



Town of Johnstown

TOWN COUNCIL SPECIAL MEETING

450 S. Parish, Johnstown, CO
Monday, December 12, 2022 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

Pledge of Allegiance

ROLL CALL

AGENDA APPROVAL

PUBLIC COMMENT

Members of the audience are invited to speak at the Council meeting. Public Comment is reserved for citizen comments on items not contained on the Public Hearing portion of the agenda. Citizen comments are limited to three (3) minutes per speaker. When several people wish to speak on the same position on a given item, they are requested to select a spokesperson to state that position.

NEW BUSINESS

1. Resolution 2022-50 Adopting and Appropriating the 2023 Budget
2. Resolution No. 2022-51, A Resolution Levying General Property Taxes for the Year 2022, to Help Defray the Cost of Government for the Town of Johnstown, Colorado for the 2023 Budget Year

COUNCIL REPORTS AND COMMENTS

MAYOR'S COMMENTS

ADJOURN

AMERICANS WITH DISABILITIES ACT NOTICE

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at (970) 587-4664 within 48 hours prior to the meeting in order to request such assistance.

The Community That Cares

johnstown.colorado.gov

P: 970.587.4664 | 450 S. Parish Ave, Johnstown CO 80534 | F: 970.587.0141



Town of Johnstown

TOWN COUNCIL AGENDA COMMUNICATIONS

AGENDA DATE: December 12, 2022

SUBJECT: Resolution No. 2022-50 – Adopting and Appropriating the Budget for the Calendar Year 2023

ACTION PROPOSED: Approve Resolution No. 2022-50

ATTACHMENTS: 1. Resolution 2022-50
2. Exhibit A - 2023 Amended Proposed Budget

PRESENTED BY: Devon McCarty, Interim Finance Director

AGENDA ITEM DESCRIPTION:

The proposed 2023 Budget for the Town of Johnstown, Colorado was presented to Council at meetings held on September 12, 2022, and September 26, 2022. Public hearings regarding the proposed 2023 Budget were held by the Town Council on November 7, 2022, November 21, 2022 and December 5, 2022, where citizens were invited to file or register objections or suggestions thereto at any time prior to the adoption of the 2023 Budget.

The original proposed 2023 Budget presented in September was amended, to reflect Council suggestions. The amended document was made available to the public on the Town's website and at Town Hall prior to the public hearings. There were changes made to the budget between the first public hearing on November 7, 2022 and the second public hearing on November 21, 2022. The changes were presented at the public hearing on November 21, 2022. As part of the changes between the public hearings, the net change to the General Fund ending fund balance is an increase of \$30,000,000. The net change to the Water Fund ending fund balance is an increase of \$25,400,000.

The budget document serves as the Town of Johnstown's roadmap, guiding operational decisions by addressing the Council's priorities and becoming a policy guide to strengthen our organizational values, goals, objectives, and service priorities in addition to providing a long-range plan that provides a sustainable framework for years to come. The 2023 Budget reinforces our commitment to financial stewardship, operational efficiency, strategic investments and effective change management

The overall size of the Town budget has increased over the past few years as the Town adjusts its services to meet the expectation of a growing population, fund civic and infrastructure projects and keep pace with inflation. The 2023 budget focuses on the continuation of high-quality customer service and core services such as public safety, infrastructure maintenance, public facilities, planning and development, transportation networks, parks, water, sewer and stormwater utility services, as well as continuing to build community partnerships to improve the quality of life for Johnstown residents, businesses and visitors alike.

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Capital Projects

As the Town continues to grow, maintaining and improving our facilities and infrastructure is essential to maintaining readiness and the ability to provide essential services. Projects included in the 2023 budget span from extending water and sewer infrastructure, to expanding public facilities and buildings, to developing parks and trails, to improving storm drainage, to I-25 gateway improvements. By collaborating with community and corporate partners the Town continues to progress.

A few of the major capital projects included in this spending plan are highlighted below:

- General Fund
 - o Shared Emergency Management Coordinator
 - o Johnstown Downtown Branding study completion
 - o Loan to the sewer fund
 - o Broadband technology (fiber) solutions
 - o Design for Police Department building expansion
- Parks and Open Space Fund
 - o Construction of the Little Thompson Trail project
 - o Construction of pickleball courts
 - o Construction of a dog park
 - o Master Plan for Letford Elementary School property
- Street and Alley Fund
 - o Street maintenance program
 - o Charlotte Avenue reconstruction/improvements
 - o Signal at Carlson Blvd. and Highway 60
 - o Highway 60 and Colorado Boulevard Intersection Design
- Capital Projects Fund
 - o I-25 and Highway 60 Interchange aesthetic improvements
 - o Permanent Signage based on results from Downtown Branding Study
- Water Fund
 - o Construction of the new Water Treatment Plant Expansion
 - o Raw water trunk line
- Storm Water Fund
 - o Charlotte Avenue improvements
 - o MS4 permit plans and standards
- Sewer Fund
 - o Low Point Waste Water Treatment Plant (WWTP) construction
 - o Central WWTP construction
 - o Central Phase I and II construction
 - o North Interceptor construction

Maintaining or improving service delivery is the primary goal across all funds. The current economic challenges such as supply chain issues certainly make a financial impact on daily Town operations in addition to planning for the future. Monitoring economic conditions and their potential effects on the Town is essential. Protecting the Town's strong financial position is imperative.

The budget parallels the methods of accounting used for the Town's funds. Modified accrual basis is used for all governmental fund operations. Proprietary and fiduciary funds use full accrual basis. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable

and available and expenditures are recorded when a liability is incurred, except for debt service and compensated absences. Under the full accrual basis of accounting, revenues are recorded when earned and that expenditures are recorded when a liability is incurred, without consideration of the timing of related cash flows. The basis of accounting used in the budget is the same basis of accounting used in the financial statements. The figures presented in the budget represent the estimated cash balances for the budget year 2023.

The Town of Johnstown Home Rule Charter, Section 12.7 requires that the Council adopt the budget for the next fiscal year by ordinance or resolution on or before the final day of the current fiscal year. However, state law requires the Town to adopt a budget prior to certifying the tax levy and the deadline for certifying the tax levy to county commissioners is December 15 (C.R.S. 39-5-128(1)).

LEGAL ADVICE:

The Resolution presented has been reviewed and approved by the Town Attorney.

FINANCIAL ADVICE:

The budget document refers to the financial condition of the Town including revenues, expenditures, activities, purposes and goals. The budget document will be the basis by which we operate and strive to achieve greatness for the Community while operating within the parameters set by the budget document.

RECOMMENDED ACTION: Staff recommends approval of Resolution 2022-50, A Resolution of Johnstown, Colorado, Summarizing Expenditures and Revenues for Each Fund and Adopting and Appropriating the Budget for the Calendar Year 2023.

SUGGESTED MOTIONS:

For Approval:

I move to approve Resolution 2022-50, A Resolution of Johnstown, Colorado, Summarizing Expenditures and Revenues for Each Fund and Adopting and Appropriating the Budget for the Calendar Year 2023.

For Denial:

I move to deny Resolution 2022-50, A Resolution of Johnstown, Colorado, Summarizing Expenditures and Revenues for Each Fund and Adopting and Appropriating the Budget for the Calendar Year 2023.

Reviewed and Approved for Presentation,



Town Manager

RESOLUTION 2022-50

A RESOLUTION OF JOHNSTOWN, COLORADO, SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING AND APPROPRIATING THE BUDGET FOR THE CALENDAR YEAR 2023.

WHEREAS, on September 12, 2022 the Town Council of the Town of Johnstown has received from the Town Manager a proposed 2023 budget for its consideration, and;

WHEREAS, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, public hearings were held on November 7, 2022, November 21, 2022 and December 5, 2022, and interested taxpayers were given the opportunity to file or register any objections to said budget, and;

WHEREAS, the Town Council has modified the proposed budget and now wishes to appropriate revenues and expenditures for the 2023 budget insuring that the budget remains in balance, as required by law, and;

WHEREAS, the Town Council considered all objections of the electors and other relevant factors concerning the budget, and;

WHEREAS, the Town Council is required by law to adopt an annual budget on or before the final day of the current fiscal year;

NOW, THEREFORE, BE IT RESOLVED BY THE Town Council of the Town of Johnstown, Colorado:

Section 1. That the budget as submitted, amended, and hereinbelow summarized by fund, hereby is approved, and adopted, as the budget of the Town of Johnstown for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the Public Records of the Town of Johnstown.

Section 3. The following sums are hereby appropriated from the revenue and fund balance of each fund, to each fund, for the purposes stated in the budget document.

Fund	<u>Beginning Cash Est.</u>	<u>Revenues</u>	<u>Transfers In</u>	<u>Expenditures</u>	<u>Transfers Out</u>	<u>Ending Est. Cash</u>
General	83,537,563	22,354,234	0	11,902,840	51,945,508	42,043,450
Conservation Trust	36,201	82,050	0	0	0	118,251
Parks & Open Space	5,224,587	855,530		3,929,940	0	2,150,177
Street & Alley	15,712,154	7,590,605	1,450,000	11,546,790	0	13,205,969
Capital Projects	7,653,223	302,200	0	2,511,500	50,000	5,393,923
Tax Allocation	41,485	0	675,000	675,000	0	41,485
Water	11,127,993	78,307,050	0	42,587,930	600,000	46,247,113
Sewer	30,629,542	6,518,960	50,000,000	84,660,710	600,000	1,887,792
Drainage	3,623,098	721,000	0	633,425	260,000	3,450,673
Cemetery Perpetual	167,056	12,620	0	0	0	179,676
Library	8,155,642	1,344,596	1,243,246	1,821,000	0	8,922,484
Recreation Center	422,738	0	77,262	500,000	0	0

Section 4. Effective Date. This resolution shall become effective immediately upon adoption.

Section 5. Repealer. All resolutions, or parts thereof, in conflict with this resolution are hereby repealed, provided that such repealer shall not repeal the repealer clauses of such resolution nor revive any resolution thereby.

Section 6. Certification. The Town Clerk shall certify to the passage of this resolution and make not less than one copy of the adopted resolution available for inspection by the public during regular business hours.

ADOPTED THIS 12th DAY OF DECEMBER, 2022.

TOWN OF JOHNSTOWN

BY: _____
Gary Lebsack, Mayor

ATTEST:

Hannah Hill, Town Clerk

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

GENERAL FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Council	49,790	270,000	6,500	480,150	806,440	25,000	-	-	831,440
Town Manager	865,110	300,295	75,705	146,320	1,387,430	55,000	-	-	1,442,430
Town Clerk	300,100	99,960	37,350	4,500	441,910	-	-	-	441,910
Finance	213,160	215,950	15,260	6,500	450,870	-	-	-	450,870
Planning	508,480	24,200	25,580	8,050	566,310	-	-	-	566,310
Bldg Inspections	103,350	303,700	5,970	800	413,820	-	-	-	413,820
Police	4,087,900	343,140	405,970	112,100	4,949,110	307,500	750,000	-	6,006,610
Public Works	641,900	17,050	55,600	21,800	736,350	25,000	-	-	761,350
Buildings	-	233,000	7,000	23,100	263,100	25,000	-	-	288,100
Reimbursements	-	700,000	-	-	700,000	-	-	-	700,000
Totals	\$6,769,790	\$2,507,295	\$634,935	\$803,320	\$10,715,340	\$437,500	\$750,000	\$0	\$11,902,840
Total Cash Available									\$ 53,946,290
Ending Fund Balance									\$ 42,043,450
% of Total Budget	56.88%	21.06%	5.33%	6.75%	90.02%	3.68%	6.30%	0.00%	100.00%

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
	<u>GENERAL FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	ADVALOREM TAXES					
10.01.3110.00	PROPERTY TAXES - WELD	3,920,360	3,902,572	3,983,941	3,983,941	4,251,814
10.01.3112.00	PROPERTY TAXES - LARIMER	5,715,505	4,241,878	4,281,495	5,694,300	4,778,720
	SUBTOTAL	9,635,865	8,144,450	8,265,436	9,678,241	9,030,534
	SALES TAX					
10.01.3120.00	SALES TAX - STATE	10,253,446	5,810,914	6,685,380	9,600,000	9,000,000
10.01.3122.00	USE TAX - BUILDING	1,311,163	1,635,136	750,000	2,000,000	750,000
	SUBTOTAL	11,564,610	7,446,050	7,435,380	11,600,000	9,750,000
	EXCISE TAX					
10.01.3130.00	LODGING TAX	136,917	70,187	111,900	90,000	90,000
10.01.3150.00	TOBACCO TAX	38,066	11,048	25,000	20,000	20,000
10.01.3160.00	SEVERANCE TAX	104,279	632,921	75,000	75,000	75,000
	SUBTOTAL	279,263	714,156	211,900	185,000	185,000
	FRANCHISE TAX					
10.01.3180.00	FRANCHISE TAX-CABLE	29,546	13,990	26,000	26,000	32,000
10.01.3184.00	FRANCHISE TAX - ELECTRIC & GAS	492,303	295,635	475,000	420,000	420,000
	SUBTOTAL	521,849	309,625	501,000	446,000	452,000

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
GENERAL FUND REVENUES						
LICENSES, PERMITS, & SERVICE CHARGES						
10.01.3210.00	BUSINESS LICENSES	24,798	16,975	15,000	24,798	26,000
10.01.3215.00	CONTRACTORS LICENSES	29,300	20,200	28,000	28,000	28,000
10.01.3220.00	DOG LICENSE/FEEs	797	819	1,500	1,500	1,500
10.01.3230.00	LIQUOR LICENSE	6,330	4,079	3,500	3,800	4,000
10.01.3510.00	ABATEMENT FEES	2,045	1,950	500	2,100	2,000
10.01.3520.00	ADMINISTRATIVE FEES	12,361	2,613	3,000	3,000	2,500
10.01.3530.00	BUILDING PERMITS	1,015,639	1,669,565	750,000	2,300,000	1,000,000
10.01.3546.00	PLAN REVIEW FEE	7,359	-	-	-	-
10.01.3565.00	FACILITY RENTAL FEES	2,449	3,525	250	3,500	2,500
10.01.3570.00	FINGERPRINTING FEES		330		330	330
10.01.3750.00	POLICE FACILITIES DEVELOPMENT FEES	244,980	436,069	109,950	600,000	280,610
10.01.3760.00	PUBLIC FACILITIES IMPACT FEES	597,834	999,962	238,350	1,300,000	609,660
SUBTOTAL		1,943,891	3,156,087	1,150,050	4,267,028	1,957,100
FINES, FORFEITURES, & PD FEES						
10.01.3310.00	COURT REVENUES	244,876	141,739	145,000	183,500	160,000
10.01.3320.00	COURT SURCHARGE	25,740	20,208	15,500	19,000	15,500
10.01.3330.00	RESTITUTION		275			
SUBTOTAL		270,616	162,222	160,500	202,500	175,500
OTHER REVENUES						
10.01.3960.00	INTEREST INCOME	91,125	139,779	52,500	70,000	15,000
10.01.3970.00	MISC REVENUE	106,226	306,993	15,000	309,300	10,000
10.01.3985.00	REFUND OF EXPENDITURES	909,635	520,727	150,000	593,000	737,500
10.01.3990.00	RENT INCOME	7,187	4,200	6,600	6,600	6,600
SUBTOTAL		1,114,173	971,699	224,100	978,900	769,100

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
	<u>GENERAL FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>REVENUE FROM OTHER AGENCIES</u>					
10.01.3410.00	GRANTS - FEDERAL	-	1,910,007	-	1,910,007	-
10.01.3420.00	ROYALTIES	154,218	86,943	25,000	57,920	25,000
10.01.3440.00	STATE GRANTS	10,440	26,898	87,500	157,190	10,000
	SUBTOTAL	164,657	2,023,848	112,500	2,125,117	35,000
	<u>EVENTS & COMMUNITY ACTIVITIES</u>					
10.01.3953.00	DONATIONS/COMMUNITY ACTIVITIES	1,197		500	500	
	SUBTOTAL	1,197	-	500	500	-
	TOTAL FUND REVENUES	25,496,120	22,928,137	18,061,366	29,483,286	22,354,234
	<u>INTRAGOVERNMENTAL REVENUES</u>					
10.01.3999.00	TO LIBRARY	(1,143,334)	(758,528)	(1,140,000)	(1,140,000)	(1,243,246)
10.01.3999.00	TO SEWER FUND		-	-	-	(50,000,000)
10.01.3999.00	TO WATER FUND	(811,362)	-	(40,000,000)	-	-
10.01.3999.00	TO PARKS	-	-	(1,112,000)	(1,112,000)	-
10.01.3999.00	TO REC CENTER	-	-	-	-	(77,262)
10.01.3999.00	TO STREETS	(2,000,000)	-	-	-	-
10.01.3999.00	TO TAX FUND	(403,646)	(104,581)	(585,000)	(645,050)	(625,000)
	SUBTOTAL	(4,358,342)	(863,109)	(42,837,000)	(2,897,050)	(51,945,508)
	TOTAL FUND REVENUES W/TRANSERS	21,137,778	22,065,028	(24,775,634)	26,586,236	(29,591,273)
		1,885,807				
	UNRESTRICTED CASH BALANCE FORWARD					83,537,563
	TOTAL ANTICIPATED FUNDS AVAILABLE					53,946,290

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.10.4001.00	Salaries	40,220	26,088	25,000	43,600	45,780
10.10.4010.00	Payroll Taxes	3,087	1,996	2,000	3,200	3,550
10.10.4025.00	Workers Compensation	39	207	1,200	1,200	460
	Total Personnel Services	43,347	28,291	28,200	48,000	49,790
	<u>Contractual Services</u>					
10.10.4100.00	Audit	8,500	9,000	18,000	9,000	18,000
10.10.4135.00	Other Contractual Services	11,130	7,508	20,300	45,300	40,000
10.10.4145.00	Printing & Advertising	8,771	5,121	19,000	10,000	19,000
10.10.4150.00	Professional Services	201,211	56,296	175,000	125,000	175,000
10.10.4180.00	Travel & Training	3,221	3,732	18,000	10,000	18,000
	Total Contractual Services	232,833	81,657	250,300	199,300	270,000
	<u>Commodities</u>					
10.10.4310.00	Computers & Software	1,280	1,313	5,000	3,000	3,000
10.10.4385.00	Supplies - General	1,080	481	2,500	2,000	2,500
10.10.4400.00	Supplies - Office		1,050	1,000	500	1,000
	Total Commodities	2,360	2,844	8,500	5,500	6,500
	<u>Other Charges</u>					
10.10.4530.00	Election Expenses		34,814	38,000	35,000	-
10.10.4540.00	Insurance	92,427	110,465	126,000	126,000	124,650
10.10.4560.00	Memberships & Subscriptions	44,816	19,300	50,000	51,000	65,500
10.10.4570.00	Miscellaneous	1,082,783	373,191	386,500	632,000	290,000
	Total Other Charges	1,220,027	537,770	600,500	844,000	480,150
	<u>Capital - \$5,000/item min.</u>					
10.10.4830.00	Equipment	49,655	115,197	45,000	129,000	25,000
10.10.4840.00	Other Improvements	-	-	-	1,509,000	-
	Total Capital	49,655	115,197	45,000	1,638,000	25,000
	Total Budget Request	1,548,221	765,759	932,500	2,734,800	831,440

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.20.4001.00	Salaries	325,574	296,004	619,800	619,800	658,700
10.20.4002.00	Overtime	-	-	500	500	500
10.20.4010.00	Payroll Taxes	23,500	22,165	48,800	48,800	50,550
10.20.4020.00	Unemployment Taxes	360	-	6,550	6,550	7,000
10.20.4025.00	Workers Compensation	1,067	4,931	7,800	7,800	4,280
10.20.4030.00	Group Insurance	46,315	42,620	111,600	111,600	73,040
10.20.4035.00	Retirement Contribution	29,210	27,125	74,500	74,500	64,140
10.20.4040.00	Automobile Allowance	250	-	6,000	6,000	6,000
10.20.4045.00	Cell Phone Allowance	713	4,775	600	600	900
	Total Personnel Services	426,988	397,620	876,150	876,150	865,110
	<u>Contractual Services</u>					
10.20.4120.00	Employee Education		1,000	3,000	3,000	-
10.20.4135.00	Other Contractual Services	26,375	7,792	60,700	37,200	45,900
10.20.4140.00	Postage	53	-	3,150	1,500	2,650
10.20.4145.00	Printing & Advertising	28,835	19,559	46,100	45,600	64,040
10.20.4150.00	Professional Services	174,565	22,558	252,000	72,000	130,500
10.20.4170.00	Telephone & Internet	2,876	1,801	8,900	8,000	12,320
10.20.4180.00	Travel & Training	8,151	10,586	52,075	45,475	44,885
	Total Contractual Services	240,855	63,296	425,925	212,775	300,295
	<u>Commodities</u>					
10.20.4310.00	Computers & Software	8,104	12,057	31,873	31,800	59,205
10.20.4330.00	Fuel & Lubricants	1,310	967	1,000	1,000	2,500
10.20.4385.00	Supplies - General	9,229	651	10,350	8,500	9,100
10.20.4400.00	Supplies - Office	3,484	1,898	8,300	7,000	4,900
	Total Commodities	22,127	15,573	51,523	48,300	75,705
	<u>Other Charges</u>					
10.20.4540.00	Insurance	2,117	3,419	5,400	5,400	4,900
10.20.4560.00	Memberships & Subscriptions	3,780	3,693	17,595	17,595	18,420
10.20.4570.00	Miscellaneous	7,970	25,258	148,000	137,000	123,000
	Total Other Charges	13,867	32,370	170,995	159,995	146,320

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Capital - \$5,000/item min.					
10.20.4840.00	Infrastructure	-	-	120,000	60,000	55,000
	Total Capital	-	-	120,000	60,000	55,000
	Total Budget Request	703,836	508,859	1,644,593	1,357,220	1,442,430

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.30.4001.00	Salaries	201,316	173,808	261,100	256,000	209,400
10.30.4002.00	Overtime	-	-	500	500	500
10.30.4010.00	Payroll Taxes	14,946	12,763	20,200	19,800	16,000
10.30.4020.00	Unemployment Taxes	-	-	2,600	2,600	1,800
10.30.4025.00	Workers Compensation	592	2,431	2,550	2,450	3,900
10.30.4030.00	Group Insurance	36,158	36,488	83,000	83,000	43,400
10.30.4035.00	Retirement Contribution	12,609	15,615	30,800	29,500	25,100
	Total Personnel Services	265,620	241,105	400,750	393,850	300,100
	<u>Contractual Services</u>					
10.30.4135.00	Other Contractual Services	4,633	7,838	14,800	14,800	18,000
10.30.4140.00	Postage	1,317	1,161	2,400	1,500	2,000
10.30.4145.00	Printing & Advertising	401	59	1,000	500	1,500
10.30.4150.00	Professional Services	77,373	48,811	62,000	63,000	69,000
10.30.4160.00	Rents	457	197	2,500	1,000	1,000
10.30.4170.00	Telephone & Internet	3,581	2,227	6,500	4,000	4,960
10.30.4180.00	Travel & Training	1,050	-	1,800	2,000	3,500
	Total Contractual Services	88,812	60,293	91,000	86,800	99,960
	<u>Commodities</u>					
10.30.4310.00	Computers & Software	11,423	5,336	2,400	5,500	33,850
10.30.4330.00	Fuel & Lubricants	1,929	270	3,000	500	500
10.30.4400.00	Supplies - Office	2,456	2,709	3,500	3,000	3,000
	Total Commodities	15,808	8,315	8,900	9,000	37,350
	<u>Other Charges</u>					
10.30.4540.00	Insurance	6,111	3,758	4,600	4,600	2,500
10.30.4560.00	Memberships & Subscriptions	136	137	1,000	1,000	1,500
10.30.4570.00	Miscellaneous	2,918	302	3,500	500	500
	Total Other Charges	9,165	4,197	9,100	6,100	4,500
	Total Budget Request	379,404	313,910	509,750	495,750	441,910

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.40.4001.00	Salaries	105,646	70,451	116,300	116,300	150,200
10.40.4002.00	Overtime	50		500		500
10.40.4010.00	Payroll Taxes	7,993	5,179	8,900	8,900	11,500
10.40.4020.00	Unemployment Taxes	-	-	1,350	1,350	1,800
10.40.4025.00	Workers Compensation	369	1,097	2,560	2,560	2,560
10.40.4030.00	Group Insurance	13,300	13,882	18,600	18,600	28,500
10.40.4035.00	Retirement Contribution	8,726	8,120	13,600	19,000	18,100
	Total Personnel Services	136,084	98,729	161,810	166,710	213,160
	<u>Contractual Services</u>					
10.40.4135.00	Other Contractual Services	24,287	140,966	191,850	191,850	198,000
10.40.4140.00	Postage	7	-	450	450	450
10.40.4145.00	Printing & Advertising	-	-	3,000	300	3,000
10.40.4150.00	Professional Services	200	200	-	200	-
10.40.4170.00	Telephone & Internet	2,371	1,480	3,900	3,900	7,000
10.40.4180.00	Travel & Training	791	512	7,500	6,000	7,500
	Total Contractual Services	27,657	143,158	206,700	202,700	215,950
	<u>Commodities</u>					
10.40.4310.00	Computers & Software	709	30,842	38,800	38,800	11,760
10.40.4400.00	Supplies - Office	4,415	1,867	3,200	2,900	3,500
	Total Commodities	5,124	32,709	42,000	41,700	15,260
	<u>Other Charges</u>					
10.40.4540.00	Insurance	800	1,292	1,900	1,100	1,400
10.40.4560.00	Memberships & Subscriptions	265	150	600	600	600
10.40.4570.00	Miscellaneous	127	8,119	4,500	4,500	4,500
	Total Other Charges	1,192	9,561	7,000	6,200	6,500
	Total Budget Request	170,056	284,157	417,510	417,310	450,870

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.50.4001.00	Salaries	205,620	141,956	335,800	270,000	345,600
10.50.4010.00	Payroll Taxes	15,013	10,267	26,600	21,500	26,300
10.50.4020.00	Unemployment Taxes	-	-	5,000	5,000	4,000
10.50.4025.00	Workers Compensation	3,051	2,444	5,000	4,650	6,730
10.50.4030.00	Group Insurance	60,200	36,806	124,100	78,900	84,200
10.50.4035.00	Retirement Contribution	14,212	14,798	41,300	33,000	41,650
	Total Personnel Services	298,096	206,271	537,800	413,050	508,480
	<u>Contractual Services</u>					
10.50.4120.00	Employee Education	-	-		-	3,000
10.50.4135.00	Other Contractual Services	34,269	50,758	162,100	162,100	3,000
10.50.4140.00	Postage	301	453	600	750	800
10.50.4145.00	Printing & Advertising	1,617	-	600	600	1,000
10.50.4150.00	Professional Services	10,530	199		200	-
10.50.4170.00	Telephone & Internet	2,371	1,480	6,000	6,000	7,200
10.50.4180.00	Travel & Training	1,045	135	8,000	6,000	9,200
	Total Contractual Services	50,132	53,025	177,300	175,650	24,200
	<u>Commodities</u>					
10.50.4310.00	Computers & Software	13,178	11,428	20,380	20,380	20,580
10.50.4400.00	Supplies - Office	1,195	820	5,000	4,000	5,000
	Total Commodities	14,373	12,248	25,380	24,380	25,580
	<u>Other Charges</u>					
10.50.4540.00	Insurance	1,823	2,944	3,600	3,000	2,050
10.50.4560.00	Memberships & Subscriptions	618	95	4,548	1,700	2,500
10.50.4570.00	Miscellaneous	25	3,153	3,500	3,500	3,500
	Total Other Charges	2,467	6,192	11,648	8,200	8,050
	<u>Capital - \$5,000/item min.</u>					
10.50.4830.00	Equipment		7,740	7,750	7,740	
	Total Capital	-	7,740	7,750	7,740	-
	Total Budget Request	365,068	285,476	759,878	629,020	566,310

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Contractual Services					
10.51.4137.00	Contractual - Restricted Bill Back	643,775	442,347	300,000	500,000	700,000
	Total Contractual Services	643,775	442,347	300,000	500,000	700,000
	Total Budget Request	643,775	442,347	300,000	500,000	700,000

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.60.4001.00	Salaries	55,305	41,886	63,500	63,500	65,800
10.60.4002.00	Overtime	-	-	500	500	-
10.60.4010.00	Payroll Taxes	4,290	3,114	4,900	4,900	5,050
10.60.4020.00	Unemployment Taxes	-	-	650	650	650
10.60.4025.00	Workers Compensation	64	42	650	650	1,250
10.60.4030.00	Group Insurance	752	368	2,000	2,000	21,000
10.60.4035.00	Retirement Contribution	2,588	3,568	7,700	9,500	9,600
	Total Personnel Services	62,999	48,978	79,900	81,700	103,350
	<u>Contractual Services</u>					
10.60.4135.00	Other Contractual Services	180,684	110,839	181,300	181,300	300,000
10.60.4140.00	Postage	-	-	200	-	-
10.60.4145.00	Printing & Advertising	-	-	700	-	200
10.60.4150.00	Professional Services	-	-	5,000	-	-
10.60.4170.00	Telephone & Internet	505	320	1,300	1,300	1,700
10.60.4180.00	Travel & Training	-	-	-	-	1,800
	Total Contractual Services	181,189	111,159	188,500	182,600	303,700
	<u>Commodities</u>					
10.60.4310.00	Computers & Software	2,178	2,287	500	2,800	5,270
10.60.4400.00	Supplies - Office	339	472	700	700	700
10.60.4430.00	Supplies - Training	-	-	500		
	Total Commodities	2,517	2,759	1,700	3,500	5,970
	<u>Other Charges</u>					
10.60.4540.00	Insurance	421	680	1,000	1,000	500
10.60.4560.00	Memberships & Subscriptions	260	170	300	300	300
10.60.4570.00	Miscellaneous	23	-	-	-	-
	Total Other Charges	704	850	1,300	1,300	800
	Total Budget Request	247,409	163,746	271,400	269,100	413,820

General Fund - Police Dept.

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.70.4001.00	Salaries	2,015,247	1,585,258	2,556,400	2,556,400	2,585,500
10.70.4002.00	Overtime	21,864	47,453	37,500	65,500	67,000
10.70.4003.00	Off-Duty Work	456	-	30,000	-	-
10.70.4010.00	Payroll Taxes	152,275	120,829	204,500	195,000	198,500
10.70.4020.00	Unemployment Taxes	-	-	21,300	21,300	24,500
10.70.4025.00	Workers Compensation	58,941	51,018	149,800	149,800	152,000
10.70.4030.00	Group Insurance	349,076	274,593	516,700	479,000	410,500
10.70.4035.00	Retirement Contribution	125,112	166,797	301,100	301,100	314,800
	Total Personnel Services	2,722,972	2,245,948	3,817,300	3,768,100	3,752,800
	<u>New Personnel</u>					
10.70.4001.00	Salaries	-	-	-	-	212,800
10.70.4002.00	Overtime	-	-	-	-	6,000
10.70.4010.00	Payroll Taxes	-	-	-	-	16,300
10.70.4020.00	Unemployment Taxes	-	-	-	-	4,000
10.70.4025.00	Workers Compensation	-	-	-	-	8,000
10.70.4030.00	Group Insurance	-	-	-	-	62,000
10.70.4035.00	Retirement Contribution	-	-	-	-	26,000
	Total New Personnel	-	-	-	-	335,100
	<u>Contractual Services</u>					
10.70.4120.00	Employee Education	(410)				3,000
10.70.4122.00	Maintenance - Buildings	631	95			-
10.70.4130.00	Maintenance - Vehicles	45,989	21,315	25,000	25,000	27,000
10.70.4135.00	Other Contractual Services	121,956	134,962	212,000	179,700	191,640
10.70.4140.00	Postage	2,788	1,269	5,000	4,000	4,500
10.70.4145.00	Printing & Advertising	402	422	1,500	1,300	1,500
10.70.4150.00	Professional Services	24,977	4,927	35,100	20,200	28,500
10.70.4170.00	Telephone & Internet	40,355	22,067	56,600	41,000	45,000
10.70.4180.00	Travel & Training	11,451	4,429	33,100	17,400	42,000
	Total Contractual Services	248,139	189,486	368,300	288,600	343,140

General Fund - Police Dept.

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Commodities</u>					
10.70.4310.00	Computers & Software	18,983	11,685	18,840	16,750	111,170
10.70.4330.00	Fuel & Lubricants	53,106	47,599	60,000	60,000	72,000
10.70.4385.00	Supplies - General	110,677	35,634	116,440	119,700	174,300
10.70.4395.00	Supplies - Lab	4,329	9,341	10,500	11,000	6,000
10.70.4400.00	Supplies - Office	7,893	7,281	13,000	12,000	13,500
10.70.4460.00	Uniforms	14,209	5,231	17,000	11,900	29,000
	Total Commodities	209,197	116,771	235,780	231,350	405,970
	<u>Other Charges</u>					
10.70.4520.00	Donations - Community Programs	4,107	3,380	4,500	4,500	4,500
10.70.4540.00	Insurance	90,675	100,331	111,200	100,340	106,100
10.70.4560.00	Memberships & Subscriptions	370	295	1,500	500	1,500
10.70.4570.00	Miscellaneous	-	9,042	-	-	-
	Total Other Charges	95,153	113,048	117,200	105,340	112,100
	<u>Capital - \$5,000/item min.</u>					
10.70.4830.00	Equipment					7,500
10.70.4860.00	Vehicles	101,680	189,980	190,000	190,000	300,000
	Total Capital	101,680	189,980	190,000	190,000	307,500
<u>Impact</u>						
	<u>Capital - \$5,000/item min.</u>					
10.70.4860.00	Vehicles	-	-	-	-	300,000
10.70.4890.00	Other Improvements	-	-	150,000	-	450,000
	Total Capital	-	-	150,000	-	750,000
	Total Budget Request	3,377,141	2,855,233	4,878,580	4,583,390	6,006,610

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
10.80.4001.00	Salaries	128,121	214,629	453,600	453,600	449,600
10.80.4002.00	Overtime	-	356	-	148	500
10.80.4010.00	Payroll Taxes	9,876	15,784	35,700	33,200	37,800
10.80.4020.00	Unemployment Taxes	-	-	4,600	4,600	4,600
10.80.4025.00	Workers Compensation	7,981	4,562	11,300	10,400	18,800
10.80.4030.00	Group Insurance	21,311	36,283	139,100	135,000	72,800
10.80.4035.00	Retirement Contribution	11,969	16,106	54,800	52,500	57,800
	Total Personnel Services	179,258	287,720	699,100	689,448	641,900
	<u>Contractual Services</u>					
10.80.4122.00	Maintenance - Buildings	1,157	936	-	800	-
10.80.4125.00	Maintenance - Equipment	831	-	1,500	1,500	3,000
10.80.4130.00	Maintenance - Vehicles	50	-	-	-	-
10.80.4135.00	Other Contractual Services	5,090	1,739	1,200	1,500	1,500
10.80.4140.00	Postage	28	-	200	200	50
10.80.4145.00	Printing & Advertising	681	597	200	375	500
10.80.4160.00	Rents	564	558	2,500	500	1,000
10.80.4170.00	Telephone & Internet	7,258	5,489	9,300	9,300	6,000
10.80.4180.00	Travel & Training	824	759	750	800	5,000
	Total Contractual Services	16,482	10,078	15,650	14,975	17,050

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Commodities</u>					
10.80.4310.00	Computers & Software	5,255	21,462	16,900	16,900	38,600
10.80.4330.00	Fuel & Lubricants	2,192	1,818	2,400	2,400	5,000
10.80.4385.00	Supplies - General	1,329	7,965	3,000	3,000	5,000
10.80.4400.00	Supplies - Office	1,276	7,837	9,250	10,750	1,000
10.80.4410.00	Supplies - Operational	1,230	243	3,000	3,000	5,000
10.80.4460.00	Uniforms	-	-	-	-	1,000
	Total Commodities	11,282	39,325	34,550	36,050	55,600
	<u>Other Charges</u>					
10.80.4540.00	Insurance	1,297	6,687	11,100	10,100	15,800
10.80.4560.00	Memberships & Subscriptions	-	-	800	800	3,000
10.80.4570.00	Miscellaneous	4,401	2,850	-	-	3,000
	Total Other Charges	5,698	9,537	11,900	10,900	21,800
	<u>Capital - \$5,000/item min.</u>					
10.80.4830.00	Equipment	-	-	-	-	25,000
	Total Capital	-	-	-	-	25,000
	Total Budget Request	212,721	346,660	761,200	751,373	761,350

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Contractual Services</u>					
10.82.4122.00	Maintenance - Buildings	59,517	10,528	40,800	38,000	48,000
10.82.4125.00	Maintenance - Equipment	1,217	9,210	10,000	10,000	10,500
10.82.4127.00	Maintenance - Infrastructure	11,997	7,377	9,000	9,000	9,000
10.82.4135.00	Other Contractual Services	62,765	36,273	78,100	78,100	80,000
10.82.4150.00	Professional Services	495	169	3,250	3,250	4,000
10.82.4160.00	Rents	1,665	-	1,500	1,500	1,500
10.82.4190.00	Utilities	52,143	57,450	75,000	75,000	80,000
	Total Contractual Services	189,798	121,007	217,650	214,850	233,000
	<u>Commodities</u>					
10.82.4390.00	Supplies - Janitorial	678	1,301	3,000	3,000	4,000
10.82.4410.00	Supplies - Operational	5,927	1,076	3,000	3,000	3,000
	Total Commodities	6,605	2,377	6,000	6,000	7,000
	<u>Other Charges</u>					
10.82.4540.00	Insurance	15,513	20,526	24,600	24,600	23,100
	Total Other Charges	15,513	20,526	24,600	24,600	23,100
	<u>Capital - \$5,000/item min.</u>					
10.82.4810.00	Buildings	32,807	8,600	45,000	55,000	25,000
10.82.4830.00	Equipment	5,975				-
	Total Capital	38,782	8,600	45,000	55,000	25,000
	Total Budget Request	250,698	152,510	293,250	300,450	288,100

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

CONSERVATION TRUST FUND EXPENSE SUMMARY

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

Total Cash Available \$ 118,251

Ending Fund Balance \$ 118,251

Conservation Trust Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>CONSERVATION TRUST FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
30.01.3450.00	LOTTERY FUNDS	91,832	55,839	81,100	81,100	82,000
30.01.3960.00	INTEREST INCOME	60	140	50	50	50
	TOTAL FUND REVENUES	91,892	55,979	81,150	81,150	82,050
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					36,201
	TOTAL ANTICIPATED FUNDS AVAILABLE	91,892	55,979	81,150	81,150	118,251

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Capital - \$5,000/item min.					
30.90.4840.00	Infrastructure		79,593	145,000	145,000	-
	Total Capital	-	79,593	145,000	145,000	-
	Total Budget Request	-	79,593	145,000	145,000	-

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

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	510,750	409,100	88,790	16,300	1,024,940	205,000	2,700,000	-	3,929,940
Totals	\$ 510,750	\$ 409,100	\$ 88,790	\$ 16,300	\$ 1,024,940	\$ 205,000	\$ 2,700,000	\$ -	\$ 3,929,940

Total Cash Available \$ 6,080,117

Ending Fund Balance \$ 2,150,177

% of Total Budget 13.00% 10.41% 2.26% 0.41% 26.08% 5.22% 68.70% 0.00% 100.00%

Parks Open Space Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>PARKS AND OPEN SPACE FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
34.01.3225.00	FISHING LICENSES	905	370	500	100	500
34.01.3420.00	GRANTS	63,437	-	205,000	-	-
34.01.3470.00	LARIMER COUNTY OPEN SPACE	314,035	250,010	243,650	243,650	243,650
34.01.3532.00	PARK FEES - BUILDING PERMITS	106,000	140,500	75,000	170,000	85,000
34.01.3567.00	PARK RESERVATION FEES	950	1,765	400	1,500	400
34.01.3740.00	PARK & OS - IMPACT FEES	253,128	616,993	179,100	700,000	456,980
34.01.3940.00	CEMETERY LOT PURCHASE	52,173	56,840	17,000	27,300	17,000
34.01.3960.00	INTEREST INCOME	1,343	15,049	2,000	10,000	2,000
34.01.3970.00	MISCELLANEOUS	3,027	3,281	-	3,281	-
		<u>794,998</u>	<u>1,084,808</u>	<u>722,650</u>	<u>1,155,831</u>	<u>805,530</u>
34.01.3999.00	FROM WATER FUND	100,000	-	20,000	20,000	20,000
34.01.3999.00	FROM SEWER FUND	100,000	-	20,000	20,000	20,000
34.01.3999.00	FROM DRAINAGE	20,000	-	10,000	10,000	10,000
34.01.3999.00	FROM GENERAL FUND	-	-	1,112,000	1,112,000	-
	TOTAL FUND REVENUES	<u>1,014,998</u>	<u>1,084,808</u>	<u>1,884,650</u>	<u>2,317,831</u>	<u>855,530</u>
		60,000				
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					5,224,587
	TOTAL ANTICIPATED FUNDS AVAILABLE					<u>6,080,117</u>

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Personnel Services					
34.90.4001.00	Salaries	183,671	111,920	304,100	287,000	321,000
34.90.4002.00	Overtime	1,740	4,055	5,000	5,000	5,000
34.90.4010.00	Payroll Taxes	14,031	8,608	24,300	21,300	24,600
34.90.4020.00	Unemployment Taxes	-	-	5,200	5,200	5,200
34.90.4025.00	Workers Compensation	5,238	5,684	25,000	25,000	15,000
34.90.4030.00	Group Insurance	21,904	21,210	78,500	68,700	59,100
34.90.4035.00	Retirement Contribution	11,090	11,171	36,800	36,800	39,500
	Total Personnel Services	237,674	162,648	478,900	449,000	469,400
	New Personnel Services					
34.90.4001.00	Salaries	-	-	-	-	20,500
34.90.4002.00	Overtime	-	-	-	-	1,000
34.90.4010.00	Payroll Taxes	-	-	-	-	1,600
34.90.4020.00	Unemployment Taxes	-	-	-	-	1,500
34.90.4025.00	Workers Compensation	-	-	-	-	2,500
34.90.4030.00	Group Insurance	-	-	-	-	11,750
34.90.4035.00	Retirement Contribution	-	-	-	-	2,500
	Total Personnel Services	-	-	-	-	41,350
	Contractual Services					
34.90.4122.00	Maintenance - Buildings	1,275	90	8,000	4,000	8,000
34.90.4125.00	Maintenance - Equipment	6,837	8,272	8,000	10,000	60,000
34.90.4127.00	Maintenance - Infrastructure	51,655	30,715	98,000	58,000	45,000
34.90.4130.00	Maintenance - Fleet	807	370	1,500	1,500	15,000
34.90.4135.00	Other Contractual Services	29,437	23,972	49,400	40,000	49,500
34.90.4140.00	Postage	-	-	100	100	-
34.90.4150.00	Professional Services	18,035	17,533	145,000	60,000	65,000
34.90.4170.00	Telephone & Internet	-	794	4,800	2,000	2,600
34.90.4180.00	Travel & Training		598	1,000	1,000	4,000
34.90.4190.00	Utilities	35,569	42,625	154,000	154,000	160,000
	Total Contractual Services	143,616	124,969	469,800	330,600	409,100

Parks Open Space Fund

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Commodities</u>					
34.90.4300.00	Chemicals	30,876	18,426	17,000	25,700	27,000
34.90.4310.00	Computers & Software	-	500	4,200	4,200	14,040
34.90.4330.00	Fuel & Lubricants	12,065	9,175	11,000	13,000	15,000
34.90.4385.00	Supplies - General	1,435	611	2,500	2,500	3,000
34.90.4410.00	Supplies - Operational	7,829	34,958	23,000	33,000	25,000
34.90.4420.00	Supplies - Safety	145	196	1,500	1,500	1,500
34.90.4430.00	Supplies - Training	331	-	1,000	1,000	1,000
34.90.4440.00	Supplies - Fleet	782	30	1,000	1,000	-
34.90.4460.00	Uniforms	93	2,448	2,250	2,250	2,250
	Total Commodities	53,556	66,344	63,450	84,150	88,790
	<u>Other Charges</u>					
34.90.4540.00	Insurance	1,901	4,069	6,700	6,700	4,300
34.90.4570.00	Miscellaneous	1,536	-	10,000	10,000	12,000
	Total Other Charges	3,437	4,069	16,700	16,700	16,300
	<u>Capital - \$5,000/item min.</u>					
34.90.4810.00	Buildings	35,460				
34.90.4830.00	Equipment	20,676		20,000	20,000	80,000
34.90.4840.00	Infrastructure	455,628	1,424,612	2,672,000	3,422,000	80,000
34.90.4860.00	Vehicles	-	48,713	45,000	48,713	45,000
	Total Capital	511,764	1,473,325	2,737,000	3,490,713	205,000
<u>Impact</u>						
	<u>Capital - \$5,000/item min.</u>					
34.90.4840.00	Infrastructure	-	-	-	-	2,700,000
	Total Capital	-	-	-	-	2,700,000
	Total Budget Request	950,047	1,831,355	3,765,850	4,371,163	3,929,940

TOWN OF JOHNSTOWN

ANNUAL BUDGET

FY 2023

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	690,790	2,775,100	207,000	25,900	3,698,790	7,848,000	-	-	11,546,790
Totals	\$ 690,790	\$ 2,775,100	\$ 207,000	\$ 25,900	\$ 3,698,790	\$ 7,848,000	\$ -	\$ -	\$ 11,546,790
Total Cash Available									\$ 24,752,760
Ending Fund Balance									\$ 13,205,969
% of Total Budget	5.98%	24.03%	1.79%	0.22%	32.03%	67.97%	0.00%	0.00%	100.00%

Street Alley Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>STREET AND ALLEY FUND REVENUES</u>			<u>Actuals</u>	<u>Budget</u>		
36.01.3120.00	SALES TAXES - GENERAL	1,698,681	962,433	1,114,600	1,583,333	1,500,000
36.01.3124.01	USE TAXES - BUILDINGS	328,147	387,598	150,000	500,000	187,500
36.01.3124.00	SALES & USE TAXES - VEHICLES	2,174,145	1,200,933	911,000	1,750,000	1,500,000
36.01.3140.00	SPECIFIC OWNERSHIP TAXES	525,232	304,646	440,000	440,000	380,000
36.01.3176.00	HIGHWAY USERS TAXES	578,965	282,504	535,000	304,883	538,905
36.01.3420.00	GRANTS	66,667	66,667	566,667	666,667	1,175,000
36.01.3430.00	ROAD & BRIDGE - WELD	110,487	78,082	59,000	78,000	65,000
36.01.3435.00	ROAD & BRIDGE - LARIMER	47,750	45,081	82,000	50,000	50,000
36.01.3580.00	VEHICLE REGISTRATION FEES	64,602	86,161	40,800	95,000	65,000
36.01.3590.00	TRASH COLLECTION FEES	804,638	631,472	881,000	935,000	945,000
36.01.3790.00	TRANSPORTATION FACILITY DEVELOPMENT FEE - IMPACT	1,292,540	1,906,705	416,550	2,100,000	1,170,000
36.01.3792.00	TRAFFIC SIGNAL IMPACT FEE	5,429	2,410	4,000	4,000	4,000
36.01.3793.00	TRAFFIC SIGNAL - DEV SHARE	79,750		-		0
36.01.3794.00	TRAFFIC INTERCHANGE RECOVERY		19,244	-	12,452	0
36.01.3960.00	INTEREST	3,305	36,944	2,000	37,000	10,200
36.01.3970.00	MISCELLANEOUS	7,622	140	-	120	0
36.01.3985.00	REFUND OF EXPENDITURES		1,095	-	1,095	0
36.01.3995.00	UNREALIZED GAIN ON INVESTMENTS	1,486	-	-	-	0
36.01.3999.00	TRANSFER IN		-	-	-	1,450,000
SUBTOTAL		<u>7,789,446</u>	<u>6,012,115</u>	<u>5,202,617</u>	<u>8,557,550</u>	<u>9,040,605</u>
TOTAL FUND REVENUES		<u>7,789,446</u>	<u>6,012,115</u>	<u>5,202,617</u>	<u>8,557,550</u>	<u>9,040,605</u>
UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)						15,712,155
TOTAL ANTICIPATED FUNDS AVAILABLE		<u>\$ 7,789,446</u>				<u>24,752,760</u>

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
36.90.4001.00	Salaries	250,805	199,389	406,100	382,000	382,000
36.90.4002.00	Overtime	3,125	6,530	8,000	8,000	23,250
36.90.4010.00	Payroll Taxes	18,928	15,276	31,900	30,100	30,700
36.90.4020.00	Unemployment Taxes	-	-	5,800	5,800	5,900
36.90.4025.00	Workers Compensation	11,460	9,864	35,700	35,700	35,700
36.90.4030.00	Group Insurance	31,245	30,071	137,000	119,000	79,600
36.90.4035.00	Retirement Contribution	15,499	20,920	50,100	50,100	48,400
	Total Personnel Services	331,062	282,050	674,600	630,700	605,550
	<u>New Personnel</u>					
36.90.4001.00	Salaries	-	-	-	-	47,200
36.90.4002.00	Overtime	-	-	-	-	2,000
36.90.4010.00	Payroll Taxes	-	-	-	-	3,650
36.90.4020.00	Unemployment Taxes	-	-	-	-	1,750
36.90.4025.00	Workers Compensation	-	-	-	-	2,590
36.90.4030.00	Group Insurance	-	-	-	-	22,000
36.90.4035.00	Retirement Contribution	-	-	-	-	6,050
	Total New Personnel	-	-	-	-	85,240
	<u>Contractual Services</u>					
36.90.4125.00	Maintenance - Equipment	20,848	6,970	27,500	27,500	25,000
36.90.4127.00	Maintenance - Infrastructu	686,640	67,431	1,320,000	813,000	1,350,000
36.90.4130.00	Maintenance - Fleet	7,822	5,981	10,000	10,000	10,000
36.90.4135.00	Other Contractual Services	829,611	499,911	832,200	880,000	970,000
36.90.4140.00	Postage	50	-	1,000	1,000	1,000
36.90.4145.00	Printing & Advertising	50	-	4,000	1,800	3,000
36.90.4150.00	Professional Services	665	118,647	215,000	325,000	50,000
36.90.4160.00	Rents	2,173	2,430	5,500	3,500	5,500
36.90.4170.00	Telephone & Internet	3,057	1,890	3,600	3,600	3,600
36.90.4180.00	Travel & Training	2,543	2,969	5,000	5,000	7,000
36.90.4190.00	Utilities	143,383	205,897	300,000	340,000	350,000
	Total Contractual Services	1,696,842	912,126	2,723,800	2,410,400	2,775,100

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Commodities</u>					
36.90.4300.00	Chemicals	28,693	34,795	55,000	55,000	60,000
36.90.4310.00	Computers & Software	2,613	10,829	18,500	18,500	12,100
36.90.4330.00	Fuel & Lubricants	34,799	32,396	30,000	30,000	35,000
36.90.4385.00	Supplies - General	4,007	1,588	10,000	5,000	10,000
36.90.4400.00	Supplies - Office	450	-	350	350	400
36.90.4410.00	Supplies - Operational	26,394	15,584	35,000	25,000	45,000
36.90.4420.00	Supplies - Safety	2,267	4,967	10,000	10,000	15,000
36.90.4430.00	Supplies - Training	11	-	250	250	500
36.90.4440.00	Supplies - Fleet	14,911	8,100	20,000	20,000	25,000
36.90.4460.00	Uniforms	711	3,468	2,000	4,000	4,000
	Total Commodities	114,854	111,727	181,100	168,100	207,000
	<u>Other Charges</u>					
36.90.4540.00	Insurance	10,020	6,086	17,400	14,500	19,900
36.90.4560.00	Memberships & Subscriptions	-	422	500	500	1,000
36.90.4570.00	Miscellaneous	-	90	2,000		5,000
	Total Other Charges	10,020	6,598	19,900	15,000	25,900
	<u>Capital - \$5,000/item min.</u>					
36.90.4830.00	Equipment	43,844	-			170,000
36.90.4840.00	Infrastructure	329,170	1,367,980	2,650,000	4,572,000	7,365,000
36.90.4860.00	Vehicles	-	48,712	119,000	181,000	313,000
36.90.4890.00	Other Improvements	-	-	-	-	-
	Total Capital	373,014	1,416,692	2,769,000	4,753,000	7,848,000
	Total Budget Request	2,525,792	2,729,193	6,368,400	7,977,200	11,546,790

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

CAPITAL PROJECTS FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Capital Projects	-	11,500	-	-	11,500	2,500,000	-	2,511,500
Totals	\$ -	\$ 11,500	\$ -	\$ -	\$ 11,500	\$ 2,500,000	\$ -	\$ 2,511,500

Total Cash Available \$ 7,905,423

Ending Fund Balance \$ 5,393,923

% of Total Budget 0.00% 0.46% 0.00% 0.00% 0.46% 99.54% 0.00% 100.00%

Capital Projects Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>CAPITAL PROJECT FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
38.01.3120.00	SALES TAX REVENUES		-	-	-	-
38.01.3122.01	USE TAX REVENUES - BUILDINGS	660,232	753,266	240,000	900,000	300,000
38.01.3960.00	INTEREST	4,531	58,304	4,500	7,250	2,200
38.01.3995.00	UNREALIZED GAIN ON INVESTMENTS	8,653		-	-	-
38.01.3999.00	TRANSFERS TO TAX FUND			(60,000)	(270,000)	(50,000)
	SUBTOTAL	673,415	811,570	184,500	637,250	252,200
	TOTAL FUND REVENUES	673,415	811,570	184,500	637,250	252,200
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					7,653,223
	TOTAL ANTICIPATED FUNDS AVAILABLE					7,905,423

Capital Projects Fund

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Contractual Services					
38.90.4135.00	Other Contractual Services	8,562	5,398	11,500	8,270	11,500
	Total Contractual Services	8,562	5,398	11,500	8,270	11,500
	Capital - \$5,000/item min.					
38.90.4840.00	Infrastructure	69,568	863,709	7,100,000	7,500,000	2,500,000
	Total Capital	69,568	863,709	7,100,000	7,500,000	2,500,000
	Total Budget Request	78,129	869,107	7,111,500	7,508,270	2,511,500

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
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TAX ALLOCATION EXPENSE SUMMARY

	Personnel ServicesContract ServicesCommodityOther Charges				Total Operating Costs	Capital OutlayDebt Service		Total
Tax Allocation	-	-	-	675,000	675,000	-	-	675,000
Totals	\$ -	\$ -	\$ -	\$ 675,000	\$ 675,000	\$ -	\$ -	\$ 675,000
Total Cash Available								\$ 716,485
Ending Fund Balance								\$ 41,485
% of Total Budget	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	0.00%	100.00%

Tax Allocation Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>TAX ALLOCATION FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
	TRANSFERS IN:					
60.01.3120.00	TAX SHARING		-	645,000	895,000	675,000
60.01.3960.00	INTEREST	-	-	50	50	-
60.01.3999.00	TRANSFERS IN	557,943	104,580			
		557,943	104,580	645,050	895,050	675,000
	TOTAL FUND REVENUES	557,943	104,580	645,050	895,050	675,000
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					41,485
	TOTAL ANTICIPATED FUNDS AVAILABLE					716,485

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Other Charges</u>					
60.90.4570.00	Miscellaneous	612,458	104,580	645,050	895,000	675,000
	Total Other Charges	612,458	104,580	645,050	895,000	675,000
	<u>Transfers</u>					
60.90.4999.00	Transfer Out		-			
	Total Transfers Out	-	-	-	-	-
	Total Budget Request	612,458	104,580	645,050	895,000	675,000

TOWN OF JOHNSTOWN
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WATER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
WF Operations	632,000	1,183,750	1,599,100	1,228,650	4,643,500	34,511,280	-	39,154,780
WF C&D	473,300	157,000	295,000	1,850	927,150	2,506,000		3,433,150
Totals	\$ 1,105,300	\$ 1,340,750	\$ 1,894,100	\$ 1,230,500	\$ 5,570,650	\$ 37,017,280	\$ -	\$ 42,587,930

Total Cash Available \$ 88,835,043

Ending Fund Balance \$ 46,247,113

% of Total Budget 2.60% 3.15% 4.45% 2.89% 13.08% 86.92% 0.00% 100.00%

Water Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>WATER FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
70.01.3440.00	GRANTS	-	676,967		676,967	-
70.01.3810.00	SALES OF POTABLE WATER	4,280,753	3,275,167	3,600,000	4,300,000	4,300,000
70.01.3815.00	SALES OF NONPOTABLE WATER		38,963	3,700	41,000	20,000
70.01.3820.00	WATER TAP FEE	1,601,574	1,890,945	1,006,050	2,150,000	1,357,605
70.01.3825.00	RAW WATER DEVELOPMENT FEE	1,371,918	1,987,255	850,650	2,210,000	1,147,945
70.01.3840.00	HYDRANT/BULK WATER	559,097	261,770	235,000	275,000	235,000
70.01.3845.00	WATER LEASE	10,650	21,940	11,650	26,000	15,000
70.01.3850.00	WATER SHARE FEES	1,900		2,400	-	15,000,000
70.01.3852.00	WATER METER FEE	114,763	156,621	40,500	157,000	86,500
70.01.3920.00	CAPITAL/DEVELOPER CONTRIBUTIONS	17,952,000	-	-	-	-
70.01.3960.00	INTEREST INCOME	6,682	82,802	6,900	93,000	20,000
70.01.3970.00	MISCELLANEOUS	177,731	158,246	125,000	125,000	125,000
70.01.3980.00	PROCEEDS FROM ISSUANCE OF BONDS					56,000,000
70.01.3985.00	REFUND OF EXPENDITURES	40,079	5,063	-	4,900	-
70.01.3995.00	UNREALIZED GAIN ON INVESTMENTS	8,446	-	-	-	-
70.01.3999.01	TRANSFER IN	-	-	40,000,000	-	-
70.01.3999.00	TRANSFER OUT	-	-	-	-	(600,000)
	SUBTOTAL	26,125,593	8,555,739	45,881,850	10,058,867	77,707,050
	TOTAL FUND REVENUES	26,125,593	8,555,739	45,881,850	10,058,867	77,707,050
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					11,127,993
	LESS CONTRIBUTED CAPITAL					0
	TOTAL ANTICIPATED FUNDS AVAILABLE				\$ 88,835,043	

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Administrative Costs					
	Personnel Services					
70.12.4001.00	Salaries	101,128	65,187	103,200	103,200	95,800
70.12.4002.00	Overtime	407	419	500	500	500
70.12.4010.00	Payroll Taxes	7,133	4,791	7,950	7,950	7,100
70.12.4020.00	Unemployment Taxes	-	-	1,100	1,100	1,100
70.12.4025.00	Workers Compensation	276	714	2,850	2,850	1,250
70.12.4030.00	Group Insurance	20,539	14,510	23,950	23,950	19,400
70.12.4035.00	Retirement Contribution	7,237	6,940	12,300	15,500	10,900
	Total Personnel Services	136,720	92,561	151,850	155,050	136,050
	Contractual Services					
70.12.4110.00	Billing & Administrative	20,000	-	20,000	20,000	20,000
70.12.4135.00	Other Contractual Services	49,194	51,445	58,900	58,900	60,900
70.12.4140.00	Postage	22	8	1,000	200	750
70.12.4145.00	Printing & Advertising	16,926	8,182	15,500	15,500	15,600
70.12.4150.00	Professional Services	-	468	2,000	2,000	2,000
	Total Contractual Services	86,142	60,103	97,400	96,600	99,250
	Other Charges					
70.12.4570.00	Miscellaneous		-	179,400	41,400	-
	Total Other Charges	-	-	179,400	41,400	-
	Administrative Costs Total	222,862	152,664	428,650	293,050	235,300
	Operational Costs					
	Personnel Services					
70.90.4001.00	Salaries	357,596	278,276	298,400	395,000	330,200
70.90.4002.00	Overtime	19,696	16,825	5,000	18,000	23,250
70.90.4005.00	Compensated Absences	4,678	-	2,500	2,600	4,500
70.90.4010.00	Payroll Taxes	27,741	21,268	24,200	28,000	25,800
70.90.4020.00	Unemployment Taxes	-	-	6,800	6,800	6,900
70.90.4025.00	Workers Compensation	11,114	8,692	22,700	22,700	16,700
70.90.4030.00	Group Insurance	83,505	67,609	107,000	107,000	49,900
70.90.4035.00	Retirement Contribution	17,669	27,688	36,300	55,000	38,700
	Total Personnel Services	521,999	420,358	502,900	635,100	495,950

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Contractual Services</u>					
70.90.4122.00	Maintenance - Buildings	97,039	1,160	25,000	10,000	5,000
70.90.4125.00	Maintenance - Equipment	81,958	49,692	130,000	115,000	150,000
70.90.4127.00	Maintenance - Infrastructure	124,974	81,211	245,000	225,000	25,000
70.90.4130.00	Maintenance - Vehicles	4,902	1,098	5,300	4,000	4,000
70.90.4135.00	Other Contractual Services	188,565	187,332	781,500	450,000	224,000
70.90.4140.00	Postage					3,500
70.90.4145.00	Printing and Advertising					2,000
70.90.4150.00	Professional Services	159,039	141,630	170,000	170,000	200,000
70.90.4170.00	Telephone & Internet	6,416	8,584	6,900	13,000	11,000
70.90.4180.00	Travel & Training	5,866	1,223	3,500	3,500	5,000
70.90.4190.00	Utilities	208,052	150,107	253,000	230,000	230,000
70.90.4195.00	Water Assessments	151,839	159,256	225,000	200,000	225,000
	Total Contractual Services	1,028,650	781,293	1,845,200	1,420,500	1,084,500
	<u>Commodities</u>					
70.90.4300.00	Chemicals	392,676	413,181	1,196,000	1,000,000	1,500,000
70.90.4310.00	Computers & Software	1,518	3,340	59,000	59,000	17,600
70.90.4330.00	Fuel & Lubricants	13,027	5,947	10,000	10,000	9,000
70.90.4340.00	Hydrants	9,676	28,819	10,000	20,000	-
70.90.4380.00	Supplies - Buildings	501				
70.90.4385.00	Supplies - General	13,824	4,150	14,000	10,000	7,000
70.90.4390.00	Supplies - Janitorial		-	1,000	1,000	1,000
70.90.4395.00	Supplies - Lab	15,012	19,149	20,000	25,000	25,000
70.90.4410.00	Supplies - Operational	56,160	21,781	60,000	50,000	30,000
70.90.4420.00	Supplies - Safety	2,659	1,303	3,000	3,000	1,500
70.90.4430.00	Supplies - Training	-	17	1,500	500	2,500
70.90.4440.00	Supplies - Fleet	1,675	2,150	1,500	1,500	2,000
70.90.4460.00	Uniforms	315	3,088	1,400	3,500	3,500
70.90.4480.00	Water Meters	110,257	123,480	100,000	150,000	-
	Total Commodities	617,299	626,405	1,477,400	1,333,500	1,599,100
	<u>Other Charges</u>					
70.90.4515.00	Depreciation	434,789	362,324	425,000	425,000	970,000
70.90.4540.00	Insurance	40,345	55,013	62,400	55,100	57,300
70.90.4560.00	Memberships& Subscriptions	35	387	750	750	1,350
70.90.4570.00	Miscellaneous	258,949	48,768	80,000	80,000	200,000
	Total Other Charges	734,118	466,492	568,150	560,850	1,228,650

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Capital - \$5,000/item min.					
70.90.4830.00	Equipment	-	-	831,280	570,000	261,280
70.90.4840.00	Infrastructure	1,051,416	10,302,255	19,640,000	16,370,000	33,300,000
70.90.4860.00	Vehicles	-	-	89,000	89,000	-
70.90.4880.00	Water Shares	-	462	350,000	50,000	350,000
70.92.4995.00	Cost of Issuance	-				600,000
	Total Capital	1,051,416	10,302,717	20,910,280	17,079,000	34,511,280
	Water - C&D					
	Personnel Services					
70-92-4001-00	SALARIES					311,600
70-92-4002-00	OVERTIME					10,500
70-92-4005-00	COMPENSATED ABSENCES					1,500
70-92-4010-00	PAYROLL TAXES					24,600
70-92-4020-00	UNEMPLOYMENT TAXES					3,500
70-92-4025-00	WORKERS COMPENSATION					3,700
70-92-4030-00	GROUP INSURANCE					79,700
70-92-4035-00	RETIREMENT CONTRIBUTION					38,200
	Total Personnel Services	-	-	-	-	473,300
	Contractual Services					
70-92-4125-00	MAINTENANCE - EQUIPMENT					40,000
70-92-4127-00	MAINTENANCE - INFRASTRUCTURE					100,000
70-92-4130-00	MAINTENANCE - VEHICLES					3,000
70-92-4135-00	OTHER CONTRACTUAL SERVICES					14,000
	Total Contractual Services	-	-	-	-	157,000

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Commodities					
70-92-4170-00	TELEPHONE & INTERNET					9,500
70-92-4180-00	TRAVEL & TRAINING					4,500
70-92-4310-00	COMPUTERS AND SOFTWARE					21,000
70-92-4330-00	FUEL AND LUBRICANTS					5,000
70-92-4340-00	HYDRANTS					50,000
70-92-4385-00	SUPPLIES - GENERAL					7,000
70-92-4395-00	SUPPLIES - LAB					5,000
70-92-4410-00	SUPPLIES - OPERATIONAL					30,000
70-92-4420-00	SUPPLIES - SAFETY					6,500
70-92-4430-00	SUPPLIES - TRAINING					2,500
70-92-4440-00	SUPPLIES - VEHICLES					2,000
70-92-4460-00	UNIFORMS					2,000
70-92-4480-00	WATER METERS					150,000
	Total Commodities	-	-	-	-	295,000
	Other Charges					
70-92-4560-00	MEMBERSHIPS & SUBSCRIPTIONS					1,350
70-92-4570-00	MISCELLANEOUS					500
	Total Other Charges	-	-	-	-	1,850
	Capital - \$5,000/item min.					
70-92-4830-00	CAPITAL - EQUIPMENT					6,000
70-92-4840-00	CAPITAL - INFRASTRUCTURE					2,500,000
70-92-4860-00	CAPITAL - VEHICLES					-
	Total Capital	-	-	-	-	2,506,000
	Total Budget Request	4,176,343	12,749,929	25,732,580	21,322,000	42,587,930

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

SEWER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
SF Operations	530,450	950,900	271,860	1,256,350	3,009,560	57,315,000	2,764,000	63,088,560
SF C&D	186,800	264,000	53,500	1,850	506,150	21,066,000	-	21,572,150
Totals	\$ 717,250	\$ 1,214,900	\$ 325,360	\$ 1,258,200	\$ 3,515,710	\$ 78,381,000	\$ 2,764,000	\$ 84,660,710

Total Cash Available \$ 86,548,502

Ending Fund Balance \$ 1,887,792

% of Total Budget 0.85% 1.44% 0.38% 1.49% 4.15% 92.58% 3.26% 100.00%

Sewer Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>SEWER FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
72.01.3410.00	GRANT	-		1,900,000	-	-
72.01.3775.00	SEWER - REGIONAL IMPACT FEE	978,500	1,795,500	902,500	2,600,000	2,105,000
72.01.3870.00	SEWER CHARGES	2,683,290	1,978,032	2,984,000	2,931,742	3,181,500
72.01.3880.00	SEWER TAP FEES	1,202,250	2,290,823	1,494,240	2,550,000	1,113,560
72.01.3960.00	INTEREST	9,718	311,256	1,200	420,000	100,000
72.01.3970.00	MISCELLANEOUS	37,534	30,545	15,000	39,600	18,900
72.01.3995.00	UNREALIZED GAIN ON INVESTMENTS	5,639	-	-	-	-
72.01.3999.00	TRANSFERS IN	-	-	-	-	50,000,000
72.01.3999.00	TRANSFERS OUT	-	-	-	-	(600,000)
72-01-3985-00	REFUND OF EXPENDITURES	-	260,000	-	260,000	-
72.01.3980.00	PROCEEDS FROM ISSUANCE OF BONDS	5,023	-	-	(1,910,007)	-
	SUBTOTAL	4,921,954	6,666,156	7,296,940	6,891,335	55,918,960
	TOTAL FUND REVENUES	4,921,954	6,666,156	7,296,940	6,891,335	55,918,960
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					30,629,542
	TOTAL ANTICIPATED FUNDS AVAILABLE					86,548,502

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	Administrative Costs					
	Personnel Services					
72.12.4001.00	Salaries	100,443	65,186	103,200	103,200	95,800
72.12.4002.00	Overtime	383	419	500	500	500
72.12.4010.00	Payroll Taxes	7,084	4,791	7,950	7,950	7,100
72.12.4020.00	Unemployment Taxes	-	-	1,100	-	1,100
72.12.4025.00	Workers Compensation	275	714	2,850	2,850	1,250
72.12.4030.00	Group Insurance	20,002	14,510	23,950	23,950	19,400
72.12.4035.00	Retirement Contribution	7,178	6,940	12,300	14,000	10,900
	Total Personnel Services	135,365	92,560	151,850	152,450	136,050
	Contractual Services					
72.12.4110.00	Billing & Administrative	20,000	-	20,000	20,000	20,000
72.12.4135.00	Other Contractual Services	46,145	28,762	55,700	55,700	55,700
72.12.4140.00	Postage	-	-	1,000	100	500
72.12.4145.00	Printing & Advertising	9,932	6,832	15,500	15,500	15,500
	Total Contractual Services	76,077	35,594	92,200	91,300	91,700
	Total Administrative Costs	211,442	128,154	244,050	243,750	227,750
	Operational Costs					
	Personnel Services					
72.90.4001.00	Salaries	241,939	173,697	190,000	260,000	243,000
72.90.4002.00	Overtime	9,830	10,561	3,000	11,200	23,250
72.90.4005.00	Compensated Absences	-	-	1,500	1,500	4,500
72.90.4010.00	Payroll Taxes	18,641	13,228	15,500	17,000	19,100
72.90.4020.00	Unemployment Taxes	-	-	5,200	5,200	5,200
72.90.4025.00	Workers Compensation	5,703	4,840	21,200	21,200	21,200
72.90.4030.00	Group Insurance	54,018	39,557	73,600	67,500	48,250
72.90.4035.00	Retirement Contribution	12,401	18,384	23,200	38,000	29,900
	Total Personnel Services	342,532	260,267	333,200	421,600	394,400
	Contractual Services					
72.90.4122.00	Maintenance - Buildings	8,747	4,633	7,500	7,500	7,500
72.90.4125.00	Maintenance - Equipment	62,880	37,412	100,000	85,000	90,000
72.90.4127.00	Maintenance - Infrastructure	461,683	52,811	220,000	150,000	25,000
72.90.4130.00	Maintenance - Vehicles	1,457	119	1,500	1,500	3,000
72.90.4135.00	Other Contractual Services	181,004	157,143	656,500	240,000	379,000
72.90.4140.00	Postage	50	-	150	-	-
72.90.4145.00	Printing & Advertising	50	-	300	-	500
72.90.4150.00	Professional Services	23,299	14,907	40,000	45,000	20,000
72.90.4160.00	Rents	1,378	80	5,000	2,500	5,000
72.90.4170.00	Telephone & Internet	13,676	6,899	4,100	11,000	9,700
72.90.4180.00	Travel & Training	5,968	638	1,500	1,500	4,500
72.90.4190.00	Utilities	263,233	189,494	247,500	300,000	315,000
	Total Contractual Services	1,023,424	464,136	1,284,050	844,000	859,200

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Commodities</u>					
72.90.4300.00	Chemicals	160,269	110,022	225,000	200,000	200,000
72.90.4310.00	Computers & Software	2,009	3,418	5,000	5,000	18,610
72.90.4330.00	Fuel & Lubricants	18,613	5,938	13,000	11,000	9,000
72.90.4380.00	Supplies - Buildings	4,542	11	3,500	1,000	3,500
72.90.7385.00	Supplies - General	1,978	2,514	10,000	10,000	5,000
72.90.4390.00	Supplies - Janitorial	33	51	1,500	750	1,500
72.90.4395.00	Supplies - Lab	1,262	2,853	20,000	15,000	12,000
72.90.4400.00	Supplies - Office	-	-	250	-	250
72.90.4410.00	Supplies - Operational	4,463	19,642	15,000	20,000	15,000
72.90.4420.00	Supplies - Safety	1,254	2,313	4,000	4,000	1,500
72.90.4430.00	Supplies - Training	-	-	1,500	1,500	2,500
72.90.4440.00	Supplies - Fleet	786	1,944	2,000	1,500	1,000
72.90.4460.00	Uniforms	559	1,280	1,400	1,400	2,000
	Total Commodities	195,767	149,986	302,150	271,150	271,860
	<u>Other Charges</u>					
72.90.4515.00	Depreciation	229,512	191,264	245,000	290,000	1,200,000
72.90.4540.00	Insurance	47,821	54,576	61,900	54,576	55,000
72.90.4560.00	Memberships & Subscriptions	-	-	500	500	1,350
72.90.4570.00	Miscellaneous		11,525	10,000	5,000	
	Total Other Charges	277,334	257,365	317,400	350,076	1,256,350
	<u>Capital - \$5,000/item min.</u>					
72.90.4810.00	Buildings	-		20,000,000	11,000,000	57,300,000
72.90.4830.00	Equipment					15,000
72.90.4840.00	Infrastructure		10,782,329	29,100,000	23,360,000	-
72.90.4860.00	Vehicles	-	-	89,000	89,000	-
	Total Capital	-	10,782,329	49,189,000	34,449,000	57,315,000
	<u>Debt Service</u>					
72.90.4900.00	Principal	-	-			808,700
72.90.4950.00	Interest	651,050	976,575	1,953,150	1,953,150	1,955,300
72.90.4995.00	Cost of Issuance	547,628	-			-
	Total Debt Service	1,198,678	976,575	1,953,150	1,953,150	2,764,000

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
C&D						
	<u>Personnel Services</u>					
72-92-4001-00	SALARIES					111,400
72-92-4002-00	OVERTIME					10,500
72-92-4005-00	COMPENSATED ABSENCES					1,500
72-92-4010-00	PAYROLL TAXES					9,500
72-92-4020-00	UNEMPLOYMENT TAXES					3,500
72-92-4025-00	WORKERS COMPENSATION					3,700
72-92-4030-00	GROUP INSURANCE					33,500
72-92-4035-00	RETIREMENT CONTRIBUTION					13,200
	Total Personnel Services	-	-	-	-	186,800
	<u>Contractual Services</u>					
72-92-4125-00	MAINTENANCE - EQUIPMENT					5,000
72-92-4127-00	MAINTENANCE - INFRASTRUCTURE					100,000
72-92-4130-00	MAINTENANCE - VEHICLES					3,000
72-92-4135-00	OTHER CONTRACTUAL SERVICES					127,000
72-92-4140-00	POSTAGE					250
72-92-4145-00	PRINTING & ADVERTISING					500
72-92-4150-00	PROFESSIONAL SERVICES					20,000
72-92-4170-00	TELEPHONE & INTERNET					3,750
72-92-4180-00	TRAVEL & TRAINING					4,500
	Total Contractual Services	-	-	-	-	264,000
	<u>Commodities</u>					
72-92-4300-00	CHEMICALS					15,000
72-92-4310-00	COMPUTERS AND SOFTWARE					500
72-92-4330-00	FUEL & LUBRICANTS					5,000
72-92-4385-00	SUPPLIES - GENERAL					5,000
72-92-4410-00	SUPPLIES - OPERATIONAL					15,000
72-92-4420-00	SUPPLIES - SAFETY					6,500
72-92-4430-00	SUPPLIES - TRAINING					2,500
72-92-4440-00	SUPPLIES - VEHICLES					2,000
72-92-4460-00	UNIFORMS					2,000
	Total Commodities	-	-	-	-	53,500

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Other Charges</u>					
72-92-4560-00	MEMBERSHIPS & SUBSCRIPTIONS					1,350
72-92-4570-00	MISCELLANEOUS					500
	Total Other Charges	-	-	-	-	1,850
	<u>Capital - \$5,000/item min.</u>					
72-92-4830-00	EQUIPMENT					6,000
72-92-4840-00	INFRASTRUCTURE					21,060,000
	Total Capital	-	-	-	-	21,066,000
	Total Budget Request	3,249,176	13,018,813	53,623,000	38,532,726	84,660,710

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

DRAINAGE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Drainage Fund	261,460	134,090	20,875	227,000	643,425	-	-	643,425
Totals	\$ 261,460	\$ 134,090	\$ 20,875	\$ 227,000	\$ 643,425	\$ -	\$ -	\$ 643,425
Total Cash Available								\$ 4,094,098
Ending Fund Balance								\$ 3,450,673
% of Total Budget	40.64%	20.84%	3.24%	35.28%	100.00%	0.00%	0.00%	100.00%

Drainage Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>DRAINAGE FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
74.01.3720.00	DRAINAGE IMPACT FEE	420,490	571,865	110,000	590,000	220,000
74.01.3860.00	DRAINAGE CHARGES	478,106	330,137	475,900	492,000	500,000
74.01.3960.00	INTEREST	1,042	10,844	1,000	1,600	1,000
74.01.3970.00	MISCELLANEOUS	3,557	-	-	-	-
74.01.3985.00	REFUND OF EXPENDITURES	-	-	-	-	-
74.01.3995.00	UNREALIZED GAIN ON INVESTMENTS	1,347	-	-	-	-
74.01.3999.00	TRANSFERS		-	-	-	(250,000)
	SUBTOTAL	<u>904,543</u>	<u>912,846</u>	<u>586,900</u>	<u>1,083,600</u>	<u>471,000</u>
	TOTAL FUND REVENUES	<u>904,543</u>	<u>912,846</u>	<u>586,900</u>	<u>1,083,600</u>	<u>471,000</u>
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					3,623,098
	TOTAL ANTICIPATED FUNDS AVAILABLE					<u>4,094,098</u>

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
Administrative Costs						
	<u>Personnel Services</u>					
74.12.4001.00	Salaries	69,885	47,094	78,900	78,900	73,050
74.12.4002.00	Overtime	193	237	500	500	500
74.12.4010.00	Payroll Taxes	4,927	3,463	6,400	6,400	5,630
74.12.4020.00	Unemployment Taxes	-	-	1,050	1,050	1,050
74.12.4025.00	Workers Compensation	204	553	2,875	2,875	870
74.12.4030.00	Group Insurance	13,060	11,121	17,900	17,900	14,020
74.12.4035.00	Retirement Contribution	5,144	4,928	9,400	10,500	7,790
	Total Personnel Services	93,413	67,396	117,025	118,125	102,910
	<u>Contractual Services</u>					
74.12.4110.00	Billing & Administrative	20,000		10,000	10,000	10,000
74.12.4135.00	Other Contractual Services	22,421	16,961	20,840	20,840	26,390
74.12.4140.00	Postage	-	-	500	200	500
74.12.4145.00	Printing & Advertising	6,621	4,422	8,400	8,400	10,600
	Total Contractual Services	49,042	21,383	39,740	39,440	47,490
	Total Administrative Costs	142,455	88,779	156,765	157,565	150,400
	Operational Costs					
	<u>Personnel Services</u>					
74.90.4001.00	Salaries	89,903	48,031	116,300	116,300	95,600
74.90.4002.00	Overtime	1,050	1,762	5,000	5,000	10,250
74.12.4005.00	Compensated Absences			5,200	5,200	3,000
74.90.4010.00	Payroll Taxes	6,941	3,740	9,300	9,300	7,350
74.90.4020.00	Unemployment Taxes	-	-	3,200	3,200	3,200
74.90.4025.00	Workers Compensation	3,465	2,328	14,350	14,350	8,250
74.90.4030.00	Group Insurance	8,757	8,581	41,300	41,300	19,200
74.90.4035.00	Retirement Contribution	5,877	4,689	14,200	14,200	11,700
	Total Personnel Services	115,993	69,131	208,850	208,850	158,550

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Contractual Services</u>					
74.90.4125.00	Maintenance - Equipment	1,385	266	2,500	2,500	2,500
74.90.4127.00	Maintenance - Infrastructure	168,356	12,775	35,000	50,000	55,000
74.90.4130.00	Maintenance - Vehicles	-	-	1,000	1,000	1,000
74.90.4140.00	Postage	50	-	50	50	-
74.90.4145.00	Printing & Advertising	50	-	300	300	-
74.90.4150.00	Professional Services	-	9,995	80,000	40,000	25,000
74.90.4160.00	Rents	-	-	1,000	1,000	1,000
74.90.4170.00	Telephone & Internet	809	80	1,200	1,300	100
74.90.4180.00	Travel & Training	1,747	-	2,000	2,000	2,000
	Total Contractual Services	172,397	23,116	123,050	98,150	86,600
	<u>Commodities</u>					
74.90.4310.00	Computers & Software	-	1,500	1,500	1,500	4,875
74.90.4330.00	Fuel & Lubricants	2,641	5,938	7,000	7,000	4,000
74.90.4385.00	Supplies - General	-	-	1,000	1,000	1,000
74.90.4410.00	Supplies - Operational	-	-	3,000	3,000	3,000
74.90.4420.00	Supplies - Safety	-	-	3,000	3,000	-
74.90.4430.00	Supplies - Training	-	-	500	500	2,500
74.90.4440.00	Supplies - Fleet	110	-	500	500	5,000
74.90.4460.00	Uniforms	90	900	900	900	500
	Total Commodities	2,842	8,338	17,400	17,400	20,875
	<u>Other Charges</u>					
74.90.4515.00	Depreciation	6,637	5,532	9,500	9,500	225,000
74.90.4540.00	Insurance	1,599	2,583	5,300	2,600	2,000
	Total Other Charges	8,237	8,115	14,800	12,100	227,000
	<u>Capital - \$5,000/item min.</u>					
74.90.4840.00	Infrastructure	-	196,523	400,000	482,000	-
74.90.4860.00	Vehicles	-	-	80,000	-	-
	Total Capital	-	196,523	480,000	482,000	-
	Total Budget Request	441,924	394,002	1,000,865	976,065	643,425

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

CEMETERY PERPETUAL EXPENSE SUMMARY

	<table><tr><td>Personnel Services</td><td>Contract Services</td><td>Commodity</td><td>Other Charges</td></tr></table>				Personnel Services	Contract Services	Commodity	Other Charges	<table><tr><td>Total Operating Costs</td></tr></table>	Total Operating Costs	<table><tr><td>Capital Outlay</td><td>Debt Service</td></tr></table>		Capital Outlay	Debt Service	<table><tr><td>Total</td></tr></table>	Total
Personnel Services	Contract Services	Commodity	Other Charges													
Total Operating Costs																
Capital Outlay	Debt Service															
Total																
Cemetery Fund	-	-	-	-	-	-	-									
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									

Total Cash Available								\$ 179,676
Ending Fund Balance								\$ 179,676
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Cemetery Perpetual Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>CEMETERY PERPETUAL FUND REVENUES</u>		<u>Actuals</u>	<u>Budget</u>		
80.01.3940.00	CEMETERY LOT PURCHASE	9,207	10,031	5,000	13,170	12,560
80.01.3960.00	INTEREST INCOME	55	616	60	70	60
	SUBTOTAL	9,262	10,647	5,060	13,240	12,620
	TOTAL FUND REVENUES	9,262	10,647	5,060	13,240	12,620
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					167,056
	TOTAL ANTICIPATED FUNDS AVAILABLE					179,676

Cemetery Perpetual Fund

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Contractual Services</u>					
80.90.4150.00	Professional Services	-	-	-		
	Total Contractual Services	-	-	-	-	-
	<u>Other Charges</u>					
80.90.4570.00	Miscellaneous	-	-	-		
	Total Other Charges	-	-	-	-	-
	<u>Transfers</u>					
80.90.4999.00	Transfers Out	-	-	-		
	Total Trasfers Out	-	-	-	-	-
	<u>Capital - \$5,000/item min.</u>					
80.90.4840.00	Infrastructure	-	-	-		
	Total Capital	-	-	-	-	-
	Total Budget Request	-	-	-	-	-

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

LIBRARY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	677,000	777,000	355,000	12,000	1,821,000	-	-	1,821,000
Totals	\$ 677,000	\$ 777,000	\$ 355,000	\$ 12,000	\$ 1,821,000	\$ -	\$ -	\$ 1,821,000
Total Cash Available	\$ 10,743,484							
Ending Fund Balance	\$ 8,922,484							
% of Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Library Fund

Exhibit A

Item 1.

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actual</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>LIBRARY FUND</u>			<u>Actuals</u>	<u>Budget</u>		
92.01.3730.00	LIBRARY FACILITIES FEE	237,636	591,937	215,000	614,897	439,410
92.01.3953.00	DONATION	700	-	3,500	1,500	3,500
92.01.3960.00	INTEREST INCOME	2,389	16,278	5,000	51,564	75,000
92.01.3970.00	MISCELLANEOUS	2,559	404	7,500	2,500	7,500
92.01.3985.00	WELD LIBRARY DIST.	550,267	432,457	488,959	488,959	819,186
92.01.3999.00	TRANSFERS IN - TOJ	1,233,063	829,230	1,140,000	1,140,000	1,243,246
SUBTOTAL		2,026,614	1,870,306	1,859,959	2,299,420	2,587,842
TOTAL FUND REVENUES		2,026,614	1,870,306	1,859,959	2,299,420	2,587,842
UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)						8,155,642
TOTAL ANTICIPATED FUNDS AVAILABLE						\$ 10,743,484

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Personnel Services</u>					
92.90.4001.00	Salaries	321,141	243,910	533,000	375,500	677,000
92.90.4002.00	Overtime	-	104			
92.90.4010.00	Payroll Taxes	24,847	18,630			
92.90.4025.00	Workers Compensation	372	247			
92.90.4035.00	Retirement Contribution	96	3,641			
	Total Personnel Services	346,456	266,532	533,000	375,500	677,000
	<u>Contractual Services</u>					
92.90.4122.00	Maintenance - Buildings	122,375	102,504	580,000	236,500	680,000
92.90.4145.00	Printing & Advertising	21,359	9,934	32,000	21,500	32,000
92.90.4150.00	Professional Services	148	-	10,000	1,000	10,000
92.90.4170.00	Telephone & Internet	5,866	1,983	10,000	3,500	10,000
92.90.4180.00	Travel & Training	737	782	5,000	1,500	5,000
92.90.4190.00	Utilities	31,670	15,601	40,000	30,000	40,000
	Total Contractual Services	182,155	130,804	677,000	294,000	777,000
	<u>Commodities</u>					
92.90.4310.00	Computers & Software	5,983	257	5,000	2,500	5,000
92.90.4385.00	Supplies - General	4,590	2,367	70,000	45,500	75,000
92.90.4390.00	Supplies - Janitorial	855	298	3,000	1,000	3,000
92.90.4400.00	Supplies - Office	-	-	12,000	6,000	12,000
92.90.4410.00	Supplies - Operational	62,570	21,310	160,000	78,000	260,000
	Total Commodities	73,998	24,232	250,000	133,000	355,000
	<u>Other Charges</u>					
92.90.4540.00	Insurance	-	-	5,000	5,000	5,000
92.90.4560.00	Memberships & Subscriptions	627	437	2,500	500	2,500
92.90.4570.00	Miscellaneous	18,394	(60,661)	4,500	1,500	4,500
	Total Other Charges	19,021	(60,224)	12,000	7,000	12,000
	<u>Capital - \$5,000/item min.</u>					
92.90.4810.00	Buildings	55,238	28,983	-	-	-
	Total Capital	55,238	28,983	-	-	-
	Total Budget Request	676,868	390,326	1,472,000	809,500	1,821,000

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2023**

RECREATION CENTER FUND SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Rec Center Fund	-	500,000	-	-	500,000	-	-	500,000
Totals	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Total Cash Available								\$ 500,000
Ending Fund Balance								\$ -
% of Total Budget	0.00%	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%

Recreation Center Fund

		<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>RECREATION CENTER FUND REVENUES</u>						
96.01.3999.00	TRANSFER IN	-	-	-	-	77,262
	SUBTOTAL	-	-	-	-	77,262
	TOTAL FUND REVENUES	-	-	-	-	77,262
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					422,738
	TOTAL ANTICIPATED FUNDS AVAILABLE					500,000

Recreation Center Fund

Exhibit A

Item 1.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2021 Actuals</u>	<u>2022 Jan - Aug Actuals</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated</u>	<u>2023 Proposed</u>
	<u>Contractual Services</u>					
96.90.4135.00	Other Contractual Services	500,000	250,000	500,000	500,000	500,000
		500,000	250,000	500,000	500,000	500,000
	<u>Capital - \$5,000/item min.</u>					
96.90.4810.00	Buildings		-	-	-	-
		-	-	-	-	-
	Total Budget Request	500,000	250,000	500,000	500,000	500,000



Town of Johnstown

TOWN COUNCIL AGENDA COMMUNICATIONS

AGENDA DATE: December 12, 2022

SUBJECT: Resolution No. 2022-51, A Resolution Levying General Property Taxes for the Year 2022, to Help Defray the Cost of Government for the Town of Johnstown, Colorado for the 2023 Budget Year.

ACTION PROPOSED: Approve Resolution No. 2022-51

ATTACHMENTS:

1. Certification of Tax Levies for Weld and Larimer Counties
2. Certification of Mill Levies – Larimer County
3. Certification of Mill Levies – Weld County

PRESENTED BY: Devon McCarty, Interim Finance Director

AGENDA ITEM DESCRIPTION:

The purpose of the attached resolution is to set the mill levy for General Fund operations. The mill levy must be certified to Weld and Larimer Counties by December 15 of each year.

In recent years the Town of Johnstown has maintained the mill levy at 22.147 mills for the Town and 1.8 mills for the Library, for a total of 23.947 mills, in order to preserve the opportunity to collect property tax revenue for operations in the General Fund. For the upcoming 2023 budget year, there was a \$12,940,810 increase in valuation in Weld County and a \$19,889,430 increase in valuation in Larimer County.

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The Community That Cares

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The changes in valuation for Weld County is detailed by category below:

Assessed Values	2021	2022	Growth in 2022	% Growth in 2022	% of Total Tax Paid	Projected Revenue
Vacant Land	2,083,060	3,235,500	1,152,440	55.32%	1.67%	77,481
Residential	108,809,460	107,928,390	-881,070	-0.81%	55.56%	2,584,561
Commercial	27,062,820	26,152,330	-910,490	-3.36%	13.46%	626,270
Industrial	13,494,840	14,344,010	849,170	6.29%	7.38%	343,496
Agricultural	764,780	923,020	158,240	20.69%	0.48%	22,104
Oil & Gas	8,033,220	18,430,980	10,397,760	129.43%	9.49%	441,367
State Assessed	5,927,450	8,102,210	2,174,760	36.69%	4.17%	194,024
Exempt	13,268,950	15,148,609	1,879,659	14.17%	7.80%	0
Total	179,444,580	194,265,049	14,820,469	8.26%	100.00%	4,289,301
Total less Exempt	166,175,630	179,116,440	12,940,810	7.79%	100.00%	4,289,301

The changes in valuation for Larimer County is detailed by category below:

Assessed Values	2021	2022	Growth in 2022	% Growth in 2022	% of Total Tax Paid	Projected Revenue
Vacant Land	7,944,513	8,763,835	819,322	10.31%	4.35%	209,868
Residential	53,017,343	54,705,623	1,688,280	3.18%	27.18%	1,310,036
Commercial	91,149,203	95,993,601	4,844,398	5.31%	47.70%	2,298,759
Industrial	11,101,856	11,037,435	-64,421	-0.58%	5.48%	264,313
Agricultural	389,274	359,047	-30,227	-7.76%	0.18%	8,598
Oil & Gas	12,956,896	25,452,306	12,495,410	96.44%	12.65%	609,506
State Assessed	1,840,369	1,977,037	136,668	7.43%	0.98%	47,344
Exempt	2,629,024	2,956,905	327,881	12.47%	1.47%	0
Total	181,028,478	201,245,789	20,217,311	11.17%	100.00%	4,748,424
Total less Exempt	178,399,454	198,288,884	19,889,430	11.15%	100.00%	4,748,424

The total net taxable assessed valuations for both counties combined, increased from \$344,575,084 in 2021 to \$377,405,324 in 2022, an increase of \$32,830,240.

LEGAL ADVICE:

Resolution was reviewed by the Town Attorney.

FINANCIAL ADVICE:

The Community That Cares

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NA

RECOMMENDED ACTION: Approve Resolution 2022-51.

SUGGESTED MOTIONS:

For Approval: I move to approve Resolution 2022-51 A Resolution Levying General Property Taxes for the Year 2022, to Help Defray the Cost of Government for the Town of Johnstown, Colorado, for the 2023 Budget Year.

For Denial: I move that we deny Resolution 2022-51, A Resolution Levying General Property Taxes for the Year 2022, to Help Defray the Cost of Government for the Town of Johnstown, Colorado, for the 2023 Budget Year.

Reviewed and Approved for Presentation,



Town Manager

RESOLUTION 2022-51

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF JOHNSTOWN, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Town Council of the Town of Johnstown has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes is \$8,358,394 and;

WHEREAS, the amount of money necessary to balance the budget for the library operating purposes is \$679,328 and;

WHEREAS, the 2022 net valuation for assessment for the Town of Johnstown as certified by the Weld County Assessor is \$179,116,440;

WHEREAS, the 2022 net valuation for assessment for the Town of Johnstown as certified by the Larimer County Assessor is \$198,288,884;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO;

Section 1. That for the purpose of meeting all general operating expenses of the Town of Johnstown during the 2023 budget year, there is hereby levied a tax of 23.947 mills, upon each dollar of the total valuation of assessment of all taxable property within the Town for the year 2022.

Section 2. That the Finance Director is hereby authorized and directed to immediately certify to the County Commissioners of Weld County and Larimer County, Colorado, the mill levies for the Town of Johnstown as hereinabove determined and set.

ADOPTED THIS 12th day of December, 2022.

TOWN OF JOHNSTOWN

BY: _____
Gary Lebsack, Mayor

ATTEST:

Hannah Hill, Town Clerk

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

Item 2.

TO: County Commissioners¹ of Larimer, Colorado.

On behalf of the _____ Johnstown Town _____,

the (taxing entity)^A
Town Council

of the ^B
(governing body)
Town of Johnstown

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 198,288,884 assessed valuation of: _____
(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

	\$	198,288,884
(NET ^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)		
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10		

Submitted: 12/14/2022 for budget/fiscal year 2023.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	22.147 mills	\$ 4,391,503
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	mills	\$
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify): Library Capital	1.80 mills	\$ 356,919
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	23.947 mills	\$ 4,748,422

Contact person: (print)	Devon McCarty	Daytime phone:	(970) 587-4664
Signed:		Title:	Interim Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

Item 2.

TO: County Commissioners¹ of Weld, Colorado.

On behalf of the _____ Johnstown Town _____,

the (taxing entity)^A
Town Council

of the _____
(governing body)
Town of Johnstown

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 179,116,440 assessed valuation of: _____
(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

	179,116,440
	(NET ^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
	USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/14/2022 for budget/fiscal year 2023.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	22.147 mills	\$ 3,966,891
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	mills	\$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): Library Capital	1.80 mills	\$ 322,409
_____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	23.947 mills	\$ 4,289,300

Contact person: Devon McCarty Daytime phone: (970) 587-4664

Signed: _____ Title: Interim Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

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CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

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1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
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