



450 S. Parish Avenue
Johnstown, CO 80534
970-587-4664
JohnstownCO.gov

Town Council Work Session
450 S. Parish, Johnstown, CO
Monday, September 22, 2025 at 6:00 PM

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

Agenda

Call to Order

Agenda Items

1. Preliminary FY 2026 Budget Work Session

Adjourn

Americans with Disabilities Act Notice

In accordance with the Americans with Disabilities Act and other applicable laws, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at 970-587-4664 no later than 48 hours before the meeting in order to request such assistance. De conformidad con la Ley de Discapacitados Estadounidenses y otras leyes vigentes, los individuos que necesitan adaptaciones funcionales para asistir o participar en esta reunión deberán comunicarse con la Municipalidad marcando el 970 587- 4664 a lo más tardar 48 horas antes de dicha reunión para solicitarla.

THE COMMUNITY THAT CARES



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MEMORANDUM

TO: Honorable Mayor Duncan and Town Councilmembers

FROM: Matt LeCerf, Town Manager

DATE: September 14, 2025

SUBJECT: FY 2026 – Proposed Preliminary Budget

It is with great pleasure to provide the Mayor, Town Council, and the Community in compliance with CRS 29-1-105, with the FY 2026 proposed budget. I am hopeful that this important document represents the direction and objectives identified by the Council. As part of this presentation, we will move through the budget on a fund level basis, providing an overview of the departments' requests. We welcome questions, comments, requested changes and adjustments, and the ensuing dialogue to provide a stronger understanding of the budget and the planned outcomes for FY 2026.

Home Rule Charter Compliance – Article 12, Section 12.3

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

- a) *Item H:* The subsection requests “*An estimate of the amount required to be raised from an ad valorem property tax levy*”. Included in the proposed FY 2026 budget is the amount of ad valorem to be raised through the assessment of the full 23.947 mills. This mill levy also includes the 3.3 mills that are allocated and dedicated to the library – a portion (1.8 mills) of which is by approval of a ballot measure and the balance is by resolution (1.5 mills) approved by Council (circa 1985).

For FY 2026 budget, ad valorem property tax levy revenue is projected to generate \$14,590,481. This is a slight decrease compared to FY 2025, but represents a -19.4% decrease compared to the FY 2024 high (\$18,102,555) for ad valorem property tax revenue. The revenue decrease is directly attributed to oil and gas production revenues of facilities that were constructed in 2023. Staff anticipated this decrease and advocated for the previous

excess to be directed towards non-recurring expenditures. Accordingly, Town Council used a portion of the revenues to provide residential property owners with a property tax rebate and the balance for expansion of the Police Department Headquarters in FY 2025.

The preliminary estimate of revenues generated through ad valorem are based on the current mill levy, and are indicated in the revenues heading of the presented budget. These revenues are based on preliminary ad valorem rates received in August from the respective County Assessor Offices. It is recommended that the mill levy remain at its current level and not adjusted due to the continued decline in overall revenue provided by property taxes.

The assessed value by types anticipated for FY 2026 (dated as 2025) is as shown in the table below.

Changes from 2024 to 2025 - Both Counties (Larimer & Weld) Combined

Assessed Values	2024	2025	Growth in 2025	% Growth in 2025	% of Total Tax Pd. By each	Revenue Generated	Dollar Increase From Prior Year
Vacant Land	\$22,823,674	\$41,405,793	\$18,582,119	81.42%	5.82%	\$991,545	\$444,986
Residential	\$217,153,643	\$250,049,213	\$32,895,570	15.15%	35.18%	\$5,987,929	\$787,750
Commercial	\$165,302,754	\$216,319,081	\$51,016,327	30.86%	30.43%	\$5,180,193	\$1,221,688
Industrial	\$25,954,839	\$29,002,534	\$3,047,695	11.74%	4.08%	\$694,524	\$72,983
Agricultural	\$1,059,825	\$923,962	-\$135,863	-12.82%	0.13%	\$22,126	-\$3,254
Oil & Gas	\$172,166,046	\$82,416,543	-\$89,749,503	-52.13%	11.59%	\$1,973,629	-\$2,149,231
State Assessed	\$7,931,713	\$8,008,862	\$77,149	0.97%	1.13%	\$191,788	\$1,847
Exempt	\$74,704,570	\$82,712,910	\$8,008,340	10.72%	11.64%	\$0	
Total	\$687,097,064	\$710,838,898	\$23,741,834	3.46%	100.00%		
Total minus Exempt	\$612,392,494	\$628,125,988	\$15,733,494	2.57%	100.00%	\$15,041,733	\$376,770

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

Sewer Revenue Bonds

In 2021, the Town issued Sewer Revenue Bonds for capital projects associated with the wastewater system. The PAR amount of these bond proceeds totaled \$46,585,000. As of December 31, 2025, the outstanding principal balance will be \$44,020,000. 2024 marked the first year in which payments included both the principal and interest. The 2025 payment due is \$2,769,900 and the 2026 payment due totals \$2,764,900. A copy of the debt scheduled is attached with this memorandum.

Water Revenue Bonds

In 2024, the Town issued Water Revenue Bonds to fund capital projects related to the water treatment plant and water infrastructure. The bonds were issued with a PAR amount of \$65,025,000 which represents the outstanding principal on the debt schedule. By December 31, 2025, the outstanding principal balance will be \$63,205,000. In 2026, the total payment due is \$4,685,250, which includes \$1,525,000 towards the principal and \$3,160,250 in interest. A copy of the debt schedule is attached with this memorandum.

Regarding sinking funds of concern, there are funds that have balances that are trending lower in FY 2026. These funds include the General Fund, Parks and Open Space Fund, and Water Fund.

The General Fund has trended lower in its ending fund balance predominantly due to transfers to various funds for capital project support. In total, there is nearly \$22MM in transfers that are associated with park improvements, the recreation center subsidy, preparation for acquisition and construction of a new Public Works and Utility Facility, as well as the transfer required for the library. While the fund is trending lower, Staff is not overly concerned with the financial outlook in the General Fund, with a healthy fund balance still available to cover operational and maintenance costs. As funds are available to assist other general fund activities, Staff will continue to focus on these quality of life enhancements for the community benefit.

The Parks & Open Space Fund trending lower in its ending fund balance. The reasoning for this is because it does not have a consistent revenue source to maintain basic operations and provide for the services delivered. This fund could technically be considered a general fund operation, but we keep it separate because it has both an impact fee revenue source and it receives revenue from the Larimer County Open Space Fund Sales Tax. The declining trend of the ending fund balance will continue as our operational costs increase and the total area of maintenance and operations continues to grow in our park system. There is a transfer planned of \$10.5MM from the general fund and capital projects fund. It is reasonable to expect that increases to budget the operation and maintenance components of the Parks & Open Space Fund will continue in perpetuity. A portion of the funds transfer are proposed for the park development at either Letford and/or Centennial Parks. Council has preliminarily authorized for a sales and use tax ballot question to be asked of the voters in April 2025 for a 0.25% tax. It is anticipated that this will likely fall just short of covering the operations and maintenance of the Parks & Open Space system.

Finally, the Water Fund will be trending downward in its ending fund balances. The Water Fund appears to be very healthy currently, but with the existence of multiple capital projects underway, this fund will continue to trend lower over the next few years. In 2026, we anticipate completion of the water treatment plant expansion and beginning construction of the raw water pipeline that will provide resistance, resiliency, and long-term capacity for growth in Johnstown. Long-term sustainability in the water fund will be achieved based on rate and connections fees adjustments that are in effect in 2026 and will continue to adjust annually based on the approved fee schedule.

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

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

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

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

1. The annual report may include evaluation of capital improvements planning, analysis of annual development activity and permit statistics, assessment of funds and capital improvements expenditures, recommended updates to the fee schedules and calculation, recommended amendments to the fee ordinances and impact areas, and any other information relevant to or required by specific impact fee ordinances.
2. The Town Council shall receive the annual report and may take any action it deems appropriate based on the information.
 - a. Recommendations for amendments, if appropriate, to these procedures or to specific ordinances adopting impact fees for particular capital improvements;
Section 17-3-5 addresses the requirements and applications for impact fees. In November 2021, Council received a report from WEL Consulting Group that performed the necessary analysis of our impact fees. In February 2022, the updated impact fee schedule went into effect and included a 5-year of regular increases until the end of FY 2026. At this time, no amendments to these ordinances are planned to accommodate existing or future capital improvements. The regular adjustments to the impact fees will take place effective January 1, 2026. The Town will be engaging with a consultant in 2026 to perform another impact fee study that would be presented to Town Council for years 2027 – 2031. Funding for this study is proposed in the FY 2026 budget.
 - b. Proposed changes to the Comprehensive Plan or plan elements and/or an applicable Capital Improvements Program, including the identification of additional capital improvement projects anticipated to be funded wholly or partially with impact fees;
In November 2021, the Town adopted its new comprehensive plan. No planned changes are anticipated from this plan. Complimenting the Comprehensive Plan is the updated Land Use and Development Code which was effective in May 2023. The Land Use and Development Code is currently in the process of having existing sections of the code updated and other new sections created for regulatory compliance as mandated by the State. These updates are expected to be presented to Town Council for consideration before the end of the 2025 calendar year.

The updated Capital Improvements Program (CIP) for FY 2026 has been included within the proposed FY 2026 Budget document. Capital projects planned in FY 2026 directly associated with the use of impact fees are as follows:

- *Transportation Facilities Development Fee*
 - Hwy 60 & Colorado Blvd. Intersection Improvements - \$6,500,000
 - WCR 15 Street Reconstruction - \$950,000
 - WCR 46 Improvements (1/2 mile section) - \$1,500,000
 - *Public Facilities Development Fee*
 - Development Services Building - \$2,500,000
 - *Park & Recreation Facilities Development Fee*
 - Trail Development - \$1,000,000
 - Sunrise Park Playground Improvements - \$550,000
 - *Library and Cultural Facilities Development Fee*
 - Public Art Master Plan & Project - \$10,000
 - Public Art Project - \$240,000
 - *Drainage Impact Fee – None*
 - *Police Facilities Development Fee - None*
- c. *Proposed changes to the boundaries of impact fee districts, if applicable;
The following impact fees have no boundary restrictions with respect to their application on any development within the Town limits. No boundary adjustments are planned unless new properties are annexed into the Town limits:*
- *Transportation Facilities Development Fee*
 - *Police Facilities Development Fee*
 - *Public Facilities Development Fee*
 - *Park & Recreation Facilities Development Fee*
 - *Library and Cultural Facilities Development Fee*
 - *Drainage Impact Fee*
- d. *Proposed changes to impact fee schedules as set forth in the ordinances imposing and setting impact fees for particular capital improvements;
Ordinance 2022-221 adopted in February 2022 establishes the 5-year fee schedule for the Town's Impact Fees. A copy of this ordinance which details the fee schedule for the impact fees for FY 2026 is attached to this correspondence.*
- e. *Proposed changes to level of service standards for particular categories of capital improvements;
No specific changes to the level of service standards are planned in the various categories of capital improvements. If any changes were to occur, they would either be organically or due to the improvements that are planned in FY 2026. The specific changes would improve or increase the level of service provided, not reduce, or eliminate a specific service.*
- f. *Proposed changes to any impact fee calculation methodology;*

No changes are proposed to the existing impact fees calculation methodology. Changes to the Town's ordinances related to the method of calculation would only be to clarify the current practice and application of the impact fee for residential and nonresidential development as applicable in the assessment of the impact fee.

- g. Proposed changes to the population, housing, land use, persons per household or nonresidential development projections included in the impact fee report and upon which the impact fee amounts have been determined;
Northern Colorado continues to be one of the fastest growing regions in Colorado and more than likely in the United States. Based on the current draft of the Comprehensive Plan, growth is conservatively estimated at 2.5% annually when measured over a 20-year period, but single year peaks could be as great as 7%. Our impact fees accurately reflect the growth estimates currently expected in Johnstown. The fees in place are set to meet needs and demand for capital improvements necessary as the growth in the community continues. Based on known development status and construction dwelling progress, we have estimated 300 single-family homes and 0 multi-family units for FY 2026. This is a notable drop-off where preliminary end of year estimates for 2025 are projected to consist of 480 single-family homes and 168 multi-family units.
- h. Other data, analysis or recommendations as the Town Manager may deem appropriate, or as may be requested by the Town Council.
The Town Manager is prepared for any additional information and analysis desired by the Council upon request.

Introduction

Overall, the budget portions presented are in a stable financial position and balanced. This is due to the accountability and expectations created by the Citizens, coupled with the leadership of the Council. Accordingly, Staff recognizes and understands the importance of ensuring financial sustainability for the organization and the Community. Included in the budget within each fund are proposed revenues, expenditures, and ending fund balances. The budget presented ensures that services both internal and external are either maintained at their current level or improved for a better community experience. Below are brief highlights of some of the FY 2026 projects and outcomes proposed. We intend to walk through the entire budget, highlighting other outcomes requested by Council beyond the operational components. Feedback from Council on any requested changes they'd like to request and are encouraged prior to us beginning the public hearing portions of the FY 2026 Budget.

Council Priorities

In June 2025, Council conducted a work session to identify priorities for the FY 2026 Budget. Below is a brief overview of the list of topics visioned for consideration in the budget and their status in the FY 2026:

The Community that Cares

- Senior Center Facility – This year the Town completed several steps to making the Senior Center Facility a reality. Council approved a Memorandum of Understanding (MOU) with the Thompson River Parks & Recreation District, establishing a partnership to design and construct a Senior – Community Center Facility that will be located at Centennial Park. Also, in 2025, Council awarded an architectural design services award to Collab Architecture for the design of the facility. In 2026, additional funding has been allocated to complete the design and begin construction of the facility anticipated in 2027.
- Weld County Road (WCR) 46 – A priority identified by Council has been the WCR 46 unpaved roadway between Colorado Blvd. (WCR 13) and Parish Avenue (WCR 17). This project will be similar to the recently completed roundabout at Roosevelt and Colorado Blvd. The partners will include two developers, responsible for Colorado Blvd. to Telep Avenue and from WCR 15½ to Parish Avenue respectively. This leaves a ½ mile section of the roadway from Telep to WCR 15½ incomplete. The Town has been working through engineering design of this section with plans to contract with one of the two contractors expected to complete this roadway. This will ensure the project is completed all at once in an interim configuration. Funding has been allocated in FY 2026 at \$1.5MM for this segment of the project. The Town expects to either receive reimbursement or will mandate the adjacent property owners to complete the roadway to its ultimate major arterial design.
- Police Officers – Town Council requested additional officers in FY 2026 and staffing requests made by the department have been incorporated into the budget based on the current need.
- Sandra Drive Drainage Project – Engineering design continues on the Sandra Drive Project. The design is expected to be completed in the next few months with a subsequent public bid for the project. Funding for this project has been allocated in FY 2026 in the general fund in the amount of \$5.6MM.
- Park Development – Park development continues to be a priority for both the Council and the Community. Staff has allocated funding for both Letford and Centennial for various needs. In the Letford project, funding has been allocated to complete design of the approved master plan layout and to begin construction of this space. In Centennial, there are a number of environmental clearances that need to be addressed before substantive construction can take place on this site. Those environmental clearances include an evaluation of the flood plain and completion of the FEMA Letter of Map Revision (LOMR). This will take a few years to complete which makes getting started on this component all the more critical now. Funding for these projects totals about \$8.5MM in FY 2026.
- WCR 46 ½ – The segment of WCR 46 ½ requested by Council is not within the Town limits of Johnstown and still exists in the Weld County jurisdiction. Staff intends to approach Weld County Staff during 2026 about their plans to pave this section of roadway and will report back accordingly. If opportunities exist for a partnership with Weld County on this roadway, Staff will also advise Council accordingly. The segment of this unpaved roadway is approximately ½ mile in length.
- VFW/JM Post Facility – A proposal to support the VFW/JM Post with an allocation of \$5MM to construct a new facility for the community was not included in the budget. This

was due to the fact that the allocation would have brought the ending general fund balance to below the standard of 1.5 years desired by Town Council.

- AI Healthcare/Aerospace Industry – Staff recognizes that Council desires to see these industries as an economic development priority. Staff will continue to pursue these opportunities as they present themselves and to the extent possible explore soft call leads to help push this initiative forward for the community betterment and primary job creation. Council may want to explore commissioning a study to determine if we are the right fit for these applications when considering infrastructure, intellectual resource proximity, and other factors that help support these industry types.
- Open Space/Parks Sales Tax Initiative – No funding is included in the FY 2026 budget for this purpose, but Council will be presented with a resolution to ask the voters to consider a ballot question permitting for a 0.25% sales and use tax on Open Space and Park use.
- Senior Housing/Continuum of Care – No funding has been allocated specifically for this product. If opportunities do present themselves to the Town, Council would have discretion to incentivize this housing application and project. One item included in the FY 2026 budget is a housing needs study. This is a required study, mandated by the State to be completed before the end of the 2026 calendar year. As part of the housing study, Staff will work with the consultant hired to include a section is dedicated to an analysis of this housing type and need.
- High Plains Blvd. – A small funding allocation has been made for this regional project. The funding is focused on the realignment of High Plains Blvd. from Ronald Reagan Blvd. to Highway 34. Complementing this realignment, is CDOT who is performing a Highway 34 corridor study. The completion of this study by CDOT should be prioritized over the completion of High Plains Blvd., especially in this section given the need to understand the vision of the crossroads that help High Plains Blvd. function when fully completed.

General Fund

The General Fund has a healthy reserve balance of approximately \$29,916,517 or 1.48 year's operational reserves at the end of FY 2026. While our current financial policies require 6 months' operational reserves, there was a request from Council to consider providing for 1.5 year's. It is important to note that operational reserves are different than the total budget. Operational reserves are the ending fund balance compared to the annual operational expenditures for a specific fund, while the total budget for a fund including capital outlays. The measurement of operational reserves against its expenditures is a more justified measurement since the capital items are generally larger expenses which, if necessary, can be paused until funding levels are more appropriate for the improvement(s).

As we look out onto the horizon, I do not believe that it is appropriate to allocate additional funding to projects or programs, but this is completely within the authority and desire of the Town Council. I believe Staff has more than enough on their plate currently and adding additional responsibilities and accomplishments would be irresponsible and more than likely not achievable unless staffing levels change. If Council would prefer to drop some projects and add others in replacement, this would be a more prudent approach. We have a number of upcoming

projects in the general fund that will require us to likely draw down on this reserve fund balance. These projects that are either budgeted in FY 2026 or will be in the future, including: construction of a Senior/Community Center, the desperate need for a new PW/Utility Facility, and a full commitment to parks and recreation activities that the community is eager to see developed. Spending the funds on projects that don't improve services or deliver additional community amenities should be carefully considered, in terms of the value add they deliver to our community.

The general fund provides for legislative, administrative, financial, police, planning, engineering, building services and maintenance, communication and events, and some public works operation functions. Included in the FY 2026 proposed budget are some of the highlights of the general fund:

- The Police Department requested three (3) officers in the budget for FY 2026. This will consist of 1 Patrol Sergeants, 1 School Resource Officer (SRO), and 1 Community Service Officer (CSO). Capital Expenses for FY 2026 also include four (4) vehicle replacements and the addition of one (1) additional vehicle for the SRO.
- The Town continues to work on the Sandra Drive drainage improvements. As previously mentioned, funding is allocated in FY 2026 for this project, specifically for construction of the detention pond and the stormwater pipeline. This project is not viable in the drainage fund and is being completed through the general fund based on the use of the property as an open space or light use park facility (no amenities).
- The Town in compliance with the MOU between the Town and the Johnstown Historic Society has allocated \$71,150 in funding for their operations and employee allocation. Of note, this is different than the budget they submitted, requesting \$96,450. If you'll recall, last year the Town made an additional contribution to the JHS in the amount of \$10,000.
- Funding has been included to complete a new Impact Study in 2026. This was previously mentioned and connects back with the pending expiration of impact fee established for 2021 – 2026. This new Impact Study will require an approval by Council for implementation of new impact fees from 2027 – 2031.
- Council has clearly identified weed abatement as a priority in keeping the community clean and aesthetically pleasant. Accordingly, funding in the amount of \$75,000 has been proposed in the legislative budget to ensure an aggressive mitigation effort in 2026.
- As the Town works through various annexation negotiations critical to preserving our Growth Management Area (GMA). A proposed allocation of \$7,000,000 has been presented to procure water shares and storage as necessary and at the benefit of the Town.
- Transit initiatives continue to be allocated as well. The two notable projects include an anticipated extension of the VIA Transit mobility program for seniors and physically limited and restricted individuals and the continued partnership with Loveland Transit for bus service in the 2534 commercial area. The Loveland Transit partnership program will kick off in 2026 and may expand based on ridership in the community. Total allocations for both programs is set at \$90,000.
- New budgets have been established in the general fund for both the IT Manager position as well as the Emergency Management Coordinator. Both positions are expected to begin in FY 2025 and continue full-time in FY 2026 for the benefits of the internal customers and the community respectively.

- Funding has been allocated for various planning documents. These include the development of a housing needs assessment in compliance with State Law as well as a Parish Avenue corridor study. This second document will help compliment the downtown masterplan and be focused on creating a welcoming gateway from the south into downtown.
- Building construction and design will be a focus for the Town in 2026. The two projects will include completion of the Development Services Building scheduled to open some in Q2 of 2026 and design along with the subsequent beginning construction of the new Senior/Community Center. A total allocation of \$7.7MM is available for these two projects.
- Transfers are proposed in the general fund including the following:
 - An operational and capital projects transfer to the Parks & Open Space fund in the amount of \$8MM
 - A transfer into the recreation center fund in the amount of \$655,000. In compliance with the Operation and Management Contract with the YMCA we provide \$500,000 annually. The additional \$155,000 is for our participation in the Mountain View HOA as agreed to in 2019 (\$5,000) and a request from the YMCA for \$150,000 in equipment replacement costs.
 - A transfer of \$1,300,000 to the tax allocation fund. This transfer is used to pay out reimbursement and sales tax share back agreements we have with specific development projects. It is worth noting, this has been reduced due to the expiration of share back agreements at the end of 2025.
 - A transfer of \$10,000,000 is anticipated to the Capital Facilities Fund for the Public Works & Utility Building Project.

Street Funding

The Town is committed to improving streets in our community which is a significant indicator of a quality community. The community also recognizes the value of a healthy transportation system and accordingly approved a 0.5% sales and use tax on goods sold in the community. Some of the notable items included in the FY 2026 Street & Alley Budget include the following:

- A \$2.85MM allocation for street and preventative maintenance programming on our Town roadways is proposed in FY 2026. This is a 16.3% increase compared to the approved FY 2025 budgeted amount and can be directly attributed to the support of the community to approve the 0.5% transportation sales and use tax increase. We anticipate continuing this program at this level or higher based on increases to sales and use tax for the community.
- There are several projects along the Highway 60 and Colorado Boulevard intersection and corridor. An overview of these specific projects are detailed below:
 - An allocation of \$7.58 million is being made for the purposes of widening Colorado Blvd. north of Highway 60 and intersection improvements at Highway 60 and Colorado Blvd. The Town will be responsible for the western segment of Colorado Blvd. and coordinating it with the Purvis property development (the Purvis developer will be responsible for the eastern segment of Colorado Blvd adjacent to the Purvis property). The intersection improvements include installation of new signals at the intersection that would be strategically

positioned at the ultimate design and extent of the intersection. This would also include the configuration of the intersection to the ultimate design for a major arterial. CDOT will be an advisory partner on this intersection since they ultimately control and have jurisdiction over the roadway. This will help improve safety, road condition and traffic congestion along this section of roadway north of Highway 60.

- Reconstruction of Telep Ave (WCR 15) is planned south of Highway 60 to the Hillsborough Bridge (about ½ mile south of the Highway 60 & WCR 15 intersection).
- Funding for the Town Safe Routes to School Award. The project will include installation of proper crosswalks and a High-intensity Activated crosswalk (HAWK) system for the intersection of Colorado Blvd. and Silverbell/Bufflehead Way.
- Also, as previously mentioned funding for WCR 46 has been included. This will allow the Town to complete the ½ mile section of roadway between WCR 15 and WCR 15 ½. This is subject to the adjacent developments proceeding with their work and scope associated with this roadway improvement.
- Equipment purchases include the addition of a forklift for the public works/utility facility, a roller for the back of the grader to provide for better compaction of unpaved roads in the community resulting in less maintenance, and retrofitting of two (2) single axle dump trucks with updated equipment and stainless steel components.
- The inclusion of two (2) new street maintenance employees are also proposed in the Street & Alley Fund. As we look forward, our ultimate goal would be to have 3 snow plow teams operating to ensure team members are getting the proper rest necessary while also meeting the everyday needs of the community and the services they expect and deserve.
- Finally, in 2026, we will be exploring a new solid waste contractor. The Town's current contract will be ending and we will be considering alternatives that benefit the Town and more importantly its residents for trash service. If you'll recall, the transition from our previous contractor to our current contractor was a bit tumultuous.

Capital Facility Fund

The Capital Projects Fund derives its revenues from 1% use tax for all capital projects in the Town of Johnstown. In 2025, there are four (4) funding expenditures proposed as described below:

- In 2025, Council reallocated funding to provide for improvements including signage, streetlights in downtown, and LED signage to create better awareness of community events. We continue to work on these projects including the signage and funding has been allocated in the amount of \$200,000 to provide for any rollover into FY 2026 to complete this work.
- An allocation is proposed for the downtown streetscape maintenance. In recent years, curbing, sidewalk and other elements of the streetscape have been damaged. To ensure we are properly maintaining infrastructure, an allocation is proposed to provide for quicker response and better convey the Town's commitment to aesthetics in the downtown.

- The Town started the Parish Avenue alleyway improvement design on the west side in 2024. Construction for this project is planned in FY 2026. Council should expect to see updated concepts prior to beginning construction.
- Finally the need for a new Public Works and Utility Building becomes apparent on a daily basis as we maneuver equipment around the existing site, like a tetris game and store other equipment based on seasonality at other Town property sites. Included in FY 2026 is a proposed allocation of \$4MM for property acquisition and to begin design of a new facility if we are able to acquire property.

Park & Open Space Fund

In FY 2026, almost 90% of the proposed budget is recommended for allocation to capital projects. As part of the citizen survey, recreational opportunities and amenities were a key focus of the feedback we received. Accordingly, we are listening to that feedback. Some of the specific projects will include the following:

- An allocation of \$1 million is proposed for additional trail development in the community as well. Our goal continues to focus on completing a connected trail from the south side to the north side of Town.
- Sunrise Park is in critical need of improvements. Our focus in FY 2026 will be to replace the playground, add a pour in place for surface of the playground, and make cosmetic improvements to the pavilion and other areas at this park. Funding is set at \$550,000 based on the cost of playground improvements this year. The focus is to make playground improvements to parks annually so in the future when replacements are necessary they don't happen all in the same fiscal year, causing financial challenges to the fund.
- Park development will be a high priority in FY 2026. This will include both Letford and Centennial as mentioned above in the Council Budget Priorities section. With \$8.5MM budgeted, we will also work to secure grant funding for our projects to complement our commitment to community demands and expectations.
- The cemetery irrigation system is more than 40+ years old. We run the system manually through a non-potable water delivery system. In an effort to improve resource distribution and maintenance of the cemetery property, we are planning to begin design of a new irrigation system for the existing cemetery. The system as designed will allow for future expansion when the time becomes necessary as well.
- Similar to the cemetery, our skate park is beginning to deteriorate. To support our youth and continue to encourage the use of this facility, an allocation is proposed to replace various component that have reached their useful lifespan.

Sewer Fund

The Sewer Fund has several major capital projects that will be completed in 2025 including the interceptor project and the Central Wastewater Treatment Plant Expansion. While the volume of projects, both in terms of size and financial outlay will be diminishing in FY 2026, there are still projects that need to be completed. These projects include the following that will provide value to our facilities and the community as it continues to grow:

- A new interceptor to be initially funded by the Town is contemplated from Encore down to the Low Point WWTP. This improvement will include a cost recovery fee for new connections and single-family equivalents to the main based on future development. This application is similar to the north and central interceptors adjacent to Highway 60.
- The Central WWTP will meet substantial completion in in 2025 with miscellaneous items to be completed in 2026. As part of this lagoon system replacement, we will be working in 2026 to eliminate and decommission the actual lagoons.
- The sewer fund as it is presented also includes a 15% increase to the sewer utility rate charges for monthly service. This will be the final year of double-digit increases. Looking forward and starting in 2027, rates will only increase by 5% annually for the foreseeable future.
- Intrusion and Infiltration (I & I) is beginning to impact our treatment plants by allowing storm and irrigation water to enter the system. In an effort to combat this impact, an I & I study is planned to mitigate this impact and long-term repairs of sewer mains will be necessary to reduce the I & I into the treatment plants.

Water Fund

The Water Fund has several critical projects planned in 2026. The specific projects that will assist with water demands on the system (especially during the summer season of high-water usage) and improving performance of the treatment system. These will including the following:

- Construction of the new Water Treatment Plant Expansion. This will increase the plant capacity from 6.2 MGD to 12 MGD. The construction is scheduled for completion in 2026 and will create a state of the art treatment facility for the community. Total construction costs are expected to be approximately \$85 million over the term of the project. Funding for FY 2026 is \$40 million.
- A raw water trunk line is also going to be an essential part to building additional capacity in the water system. We are currently near completion of design and are still completing easement acquisitions now. Construction is scheduled in 2026 at a cost of \$25 million.
- Concurrent with the plant improvements, is the need to replace the Dissolved Air Flotation (DAF) skimmers. This takes the solids off the water during the treatment process and minimizes turbidity in the system.
- Rates will be a critical factor in the ability to meet the needs and complete these large capital projects. The water fund as it is presented also includes a 30% increase to the water utility rate charges for monthly service. This will be the final year of double-digit increases
- Installation of new Pressure Reduction Valves (PRVs) into the system will be made to control the various zones of the water distribution system. One is planned at Highway 60 and Colorado Blvd. and the other at Stroh Farms. These help complement the 7-mile trunk line connected to the south water tower.

10-Year Capital Improvement Project (CIP)

Included in the overall budget as required is the 10-Year CIP list. This list ties directly back to the FY 2026 budget and also focuses on the Town's needs to effectively plan financially for

long-term capital projects for the community. Staff is pleased to provide this draft to Council as part of the FY 2026 preliminary budget presentation.

Staffing & Compensation

In FY 2026, the following proposed staffing adjustments are shown in the table below. The positions are focused on maintaining the level of services to the community and ensuring that we have adequate resources available.

Department	Qty.	Position	Fund
Administration	1	Assistant Town Manager	General Fund
Planning	1	GIS Specialist	General Fund
Police	1	School Resource Officer	General Fund
Police	1	Police Sergeant	General Fund
Police	1	Community Service Officer	General Fund
Public Works	2	Street Maintenance I	Street & Alley Fund
Public Works	1	Parks Maintenance I – Seasonal (0.5 Each)	Parks & Open Space Fund
Public Works	1	Cemetery Manager	Parks & Open Space Fund
Utilities	1	Collections & Distribution Operator	Water Fund
Utilities	1	Wastewater Chief Operator	Sewer Fund

BOND DEBT SERVICE

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

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

Town of Johnstown
Debt Service Requirements
Enterprise Activities
September 2021

Wastewater Revenue Bonds

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

TOWN OF JOHNSTOWN, COLORADO

ORDINANCE NO. 2022-221

Amending Article XII Of Chapter 17 Of The Johnstown Municipal Code Concerning Impact Fees, Specifically Section 17-224, Transportation Facilities Development Fee, Section 17-225, Parks And Recreation Facilities Development Fee, Section 17-226, Public Facilities Development Fee, Section 17-227, Library And Cultural Facilities Development Fee, And Section 17-228, Police Facilities Development Fee

WHEREAS, the Town of Johnstown, Colorado (“Town”) is a municipal corporation duly organized and existing under its Home Rule Charter adopted pursuant to Article XX of the Constitution of the State of Colorado; and

WHEREAS, the Town Council is vested with authority to administer the affairs of the Town; and

WHEREAS, pursuant to state law, including but not limited to C.R.S. § 29-20-101 *et seq.*, and as a condition of issuance of a development permit, the Town has the authority to impose an impact fee or other similar development charge to fund expenditures by the Town for capital facilities needed to serve new development; and

WHEREAS, impact fees are one-time payments that fund the construction and expansion of public facilities needed to accommodate new development, as determined by level of service standards, the intent being that new development shall pay for its proportionate share of the capital costs of additional infrastructure capacity needed to serve the new development; and

WHEREAS, impact fees are subject to specific legal standards, primarily referred to as the rational nexus test, which require a demonstration that new development will create a need for capital improvements, new development must derive a benefit from the payment of the fees assessed by the Town and the fee paid for a particular type of development should not exceed the developer’s share of the capital costs for system improvements; and

WHEREAS, based on those standards and based on an impact fee study prepared by Tischler and Associates, Inc., dated January 24, 2000, the Town Council of the Town of Johnstown (“Town”) adopted Article XII of Chapter 17 of the Johnstown Municipal Code (“Code”) to establish impact fees to be paid by new development by Ordinance No. 2000-617 (“Impact Fee Ordinance”); and

WHEREAS, since adoption of the Impact Fee Ordinance, the Town Council has periodically engaged consultants to evaluate and study the Town’s impact fees, quantify the reasonable impact of proposed development on existing capital facilities and recommend

modifications, if any, to the impact fees to ensure that the fees are at a level no greater than necessary to defray impact directly related to proposed development; and

WHEREAS, to undertake the foregoing review and analysis, the Town engaged WEL Consulting, LLC, a Colorado limited liability company (“WEL”); and

WHEREAS, WEL evaluated and selected appropriate impact fee methodologies for five categories of capital investment (transportation facilities, parks and recreation facilities, public facilities, library and cultural facilities and police facilities), determined demand indicated for each category and calculated residential and nonresidential proportionate share factors which were then used to allocate costs by type of development; and

WHEREAS, on November 8, 2021, WEL provided its final report to the Town Council, entitled *2021 Impact Fee Report, Town of Johnstown, Colorado* (“Impact Fee Report”); and

WHEREAS, based on its analysis, WEL recommended that the Town’s impact fees be increased for each category of capital investment for both residential and nonresidential classes of development; and

WHEREAS, the Town Council finds and determines, based on the Impact Fee Report, that the demand and cost assumptions underlying the Town’s impact fees warrant a modification to those fees; and

WHEREAS, rather than adopt the maximum permissible impact fees supported by the Impact Fee Report, the Town Council finds and determines that it is in the best interest of the citizens of the Town and the proponents of new land development to implement lesser fees, as recommended by WEL; and

WHEREAS, the Town Council finds and determines that it is in the best interest of the citizens of the Town and the proponents of new land development to implement the recommended modified impact fees for the next five (5) year period as set forth below, with an initial adjustment during the 2022 calendar year upon the effective date of this Ordinance; and

WHEREAS, the Town Council further finds that the impact fees, as amended by this Ordinance, do not exceed the actual costs of funding expenditures on capital facilities that are of the type for which the fees shall be paid and are required to serve new impact-generating development; the impact fees, as amended by this Ordinance, shall not be used to remedy any deficiency in capital facilities existing on the effective date of this Ordinance; of the impact fee monies spent since adoption of Article XII of Chapter 17 of the Johnstown Municipal Code, such fees have only been spent for capital facilities for which such fees were paid; impact fee monies to be collected in the future are similarly expected to be spent only for capital facilities for which the fees are paid; capital facilities that have been constructed with impact fee monies have benefitted the developments that paid the fees; and future impact fee monies will fund capital facilities that will similarly benefit the developments that pay the fees; and

WHEREAS, the impact fees, as amended by this Ordinance, are legislatively adopted, generally applicable to broad classes of property and no greater than necessary to defray the projected impacts on capital facilities caused by proposed development; and

WHEREAS, based on the foregoing and based on the Impact Fee Report, the Town Council desires to amend Article XII of Chapter 17 of the Johnstown Municipal Code to establish new impact fees.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO:

Section 1. Section 17-224, Transportation Facilities Development Fee, shall be amended to read as follows:

All residential and nonresidential development in the Town shall be subject to the payment of a transportation facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223 as follows:

<i>Residential Development</i>		<i>Development Fee per Dwelling Unit</i>				
	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$2,916	3,062	3,215	3,375	3,544
Attached Housing		\$2,481	2,605	2,735	2,872	3,016

<i>Nonresidential</i>		<i>Development Fee per square foot</i>				
	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$5.17	5.42	5.70	5.98	6.28
Office		\$3.13	3.29	3.45	3.62	3.80
Industrial/Other		\$2.02	2.12	2.22	2.33	2.45

Section 2. Section 17-225, Parks and Recreation Facilities Development Fee, shall be amended to read as follows:

All residential development in the Town shall be subject to the payment of a parks and recreation facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223 as follows:

<i>Residential Development</i>	<i>Development Fee</i>
--------------------------------	------------------------

per Dwelling Unit

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,254	1,316	1,382	1,451	1,524
Attached Housing		\$1,067	1,120	1,176	1,235	1,297

Section 3. Section 17-226, Public Facilities Development Fee, shall be amended to read as follows:

All future residential and nonresidential development in the Town shall be subject to the payment of a public facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development

***Development Fee
per Dwelling Unit***

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,668	1,752	1,839	1,931	2,028
Attached Housing		\$1,420	1,491	1,565	1,643	1,726

Nonresidential

***Development Fee
per square foot***

	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$0.78	0.82	0.86	0.90	0.94
Office		\$0.78	0.82	0.86	0.90	0.94
Industrial/Other		\$0.78	0.82	0.86	0.90	0.94

Section 4. Section 17-227, Library and Cultural Facilities Development Fee, shall be amended to read as follows, which shall include an amendment to the Section heading:

Section 17-227. Library and cultural facilities development fee.

All future residential development in the Town shall be subject to the payment of a library and cultural facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development***Development Fee
per Dwelling Unit***

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$1,205	1,266	1,329	1,395	1,465
Attached Housing		\$ 1,026	1,077	1,131	1,188	1,247

Section 5. Section 17-228, Police Facilities Development Fee, shall be amended to read as follows:

All future residential and nonresidential development in the Town shall be subject to the payment of a police facilities development fee at the time of building permit issuance, pursuant to this Section and Sections 17-216 through 17-223, as follows:

Residential Development***Development Fee
per Dwelling Unit***

	Calendar Year	2022	2023	2024	2025	2026+
Detached Housing		\$759	797	837	879	922
Attached Housing		\$647	679	713	748	786

Nonresidential***Development Fee
per square foot***

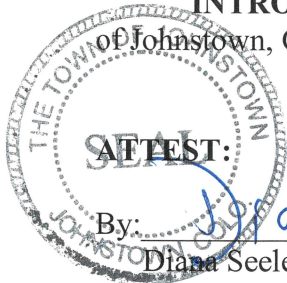
	Calendar Year	2022	2023	2024	2025	2026+
Retail		\$0.71	0.75	0.79	0.83	0.87
Office		\$0.26	0.28	0.29	0.30	0.32
Industrial/Other		\$0.26	0.28	0.29	0.30	0.32

Section 6. Severability. If any part or provision of this Ordinance, or its application to any person or circumstance, is adjudged to be invalid or unenforceable, the invalidity or unenforceability of such part, provision, or application shall not affect any of the remaining parts, provisions or applications of this Ordinance that can be given effect without the invalid provision, part or application, and to this end the provisions and parts of this Ordinance are declared to be severable.

Section 7. Code revisions. Minor changes such as the format and other changes to unify the revised Code may be necessary. The Town Clerk is hereby authorized to make such changes, provided that neither the intent nor substantive content will be altered by such changes.

Section 8. Publication and Effective Date. This Ordinance, after its passage on final reading, shall be numbered, recorded, published and posted as required by the Johnstown Home Rule Charter ("Charter") and the adoption, posting and publication shall be authenticated by the signature of the Mayor and the Town Clerk and by the Certificate of Publication. This Ordinance shall become effective upon final passage as provided by the Charter. Copies of the entire Ordinance are available at the office of the Town Clerk.

INTRODUCED, AND APPROVED on first reading by the Town Council of the Town of Johnstown, Colorado, this 3rd day of January 2022.



ATTEST:

By:

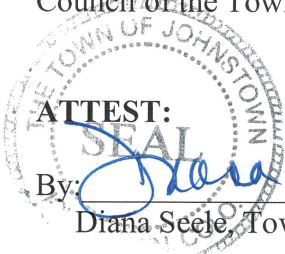
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By:

Gary Lebsack, Mayor

PASSED UPON FINAL APPROVAL AND ADOPTED on second reading by the Town Council of the Town of Johnstown, Colorado, this 7th day of February, 2022.



ATTEST:

By:

Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By:

Gary Lebsack, Mayor

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

GENERAL FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Council	80,600	562,980	12,500	643,300	1,299,380	12,600,000	-	-	13,899,380
Events	140,650	13,200	2,100	138,000	293,950	-	-	-	293,950
Town Manager	2,507,910	422,445	236,550	171,425	3,338,330	13,000	-	-	3,351,330
Town Clerk	575,020	157,260	51,560	14,300	798,140	-	-	-	798,140
Finance	862,550	342,800	27,200	6,450	1,239,000	-	-	-	1,239,000
Planning	1,003,740	722,500	132,000	9,940	1,868,180	-	-	-	1,868,180
Engineering	1,192,510	74,590	46,900	44,425	1,358,425	42,000	-	-	1,400,425
Police	6,738,990	635,650	458,100	362,500	8,195,240	460,000	-	-	8,655,240
Public Works	940,540	44,100	64,500	35,500	1,084,640	-	-	-	1,084,640
Buildings	-	408,000	8,000	96,200	512,200	7,700,000	-	-	8,212,200
Reimbursements	-	190,000	-	-	190,000	-	-	-	190,000
Totals	\$14,042,510	\$3,573,525	\$1,039,410	\$1,522,040	\$20,177,485	\$20,815,000	\$0	\$0	\$40,992,485

Total Cash Available \$ 70,909,002

Ending Fund Balance \$ 29,916,517

% of Total Budget 34.26% 8.72% 2.54% 3.71% 49.22% 50.78% 0.00% 0.00% 100.00%

Days 541

General Fund

<u>GENERAL FUND REVENUES</u>		<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
Advalorem Taxes						
10.01.3110.00	Property Taxes - Weld	11,799,808	8,690,605	8,827,189	8,827,189	7,615,507
10.01.3112.00	Property Taxes - Larimer	6,302,747	5,736,570	5,853,949	5,853,949	6,974,974
	Subtotal	18,102,555	14,427,175	14,681,138	14,681,138	14,590,481
Sales Tax						
10.01.3120.00	Sales Tax - State	17,849,976	8,837,696	15,000,000	16,500,000	17,500,000
10.01.3122.00	Use Tax - Building	3,828,323	1,776,478	1,000,000	2,400,000	1,200,000
	Subtotal	21,678,299	10,614,174	16,000,000	18,900,000	18,700,000
Excise Tax						
10.01.3130.00	Lodging Tax	162,652	98,654	105,000	105,000	105,000
10.01.3150.00	Tobacco Tax	34,060	12,945	20,000	21,600	22,000
10.01.3160.00	Severance Tax	390,970	106,675	150,000	106,675	100,000
	Subtotal	587,682	218,274	275,000	233,275	227,000
Franchise Tax						
10.01.3180.00	Franchise Tax-Cable	23,865	19,366	25,000	20,000	20,000
10.01.3182.00	Franchise Tax - Electric & Gas	656,092	420,506	550,000	636,000	700,000
	Subtotal	679,957	439,872	575,000	656,000	720,000
Licenses, Permits, & Service Charges						
10.01.3210.00	Business Licenses	26,113	21,451	18,000	28,000	28,000
10.01.3215.00	Contractors Licenses	54,400	28,900	30,000	30,000	30,000
10.01.3220.00	Dog License/Fees	1,406	1,065	1,000	1,000	1,000
10.01.3230.00	Liquor License	8,149	7,850	6,000	7,000	7,000
10.01.3510.00	Abatement Fees	400	6,169	-	1,500	20,000
10.01.3515.00	Carryout Bag Fees	11,097	5,047	4,000	7,500	7,500
10.01.3520.00	Administrative Fees	4,148	13,459	2,000	4,000	4,000
10.01.3525.00	Event Fees	-	90,603	-	90,603	100,000
10.01.3530.00	Building Permits	2,498,631	1,633,975	1,400,000	1,800,000	900,000

General Fund

<u>GENERAL FUND REVENUES</u>		<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
10.01.3546.00	Plan Review Fee	-	-	-	-	100,000
10.01.3548.00	Zoning/Subdivision Fees	2,000	-	-	-	10,000
10.01.3565.00	Facility Rental Fees	6,600	10,765	4,000	10,000	10,000
10.01.3750.00	Police Facilities Development Fees	596,502	436,614	334,190	534,120	263,700
10.01.3760.00	Public Facilities Impact Fees	1,290,357	961,208	734,110	1,173,330	588,300
Subtotal		4,499,801	3,217,106	2,533,300	3,687,053	2,069,500
Fines, Forfeitures, & P.D. Fees						
10.01.3310.00	Court Revenues	264,055	161,466	240,000	220,000	225,000
10.01.3320.00	Court Surcharge	42,278	23,470	35,000	32,000	32,000
10.01.3330.00	Restitution	630	(418)	-	-	-
Subtotal		306,963	184,518	275,000	252,000	257,000
Other Revenues						
10.01.3960.00	Interest Income	3,301,956	2,371,458	900,000	3,681,600	3,700,000
10.01.3970.00	Misc Revenue	32,110	50,952	10,000	20,000	10,000
10.01.3985.00	Refund Of Expenditures	950,213	235,272	350,000	350,000	190,000
10.01.3990.00	Rent Income	7,800	7,600	7,800	11,400	11,400
10.01.3995.00	Unrealized Gain	542,345	-	-	-	-
Subtotal		4,834,424	2,665,282	1,267,800	4,063,000	3,911,400
Revenue From Other Agencies						
10.01.3410.00	Grants - Federal	558,404	-	-	-	-
10.01.3420.00	Royalties	272,177	167,864	50,000	275,000	275,000
10.01.3440.00	State Grants	358,249	737,971	-	700,000	40,000
Subtotal		1,188,830	905,835	50,000	975,000	315,000

General Fund

<u>GENERAL FUND REVENUES</u>		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
			<u>Actuals</u>	<u>Budget</u>		
Events & Community Activities						
10.01.3953.00	Donations/Community Activities	378,487	-	40,000	-	-
10.01.3955.00	Insurance Proceeds	-	180,350	-	-	-
	Subtotal	378,487	180,350	40,000	-	-
Total Fund Revenues		52,256,999	32,852,586	35,697,238	43,447,466	40,790,381
Intragovernmental Revenues						
10.01.3999.00	To Library	(1,972,484)	(561,918)	(2,023,124)	(2,023,124)	(2,023,124)
10.01.3999.00	To Sewer Fund	-	-	(1,000,000)	(1,000,000)	-
10.01.3999.00	To Water Fund	-	(50,700,000)	(50,700,000)	(50,700,000)	-
10.01.3999.00	To Parks	(1,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(8,000,000)
10.01.3999.00	To Rec Center	(503,000)	(505,000)	(505,000)	(505,000)	(655,000)
10.01.3999.00	To Tax Fund	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)	(1,300,000)
10.01.3999.00	To Cap. Facilities Fund	-	-	-	-	(10,000,000)
	Subtotal	(5,225,484)	(55,516,918)	(57,978,124)	(57,978,124)	(21,978,124)
TOTAL FUND REVENUES W/TRANSERS		\$ 47,031,515	\$ (22,664,332)	\$ (22,280,886)	\$ (14,530,658)	\$ 18,812,257
UNRESTRICTED CASH BALANCE FORWARD					\$	52,096,745
TOTAL ANTICIPATED FUNDS AVAILABLE					\$	70,909,002

General Fund - Legislative

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.10.4001.00	Salaries	49,908	18,993	36,500	47,600	52,250
10.10.4010.00	Payroll Taxes	3,818	1,373	2,600	2,600	3,950
10.10.4025.00	Workers Compensation	604	160	1,200	1,000	1,500
10.10.4030.00	Group Insurance	-	9,981	-	20,500	22,900
	Total Personnel Services	54,330	30,507	40,300	71,700	80,600
	<u>Contractual Services</u>					
10.10.4100.00	Audit	8,500	28,500	40,000	29,000	34,000
10.10.4135.00	Other Contractual Services	29,028	257	50,000	40,000	153,300
10.10.4140.00	Postage	9	11	-	100	100
10.10.4145.00	Printing & Advertising	12,322	14,997	10,000	5,000	5,000
10.10.4150.00	Professional Services	133,157	76,642	250,000	250,000	350,500
10.10.4170.00	Telephone	1,179	836	1,200	1,200	2,080
10.10.4180.00	Travel & Training	15,279	14,574	18,000	14,000	18,000
	Total Contractual Services	199,474	135,817	369,200	339,300	562,980
	<u>Commodities</u>					
10.10.4310.00	Computers & Software	16,193	14,738	3,000	4,000	10,000
10.10.4385.00	Supplies - General	1,334	616	1,500	1,000	1,500
10.10.4400.00	Supplies - Office	793	8	2,500	1,000	1,000
	Total Commodities	18,320	15,362	7,000	6,000	12,500
	<u>Other Charges</u>					
10.10.4520.00	Donations - Community Programs	-	5,000	100,000	87,000	80,000
10.10.4530.00	Election Expenses	130,759	-	160	-	35,000
10.10.4540.00	Insurance	90,191	126,092	134,000	134,000	145,300
10.10.4560.00	Memberships & Subscriptions	47,678	34,991	92,000	80,000	84,000
10.10.4570.00	Miscellaneous	223,416	19,172	184,000	184,000	299,000
	Total Other Charges	492,044	185,256	510,160	485,000	643,300

General Fund - Legislative

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Capital - \$5,000/item min.					
10.10.4850.00	Land	4,174,770	-	-	-	-
10.10.XXXX.00	Water Shares	-	-	-	-	7,000,000
10.10.4890.00	Other Improvements	783,436	55	2,500,000	410,000	5,600,000
	Total Capital	4,958,206	55	2,500,000	410,000	12,600,000
	Total Budget Request	\$ 5,722,374	\$ 366,997	\$ 3,426,660	\$ 1,312,000	\$ 13,899,380

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Town Manager - Combined						
	<u>Personnel Services</u>					
10.20.4001.00	Salaries	812,324	684,290	1,598,000	1,355,248	1,572,450
10.20.4002.00	Overtime	495	-	-	-	500
10.20.4004.00	Compensatory Time	768	-	-	-	-
10.20.4010.00	Payroll Taxes	62,318	50,057	122,200	102,456	120,400
10.20.4020.00	Unemployment Taxes	1,790	-	13,900	13,064	12,700
10.20.4025.00	Workers Compensation	14,834	12,690	18,100	19,000	17,800
10.20.4030.00	Group Insurance	105,796	94,463	278,700	223,139	279,700
10.20.4035.00	Retirement Contribution	89,065	79,058	191,800	146,698	188,750
10.20.4040.00	Automobile Allowance	5,875	4,250	6,000	5,000	6,000
10.20.4045.00	Cell Phone Allowance	588	425	1,900	1,200	1,900
	Total Personnel Services	1,093,853	925,231	2,230,600	1,865,805	2,200,200
	<u>New Personnel</u>					
10.20.4001.00	Salaries	-	-	-	-	201,400
10.20.4010.00	Payroll Taxes	-	-	-	-	15,410
10.20.4020.00	Unemployment Taxes	-	-	-	-	1,800
10.20.4025.00	Workers Compensation	-	-	-	-	1,200
10.20.4030.00	Group Insurance	-	-	-	-	63,740
10.20.4035.00	Retirement Contribution	-	-	-	-	24,160
	Total New Personnel	-	-	-	-	307,710
	<u>Contractual Services</u>					
10.20.4120.00	Employee Education	-	-	-	-	-
10.20.4135.00	Other Contractual Services	13,803	30,670	192,300	254,000	73,100
10.20.4140.00	Postage	715	690	1,150	600	650
10.20.4145.00	Printing & Advertising	64,606	28,556	79,000	73,500	148,995
10.20.4150.00	Professional Services	147,142	6,292	157,500	90,275	92,000
10.20.4170.00	Telephone & Internet	3,918	3,334	24,730	23,810	30,930

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
10.20.4180.00	Travel & Training	30,202	21,299	55,900	46,040	76,770
	Total Contractual Services	260,386	90,842	510,580	488,225	422,445
	Commodities					
10.20.4310.00	Computers & Software	153,383	80,362	136,240	90,240	183,650
10.20.4330.00	Fuel & Lubricants	7,925	62	3,550	1,500	2,700
10.20.4385.00	Supplies - General	1,346	23,292	21,255	21,400	27,300
10.20.4400.00	Supplies - Office	8,814	964	14,450	11,750	21,900
10.20.4440.00	Supplies - Fleet	2	-	1,000	1,000	1,000
	Total Commodities	171,470	104,679	176,495	125,890	236,550
	Other Charges					
10.20.4540.00	Insurance	7,216	8,886	19,000	19,000	25,200
10.20.4560.00	Memberships & Subscriptions	20,744	12,016	9,960	9,960	13,325
10.20.4570.00	Miscellaneous	126,718	54,609	127,900	126,022	132,900
	Total Other Charges	154,678	75,511	156,860	154,982	171,425
	Capital - \$5,000/item min.					
10.20.4830.00	Equipment	-	-	-	25,000	13,000
10.20.4860.00	Vehicles	73,680	-	-	-	-
	Total Capital	73,680	-	-	25,000	13,000
Total Combined Budget Request		\$ 1,754,066	\$ 1,196,264	\$ 3,074,535	\$ 2,659,902	\$ 3,351,330

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
<u>Town Manager</u>						
	<u>Personnel Services</u>					
10.20.4001.00	Salaries	812,324	684,290	1,598,000	1,355,248	1,572,450
10.20.4002.00	Overtime	495	-	-	-	500
10.20.4004.00	Compensatory Time	768	-	-	-	-
10.20.4010.00	Payroll Taxes	62,318	50,057	122,200	102,456	120,400
10.20.4020.00	Unemployment Taxes	1,790	-	13,900	13,064	12,700
10.20.4025.00	Workers Compensation	14,834	12,690	18,100	19,000	17,800
10.20.4030.00	Group Insurance	105,796	94,463	278,700	223,139	279,700
10.20.4035.00	Retirement Contribution	89,065	79,058	191,800	146,698	188,750
10.20.4040.00	Automobile Allowance	5,875	4,250	6,000	5,000	6,000
10.20.4045.00	Cell Phone Allowance	588	425	1,900	1,200	1,900
	Total Personnel Services	1,093,853	925,231	2,230,600	1,865,805	2,200,200
	<u>New Personnel</u>					
10.20.4001.00	Salaries	-	-	-	-	201,400
10.20.4010.00	Payroll Taxes	-	-	-	-	15,410
10.20.4020.00	Unemployment Taxes	-	-	-	-	1,800
10.20.4025.00	Workers Compensation	-	-	-	-	1,200
10.20.4030.00	Group Insurance	-	-	-	-	63,740
10.20.4035.00	Retirement Contribution	-	-	-	-	24,160
	Total New Personnel	-	-	-	-	307,710

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Contractual Services</u>					
10.20.4135.00	Other Contractual Services	5,552	3,533	150,800	212,000	43,600
10.20.4140.00	Postage	23	33	1,000	500	500
10.20.4145.00	Printing & Advertising	907	56	1,500	1,500	1,500
10.20.4150.00	Professional Services	45,325	4,400	55,000	30,000	45,000
10.20.4170.00	Telephone & Internet	1,411	1,206	19,890	19,890	22,450
10.20.4180.00	Travel & Training	12,765	6,880	27,500	22,500	27,500
	Total Contractual Services	65,983	16,108	255,690	286,390	140,550
	<u>Commodities</u>					
10.20.4310.00	Computers & Software	71,760	29,766	51,100	4,800	54,950
10.20.4330.00	Fuel & Lubricants	7,859	62	3,000	1,500	2,500
10.20.4385.00	Supplies - General	488	20,490	15,000	20,000	2,500
10.20.4400.00	Supplies - Office	5,920	684	12,000	10,000	-
10.20.4440.00	Supplies - Fleet	2	-	1,000	1,000	1,000
	Total Commodities	86,029	51,002	82,100	37,300	60,950
	<u>Other Charges</u>					
10.20.4540.00	Insurance	7,216	8,886	19,000	19,000	25,200
10.20.4560.00	Memberships & Subscriptions	19,044	2,380	4,000	4,000	4,260
10.20.4570.00	Miscellaneous	108,572	17,248	100,000	100,000	100,000
	Total Other Charges	134,832	28,513	123,000	123,000	129,460
	<u>Capital - \$5,000/item min.</u>					
10.20.4860.00	Vehicles	73,680	-	-	-	-
	Total Capital	73,680	-	-	-	-
	Total Budget Request	\$ 1,454,376	\$ 1,020,854	\$ 2,691,390	\$ 2,312,495	\$ 2,838,870

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
<u>Communications</u>						
	<u>Contractual Services</u>					
10.24.4135.00	Other Contractual Services	12	-	-	500	6,500
10.24.4140.00	Postage	-	457	-	-	-
10.24.4145.00	Printing & Advertising	61,897	27,993	75,000	70,000	135,700
10.24.4150.00	Professional Services	1,835	56	2,500	1,000	-
10.24.4170.00	Telephone & Internet	1,881	1,576	2,040	2,040	2,600
10.24.4180.00	Travel & Training	4,190	599	8,000	2,500	12,000
	Total Contractual Services	69,815	30,681	87,540	76,040	156,800
	<u>Commodities</u>					
10.24.4310.00	Computers & Software	37,593	15,122	33,600	31,600	46,100
10.24.4330.00	Fuel & Lubricants	-	-	350	-	-
10.24.4385.00	Supplies - General	19	478	-	-	-
10.24.4400.00	Supplies - Office	1,966	217	1,000	600	1,000
	Total Commodities	39,578	15,817	34,950	32,200	47,100
	<u>Other Charges</u>					
10.24.4560.00	Memberships & Subscriptions	340	6,560	1,500	1,500	2,000
10.24.4570.00	Miscellaneous	759	15,454	-	-	-
	Total Other Charges	1,099	22,014	1,500	1,500	2,000
	Total Budget Request	\$ 110,492	\$ 68,513	\$ 123,990	\$ 109,740	\$ 205,900

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
<u>Economic Development</u>						
	<u>Contractual Services</u>					
10.26.4140.00	Postage	9	142	-	-	-
10.26.4145.00	Printing & Advertising	1,802	457	1,500	1,500	11,295
10.26.4150.00	Professional Services	99,974	1,795	100,000	59,175	47,000
10.26.4170.00	Telephone & Internet	-	-	1,400	1,400	1,400
10.26.4180.00	Travel & Training	4,938	7,121	7,000	7,640	10,670
	Total Contractual Services	106,723	9,514	109,900	69,715	70,365
	<u>Commodities</u>					
10.26.4310.00	Computers & Software	14,105	11,526	17,240	19,540	30,900
10.26.4330.00	Fuel & Lubricants	66	-	200	-	200
10.26.4385.00	Supplies - General	-	-	5,255	400	500
10.26.4400.00	Supplies - Office	-	-	450	450	100
	Total Commodities	14,171	11,526	23,145	20,390	31,700
	<u>Other Charges</u>					
10.26.4560.00	Memberships & Subscriptions	946	2,152	2,900	2,900	3,065
10.26.4570.00	Miscellaneous	3,655	7,561	7,400	5,522	8,400
	Total Other Charges	4,601	9,714	10,300	8,422	11,465
	Total Budget Request	\$ 125,495	\$ 30,754	\$ 143,345	\$ 98,527	\$ 113,530

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Information Technology						
	<u>Contractual Services</u>					
10.27.4170.00	Telephone & Internet	-	-	-	-	950
10.27.4180.00	Travel & Training	-	-	-	-	1,500
	Total Contractual Services	-	-	-	-	2,450
	<u>Commodities</u>					
10.27.4310.00	Computers & Software	-	-	-	-	3,000
10.27.4385.00	Supplies - General	-	-	-	-	3,000
10.27.4400.00	Supplies - Office	-	-	-	-	10,000
	Total Commodities	-	-	-	-	16,000
	<u>Other Charges</u>					
10.27.4560.00	Memberships & Subscriptions	-	-	-	-	1,000
	Total Other Charges	-	-	-	-	1,000
	<u>Capital - \$5,000/item min.</u>					
10.27.4830.00	Equipment	-	-	-	-	8,000
	Total Budget Request	\$ -	\$ -	\$ -	\$ -	\$ 27,450

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
<u>Human Relations</u>						
	<u>Contractual Services</u>					
10.28.4135.00	Other Contractual Services	8,239	27,138	41,500	41,500	23,000
10.28.4140.00	Postage	683	58	150	100	150
10.28.4145.00	Printing & Advertising	-	50	1,000	500	500
10.28.4150.00	Professional Services	8	41	-	100	-
10.28.4170.00	Telephone & Internet	626	552	1,400	480	2,580
10.28.4180.00	Travel & Training	8,309	6,700	13,400	13,400	19,100
	Total Contractual Services	17,865	34,538	57,450	56,080	45,330
	<u>Commodities</u>					
10.28.4310.00	Computers & Software	29,925	23,948	34,300	34,300	45,700
10.28.4385.00	Supplies - General	839	2,324	1,000	1,000	1,300
10.28.4400.00	Supplies - Office	928	62	1,000	700	800
	Total Commodities	31,692	26,334	36,300	36,000	47,800
	<u>Other Charges</u>					
10.28.4560.00	Memberships & Subscriptions	414	924	1,560	1,560	2,000
10.28.4570.00	Miscellaneous	13,732	14,346	20,500	20,500	24,500
	Total Other Charges	14,146	15,270	22,060	22,060	26,500
	Total Budget Request	\$ 63,703	\$ 76,143	\$ 115,810	\$ 114,140	\$ 119,630

General Fund - Town Manager Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Emergency Management						
	<u>Contractual Services</u>					
10.29.4170.00	Telephone & Internet	-	-	-	-	950
10.29.4180.00	Travel & Training	-	-	-	-	6,000
	Total Contractual Services	-	-	-	-	6,950
	<u>Commodities</u>					
10.29.4310.00	Computers & Software	-	-	-	-	3,000
10.29.4385.00	Supplies - General	-	-	-	-	20,000
10.29.4400.00	Supplies - Office	-	-	-	-	10,000
	Total Commodities	-	-	-	-	33,000
	<u>Other Charges</u>					
10.29.4560.00	Memberships & Subscriptions	-	-	-	-	1,000
	Total Other Charges	-	-	-	-	1,000
	<u>Capital - \$5,000/item min.</u>					
10.29.4830.00	Equipment	-	-	-	25,000	5,000
	Total Budget Request	\$ -	\$ -	\$ -	\$ 25,000	\$ 45,950

General Fund - Town Clerk Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.30.4001.00	Salaries	274,333	195,296	357,300	357,300	404,600
10.30.4002.00	Overtime	589	523	500	500	2,000
10.30.4010.00	Payroll Taxes	20,002	14,411	27,300	27,300	31,120
10.30.4020.00	Unemployment Taxes	-	-	3,900	3,900	3,900
10.30.4025.00	Workers Compensation	4,021	2,928	5,550	5,550	5,900
10.30.4030.00	Group Insurance	27,847	32,586	68,850	68,850	78,800
10.30.4035.00	Retirement Contribution	29,260	20,910	43,400	43,400	48,700
	Total Personnel Services	356,052	266,653	506,800	506,800	575,020
	<u>Contractual Services</u>					
10.30.4120.00	Employee Education	-	-	-	-	-
10.30.4135.00	Other Contractual Services	15,838	1,521	14,000	10,000	30,200
10.30.4140.00	Postage	4,402	1,715	2,500	2,500	2,500
10.30.4145.00	Printing & Advertising	5,466	399	2,000	2,000	2,750
10.30.4150.00	Professional Services	65,797	49,154	80,000	80,000	106,000
10.30.4160.00	Rents	576	1,479	500	500	500
10.30.4170.00	Telephone & Internet	2,069	1,753	6,200	2,500	5,310
10.30.4180.00	Travel & Training	2,140	3,097	9,500	5,000	10,000
	Total Contractual Services	96,288	59,118	114,700	102,500	157,260
	<u>Commodities</u>					
10.30.4310.00	Computers & Software	20,520	46,495	36,250	42,000	47,860
10.30.4330.00	Fuel & Lubricants	36	-	200	200	200
10.30.4400.00	Supplies - Office	2,371	1,233	3,650	2,500	3,500
	Total Commodities	22,927	47,729	40,100	44,700	51,560

General Fund - Town Clerk Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
10.30.4540.00	Insurance	2,568	3,308	3,800	3,700	4,800
10.30.4560.00	Memberships & Subscriptions	907	656	800	800	2,000
10.30.4570.00	Miscellaneous	8,287	(4,009)	5,000	1,000	7,500
	Total Other Charges	11,762	(45)	9,600	5,500	14,300
	Total Budget Request	\$ 487,029	\$ 373,455	\$ 671,200	\$ 659,500	\$ 798,140

General Fund - Events Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.35.4001.00	Salaries	-	-	88,500	42,000	89,000
10.35.4010.00	Payroll Taxes	-	-	6,600	3,300	6,850
10.35.4020.00	Unemployment Taxes	-	-	850	450	800
10.35.4025.00	Workers Compensation	-	-	1,100	600	1,100
10.35.4030.00	Group Insurance	-	-	28,300	14,200	31,900
10.35.4035.00	Retirement Contribution	-	-	10,700	5,350	10,700
10.35.4045.00	Cell Phone Allowance	-	-	300	150	300
	Total Personnel Services	-	-	136,350	66,050	140,650
	<u>Contractual Services</u>					
10.35.4135.00	Other Contractual Services	1,100	-	320	-	2,300
10.35.4145.00	Printing & Advertising	643	-	18,500	7,500	10,000
10.35.4170.00	Telephone	-	-	900	450	900
10.35.4180.00	Travel & Training	-	-	4,000	-	-
	Total Contractual Services	1,743	-	23,720	7,950	13,200
	<u>Commodities</u>					
10.35.4310.00	Computers & Software	-	-	3,300	3,300	600
10.35.4385.00	Supplies - General	-	-	1,000	1,000	1,000
10.35.4400.00	Supplies - Office	-	-	500	500	500
	Total Commodities	-	-	4,800	4,800	2,100
	<u>Other Charges</u>					
10.35.4540.00	Insurance	613	-	700	-	-
10.35.4560.00	Memberships & Subscriptions	-	1,972	550	1,980	-
10.35.4570.00	Miscellaneous	27,228	110,291	160,000	116,500	138,000
	Total Other Charges	27,841	112,263	161,250	118,480	138,000
	Total Budget Request	\$ 29,583	\$ 112,263	\$ 326,120	\$ 197,280	\$ 293,950

General Fund - Finance Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.40.4001.00	Salaries	234,929	278,363	484,800	583,152	603,000
10.40.4002.00	Overtime	524	-	500	500	500
10.40.4010.00	Payroll Taxes	16,463	20,239	37,300	44,824	46,190
10.40.4020.00	Unemployment Taxes	-	-	4,800	5,636	5,690
10.40.4025.00	Workers Compensation	3,231	4,382	5,000	6,400	6,400
10.40.4030.00	Group Insurance	41,460	54,180	90,100	115,361	128,050
10.40.4035.00	Retirement Contribution	25,686	28,137	58,300	56,052	72,420
10.40.4045.00	Cell Phone Allowance	294	213	300	300	300
	Total Personnel Services	322,587	385,514	681,100	812,225	862,550
	<u>Contractual Services</u>					
10.40.4120.00	Employee Education	-	-	-	-	8,000
10.40.4135.00	Other Contractual Services	259,778	210,309	270,300	270,300	316,200
10.40.4140.00	Postage	419	9,350	2,500	2,500	2,750
10.40.4145.00	Printing & Advertising	-	2,668	2,500	2,500	2,750
10.40.4150.00	Professional Services	4	6	100	100	100
10.40.4170.00	Telephone & Internet	2,141	2,013	4,430	4,430	5,500
10.40.4180.00	Travel & Training	1,572	4,195	6,500	4,500	7,500
	Total Contractual Services	263,914	228,541	286,330	284,330	342,800
	<u>Commodities</u>					
10.40.4310.00	Computers & Software	12,842	14,499	20,800	18,200	23,200
10.40.4400.00	Supplies - Office	3,720	1,957	4,000	2,500	4,000
	Total Commodities	16,562	16,456	24,800	20,700	27,200

General Fund - Finance Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Other Charges					
10.40.4540.00	Insurance	2,069	2,622	4,000	4,000	4,950
10.40.4560.00	Memberships & Subscriptions	190	-	600	600	1,000
10.40.4570.00	Miscellaneous	1,413	(1,147)	500	500	500
	Total Other Charges	3,672	1,475	5,100	5,100	6,450
	Total Budget Request	\$ 606,735	\$ 631,986	\$ 997,330	\$ 1,122,355	\$ 1,239,000

General Fund - Planning Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.50.4001.00	Salaries	403,767	311,708	558,300	558,300	601,920
10.50.4002.00	Overtime	85	19	1,000	1,000	1,000
10.50.4010.00	Payroll Taxes	28,784	22,669	42,700	42,700	46,220
10.50.4020.00	Unemployment Taxes	-	-	5,300	5,300	5,300
10.50.4025.00	Workers Compensation	7,307	5,077	11,500	11,500	11,500
10.50.4030.00	Group Insurance	65,623	76,763	98,300	110,000	140,800
10.50.4035.00	Retirement Contribution	30,788	22,639	66,900	59,000	72,360
	Total Personnel Services	536,354	438,875	784,000	787,800	879,100
	<u>New Personnel</u>					
10.50.4001.00	Salaries	-	-	-	-	73,900
10.50.4002.00	Overtime	-	-	-	-	2,000
10.50.4010.00	Payroll Taxes	-	-	-	-	5,810
10.50.4020.00	Unemployment Taxes	-	-	-	-	1,000
10.50.4025.00	Workers Compensation	-	-	-	-	1,000
10.50.4030.00	Group Insurance	-	-	-	-	31,820
10.50.4035.00	Retirement Contribution	-	-	-	-	9,110
	Total New Personnel	-	-	-	-	124,640
	<u>Contractual Services</u>					
10.50.4120.00	Employee Education	-	-	1,425	-	-
10.50.4135.00	Other Contractual Services	5,729	227,863	317,120	397,000	445,300
10.50.4137.00	Contractual - Restricted Bill Bac	2,848	-	-	-	-
10.50.4140.00	Postage	569	-	-	-	600
10.50.4145.00	Printing & Advertising	196	650	-	400	-
10.50.4150.00	Professional Services	-	168	45,000	30,000	250,000
10.50.4170.00	Telephone & Internet	2,472	2,745	4,400	4,400	10,600
10.50.4180.00	Travel & Training	3,518	225	13,000	7,000	16,000
	Total Contractual Services	15,332	231,651	380,945	438,800	722,500

General Fund - Planning Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Commodities					
10.50.4310.00	Computers & Software	35,467	54,361	40,400	55,000	128,600
10.50.4400.00	Supplies - Office	4,680	632	3,400	1,500	3,400
	Total Commodities	40,147	54,994	43,800	56,500	132,000
	Other Charges					
10.50.4540.00	Insurance	3,502	5,063	3,700	6,500	5,000
10.50.4560.00	Memberships & Subscriptions	1,591	965	2,650	2,650	2,690
10.50.4570.00	Miscellaneous	2,692	2,603	2,250	2,250	2,250
	Total Other Charges	7,785	8,630	8,600	11,400	9,940
	Total Budget Request	\$ 599,618	\$ 734,150	\$ 1,217,345	\$ 1,294,500	\$ 1,868,180

General Fund - Engineering Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Personnel Services					
10.55.4001.00	Salaries	399,511	400,158	761,200	695,700	811,900
10.55.4002.00	Overtime	6,475	4,529	5,000	6,500	10,000
10.55.4010.00	Payroll Taxes	29,058	29,656	58,700	53,200	62,880
10.55.4020.00	Unemployment Taxes	-	-	7,200	7,200	7,900
10.55.4025.00	Workers Compensation	13,140	11,805	18,900	18,900	19,400
10.55.4030.00	Group Insurance	67,843	89,130	175,600	152,800	180,900
10.55.4035.00	Retirement Contribution	41,837	38,129	92,900	75,600	98,630
10.55.4045.00	Cell Phone Allowance	388	425	300	700	900
	Total Personnel Services	558,252	573,831	1,119,800	1,010,600	1,192,510
	Contractual Services					
10.55.4130.00	Maintenance - Vehicles	22,042	12,135	3,000	14,135	5,000
10.55.4135.00	Other Contractual Services	142	-	4,600	4,600	18,800
10.55.4145.00	Printing & Advertising	1,199	50	1,250	1,000	1,810
10.55.4150.00	Professional Services	12,590	6	10,000	10,000	10,100
10.55.4170.00	Telephone & Internet	4,688	1,911	4,800	4,800	19,880
10.55.4180.00	Travel & Training	2,725	5,849	16,500	16,500	19,000
	Total Contractual Services	43,386	19,951	40,150	51,035	74,590
	Commodities					
10.55.4310.00	Computers & Software	17,784	2,874	17,860	16,860	14,900
10.55.4330.00	Fuel & Lubricants	-	-	13,500	13,500	13,500
10.55.4385.00	Supplies - General	165	110	500	500	900
10.55.4390.00	Supplies - Janitorial	-	-	250	200	850
10.55.4400.00	Supplies - Office	1,336	325	1,700	1,700	4,000
10.55.4410.00	Supplies - Operational	9,540	1,987	5,730	5,500	5,650
10.55.4440.00	Supplies - Fleet	-	-	2,500	2,500	3,000
10.55.4460.00	Uniforms	2,248	1,641	3,750	3,750	4,100
	Total Commodities	31,073	6,938	45,790	44,510	46,900

General Fund - Engineering Dept.

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
10.55.4540.00	Insurance	7,272	8,713	12,800	13,800	23,300
10.55.4560.00	Memberships & Subscriptions	958	1,057	20,000	15,000	21,125
10.55.4570.00	Miscellaneous	663	-	-	-	-
	Total Other Charges	8,893	9,770	32,800	28,800	44,425
	<u>Capital - \$5,000/item min.</u>					
10.55.4830.00	Equipment	6,452	-	-	-	-
10.55.4860.00	Vehicles	100,501	-	-	-	42,000
	Total Capital	106,953	-	-	-	42,000
	Total Budget Request	\$ 748,557	\$ 610,489	\$ 1,238,540	\$ 1,134,945	\$ 1,400,425

General Fund - Reimbursements

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Contractual Services					
10.51.4137.00	Contractual - Restricted Bill Back	694,373	193,480	350,000	350,000	190,000
	Total Contractual Services	694,373	193,480	350,000	350,000	190,000
	Total Budget Request	\$ 694,373	\$ 193,480	\$ 350,000	\$ 350,000	\$ 190,000

General Fund - Building Inspections

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.60.4001.00	Salaries	56,289	-	-	-	-
10.60.4010.00	Payroll Taxes	3,992	-	-	-	-
10.60.4025.00	Workers Compensation	64	-	-	-	-
10.60.4030.00	Group Insurance	9,175	-	-	-	-
10.60.4035.00	Retirement Contribution	3,327	-	-	-	-
	Total Personnel Services	72,848	-	-	-	-
	<u>Contractual Services</u>					
10.60.4135.00	Other Contractual Services	302,177	-	-	-	-
10.60.4170.00	Telephone & Internet	428	-	-	-	-
	Total Contractual Services	302,605	-	-	-	-
	<u>Commodities</u>					
10.60.4310.00	Computers & Software	269	-	-	-	-
10.60.4400.00	Supplies - Office	171	-	-	-	-
	Total Commodities	441	-	-	-	-
	<u>Other Charges</u>					
10.60.4540.00	Insurance	498	-	-	-	-
10.60.4570.00	Miscellaneous	286	-	-	-	-
	Total Other Charges	784	-	-	-	-
	Total Budget Request	\$ 376,678	\$ -	\$ -	\$ -	\$ -

General Fund - Police

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.70.4001.00	Salaries	2,984,800	2,016,133	3,883,250	3,460,200	4,226,100
10.70.4002.00	Overtime	128,313	151,414	78,000	244,000	135,000
10.70.4003.00	Off-Duty Work	-	-	-	-	-
10.70.4004.00	Compensatory Time	2,690	2,630	4,000	4,000	6,000
10.70.4010.00	Payroll Taxes	242,568	172,634	300,800	272,000	333,630
10.70.4020.00	Unemployment Taxes	-	-	35,900	35,900	37,800
10.70.4025.00	Workers Compensation	115,070	83,689	172,500	141,200	184,400
10.70.4030.00	Group Insurance	365,713	354,964	728,800	601,400	799,200
10.70.4035.00	Retirement Contribution	360,770	251,230	467,600	422,000	523,300
	Total Personnel Services	4,199,924	3,032,693	5,670,850	5,180,700	6,245,430
	<u>New Personnel</u>					
10.70.4001.00	Salaries	-	-	-	-	320,500
10.70.4002.00	Overtime	-	-	-	-	5,000
10.70.4010.00	Payroll Taxes	-	-	-	-	24,900
10.70.4020.00	Unemployment Taxes	-	-	-	-	3,400
10.70.4025.00	Workers Compensation	-	-	-	-	5,000
10.70.4030.00	Group Insurance	-	-	-	-	95,700
10.70.4035.00	Retirement Contribution	-	-	-	-	39,060
	Total New Personnel	-	-	-	-	493,560
	<u>Contractual Services</u>					
10.70.4120.00	Employee Education	830	858	4,000	4,000	4,000
10.70.4122.00	Maintenance - Buildings	150	592	3,000	-	-
10.70.4125.00	Maintenance - Equipment	480	-	-	-	2,500
10.70.4130.00	Maintenance - Vehicles	53,401	33,990	45,000	40,000	45,000
10.70.4135.00	Other Contractual Services	206,305	310,508	284,540	338,540	377,250
10.70.4140.00	Postage	942	492	750	1,000	2,500
10.70.4145.00	Printing & Advertising	3,230	1,433	2,000	2,000	3,500
10.70.4150.00	Professional Services	27,873	34,451	30,220	49,000	49,500

General Fund - Police

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
10.70.4170.00	Telephone & Internet	59,263	47,854	52,900	64,947	75,000
10.70.4180.00	Travel & Training	26,626	55,325	35,500	55,000	76,400
	Total Contractual Services	379,100	485,503	457,910	554,487	635,650
	Commodities					
10.70.4310.00	Computers & Software	53,028	35,931	151,400	114,053	192,100
10.70.4330.00	Fuel & Lubricants	64,103	40,893	80,000	63,000	75,000
10.70.4385.00	Supplies - General	119,565	58,561	95,600	85,000	102,500
10.70.4395.00	Supplies - Lab	4,997	3,478	7,500	7,300	7,500
10.70.4400.00	Supplies - Office	5,619	8,740	10,000	10,000	6,500
10.70.4460.00	Uniforms	19,688	20,209	28,100	30,000	74,500
	Total Commodities	267,000	167,813	372,600	309,353	458,100
	Other Charges					
10.70.4520.00	Donations - Community Programs	3,741	1,266	4,500	2,500	3,000
10.70.4540.00	Insurance	196,395	168,155	230,000	230,000	352,000
10.70.4560.00	Memberships & Subscriptions	630	1,965	3,100	3,100	4,000
10.70.4570.00	Miscellaneous	8,683	8,561	-	-	3,500
	Total Other Charges	209,449	179,947	237,600	235,600	362,500
	Capital - \$5,000/item min.					
10.70.4810.00	Buildings					
10.70.4830.00	Equipment	-	25,000	25,000	25,000	-
10.70.4860.00	Vehicles	-	473,236	340,000	340,000	460,000
	Total Capital	-	498,236	365,000	365,000	460,000

General Fund - Police

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Impact						
	Capital - \$5,000/item min.					
10.70.4860.00	Vehicles	493,491	236,618	340,000	340,000	-
10.70.4890.00	Other Improvements	4,481,170	1,476,757	2,998,000	1,445,000	-
	Total Capital	4,974,661	1,713,375	3,338,000	1,785,000	-
	Total Budget Request	\$ 10,030,134	\$ 6,077,568	\$ 10,441,960	\$ 8,430,140	\$ 8,655,240

General Fund - Public Works

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
10.80.4001.00	Salaries	397,155	278,585	473,000	451,000	648,010
10.80.4002.00	Overtime	1,094	4,089	4,500	6,500	5,000
10.80.4004.00	Compensatory Time	702	516	-	100	-
10.80.4010.00	Payroll Taxes	29,791	20,835	36,700	36,700	49,960
10.80.4020.00	Unemployment Taxes	-	-	5,200	5,200	5,200
10.80.4025.00	Workers Compensation	11,284	7,886	14,800	13,900	14,900
10.80.4030.00	Group Insurance	67,471	54,198	90,700	90,700	138,500
10.80.4035.00	Retirement Contribution	43,281	28,304	57,700	48,900	78,370
10.80.4045.00	Cell Phone Allowance	300	213	600	400	600
	Total Personnel Services	551,078	394,626	683,200	653,400	940,540
	<u>Contractual Services</u>					
10.80.4125.00	Maintenance - Equipment	904	-	-	-	-
10.80.4130.00	Maintenance - Vehicles	-	45	-	-	-
10.80.4135.00	Other Contractual Services	1,978	1,190	5,100	5,100	16,600
10.80.4140.00	Postage	-	-	500	500	500
10.80.4145.00	Printing & Advertising	375	602	1,000	1,000	1,000
10.80.4150.00	Professional Services	1,300	6	40,000	-	2,500
10.80.4160.00	Rents	560	-	-	-	-
10.80.4170.00	Telephone & Internet	6,113	1,958	13,500	9,000	13,500
10.80.4180.00	Travel & Training	1,155	349	18,000	12,000	10,000
	Total Contractual Services	12,385	4,150	78,100	27,600	44,100
	<u>Commodities</u>					
10.80.4310.00	Computers & Software	49,822	33,822	72,200	44,000	46,500
10.80.4330.00	Fuel & Lubricants	6,070	3,853	5,000	5,000	5,000
10.80.4385.00	Supplies - General	4,818	3,322	5,000	5,000	5,000
10.80.4390.00	Supplies - Janitorial	134	123	-	-	-
10.80.4400.00	Supplies - Office	8,318	47	3,000	1,000	3,000

General Fund - Public Works

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
10.80.4410.00	Supplies - Operational	1,777	160	2,000	1,000	2,000
10.80.4440.00	Supplies - Fleet	703	46	-	-	-
10.80.4460.00	Uniforms	1,653	767	3,000	3,000	3,000
	Total Commodities	73,295	42,142	90,200	59,000	64,500
	Other Charges					
10.80.4540.00	Insurance	12,759	11,329	28,600	28,600	29,500
10.80.4560.00	Memberships & Subscriptions	2,239	6,220	5,000	3,000	5,000
10.80.4570.00	Miscellaneous	3,802	759	-	1,000	1,000
	Total Other Charges	18,800	18,308	33,600	32,600	35,500
	Capital - \$5,000/item min.					
10.80.4810.00	Buildings	27,423	-	-	-	-
	Total Capital	27,423	-	-	-	-
	Total Budget Request	\$ 682,981	\$ 459,226	\$ 885,100	\$ 772,600	\$ 1,084,640

General Fund - Buildings

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Contractual Services</u>					
10.82.4122.00	Maintenance - Buildings	44,236	8,726	60,000	30,000	60,000
10.82.4125.00	Maintenance - Equipment	27,364	17,559	20,000	25,000	74,000
10.82.4127.00	Maintenance - Infrastructure	18,915	29,065	45,000	65,000	26,000
10.82.4135.00	Other Contractual Services	79,954	62,315	175,100	175,100	80,800
10.82.4150.00	Professional Services	3,510	500	5,000	2,500	5,000
10.82.4160.00	Rents	2,888	2,240	6,000	3,500	4,000
10.82.4170.00	Telephone & Internet	17,920	12,919	-	-	8,200
10.82.4190.00	Utilities	89,717	56,530	130,200	100,000	150,000
	Total Contractual Services	284,504	189,854	441,300	401,100	408,000
	<u>Commodities</u>					
10.82.4390.00	Supplies - Janitorial	435	825	3,000	1,500	3,000
10.82.4410.00	Supplies - Operational	4,101	4,962	5,000	5,000	5,000
	Total Commodities	4,536	5,787	8,000	6,500	8,000
	<u>Other Charges</u>					
10.82.4540.00	Insurance	32,097	48,804	69,900	69,900	96,200
	Total Other Charges	32,097	48,804	69,900	69,900	96,200
	<u>Capital - \$5,000/item min.</u>					
10.82.4810.00	Buildings	248,359	822,732	4,850,000	4,308,000	7,700,000
10.82.4830.00	Equipment	-	28,073	25,000	28,325	-
	Total Capital	248,359	850,804	4,875,000	4,336,325	7,700,000
	Total Budget Request	\$ 569,496	\$ 1,095,250	\$ 5,394,200	\$ 4,813,825	\$ 8,212,200

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

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 \$ 264,842

Ending Fund Balance \$ 264,842

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

Conservation Trust Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>CONSERVATION TRUST FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u> <u>Actuals</u>	<u>Adopted</u> <u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
30.01.3450.00	Lottery Funds	110,273	(84,179)	115,000	115,000	115,000
30.01.3960.00	Interest Income	7,621	(5,093)	3,000	7,300	2,000
	TOTAL FUND REVENUES	\$ 117,894	\$ (89,272)	\$ 118,000	\$ 122,300	\$ 117,000
	UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)					\$ 147,842
	TOTAL ANTICIPATED FUNDS AVAILABLE	\$ 117,894	\$ (89,272)	\$ 118,000	\$ 122,300	\$ 264,842

Conservation Trust Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Capital - \$5,000/item min.					
30.90.4840.00	Infrastructure	406,422	-	-	-	-
	Total Capital	406,422	-	-	-	-
	Total Budget Request	\$ 406,422	\$ -	\$ -	\$ -	\$ -

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

ARTS & CULTURE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Arts & Culture Fund	0	0	0	0	0	250,000	---	250,000
Totals	\$0	\$0	\$0	\$0	0	\$250,000	\$0	\$250,000

Total Cash Available \$ 875,069

Ending Fund Balance \$ 625,069

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

Arts and Culture Fund

<u>ARTS & CULTURE FUND REVENUES</u>		<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
32.01.3960.00	Interest	4,041	4,321	-	5,000	3,500
32.01.3999.00	Transfer In from Library (Library & Cultural Facilities Development Fee)	367,568	274,973	200,000	315,000	167,400
TOTAL FUND REVENUES		\$ 371,610	\$ 279,293	\$ 200,000	\$ 320,000	\$ 170,900
UNRESTRICTED CASH BALANCE FORWARD (BEG. FUND BAL.)						\$ 704,169
TOTAL ANTICIPATED FUNDS AVAILABLE		\$ 371,610	\$ 279,293	\$ 200,000	\$ 320,000	\$ 875,069

Arts and Culture Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Capital - \$5,000/item min.					
32.90.4800.00	Art	-	-	150,000	50,000	250,000
	Total Capital	-	-	150,000	50,000	250,000
	Total Budget Request	\$ -	\$ -	\$ 150,000	\$ 50,000	\$ 250,000

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

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	866,470	356,140	128,000	62,700	1,413,310	1,465,000	9,500,000	-	12,378,310
Totals	<u>\$ 866,470</u>	<u>\$ 356,140</u>	<u>\$ 128,000</u>	<u>\$ 62,700</u>	<u>\$ 1,413,310</u>	<u>\$ 1,465,000</u>	<u>\$ 9,500,000</u>	<u>\$ -</u>	<u>\$ 12,378,310</u>

Total Cash Available \$ 18,805,499

Ending Fund Balance \$ 6,427,189

% of Total Budget	7.00%	2.88%	1.03%	0.51%	11.42%	11.84%	76.75%	0.00%	100.00%
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Parks And Open Space Fund

<u>PARKS AND OPEN SPACE FUND REVENUES</u>		<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
34.01.3225.00	Fishing Licenses	1,010	1,095	500	1,200	1,200
34.01.3420.00	Grants	126,718	-	-	-	-
34.01.3470.00	Larimer County Open Space	452,141	215,073	400,000	445,000	475,000
34.01.3532.00	Park Fees - Building Permits	376,382	266,617	150,500	325,000	150,000
34.01.3550.00	Cemetery Care Fees	-	800	-	-	-
34.01.3567.00	Park Reservation Fees	5,345	6,525	2,000	6,500	6,500
34.01.3740.00	Park & OS - Impact Fees	954,642	714,416	415,982	881,730	457,200
34.01.3940.00	Cemetery Lot Purchase	82,947	73,130	40,000	65,000	65,000
34.01.3953.00	Donation - General	255	-	-	-	-
34.01.3960.00	Interest Income	162,435	82,385	75,000	100,000	100,000
34.01.3985.00	Reimbursed Expenses	(1,519)	-	-	-	-
		2,160,356	1,360,041	1,083,982	1,824,430	1,254,900
34.01.3999.00	From Water Fund	70,000	70,000	70,000	70,000	70,000
34.01.3999.00	From Sewer Fund	60,000	60,000	60,000	60,000	60,000
34.01.3999.00	From Conserv. Fund	150,000	-	-	-	-
34.01.3999.00	From Drainage	10,000	10,000	10,000	10,000	10,000
34.01.3999.00	From Capital Fund	-	-	-	-	2,500,000
34.01.3999.00	From General Fund	1,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Total Fund Revenues		\$ 1,290,000	\$ 2,140,000	\$ 2,140,000	\$ 2,140,000	\$ 10,640,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						\$ 8,165,499
TOTAL ANTICIPATED FUNDS AVAILABLE						\$ 18,805,499

Parks And Open Space Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
34.90.4001.00	Salaries	375,623	275,675	409,800	409,800	454,800
34.90.4002.00	Overtime	20,483	24,054	20,000	50,000	25,000
34.90.4004.00	Compensatory Time	1,935	2,350	1,500	4,000	4,000
34.90.4010.00	Payroll Taxes	28,350	21,784	31,800	37,300	36,750
34.90.4020.00	Unemployment Taxes	-	-	4,100	4,100	4,400
34.90.4025.00	Workers Compensation	14,772	11,224	20,500	20,500	20,500
34.90.4030.00	Group Insurance	80,719	88,872	96,000	153,300	99,300
34.90.4035.00	Retirement Contribution	33,412	26,944	49,200	46,400	57,700
	Total Personnel Services	555,294	450,902	632,900	725,400	702,450
	<u>New Personnel Services</u>					
34.90.4001.00	Salaries	-	-	-	-	109,000
34.90.4002.00	Overtime	-	-	-	-	2,000
34.90.4010.00	Payroll Taxes	-	-	-	-	8,500
34.90.4020.00	Unemployment Taxes	-	-	-	-	1,000
34.90.4025.00	Workers Compensation	-	-	-	-	1,000
34.90.4030.00	Group Insurance	-	-	-	-	31,840
34.90.4035.00	Retirement Contribution	-	-	-	-	10,680
	Total Personnel Services	-	-	-	-	164,020
	<u>Contractual Services</u>					
34.90.4120.00	Employee Education	-	-			
34.90.4122.00	Maintenance - Buildings	380	1,333	31,000	20,000	15,000
34.90.4125.00	Maintenance - Equipment	8,315	20,763	35,000	40,000	20,000
34.90.4127.00	Maintenance - Infrastructure	111,162	75,190	150,000	120,000	100,000
34.90.4130.00	Maintenance - Fleet	468	4,570	10,000	10,000	10,000
34.90.4135.00	Other Contractual Services	115,049	66,107	114,900	100,000	110,600
34.90.4150.00	Professional Services	10,130	6,401	2,000	2,000	2,000
34.90.4170.00	Telephone & Internet	3,186	1,789	3,100	3,100	4,200

Parks And Open Space Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
34.90.4180.00	Travel & Training	8,814	2,900	9,340	7,500	9,340
34.90.4190.00	Utilities	50,165	28,935	100,000	80,000	85,000
	Total Contractual Services	307,669	207,988	455,340	382,600	356,140
	Commodities					
34.90.4300.00	Chemicals	34,263	25,865	20,000	25,000	30,000
34.90.4310.00	Computers & Software	3,196	2,001	6,800	6,800	7,000
34.90.4330.00	Fuel & Lubricants	10,989	7,143	18,000	15,000	15,000
34.90.4385.00	Supplies - General	3,862	2,591	5,000	5,000	5,000
34.90.4410.00	Supplies - Operational	81,256	33,179	60,000	50,000	60,000
34.90.4420.00	Supplies - Safety	142	261	2,000	500	500
34.90.4430.00	Supplies - Training	92	-	-	-	-
34.90.4440.00	Supplies - Fleet	3,392	1,767	6,000	3,000	6,000
34.90.4460.00	Uniforms	3,725	2,978	4,500	4,500	4,500
	Total Commodities	140,917	75,786	122,300	109,800	128,000
	Other Charges					
34.90.4540.00	Insurance	4,110	5,553	13,600	13,600	14,700
34.90.4570.00	Miscellaneous	38,202	17,800	48,000	20,000	48,000
	Total Other Charges	42,312	23,353	61,600	33,600	62,700
	Capital - \$5,000/item min.					
34.90.4830.00	Equipment	111,571	66,628	110,000	110,000	40,000
34.90.4840.00	Infrastructure	901,083	717,002	315,000	315,000	1,425,000
34.90.4850.00	Land	723,548	-	-	-	-
34.90.4860.00	Vehicles	32,997	65,425	66,600	-	-
	Total Capital	1,769,199	849,055	491,600	425,000	1,465,000

Parks And Open Space Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Impact						
	Capital - \$5,000/item min.					
34.90.4840.00	Infrastructure	-	717,002	1,520,000	1,250,000	9,500,000
	Total Capital	-	717,002	1,520,000	1,250,000	9,500,000
	Total Budget Request	\$ 2,815,391	\$ 2,324,085	\$ 3,283,740	\$ 2,926,400	\$ 12,378,310

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
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STREET AND ALLEY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Impact Outlay	Debt Service	Total
Streets Fund	1,177,000	5,067,890	430,950	24,200	6,700,040	11,035,000	-	-	17,735,040
Totals	\$ 1,177,000	\$ 5,067,890	\$ 430,950	\$ 24,200	\$ 6,700,040	\$ 11,035,000	\$ -	\$ -	\$ 17,735,040

Total Cash Available \$ 38,761,518

Ending Fund Balance \$ 21,026,477

% of Total Budget	6.64%	28.58%	2.43%	0.14%	37.78%	62.22%	0.00%	0.00%	100.00%
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Street And Alley Fund

STREET AND ALLEY FUND REVENUES

	<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
36.01.3120.00 Sales Taxes - General	2,962,812	1,465,105	2,400,000	2,800,000	2,916,667
36.01.3122.00 Use Taxes - Buildings	956,962	443,949	500,000	700,000	400,000
36.01.3124.00 Sales & Use Taxes - Vehicles	2,570,015	1,467,964	1,600,000	2,000,000	1,800,000
36.01.3140.00 Specific Ownership Taxes	800,274	435,469	435,000	720,000	750,000
36.01.3176.00 Highway Users Taxes	680,892	390,067	568,000	585,200	377,670
36.01.3265.00 Right of Way Permits	97,400	69,700	40,000	105,000	105,000
36.01.3268.00 Street Cut Fees	21,525	2,650	5,000	-	-
36.01.3420.00 Grants	134,085	22,000	-	22,000	498,000
36.01.3430.00 Road & Bridge - Weld	150,312	83,811	85,000	100,000	100,000
36.01.3435.00 Road & Bridge - Larimer	54,911	53,355	45,000	53,355	25,000
36.01.3580.00 Vehicle Registration Fees	66,218	36,476	55,000	60,000	65,000
36.01.3590.00 Trash Collection Fees	1,093,053	782,175	1,050,000	1,200,000	1,250,000
36.01.3790.00 Transportation Facility Development Fee - Impact	2,341,259	1,697,776	970,000	2,050,800	1,063,200
36.01.3794.00 Traffic Interchange Recovery	158,695	150,129	50,940	150,000	50,000
36.01.3960.00 Interest	616,050	744,677	100,000	1,000,000	850,000
36.01.3970.00 Miscellaneous	120	10,118	-	-	-
36.01.3985.00 Refund Of Expenditures	-	667,835	225,000	667,835	500,000
36.01.3995.00 Unrealized Gain On Investments	44,930	-	-	-	-
Subtotal	12,749,513	8,523,255	8,128,940	12,214,190	10,750,537
Total Fund Revenues	\$ 12,749,513	\$ 8,523,255	\$ 8,128,940	\$ 12,214,190	\$ 10,750,537
Unrestricted Cash Balance Forward (Beg. Fund Bal.)					\$ 28,010,981
Total Anticipated Funds Available	\$ 12,749,513				\$ 38,761,518

Street And Alley Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
36.90.4001.00	Salaries	510,410	417,352	707,700	707,700	589,800
36.90.4002.00	Overtime	28,561	33,815	25,000	60,000	30,000
36.90.4004.00	Compensatory Time	2,492	2,381	4,000	4,300	8,000
36.90.4010.00	Payroll Taxes	38,921	33,163	55,040	54,000	47,450
36.90.4020.00	Unemployment Taxes	-	-	6,200	6,200	6,600
36.90.4025.00	Workers Compensation	27,039	24,981	47,100	47,100	49,100
36.90.4030.00	Group Insurance	74,198	88,000	140,950	15,950	157,060
36.90.4035.00	Retirement Contribution	44,419	36,606	84,500	72,900	74,380
	Total Personnel Services	726,040	636,297	1,070,490	968,150	962,390
	<u>New Personnel</u>					
36.90.4001.00	Salaries	-	-	-	-	118,600
36.90.4002.00	Overtime	-	-	-	-	2,000
36.90.4010.00	Payroll Taxes	-	-	-	-	9,230
36.90.4020.00	Unemployment Taxes	-	-	-	-	3,200
36.90.4025.00	Workers Compensation	-	-	-	-	3,500
36.90.4030.00	Group Insurance	-	-	-	-	63,600
36.90.4035.00	Retirement Contribution	-	-	-	-	14,480
	Total New Personnel	-	-	-	-	214,610
	<u>Contractual Services</u>					
36.90.4120.00	Employee Education	877	-	3,700	1,800	2,500
36.90.4125.00	Maintenance - Equipment	33,019	22,032	25,000	25,000	25,000
36.90.4127.00	Maintenance - Infrastructure	2,297,591	838,321	2,658,000	2,658,000	3,000,000
36.90.4130.00	Maintenance - Fleet	73,740	19,081	88,000	70,000	110,000
36.90.4135.00	Other Contractual Services	1,056,102	683,307	1,134,700	1,134,700	1,260,600
36.90.4140.00	Postage	-	-	500	200	300
36.90.4145.00	Printing & Advertising	-	-	1,500	1,000	1,000
36.90.4150.00	Professional Services	2,064	1,178	20,000	2,500	260,000

Street And Alley Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
36.90.4160.00	Rents	21,672	9,630	8,000	8,000	5,000
36.90.4170.00	Telephone & Internet	4,480	1,710	3,900	3,900	6,300
36.90.4180.00	Travel & Training	15,227	2,366	21,020	21,020	22,340
36.90.4190.00	Utilities	314,536	206,688	357,000	357,000	374,850
	Total Contractual Services	3,819,308	1,784,311	4,321,320	4,283,120	5,067,890
	Commodities					
36.90.4300.00	Chemicals	64,380	73,759	89,000	89,000	89,000
36.90.4310.00	Computers & Software	8,159	6,268	10,900	10,000	11,900
36.90.4330.00	Fuel & Lubricants	37,609	30,472	50,000	50,000	50,000
36.90.4385.00	Supplies - General	9,645	5,965	10,000	7,500	5,000
36.90.4400.00	Supplies - Office	-	249	800	800	800
36.90.4410.00	Supplies - Operational	175,888	84,541	175,000	100,000	175,000
36.90.4420.00	Supplies - Safety	35,529	46,011	68,000	68,000	30,000
36.90.4430.00	Supplies - Training	919	458	4,000	1,000	1,000
36.90.4440.00	Supplies - Fleet	36,568	31,168	48,000	50,000	60,000
36.90.4460.00	Uniforms	8,448	7,446	6,750	8,000	8,250
	Total Commodities	377,145	286,337	462,450	384,300	430,950
	Other Charges					
36.90.4540.00	Insurance	7,924	10,728	17,500	17,500	21,200
36.90.4560.00	Memberships & Subscriptions	-	1,229	3,500	3,000	3,000
36.90.4570.00	Miscellaneous	203	-	-	-	-
	Total Other Charges	8,127	11,957	21,000	20,500	24,200
	Capital - \$5,000/item min.					
36.90.4830.00	Equipment	242,872	104,858	165,000	130,000	65,000
36.90.4840.00	Infrastructure	842,232	2,831,165	5,230,000	4,783,000	10,795,000
36.90.4860.00	Vehicles	457,580	124,663	294,500	294,500	175,000
	Total Capital	1,542,684	3,060,686	5,689,500	5,207,500	11,035,000

Street And Alley Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Impact						
	Capital - \$5,000/item min.					
36.90.4840.00	Infrastructure	-	-	5,200,000	300,000	-
	Total Capital	-	-	5,200,000	300,000	-
	Total Budget Request	\$ 6,473,304	\$ 5,779,588	\$ 16,764,760	\$ 11,163,570	\$ 17,735,040

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

CAPITAL PROJECTS FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Capital Projects	-	12,000	-	-	12,000	9,850,000	-	9,862,000
Totals	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ 9,850,000	\$ -	\$ 9,862,000

Total Cash Available \$ 21,246,492

Ending Fund Balance \$ 11,384,492

% of Total Budget	0.00%	0.12%	0.00%	0.00%	0.12%	99.88%	0.00%	100.00%
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Capital Projects Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>CAPITAL PROJECT FUND REVENUES</u>				<u>Budget</u>		
38.01.3120.00	Sales Tax Revenues	-	-	-	-	-
38.01.3122.00	Use Tax Revenues - Buildings	1,915,366	892,027	850,000	1,300,000	750,000
38.01.3960.00	Interest	601,350	177,799	100,000	250,000	250,000
38.01.3995.00	Unrealized Gain On Investments	261,692	-	-	-	-
38.01.3999.00	Transfers To / From	(200,000)	-	(50,000)	(90,000)	7,460,000
	Subtotal	2,578,408	1,069,826	900,000	1,460,000	8,460,000
Total Fund Revenues		\$ 2,578,408	\$ 1,069,826	\$ 900,000	\$ 1,460,000	\$ 8,460,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						\$ 12,786,492
TOTAL ANTICIPATED FUNDS AVAILABLE						\$ 21,246,492

Capital Projects Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Contractual Services</u>					
38.90.4135.00	Other Contractual Services	6,593	4,386	10,500	10,500	12,000
	Total Contractual Services	6,593	4,386	10,500	10,500	12,000
	<u>Capital - \$5,000/item min.</u>					
38.90.4840.00	Infrastructure	537,029	120,069	5,675,000	1,800,000	6,850,000
38.90.4850.00	Land	-	-	-	-	3,000,000
	Total Capital	537,029	120,069	5,675,000	1,800,000	9,850,000
	Total Budget Request	\$ 543,622	\$ 124,455	\$ 5,685,500	\$ 1,810,500	\$ 9,862,000

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

TAX ALLOCATION EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Tax Allocation	-	-	-	1,300,000	1,300,000	-	-	1,300,000
Totals	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000

Total Cash Available \$ 1,331,435

Ending Fund Balance \$ 31,435

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

Tax Allocation Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<u>TAX ALLOCATION FUND REVENUES</u>						
60.01.3120.00	Tax Sharing	-	-	1,750,000	1,750,000	1,300,000
60.01.3999.00	Transfers In	1,525,894	766,250	50,000	-	40,000
		<u>1,525,894</u>	<u>766,250</u>	<u>1,800,000</u>	<u>1,750,000</u>	<u>1,340,000</u>
Total Fund Revenues		\$ 1,525,894	\$ 766,250	\$ 1,800,000	\$ 1,750,000	\$ 1,340,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						\$ (8,565)
Total Anticipated Funds Available						\$ 1,331,435

Tax Allocation Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
60.90.4570.00	Miscellaneous	1,525,894	766,250	1,800,000	1,800,000	1,300,000
	Total Other Charges	1,525,894	766,250	1,800,000	1,800,000	1,300,000
	Total Budget Request	\$ 1,525,894	\$ 766,250	\$ 1,800,000	\$ 1,800,000	\$ 1,300,000

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026

WATER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
WF Operations	1,637,190	1,872,010	1,563,675	1,690,980	6,763,855	66,940,000	4,685,250	78,389,105
WF C&D	641,450	233,450	555,240	12,100	1,442,240	1,780,000	-	3,222,240
Totals	\$ 2,278,640	\$ 2,105,460	\$ 2,118,915	\$ 1,703,080	\$ 8,206,095	\$ 68,720,000	\$ 4,685,250	\$ 81,611,345
Total Cash Available								\$ 132,446,014
Ending Fund Balance								\$ 50,834,669
% of Total Budget	2.79%	2.58%	2.60%	2.09%	10.06%	84.20%	5.74%	100.00%

Water Fund

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
<u>WATER FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
Watering Permit	500	-	250	-	-
Grants	-	-	-	-	165,000
Sales Of Potable Water	7,539,642	7,017,670	7,600,000	8,000,000	10,200,000
Sales Of Nonpotable Water	75,043	78,173	35,000	35,000	36,700
Water Tap Fee	4,372,587	2,838,629	2,230,000	3,500,000	2,264,700
Raw Water Development Fee	3,844,569	2,457,996	1,890,000	2,800,000	1,944,000
Hydrant/Bulk Water	633,612	151,095	180,000	365,000	340,000
Water Lease	38,133	42,335	20,000	42,335	42,000
Water Share Fees	2,009,800	6,860,058	500,000	894,000	720,000
Water Meter Fee	314,654	189,454	146,000	300,000	142,500
Interest Income	1,999,381	2,053,126	1,200,000	3,200,000	1,600,000
Miscellaneous	341,492	242,894	125,000	125,000	125,000
Proceeds From Issuance Of Bonds	7,832	-	-	-	-
Refund Of Expenditures	42,988	572,101	-	572,101	-
Unrealized Gain On Investments	255,429	-	-	-	-
Transfer Out	-	50,700,000	50,700,000	50,700,000	-
Subtotal	21,475,661	73,203,531	64,626,250	70,533,436	17,579,900
Total Fund Revenues	\$ 21,475,661	\$ 73,203,531	\$ 64,626,250	\$ 70,533,436	\$ 17,579,900
Unrestricted Cash Balance Forward (Beg. Fund Bal.)					\$ 114,866,114
Less Contributed Capital					\$ -
Total Anticipated Funds Available					\$ 132,446,014
Revenues Total					\$ 17,579,900

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Administrative Costs					
	Personnel Services					
70.12.4001.00	Salaries	99,475	70,671	125,900	125,900	185,920
70.12.4002.00	Overtime	544	485	800	800	1,000
70.12.4005.00	Compensated Absences	-	-	-	-	-
70.12.4010.00	Payroll Taxes	6,604	5,208	9,600	9,600	14,300
70.12.4020.00	Unemployment Taxes	-	-	1,800	1,800	1,000
70.12.4025.00	Workers Compensation	1,452	1,311	4,000	2,100	2,100
70.12.4030.00	Group Insurance	10,641	14,335	37,900	24,200	37,900
70.12.4035.00	Retirement Contribution	9,979	6,126	15,200	12,000	22,440
	Total Personnel Services	128,695	98,136	195,200	176,400	264,660
	Contractual Services					
70.12.4110.00	Billing & Administrative	70,000	70,000	70,000	70,000	70,000
70.12.4135.00	Other Contractual Services	65,607	42,209	72,000	72,000	75,000
70.12.4140.00	Postage	1	-	850	500	850
70.12.4145.00	Printing & Advertising	17,796	7,321	18,000	18,000	18,000
70.12.4150.00	Professional Services	-	-	2,000	1,000	2,000
	Total Contractual Services	153,404	119,530	162,850	161,500	165,850
	Administrative Costs Total	282,099	217,666	358,050	337,900	430,510
	Conservation Programming					
	Contractual Services					
70.14.4120.00	Employee Education	-	-	-	-	4,000
70.14.4135.00	Other Contractual Services	-	-	-	24,000	128,000
70.14.4140.00	Postage	-	-	-	75	300
70.14.4145.00	Printing and Advertising	-	-	-	600	1,800
70.14.4170.00	Telephone & Internet	-	-	-	300	600
70.14.4180.00	Travel & Training	-	-	-	600	1,700

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Total Contractual	-	-	-	25,575	136,400
	<u>Commodities</u>					
70.14.4310.00	Computers & Software	-	-	-	-	900
70.14.4330.00	Fuel & Lubricants	-	-	-	200	500
70.14.4380.00	Supplies - General	-	-	-	3,211	1,000
70.14.4385.00	Uniforms	-	-	-	-	175
	Total Commodities	-	-	-	3,411	2,575
	<u>Other Charges</u>					
70.14.4560.00	Memberships& Subscriptions	-	-	-	525	1,690
	Total Other	-	-	-	525	1,690
	Total Conservation	-	-	-	29,511	140,665

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Operational Costs					
	Personnel Services					
70.90.4001.00	Salaries	493,410	388,438	632,800	632,800	912,020
70.90.4002.00	Overtime	24,658	24,004	24,000	24,000	48,000
70.90.4004.00	Compensatory Time	55	-	-	-	-
70.90.4005.00	Compensated Absences	14,024	-	15,000	15,000	15,000
70.90.4010.00	Payroll Taxes	37,077	29,639	49,500	49,500	73,450
70.90.4020.00	Unemployment Taxes	-	-	6,250	6,250	6,250
70.90.4025.00	Workers Compensation	13,690	11,155	21,300	21,300	21,300
70.90.4030.00	Group Insurance	83,401	72,220	133,600	133,600	180,500
70.90.4035.00	Retirement Contribution	53,089	41,745	76,100	76,100	115,210
70.90.4045.00	Cell Phone Allowance	588	413	450	800	800
	Total Personnel Services	719,992	567,614	959,000	959,350	1,372,530
	Contractual Services					
70.90.4122.00	Maintenance - Buildings	7,388	1,208	7,000	7,000	15,000
70.90.4125.00	Maintenance - Equipment	159,845	64,669	47,000	70,000	91,500
70.90.4127.00	Maintenance - Infrastructure	81,350	24,825	25,000	25,000	25,000
70.90.4130.00	Maintenance - Vehicles	1,890	15,969	5,500	17,000	9,000

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
70.90.4135.00	Other Contractual Services	126,109	103,702	178,000	178,000	204,900
70.90.4140.00	Postage	3,199	-	3,000	75	3,000
70.90.4145.00	Printing and Advertising	2,200	-	3,000	600	3,000
70.90.4150.00	Professional Services	318,835	139,593	220,000	210,000	630,000
70.90.4160.00	Rents	1,986	1,052	2,000	2,300	2,000
70.90.4170.00	Telephone & Internet	14,040	12,431	19,960	20,560	36,860
70.90.4180.00	Travel & Training	1,836	2,066	8,700	4,000	7,500
70.90.4190.00	Utilities	371,769	179,755	234,150	280,000	297,000
70.90.4195.00	Water Assessments	217,778	202,816	235,725	236,000	245,000
	Total Contractual Services	1,308,224	748,086	989,035	1,050,535	1,569,760
	Commodities					
70.90.4300.00	Chemicals	1,017,138	715,750	1,100,000	1,100,000	1,450,000
70.90.4310.00	Computers & Software	7,685	4,240	22,300	18,650	34,750
70.90.4330.00	Fuel & Lubricants	11,466	6,936	15,000	15,200	15,000
70.90.4340.00	Hydrants	-	-	-	-	-
70.90.4380.00	Supplies - Buildings	210	-	2,500	5,711	2,500
70.90.4385.00	Supplies - General	6,021	1,184	4,000	4,000	5,000
70.90.4390.00	Supplies - Janitorial	-	86	500	1,000	1,000
70.90.4395.00	Supplies - Lab	13,823	8,920	16,850	15,000	15,850
70.90.4400.00	Supplies - Office	33	12,615	250	-	-
70.90.4410.00	Supplies - Operational	28,561	2,286	20,000	18,000	20,000
70.90.4420.00	Supplies - Safety	1,201	1,081	2,200	2,400	2,000
70.90.4430.00	Supplies - Training	1,720	5,371	1,500	1,500	1,500
70.90.4440.00	Supplies - Fleet	1,948	4,004	5,500	6,000	9,000
70.90.4460.00	Uniforms	3,047	-	4,500	4,500	4,500
70.90.4480.00	Water Meters	-	-	-	-	-
	Total Commodities	1,092,853	762,473	1,195,100	1,191,961	1,561,100

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
70.90.4515.00	Depreciation	806,010	721,163	1,200,000	1,200,000	1,400,000
70.90.4540.00	Insurance	86,272	118,191	137,000	137,000	175,000
70.90.4560.00	Memberships& Subscriptions	2,560	2,242	1,000	1,725	4,290
70.90.4570.00	Miscellaneous	109,554	11,185	300,000	100,000	110,000
	Total Other Charges	1,004,396	852,781	1,638,000	1,438,725	1,689,290
	<u>Capital - \$5,000/item min.</u>					
70.90.4810.00	Buildings	16,894,205	16,344,088	47,600,000	35,000,000	40,000,000
70.90.4830.00	Equipment	-	26,345	20,000	26,345	140,000
70.90.4840.00	Infrastructure	381,571	183,973	10,500,000	5,000,000	26,300,000
70.90.4860.00	Vehicles	-	75,000	80,000	75,000	-
70.90.4880.00	Water Shares	-	-	-	-	500,000
	Total Capital	17,275,776	16,629,406	58,200,000	40,101,345	66,940,000
	<u>Debt Service</u>					
70.90.4900.00	Debt Service - Principal	365,000	-	1,485,000	1,485,000	1,525,000
70.90.4950.00	Debt Service - Interest	1,100,092	1,616,500	3,305,750	3,305,750	3,160,250
70.90.4995.00	Cost of Issuance	612,165	-	-	-	-
	Total Debt	2,077,257	1,616,500	4,790,750	4,790,750	4,685,250
	Operations Total:	23,478,498	21,176,860	67,771,885	49,532,666	77,817,930

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Water - Collection & Distribution					
	<u>Personnel Services</u>					
70-92-4001-00	Salaries	283,315	230,458	393,600	393,600	358,100
70-92-4002-00	Overtime	14,405	12,456	17,000	17,000	20,000
70-92-4004-00	Compensatory Time	1,881	1,926	-	-	-
70-92-4005-00	Compensated Absences	-	-	5,000	5,000	6,000
70-92-4010-00	Payroll Taxes	21,720	17,868	30,400	30,400	28,930
70-92-4020-00	Unemployment Taxes	-	-	3,600	3,600	4,200
70-92-4025-00	Workers Compensation	17,477	14,712	18,500	18,500	24,300
70-92-4030-00	Group Insurance	44,136	59,946	63,300	93,200	98,200
70-92-4035-00	Retirement Contribution	31,579	27,246	48,600	44,150	45,400
	Total Personnel Services	414,513	364,611	580,000	605,450	585,130
	<u>New Personnel</u>					
70-92-4001.00	Salaries	-	-	-	-	29,800
70-92-4002.00	Overtime	-	-	-	-	2,000
70-92-4010.00	Payroll Taxes	-	-	-	-	2,500
70-92-4020.00	Unemployment Taxes	-	-	-	-	1,000
70-92-4025.00	Workers Compensation	-	-	-	-	1,200
70-92-4030.00	Group Insurance	-	-	-	-	16,000
70-92-4035.00	Retirement Contribution	-	-	-	-	3,820
	Total Personnel Services	-	-	-	-	56,320
	<u>Contractual Services</u>					
70-92-4122-00	Maintenance - Buildings	-	1,460	2,000	2,500	5,000
70-92-4125-00	Maintenance - Equipment	85,976	384	59,000	9,000	64,000
70-92-4127-00	Maintenance - Infrastructure	72,373	66,400	100,000	125,000	125,000
70-92-4130-00	Maintenance - Vehicles	1,555	12,540	6,000	14,000	5,750
70-92-4135-00	Other Contractual Services	23,983	15,523	19,710	27,700	31,700
70-92-4140-00	Postage	868	132	1,500	500	500

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
70-92-4145-00	Printing & Advertising	55	-	1,500	1,000	1,000
70-92-4150-00	Professional Services	364	529	10,500	9,750	500
	Total Contractual Services	185,176	96,968	200,210	189,450	233,450
	Commodities					
70-92-4170-00	Telephone & Internet	6,610	4,342	16,900	8,400	10,000
70-92-4180-00	Travel & Training	4,661	946	7,500	4,000	10,240
70-92-4190-00	Utilities	3,352	810	16,275	5,000	15,000
70-92-4300-00	Chemicals	-	-	1,000	500	1,000
70-92-4310-00	Computers And Software	54,763	34,257	28,900	28,000	28,150
70-92-4340-00	Hydrants	8,950	1,756	35,000	10,000	30,000
70-92-4385-00	Supplies - General	11,795	2,113	5,000	4,800	5,000
70-92-4390-00	Supplies - Janitorial	-	-	-	-	-
70-92-4395-00	Supplies - Lab	654	-	1,500	1,000	1,000
70-92-4400-00	Supplies - Office	61	6	-		500
70-92-4410-00	Supplies - Operational	45,113	9,465	30,000	20,000	30,000
70-92-4420-00	Supplies - Safety	1,590	893	1,500	1,500	5,000
70-92-4430-00	Supplies - Training	699	200	1,000	1,000	1,000
70-92-4440-00	Supplies - Vehicles	5,262	969	6,000	5,500	14,750
70-92-4460-00	Uniforms	3,470	4,314	3,000	3,200	3,600
70-92-4480-00	Water Meters	416,063	372,192	350,000	410,000	400,000
	Total Commodities	563,042	432,263	503,575	502,900	555,240
	Other Charges					

Water Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
70-92-4560-00	Memberships & Subscriptions	1,716	570	1,000	700	2,100
70-92-4570-00	Miscellaneous	31,519	344	10,000	500	10,000
	Total Other Charges	33,235	914	11,000	1,200	12,100
	Capital - \$5,000/Item Min.					
70-92-4830-00	Capital - Equipment	59,850	-	79,000	4,000	-
70-92-4840-00	Capital - Infrastructure	689,889	3,023,986	4,500,000	3,300,000	1,750,000
70-92-4860-00	Capital - Vehicles	129,743	94,953	100,000	94,953	30,000
70-92-4880-00	Capital - Water Shares	11,540,000	-	-	-	-
	Total Capital	12,419,482	3,118,939	4,679,000	3,398,953	1,780,000
	Total C&D	13,615,448	4,013,695	5,973,785	4,697,953	3,222,240
	Total Budget Request	\$ 37,376,045	\$ 25,408,221	\$ 74,103,720	\$ 54,598,030	\$ 81,611,345

TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026

SEWER FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
SF Operations	987,000	1,112,900	338,750	1,680,600	4,119,250	6,540,000	2,764,900	13,424,150
SF C&D	518,720	588,490	62,600	15,600	1,185,410	2,230,000	-	3,415,410
Totals	\$ 1,505,720	\$ 1,701,390	\$ 401,350	\$ 1,696,200	\$ 5,304,660	\$ 8,770,000	\$ 2,764,900	\$ 16,839,560
Total Cash Available								\$ 43,534,861
Ending Fund Balance								\$ 26,695,301
% of Total Budget	8.94%	10.10%	2.38%	10.07%	31.50%	52.08%	16.42%	100.00%

Sewer Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</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	-	-	-	-	-
72.01.3775.00	Sewer - Regional Impact Fee	3,287,200	1,718,551	1,045,000	1,800,000	1,330,000
72.01.3870.00	Sewer Charges	4,287,463	3,673,870	4,364,250	5,474,000	6,295,100
72.01.3880.00	Sewer Tap Fees	6,111,241	4,132,194	2,803,213	5,000,000	2,877,600
72.01.3885.00	Sewer Inspection Fee	61,700	40,800	12,000	35,000	12,000
72.01.3960.00	Interest	3,206,124	1,363,172	1,300,000	1,800,000	450,000
72.01.3970.00	Miscellaneous	7,951	2,886	25,000	436	3,000
72.01.3995.00	Unrealized Gain On Investments	170,529	-	-	-	-
72.01.3999.00	Transfers Out	(2,559,808)	-	(1,000,000)	(1,000,000)	-
72.01.3985.00	Refund Of Expenditures	4,279	-	-	-	-
Subtotal		14,576,679	10,931,473	8,549,463	13,109,436	10,967,700
Total Fund Revenues		\$ 14,576,679	\$ 10,931,473	\$ 8,549,463	\$ 13,109,436	\$ 10,967,700
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						\$ 32,567,161
Total Anticipated Funds Available						\$ 43,534,861

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Administrative Costs						
	Personnel Services					
72.12.4001.00	Salaries	98,639	51,254	75,100	75,100	85,300
72.12.4002.00	Overtime	543	298	800	800	800
72.12.4010.00	Payroll Taxes	6,483	3,791	5,800	5,800	6,590
72.12.4020.00	Unemployment Taxes	-	-	1,000	1,000	1,000
72.12.4025.00	Workers Compensation	1,452	950	3,000	3,000	3,000
72.12.4030.00	Group Insurance	10,640	12,048	23,700	23,700	23,300
72.12.4035.00	Retirement Contribution	9,979	4,169	9,000	9,000	10,340
	Total Personnel Services	127,736	72,510	118,400	118,400	130,330
	Contractual Services					
72.12.4110.00	Billing & Administrative	-	60,000	60,000	60,000	60,000
72.12.4135.00	Other Contractual Services	60,471	41,886	69,000	69,000	75,000
72.12.4140.00	Postage	-	-	1,000	-	-
72.12.4145.00	Printing & Advertising	17,796	7,321	18,500	18,500	18,500
	Total Contractual Services	78,267	109,207	148,500	147,500	153,500
	Total Administrative Costs	206,003	181,717	266,900	265,900	283,830
Operational Costs						
	Personnel Services					
72.90.4001.00	Salaries	471,092	260,028	538,800	538,800	457,100
72.90.4002.00	Overtime	22,241	9,480	20,000	20,000	20,000
72.90.4004.00	Compensatory Time	166	-	1,000	1,000	1,000
72.90.4005.00	Compensated Absences	16,474	-	7,500	7,500	8,000
72.90.4010.00	Payroll Taxes	35,110	19,356	41,400	41,400	36,500
72.90.4020.00	Unemployment Taxes	-	-	5,250	5,250	4,920
72.90.4025.00	Workers Compensation	11,505	6,239	20,600	20,600	19,900
72.90.4030.00	Group Insurance	88,244	52,631	114,500	114,500	99,400
72.90.4035.00	Retirement Contribution	41,311	26,150	65,600	65,600	57,300

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
72.90.4045.00	Cell Phone Allowance	294	350	450	450	450
	Total Personnel Services	686,436	374,234	815,100	815,100	704,570
	<u>New Personnel</u>					
72.90.4001.00	Salaries	-	-	-	-	96,000
72.90.4002.00	Overtime	-	-	-	-	2,000
72.90.4010.00	Payroll Taxes	-	-	-	-	7,500
72.90.4020.00	Unemployment Taxes	-	-	-	-	1,100
72.90.4025.00	Workers Compensation	-	-	-	-	1,800
72.90.4030.00	Group Insurance	-	-	-	-	31,900
72.90.4035.00	Retirement Contribution	-	-	-	-	11,500
72.90.4045.00	Cell Phone Allowance	-	-	-	-	300
	Total New Personnel	-	-	-	-	152,100
	<u>Contractual Services</u>					
72.90.4122.00	Maintenance - Buildings	11,065	4,330	8,500	8,500	13,500
72.90.4125.00	Maintenance - Equipment	48,948	3,038	41,000	11,000	33,500
72.90.4127.00	Maintenance - Infrastructure	10,280	27,248	60,000	35,000	15,000
72.90.4130.00	Maintenance - Vehicles	1,060	5,168	8,000	8,000	7,500
72.90.4135.00	Other Contractual Services	123,152	83,104	186,800	141,800	298,300
72.90.4140.00	Postage	-	-	500	-	500
72.90.4145.00	Printing & Advertising	-	-	500	-	500
72.90.4150.00	Professional Services	39	-	10,500	500	10,500
72.90.4160.00	Rents	427	1,982	5,000	2,000	4,000
72.90.4170.00	Telephone & Internet	16,892	16,766	28,800	22,000	48,600
72.90.4180.00	Travel & Training	2,508	1,650	8,000	4,000	8,500
72.90.4190.00	Utilities	474,856	259,820	512,400	475,000	519,000
	Total Contractual Services	689,227	403,106	870,000	707,800	959,400

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Commodities</u>					
72.90.4300.00	Chemicals	221,595	124,448	220,500	220,500	251,000
72.90.4310.00	Computers & Software	6,322	11,813	16,550	16,550	9,750
72.90.4330.00	Fuel & Lubricants	10,816	6,936	10,000	11,000	12,000
72.90.4380.00	Supplies - Buildings	483	-	500	500	1,750
72.90.4385.00	Supplies - General	1,423	265	3,000	3,000	3,000
72.90.4390.00	Supplies - Janitorial	70	53	1,000	500	1,600
72.90.4395.00	Supplies - Lab	11,980	2,255	13,500	8,000	21,800
72.90.4400.00	Supplies - Office	513	-	500	500	500
72.90.4410.00	Supplies - Operational	11,304	8,895	15,000	12,000	15,000
72.90.4420.00	Supplies - Safety	4,140	2,464	8,500	6,000	9,150
72.90.4430.00	Supplies - Training	2,013	-	1,000	1,000	1,000
72.90.4440.00	Supplies - Fleet	2,427	1,348	7,500	4,000	7,500
72.90.4460.00	Uniforms	3,412	3,075	3,750	3,500	4,700
	Total Commodities	276,499	161,553	301,300	287,050	338,750
	<u>Other Charges</u>					
72.90.4515.00	Depreciation	750,722	506,447	1,400,000	1,000,000	1,500,000
72.90.4540.00	Insurance	95,374	117,137	135,000	135,000	174,000
72.90.4560.00	Memberships & Subscriptions	857	5,475	1,000	4,500	6,100
72.90.4570.00	Miscellaneous	675	-	500	-	500
	Total Other Charges	847,628	629,058	1,536,500	1,139,500	1,680,600
	<u>Capital - \$5,000/item min.</u>					
72.90.4810.00	Buildings	995,720	11,321,729	23,500,000	21,000,000	6,500,000
72.90.4830.00	Equipment	41,037	137,030	110,000	137,030	40,000
72.90.4840.00	Infrastructure	21,230,175	1,953,138	-	-	-
	Total Capital	22,266,932	13,411,898	23,610,000	21,137,030	6,540,000

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Debt Service</u>					
72.90.4900.00	Principal	855,000	-	900,000	900,000	940,000
72.90.4950.00	Interest	1,909,275	934,950	1,869,900	1,869,900	1,824,900
72.90.4995.00	Cost of Issuance	-	-	-	-	-
	Total Debt Service	2,764,275	934,950	2,769,900	2,769,900	2,764,900
Collection & Distribution						
	<u>Personnel Services</u>					
72-92-4001-00	Salaries	171,333	139,767	209,800	209,800	294,800
72-92-4002-00	Overtime	8,122	6,835	8,000	11,000	11,000
72-92-4004-00	Compensatory Time	697	953	-	500	500
72-92-4005-00	Compensated Absences	-	-	3,500	3,500	4,000
72-92-4010-00	Payroll Taxes	13,101	10,816	16,300	17,700	23,400
72-92-4020-00	Unemployment Taxes	-	-	2,700	2,700	2,700
72-92-4025-00	Workers Compensation	11,196	8,858	11,500	11,500	15,600
72-92-4030-00	Group Insurance	22,446	31,418	23,100	51,800	73,700
72-92-4035-00	Retirement Contribution	19,518	16,112	25,500	26,400	36,700
	Total Personnel Services	246,413	214,759	300,400	334,900	462,400
	<u>New Personnel</u>					
72-92-4001.00	Salaries	-	-	-	-	29,800
72-92-4002.00	Overtime	-	-	-	-	2,000
72-92-4010.00	Payroll Taxes	-	-	-	-	2,500
72-92-4020.00	Unemployment Taxes	-	-	-	-	1,000
72-92-4025.00	Workers Compensation	-	-	-	-	1,200
72-92-4030.00	Group Insurance	-	-	-	-	16,000
72-92-4035.00	Retirement Contribution	-	-	-	-	3,820
	Total New Personnel	-	-	-	-	56,320

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Contractual Services</u>					
72-92-4122-00	Maintenance - Buildings	-	-	-	3,000	4,500
72-92-4125-00	Maintenance - Equipment	1,996	384	6,000	4,000	19,000
72-92-4127-00	Maintenance - Infrastructure	25,183	43,615	75,000	70,000	90,000
72-92-4130-00	Maintenance - Vehicles	768	12,540	6,000	10,000	5,750
72-92-4135-00	Other Contractual Services	156,047	38,428	188,500	188,000	190,500
72-92-4140-00	Postage	464	250	1,500	500	1,500
72-92-4145-00	Printing & Advertising	200	-	1,500	500	1,500
72-92-4150-00	Professional Services	94	529	20,500	10,000	200,500
72-92-4170-00	Telephone & Internet	4,431	2,602	15,300	5,000	11,000
72-92-4180-00	Travel & Training	3,348	946	7,500	2,000	10,240
72-92-4190-00	Utilities	17,430	24,320	64,000	50,000	54,000
	Total Contractual Services	209,959	123,613	385,800	343,000	588,490
	<u>Commodities</u>					
72-92-4310-00	Computers And Software	11,576	10,105	11,100	11,000	7,250
72-92-4380-00	Supplies - Building	-	-	-	-	2,000
72-92-4385-00	Supplies - General	11,814	2,114	8,000	7,800	8,000
72-92-4395-00	Supplies - Lab	-	-	-	-	500
72-92-4400-00	Supplies - Office	68	-	-	-	500
72-92-4410-00	Supplies - Operational	12,456	8,783	20,000	20,000	20,000
72-92-4420-00	Supplies - Safety	1,590	1,314	2,000	1,800	5,000
72-92-4430-00	Supplies - Training	881	612	1,000	800	1,000
72-92-4440-00	Supplies - Vehicles	5,374	1,115	6,000	6,000	14,750
72-92-4460-00	Uniforms	3,123	1,236	3,000	3,000	3,600
	Total Commodities	46,883	25,280	51,100	50,400	62,600

Sewer Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
72-92-4560-00	Memberships & Subscriptions	1,165	570	1,000	700	5,600
72-92-4570-00	Miscellaneous	131	-	10,000	500	10,000
	Total Other Charges	1,296	570	11,000	1,200	15,600
	<u>Capital - \$5,000/Item Min.</u>					
72-92-4830-00	Equipment	24,078	-	4,000	4,000	-
72-92-4840-00	Infrastructure	4,074,148	794,044	2,100,000	800,000	2,200,000
72-92-4860-00	Vehicles	125,748	94,953	100,000	-	30,000
	Total Capital	4,223,974	888,997	2,204,000	804,000	2,230,000
	Total Budget Request	32,465,524	17,349,735	33,122,000	28,655,780	16,839,560

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

DRAINAGE FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Drainage Fund	221,780	423,800	12,200	69,600	727,380	100,000	-	827,380
Totals	\$ 221,780	\$ 423,800	\$ 12,200	\$ 69,600	\$ 727,380	\$ 100,000	\$ -	\$ 827,380
Total Cash Available								\$ 6,008,279
Ending Fund Balance								\$ 5,180,899
% of Total Budget	26.81%	51.22%	1.47%	8.41%	87.91%	12.09%	0.00%	100.00%

Drainage Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>DRAINAGE FUND REVENUES</u>	<u>Actuals</u>	<u>Jan - Aug</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
			<u>Actuals</u>	<u>Budget</u>		
74.01.3410.00	Federal Grants	164,207	135,562	-	228,780	-
74.01.3780.00	Drainage Impact Fee	568,456	445,215	250,000	496,000	270,000
74.01.3860.00	Drainage Charges	578,337	413,437	560,000	616,000	1,078,000
74.01.3960.00	Interest	114,370	75,290	25,000	106,000	40,000
74.01.3970.00	Miscellaneous	-	-	228,780	-	-
74.01.3995.00	Unrealized Gain On Investments	40,731	-	-	-	-
	Subtotal	1,466,102	1,069,504	1,063,780	1,446,780	1,388,000
	Total Fund Revenues	\$ 1,466,102	\$ 1,069,504	\$ 1,063,780	\$ 1,446,780	\$ 1,388,000
	Unrestricted Cash Balance Forward (Beg. Fund Bal.)					\$ 4,620,279
	Total Anticipated Funds Available					\$ 6,008,279

Drainage Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
Administrative Costs						
	<u>Personnel Services</u>					
74.12.4001.00	Salaries	77,777	31,260	30,600	30,600	28,800
74.12.4002.00	Overtime	321	249	200	200	200
74.12.4010.00	Payroll Taxes	5,115	2,320	2,450	2,450	2,220
74.12.4020.00	Unemployment Taxes	-	-	800	800	800
74.12.4025.00	Workers Compensation	1,217	581	1,600	1,600	1,800
74.12.4030.00	Group Insurance	9,317	5,682	7,000	7,000	3,860
74.12.4035.00	Retirement Contribution	8,056	2,572	3,700	3,700	3,480
	Total Personnel Services	101,803	42,663	46,350	46,350	41,160
	<u>Contractual Services</u>					
74.12.4110.00	Billing & Administrative	10,000	10,000	10,000	10,000	10,000
74.12.4135.00	Other Contractual Services	31,988	21,519	28,000	28,000	28,000
74.12.4140.00	Postage	-	-	700	300	300
74.12.4145.00	Printing & Advertising	11,539	4,881	11,500	11,500	11,500
	Total Contractual Services	53,527	36,399	50,200	49,800	49,800
	Total Administrative Costs	155,330	79,063	96,550	96,150	90,960
Operational Costs						
	<u>Personnel Services</u>					
74.90.4001.00	Salaries	97,573	71,604	110,400	110,400	103,900
74.90.4002.00	Overtime	5,281	4,447	8,000	8,000	10,000
74.90.4004.00	Compensatory Time	753	932	1,000	1,000	1,000
74.90.4005.00	Compensated Absences	6,739	-	5,000	5,000	5,000
74.90.4010.00	Payroll Taxes	7,573	5,649	8,600	8,600	8,720
74.90.4020.00	Unemployment Taxes	-	-	2,900	2,900	2,950
74.90.4025.00	Workers Compensation	5,514	4,155	9,300	9,300	9,300
74.90.4030.00	Group Insurance	10,417	11,673	13,000	13,000	26,050

Drainage Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
74.90.4035.00	Retirement Contribution	10,893	8,015	13,300	13,300	13,700
	Total Personnel Services	144,741	106,476	171,500	171,500	180,620
	<u>Contractual Services</u>					
74.90.4127.00	Maintenance - Infrastructure	29,780	2,975	300,000	150,000	300,000
74.90.4130.00	Maintenance - Fleet	-	-	5,000	-	-
74.90.4135.00	Other Contractual Services	6,428	17,885	101,000	50,000	3,000
74.90.4150.00	Professional Services	8,205	-	67,000	10,000	67,000
74.90.4160.00	Rents	9,400	-	-	-	-
74.90.4180.00	Travel & Training	2,900	-	4,000	1,000	4,000
	Total Contractual Services	56,713	20,860	477,000	211,000	374,000
	<u>Commodities</u>					
74.90.4300.00	Chemicals	-	-	-	-	-
74.90.4310.00	Computers & Software	3,029	2,544	3,200	3,200	4,200
74.90.4330.00	Fuel & Lubricants	3,606	2,312	5,000	5,000	5,000
74.90.4385.00	Supplies - General	-	-	1,000	500	500
74.90.4410.00	Supplies - Operational	62	-	3,000	500	500
74.90.4440.00	Supplies - Fleet	389	-	1,500	500	1,000
74.90.4460.00	Uniforms	250	250	1,500	1,000	1,000
	Total Commodities	7,335	5,106	15,200	10,700	12,200
	<u>Other Charges</u>					
74.90.4515.00	Depreciation	42,989	31,284	53,000	53,000	53,000
74.90.4540.00	Insurance	1,946	2,460	26,200	7,500	11,100
74.90.4560.00	Memberships & Subscriptions	-	-	-	-	500
74.90.4570.00	Miscellaneous	-	-	5,000	5,000	5,000
	Total Other Charges	44,935	33,744	84,200	65,500	69,600

Drainage Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Capital - \$5,000/item min.</u>					
74.90.4840.00	Infrastructure	646,324	650,599	1,254,200	1,180,000	100,000
	Total Capital	646,324	650,599	1,254,200	1,180,000	100,000
	Total Budget Request	\$ 413,764	\$ 367,388	\$ 2,098,650	\$ 1,734,850	\$ 827,380

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

CEMETERY PERPETUAL EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Cemetery Fund	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Cash Available \$ 244,132

Ending Fund Balance \$ 244,132

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

Cemetery Perpetual Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actuals</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	14,873	11,070	12,560	12,560	13,000
80.01.3960.00	Interest Income	6,688	3,867	3,750	5,800	5,000
	Subtotal	21,561	14,937	16,310	18,360	18,000
Total Fund Revenues		\$ 21,561	\$ 14,937	\$ 16,310	\$ 18,360	\$ 18,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)					\$	226,132
Total Anticipated Funds Available					\$	244,132

Cemetery Perpetual Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 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 2026**

LIBRARY FUND EXPENSE SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Library Fund	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Cash Available \$ 17,573,951

Ending Fund Balance \$ 17,573,951

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

Library Fund

<u>LIBRARY FUND</u>		<u>2024</u> <u>Actuals</u>	<u>2025</u> <u>Jan - Aug</u> <u>Actuals</u>	<u>2025</u> <u>Adopted</u> <u>Budget</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Proposed</u>
92.01.3420.00	State Grants	1,282,323	1,200,225	1,375,300	1,375,300	
92.01.3730.00	Library Facilities Fee	918,921	689,034	373,950	373,950	418,500
92.01.3953.00	Donation	7,200	1,000	3,500	3,500	
92.01.3960.00	Interest Income	533,399	186,567	500,000	500,000	
92.01.3970.00	Miscellaneous	2,261	1,418	10,000	10,000	
92.01.3420.00	Weld Library Dist.	1,282,323	1,200,225	1,375,300	1,375,300	
92.01.3999.00	Transfers In - TOJ	1,972,484	561,918	1,823,124	1,823,124	2,023,124
92.01.3999.00	Transfers Out - TOJ	-	-	-	-	(167,400)
Subtotal		5,998,910	3,840,386	5,461,174	5,461,174	2,274,224
Total Fund Revenues		\$ 5,998,910	\$ 3,840,386	\$ 5,461,174	\$ 5,461,174	\$ 2,274,224
Unrestricted Cash Balance Forward (Beg. Fund Bal.)						\$ 19,458,727
Total Anticipated Funds Available						\$ 21,732,951

Library Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Personnel Services</u>					
92.90.4001.00	Salaries	523,999	424,120	1,150,000	1,150,000	
92.90.4002.00	Overtime	1,008	28	-	-	
92.90.4010.00	Payroll Taxes	38,409	31,250	-	-	
92.90.4025.00	Workers Compensation	609	499	-	-	
92.90.4030.00	Group Insurance	55,339	79,868	-	-	
92.90.4035.00	Retirement Contribution	28,817	24,502	-	-	
	Total Personnel Services	648,182	560,266	1,150,000	1,150,000	-
	<u>Contractual Services</u>					
92.90.4122.00	Maintenance - Buildings	283,888	32,009	220,000	220,000	
92.90.4145.00	Printing & Advertising	46,005	14,527	60,000	60,000	
92.90.4150.00	Professional Services	6,960	2,976	10,000	10,000	
92.90.4170.00	Telephone & Internet	6,775	3,019	12,000	12,000	
92.90.4180.00	Travel & Training	2,894	460	5,000	5,000	
92.90.4190.00	Utilities	42,994	20,146	60,000	60,000	
	Total Contractual Services	389,516	73,138	367,000	367,000	-
	<u>Commodities</u>					
92.90.4310.00	Computers & Software	1,119	603	5,000	5,000	
92.90.4385.00	Supplies - General	7,122	3,879	15,000	15,000	
92.90.4390.00	Supplies - Janitorial	1,798	478	5,000	5,000	
92.90.4410.00	Supplies - Operational	96,154	44,739	192,500	192,500	
	Total Commodities	106,192	49,699	217,500	217,500	-

Library Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	<u>Other Charges</u>					
92.90.4560.00	Memberships & Subscriptions	324	179	2,500	2,500	
92.90.4570.00	Miscellaneous	234,683	(377,550)	222,000	222,000	
	Total Other Charges	235,007	(377,371)	224,500	224,500	-
	<u>Capital - \$5,000/item min.</u>					
92.90.4810.00	Buildings	13,000	146,139	2,200,000	2,200,000	
	Total Capital	13,000	146,139	2,200,000	2,200,000	-
	Total Budget Request	\$ 1,391,897	\$ 451,872	\$ 4,159,000	\$ 4,159,000	\$ -

**TOWN OF JOHNSTOWN
ANNUAL BUDGET
FY 2026**

RECREATION CENTER FUND SUMMARY

	Personnel Services	Contract Services	Commodity	Other Charges	Total Operating Costs	Capital Outlay	Debt Service	Total
Rec Center Fund	-	505,000	-	-	505,000	150,000	-	655,000
Totals	\$ -	\$ 505,000	\$ -	\$ -	\$ 505,000	\$ 150,000	\$ -	\$ 655,000

Total Cash Available \$ 818,945

Ending Fund Balance \$ 163,945

% of Total Budget	0.00%	77.10%	0.00%	0.00%	77.10%	22.90%	0.00%	100.00%
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Recreation Center Fund

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2026</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	503,000	505,000	505,000	505,000	655,000
	Subtotal	503,000	505,000	505,000	505,000	655,000
Total Fund Revenues		\$ 503,000	\$ 505,000	\$ 505,000	\$ 505,000	\$ 655,000
Unrestricted Cash Balance Forward (Beg. Fund Bal.)					\$	163,945
Total Anticipated Funds Available					\$	818,945

Recreation Center Fund

<u>Acct. No.</u>	<u>Account Title</u>	<u>2024 Actuals</u>	<u>2025 Jan - Aug Actuals</u>	<u>2025 Adopted Budget</u>	<u>2025 Estimated</u>	<u>2026 Proposed</u>
	Contractual Services					
96.90.4122.00	Maintenance - Building	51,554	-	-	-	-
96.90.4135.00	Other Contractual Services	300,387	380,928	505,000	505,000	505,000
96.90.4570.00	Miscellaneous	10,700	-	-	-	-
	Total Contractual Services	362,641	380,928	505,000	505,000	505,000
	Capital - \$5,000/item min.					
96.90.4830.00	Equipment	-	-	-	-	150,000
	Total Capital	-	-	-	-	150,000
	Total Budget Request	\$ 362,641	\$ 380,928	\$ 505,000	\$ 505,000	\$ 655,000

<u>Account Title</u>	<u>Description</u>
Contractual Services	
Audit	Independent auditor
Billing & Administrative	Utility bill printing, etc.
Employee Education	Reimbursement to employee of approved education costs - per personnel manual
Maintenance - Building	Repair to buildings, HVAC units, plumbing, etc.
Maintenance - Equipment	Repairs for large equipment, mowers, trailers, etc.
Maintenance - Infrastructure	Repairs to infrastructure - water lines, power lines, streets, etc.
Maintenance - Vehicles	Repairs to vehicles - police cars, public works trucks, etc.
Other Contractual Services	Miscellaneous contracted services
Postage	Postage
Printing & Advertising	Publishing costs - list of bills, recruiting, legal publishing
Professional Services	Services delivered - IT, software support, legal, design, engineering, etc.
Rents	Copier leases, postage meter leases, other misc. leased properties
Telephone	Landlines, mobile phones
Travel & Training	Training costs, airfare, car rental, meals, etc.
Utilities	Electric, water, sewer, gas, etc.
Water Assessments	Costs associated with purchasing water for distribution

Commodities	
Chemicals	Fertilizers, mosquito spray, weed spray, lake chemicals, etc.
Computers & Software	New computers and software less than \$5,000
Fuel & Lubricants	Gas, diesel, oil changes, etc.
Hydrants	Hydrants
Power	Power purchased from United Power
Supplies - Buildings	Paint, drainage spouts, gutters, HVAC materials, plumbing supplies, etc.
Supplies - General	Kitchen supplies, banners, flags, ammunition, small equipment, etc.
Supplies - Janitorial	Cleaning supplies, paper products, etc.
Supplies - Lab	Water testing, etc.
Supplies - Office	General office supplies - paper, pens, pencils, staplers, etc.
Supplies - Operational	Operational supplies - pipes, valves, connectors, etc.
Supplies - Safety	Orange vests, protective eyewear, gloves, etc.
Supplies - Training	Training materials, books, videos, etc.
Supplies - Vehicles	Tires, batteries, filters, fuses, bulbs, oil, etc.
Uniforms	Uniforms, steel- toe boots, dry-cleaning, etc.
Water Meters	

<u>Account Title</u>	<u>Description</u>
Other Charges	
Bad Debt	Uncollectible accounts receivable
Contingencies	Misc. reserve
Depreciation	Enterprise fund asset depreciation
Donations	
Election Expenses	
Insurance	General, Auto, Workers Comp, etc.
Interest	
Memberships & Subscriptions	
Miscellaneous	
Plant Investment Fees	
Refund	
Scholarships	
Capital	Any purchases of items/projects that are at least \$5,000
Art	
Buildings	
Easements	
Equipment	
Infrastructure	
Land	
Vehicles	
Water Shares	
Other Improvements	
Debt Service	
Principal	
Interest	
Fees	

Dept.	Capital Request	Category	Fund	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected	Total
Admin	Networks & IT	Maintenance	General	200,700	20,000	20,000	75,000	25,000	25,000	55,000	60,000	50,000	60,000	590,700
Admin	Town Hall Vehicle	Equipment	General		32,000			34,000			39,000			105,000
Admin	Financial software	Enhancement	General			150,000								150,000
Admin	Events van with wrap	Equipment	General						40,000					40,000
Admin	Pond Improvements	Land	General	5,600,000										5,600,000
Admin	Water storage/Water for CIL	Land	General	7,000,000										7,000,000
Planning	Comp Plan updates	Planning	General		60,000				60,000				60,000	180,000
Planning	Land Use Code audit and revisions	Planning	General	70,000	50,000					80,000				200,000
Planning	Housing Needs Assessment & Strategy Plan	Planning	General	50,000				40,000						90,000
Police	Police vehicles - 8 cars per year	Equipment	General	460,000	764,033	802,234	842,346	884,463	928,686	975,121	1,014,126	1,054,691	1,096,879	8,822,578
Eng	Work trucks	Equipment	General	42,000		55,000	112,000		42,000			55,000		306,000
PW	Development Services Bldg.	New Infrastructure	General	2,500,000										2,500,000
PW	Senior Center Design/Construction	New Infrastructure	General	5,200,000										5,200,000
PW	Aerial photography	Maintenance	General		35,000		35,000			40,000				110,000
General Fund Totals:				21,122,700	961,033	1,027,234	1,064,346	983,463	1,095,686	1,150,121	1,113,126	1,159,691	1,216,879	30,894,278
Police	Land purchase for expansion	New Infrastructure	Capital Projects				3,000,000							3,000,000
Police	New Police department	New Infrastructure	Capital Projects					5,600,000			56,000,000			61,600,000
PW	Alley carryover - Downtown	Enhancement	Capital Projects	2,500,000										2,500,000
PW	Public Works Facility	New Infrastructure	Capital Projects	4,000,000	26,000,000									30,000,000
Admin	EV charging stations	Enhancement	Capital Projects		50,000									50,000
Capital Fund Totals:				6,500,000	26,050,000	0	3,000,000	5,600,000	0	0	56,000,000	0	0	97,150,000
Admin	Art Project	New Infrastructure	Arts & Culture	250,000	0	150,000	0	150,000	0	150,000	0	150,000	0	850,000
Arts & Culture Fund Totals:				250,000	0	150,000	0	150,000	0	150,000	0	150,000	0	850,000
PW	Cemetery irrigation	Enhancement	Parks & OS	550,000										550,000
PW	Cemetery expansion	New Infrastructure	Parks & OS			400,000								400,000
PW	Columbarium	New Infrastructure	Parks & OS							100,000				100,000
PW	Equipment - mowers, tanks, etc.	Equipment	Parks & OS	50,000		25,000		75,000		25,000		25,000		200,000
PW	Parks vehicles	Equipment	Parks & OS		45,000		50,000		50,000		50,000			195,000
PW	Park development	New Infrastructure	Parks & OS	8,500,000										8,500,000
PW	Toe-drain at lake	New Infrastructure	Parks & OS	250,000										250,000
PW	Irrigation replacement	Maintenance	Parks & OS	30,000										30,000
PW	Outdoor recreation facilities/amenities	New Infrastructure	Parks & OS			120,000		120,000			120,000		120,000	480,000
PW	Aeravator	Equipment	Parks & OS	10,000										
PW	Playground improvements/replacements	Maintenance	Parks & OS	625,000	200,000	200,000	200,000	200,000		150,000		300,000		1,875,000
PW	Park development	New Infrastructure	CTF		350,000		375,000		375,000		375,000		375,000	1,850,000
PW	Trail development	New Infrastructure	Parks & OS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
PW	Parks, Trails, OS Master Plan	Planning	Parks & OS			100,000					100,000			200,000
Parks Totals:				11,015,000	1,595,000	1,845,000	1,625,000	1,395,000	1,425,000	1,275,000	1,645,000	1,325,000	1,495,000	24,640,000
PW	Streets Maintenance program	Maintenance	Streets	2,850,000	3,250,000	3,500,000	3,500,000	3,500,000	3,750,000	3,750,000	4,000,000	4,000,000	4,250,000	36,350,000
PW	RRX upgrade agreements	Enhancement	Streets		75,000		85,000				100,000			260,000
PW	Major construction projects	New Infrastructure	Streets	10,645,000	3,750,000									14,395,000
PW	HPB/Hwy. 34 D & C	Enhancement	Streets		2,000,000									2,000,000
PW	Alley overlay program	Enhancement	Streets	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
PW	Curb/gutter/sidewalk replacement	Maintenance	Streets	160,000	250,000	275,000	275,000	300,000	300,000	325,000	325,000	325,000	325,000	2,860,000
PW	Missing sidewalks	Enhancement	Streets		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,350,000
PW	Sweeper	Equipment	Streets			285,000								285,000
PW	Plow Trucks	Equipment	Streets	175,000		175,000		175,000		175,000		175,000		875,000
PW	Fork Lift	Equipment	Streets	40,000										40,000
PW	Roller	Equipment	Streets	25,000										25,000
PW	Streets vehicles	Equipment	Streets		50,000	55,000		55,000			60,000			220,000
PW	Transportation Master Plan Update	Planning	Streets			100,000					100,000			200,000
PW	Silverbell Drive street reconstruction - Carlson to Hawthorne	Maintenance	Streets		900,000									900,000
PW	Larimer Parkway and Thompson Parkway intersection improve	Enhancement	Streets		4,500,000	4,500,000								9,000,000
Streets Totals:				13,995,000	15,025,000	9,140,000	4,110,000	4,280,000	4,300,000	4,500,000	4,835,000	4,750,000	4,825,000	69,760,000

Dept.		Capital Request	Category	Fund	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected	2034 Projected	2035 Projected	Total
Utilities	WTP Exp (D&C)		New Infrastructure	Water	40,000,000							2,300,000			42,300,000
Utilities	WTP Storage Tanks Rehab		Maintenance	Water							500,000				500,000
Utilities	WTP - Central Weld Participation		Planning	Water				2,500,000		10,500,000					13,000,000
Utilities	Raw Water - Transmission Line		New Infrastructure	Water	25,000,000										25,000,000
Utilities	Raw Water - Flushing Line to Town Lake		Maintenance	Water							1,000,000				1,000,000
Utilities	Equip - Crew Vehicles (3/4 Ton Truck)		Equipment	Water		45,000		45,000		45,000			50,000		185,000
Utilities	Equip - Fork Lift (WTP)		Equipment	Water		45,000									45,000
Utilities	Water Dist - Water Meter Replacement		Equipment	Water	400,000	1,000,000	1,000,000								2,400,000
Utilities	Regional Water Partnership Study		Planning	Water	100,000										100,000
Utilities	Water Dist - Master Plan & Model (CIP & Dev Reimb)		Planning	Water	330,000										330,000
Utilities	Water Dist - Annual Waterline Replacement		Maintenance	Water	950,000	1,000,000	500,000	1,000,000	500,000	1,000,000	500,000	750,000	750,000	750,000	7,700,000
Utilities	Facility - C&D Water		New Infrastructure	Water					1,000,000						1,000,000
Utilities	Water Dist - Pump replacement - Lone Tree		Maintenance	Water	140,000										140,000
Utilities	SCADA DAF/Taw water - Lone Tree		Maintenance	Water	500,000										500,000
Utilities	DAF Skimmer replacements		Maintenance	Water	700,000										700,000
Utilities	Equip - Water Mini Vac Trailer - Valves		Equipment	Water						100,000					100,000
	Equip - Lone Tree Pump		Equipment	Water	140,000										
Utilities	Equip - 1/2 C&D (Water) Crew Vehicles (250)		Equipment	Water	30,000	60,000	65,000	65,000	65,000	65,000	65,000	65,000	68,000	70,000	618,000
Utilities	Equip - 1/2 C&D (Water) Emergency Utility Van		Equipment	Water		50,626									50,626
Utilities	Equip - 1/2 - Tandum Dump Truck		Equipment	Water				130,226							130,226
Utilities	Equip - 1/2 C&D (Water) Backhoe		Equipment	Water							111,457				111,457
Utilities	Equip - 1/2 C&D (Water) Mini Ex		Equipment	Water			40,000								40,000
Utilities	WTP R&R		Maintenance	Water		1,481,600	1,641,100	1,817,900	2,013,700	4,198,384	2,622,719	2,800,000	1,500,000	1,650,000	19,725,403
Utilities	PRV Vault Stroh Farms		Enhancement	Water	400,000										400,000
Utilities	PRV Vault SH60/Colorado Blvd		Enhancement	Water	400,000										400,000
Utilities	Water Shares		New Infrastructure	Water	500,000		500,000		500,000		500,000		500,000		2,500,000
Water Totals:					69,590,000	3,682,226	3,746,100	5,558,126	4,078,700	15,908,384	5,299,176	5,915,000	2,868,000	2,470,000	119,115,712
Utilities	WWTP - Central Plant (D&C)		New Infrastructure	Sewer	3,500,000					7,110,503	14,860,951				25,471,454
Utilities	WWTP - Low Point Retrofit (D&C)		New Infrastructure	Sewer						7,110,503	14,860,951				21,971,454
Utilities	WWTP - Low Point Admin Retrofit		New Infrastructure	Sewer			228,233								228,233
Utilities	WWTP - Central Lagoon Decommission		New Infrastructure	Sewer	3,000,000	1,192,519									4,192,519
Utilities	Line - Encore to Low Point		New Infrastructure	Sewer	2,000,000										2,000,000
Utilities	Equip - Crew Vehicles (3/4 Ton Truck)		Equipment	Sewer			56,078		61,239		66,874		68,000		252,191
Utilities	Sewer Coll - Master Plan and Model		New Infrastructure	Sewer	456,466										456,466
Utilities	Sewer Coll - Sewer Inspection & Cleaning		Maintenance	Sewer	150,000	178,878	186,927	195,339	204,129	213,315	222,914	231,831	241,104	250,748	2,075,184
Utilities	Sewer Coll - Annual Sewer Rehab Project		Maintenance	Sewer	200,000	1,192,519	623,091	1,302,260	680,431	1,422,101	743,048	772,770	803,681	835,828	8,575,729
Utilities	Sewer Coll - Interceptor Oversizing		Maintenance	Sewer		119,252	124,618	130,226	136,086	142,210	148,610	154,554	160,737	167,166	1,283,459
Utilities	Facility - C&D Sewer		New Infrastructure	Sewer					1,360,862						1,360,862
Utilities	Equip - Crew Vehicles		Equipment	Sewer		35,776	37,385	39,068	40,826	42,663	44,583	44,583	46,000	48,000	378,884
Utilities	Equip - 1/2 C&D (Sewer) Emergency Utility Van		Equipment	Sewer		59,626									59,626
Utilities	Equip - 1/2 - Tandum Dump Truck		Equipment	Sewer				130,226							130,226
Utilities	Equip - 1/2 C&D (Sewer) Crew Vehicles (250)		Equipment	Sewer		60,000	65,000	65,000	65,000	65,000	65,000	65,000	68,000	70,000	588,000
Utilities	Equip - 1/2 C&D (Sewer) Crew Vehicles (250)		Equipment	Sewer	30,000										30,000
Utilities	Equip - 1/2 C&D (Sewer) Backhoe		Equipment	Sewer							111,457				111,457
	Equip - Forklift		Equipment	Sewer	40,000										
Utilities	Equip - 1/2 C&D (Sewer) Mini Ex		Equipment	Sewer			49,847								49,847
Utilities	Equip - 1/2 Vac Truck (Water, Sewer, Storm)		Equipment	Sewer							600,000				600,000
Utilities	Equip - Sewer CCTV Inspection Vehicle		Equipment	Sewer		596,259									596,259
Sewer Totals:					9,376,466	3,434,829	1,371,179	1,862,119	2,548,573	16,106,295	31,724,388	1,268,738	1,387,521	1,371,742	70,451,850
PW	Storm Drainage Master Plan		Planning	Drainage			100,000					100,000			200,000
PW	Capital stormwater projects		Maintenance	Drainage	100,000	1,750,000		1,250,000		1,250,000		1,250,000			5,600,000
PW	Vactruck		Equipment	Drainage							600,000				600,000
Drainage Totals:					100,000	1,750,000	100,000	1,250,000	0	1,250,000	600,000	1,350,000	0	0	6,400,000
Total Capital Improvement Costs:					131,949,166	52,498,088	17,379,513	18,469,591	19,035,736	40,085,365	44,698,685	72,126,864	11,640,212	11,378,620	419,261,840