,124
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					15,282,075
	Total Anticipated Funds Available					$ 17,105,199

Acct. No.	Account Title	2023 Actuals	2024 Jan - June Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Personnel Services					
92.90.4001.00	Salaries	435,666	246,552	862,500		
92.90.4002.00	Overtime	545	846			
92.90.4010.00	Payroll Taxes	32,063	18,123			
92.90.4020.00	Unemployment Taxes	-	-			
92.90.4025.00	Workers Compensation	(853)	283			
92.90.4030.00	Group Insurance	36,242	26,056			
92.90.4035.00	Retirement Contribution	23,280	13,808			
	Total Personnel Services	526,943	305,667	862,500	-	-
	Contractual Services					
92.90.4122.00	Maintenance - Buildings	249,896	129,193	795,000		
92.90.4145.00	Printing & Advertising	18,104	16,749	32,000		
92.90.4150.00	Professional Services	-	-	10,000		
92.90.4170.00	Telephone & Internet	7,006	2,253	10,000		
92.90.4180.00	Travel & Training	1,499	-	5,000		
92.90.4190.00	Utilities	41,456	13,798	50,000		
	Total Contractual Services	317,960	161,994	902,000	-	-
	Commodities					
92.90.4310.00	Computers & Software	-	-	5,000		
92.90.4385.00	Supplies - General	5,929	2,350	12,000		
92.90.4390.00	Supplies - Janitorial	1,573	266	3,000		
92.90.4400.00	Supplies - Office	-	-	-		
92.90.4410.00	Supplies - Operational	78,738	18,106	155,000		
	Total Commodities	86,239	20,721	175,000	-	-

Acct. No.	Account Title	2023 Actuals	2024 Jan - June Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Other Charges					
92.90.4540.00	Insurance	-	-	-		
92.90.4560.00	Memberships & Subscriptions	134	95	2,500		
92.90.4570.00	Miscellaneous	58,131	9,222	219,500		
	Total Other Charges	58,265	9,317	222,000	-	-
	Capital - $5,000/item min.					
92.90.4810.00	Buildings	127,324	-	-	-	-
	Total Capital	127,324	-	-	-	-
	Total Budget Request	**1,116,731**	**497,699**	**2,161,500**	**-**	**-**

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2025

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								$ 528,587
Ending Fund Balance								$ 23,587
% of Total Budget	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%

	RECREATION CENTER FUND REVENUES	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
96.01.3420.00	State Grant	10,700	-	-		
96.01.3999.00	Transfer In	329,929	503,000	503,000	503,000	505,000
	Subtotal	340,629	503,000	503,000	503,000	505,000
	Total Fund Revenues	340,629	503,000	503,000	503,000	505,000
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					23,587
	Total Anticipated Funds Available					528,587

Recreation Center Fund

Acct. No.	Account Title	2023 Actuals	2024 Jan - Aug Actuals	2024 Adopted Budget	2024 Estimated	2025 Proposed
	Contractual Services					
96.90.4122.00	Maintenance - Building	2,844	-	-	-	-
96.90.4135.00	Other Contractual Services	736,937	162,220	500,000	503,000	505,000
96.90.4540.00	Insurance	-	-	-	-	-
96.90.4570.00	Miscellaneous	-	-	3,000	-	-
		739,781	162,220	503,000	503,000	505,000
	Total Budget Request	**739,781**	**162,220**	**503,000**	**503,000**	**505,000**

Town of Johnstown
Debt Service Requirements
Enterprise Activities
September 2021

Wastewater Revenue Bonds

Year	Principal	Interest	Total Payment	Principal Balance
2021	$ -	$ 488,287	488,287	$ 46,585,000
2022	0	1,953,150	1,953,150	46,585,000
2023	810,000	1,953,150	2,763,150	45,775,000
2024	855,000	1,912,650	2,767,650	44,920,000
2025	900,000	1,869,900	2,769,900	44,020,000
2026	940,000	1,824,900	2,764,900	43,080,000
2027	990,000	1,777,900	2,767,900	42,090,000
2028	1,040,000	1,728,400	2,768,400	41,050,000
2029	1,090,000	1,676,400	2,766,400	39,960,000
2030	1,145,000	1,621,900	2,766,900	38,815,000
2031	1,205,000	1,564,650	2,769,650	37,610,000
2032	1,265,000	1,504,400	2,769,400	36,345,000
2033	1,315,000	1,453,800	2,768,800	35,030,000
2034	1,365,000	1,401,200	2,766,200	33,665,000
2035	1,420,000	1,346,600	2,766,600	32,245,000
2036	1,475,000	1,289,800	2,764,800	30,770,000
2037	1,535,000	1,230,800	2,765,800	29,235,000
2038	1,600,000	1,169,400	2,769,400	27,635,000
2039	1,660,000	1,105,400	2,765,400	25,975,000
2040	1,730,000	1,039,000	2,769,000	24,245,000
2041	1,800,000	969,800	2,769,800	22,445,000
2042	1,870,000	897,800	2,767,800	20,575,000
2043	1,945,000	823,000	2,768,000	18,630,000
2044	2,020,000	745,200	2,765,200	16,610,000
2045	2,105,000	664,400	2,769,400	14,505,000
2046	2,185,000	580,200	2,765,200	12,320,000
2047	2,275,000	492,800	2,767,800	10,045,000
2048	2,365,000	401,800	2,766,800	7,680,000
2049	2,460,000	307,200	2,767,200	5,220,000
2050	2,560,000	208,800	2,768,800	2,660,000
2051	2,660,000	106,400	2,766,400	0
	$ 46,585,000	$ 36,109,087	$ 82,694,087	

BOND DEBT SERVICE

Town of Johnstown
Water Revenue Bonds Series 2024
(Final August 20, 2024)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/01/2024	365,000	5.000%	830,875	1,195,875	1,195,875
06/01/2025			1,616,500	1,616,500	
12/01/2025	1,455,000	5.000%	1,616,500	3,071,500	4,688,000
06/01/2026			1,580,125	1,580,125	
12/01/2026	1,525,000	5.000%	1,580,125	3,105,125	4,685,250
06/01/2027			1,542,000	1,542,000	
12/01/2027	1,600,000	5.000%	1,542,000	3,142,000	4,684,000
06/01/2028			1,502,000	1,502,000	
12/01/2028	1,685,000	5.000%	1,502,000	3,187,000	4,689,000
06/01/2029			1,459,875	1,459,875	
12/01/2029	1,765,000	5.000%	1,459,875	3,224,875	4,684,750
06/01/2030			1,415,750	1,415,750	
12/01/2030	1,855,000	5.000%	1,415,750	3,270,750	4,686,500
06/01/2031			1,369,375	1,369,375	
12/01/2031	1,950,000	5.000%	1,369,375	3,319,375	4,688,750
06/01/2032			1,320,625	1,320,625	
12/01/2032	2,045,000	5.000%	1,320,625	3,365,625	4,686,250
06/01/2033			1,269,500	1,269,500	
12/01/2033	2,145,000	5.000%	1,269,500	3,414,500	4,684,000
06/01/2034			1,215,875	1,215,875	
12/01/2034	2,255,000	5.000%	1,215,875	3,470,875	4,686,750
06/01/2035			1,159,500	1,159,500	
12/01/2035	2,365,000	5.000%	1,159,500	3,524,500	4,684,000
06/01/2036			1,100,375	1,100,375	
12/01/2036	2,485,000	5.000%	1,100,375	3,585,375	4,685,750
06/01/2037			1,038,250	1,038,250	
12/01/2037	2,610,000	5.000%	1,038,250	3,648,250	4,686,500
06/01/2038			973,000	973,000	
12/01/2038	2,740,000	5.000%	973,000	3,713,000	4,686,000
06/01/2039			904,500	904,500	
12/01/2039	2,875,000	5.000%	904,500	3,779,500	4,684,000
06/01/2040			832,625	832,625	
12/01/2040	3,020,000	5.000%	832,625	3,852,625	4,685,250
06/01/2041			757,125	757,125	
12/01/2041	3,170,000	5.000%	757,125	3,927,125	4,684,250
06/01/2042			677,875	677,875	
12/01/2042	3,330,000	5.000%	677,875	4,007,875	4,685,750
06/01/2043			594,625	594,625	
12/01/2043	3,495,000	5.000%	594,625	4,089,625	4,684,250
06/01/2044			507,250	507,250	
12/01/2044	3,670,000	5.000%	507,250	4,177,250	4,684,500
06/01/2045			415,500	415,500	
12/01/2045	3,855,000	5.000%	415,500	4,270,500	4,686,000
06/01/2046			319,125	319,125	
12/01/2046	4,050,000	5.000%	319,125	4,369,125	4,688,250
06/01/2047			217,875	217,875	
12/01/2047	4,250,000	5.000%	217,875	4,467,875	4,685,750
06/01/2048			111,625	111,625	
12/01/2048	4,465,000	5.000%	111,625	4,576,625	4,688,250
	65,025,000		48,632,625	113,657,625	113,657,625