

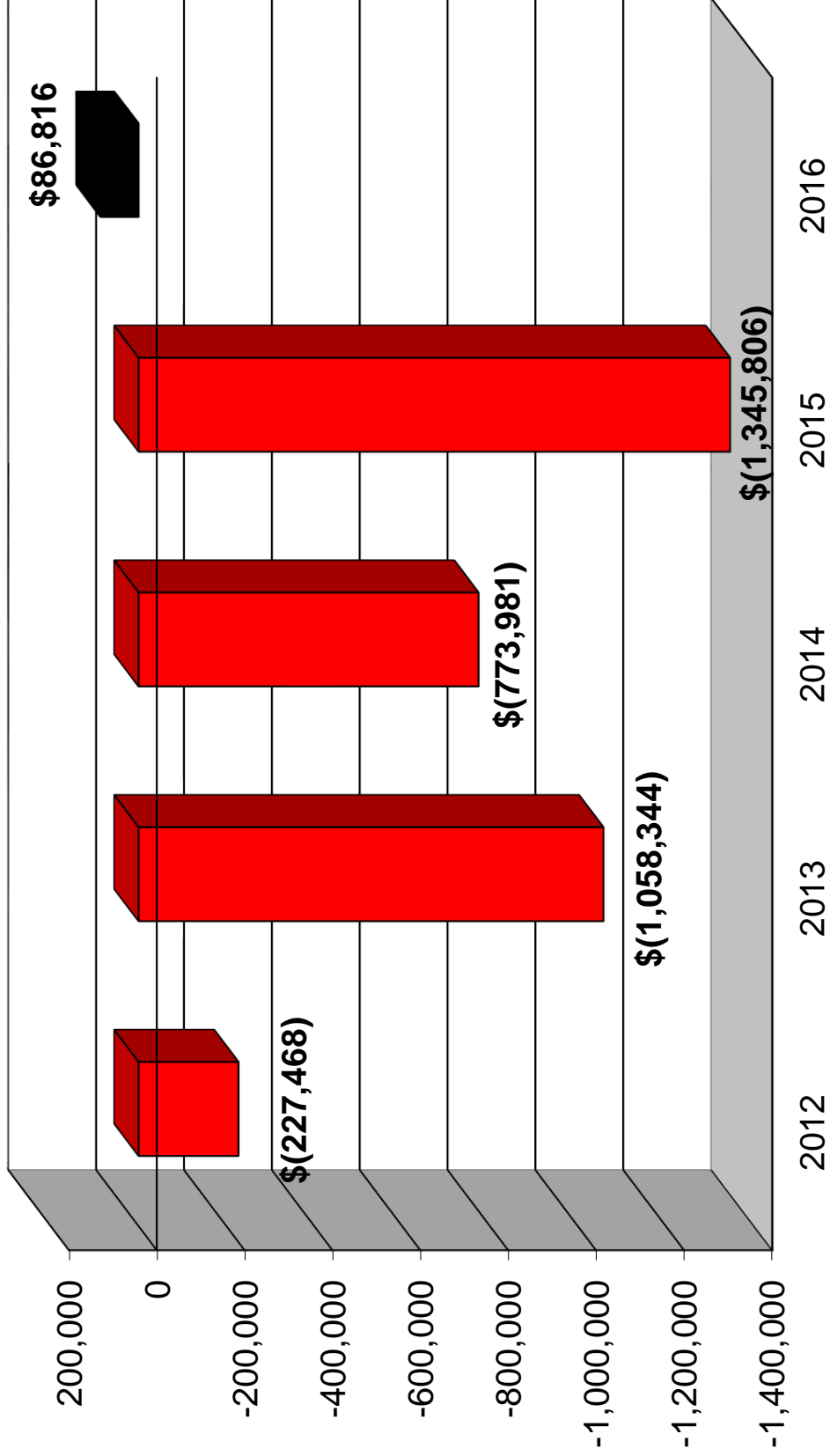
CITY OF JOHNSTOWN
FIVE YEAR HISTORICAL PERSPECTIVE OF CORE SERVICE FUND OPERATIONS
FOR YEARS 2012, 2013, 2014, 2015 and 2016

Year	General Fund	Recreation Fund	Sanitation Fund	Pension Fund	Debt Sinking Fund	Parking Fund	Total
2012	(510,386)	(12,495)	47,809	385,168	358,762	(496,326)	(227,468)
2013	(756,598)	987	7,060	(115,006)	(141,728)	(53,059)	(1,058,344)
2014	(774,181)	2,891	82,848	(159,635)	185,005	(110,909)	(773,981)
2015	(1,305,910)	(17,511)	47,012	181,713	13,556	(264,666)	(1,345,806)
2016	3,285,534	(113,495)	8,968	676,459	(5,519)	(166,963)	3,684,984
Normalizing Adj:	<u>(3,598,168)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,598,168)</u>
2016 (Normalized)	<u>\$ (312,634)</u>	<u>\$ (113,495)</u>	<u>\$ 8,968</u>	<u>\$ 676,459</u>	<u>\$ (5,519)</u>	<u>\$ (166,963)</u>	<u>\$ 86,816</u>

CITY OF JOHNSTOWN
GENERAL AND PENSION REVENUE FUNDS - DETAILED STATEMENT OF REVENUE AND EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	General Government	Fire	Police	Total 2016	Total 2015
Revenue:					
Operating Grants and Contracts	\$ 72,258	\$ 91,280	\$ 198,440	\$ 361,978	\$ 34,961
Charges for services	64,193	59,241	123,427	246,861	262,863
Fines and forfeits	-	102,525	166,524	269,049	233,987
Total Revenue:	<u>136,451</u>	<u>253,046</u>	<u>488,391</u>	<u>877,888</u>	<u>531,811</u>
Expenses:					
Wages	1,320,484	2,025,112	2,534,218	5,879,814	5,750,034
Benefits	770,570	1,132,051	1,099,977	3,002,598	2,613,266
Other expenses	1,970,430	227,237	194,893	2,392,560	2,926,577
Total Expenses:	<u>4,061,484</u>	<u>3,384,400</u>	<u>3,829,088</u>	<u>11,274,972</u>	<u>11,289,877</u>
Excess Revenue/(Expenses)	<u>(3,925,033)</u>	<u>(3,131,354)</u>	<u>(3,340,697)</u>	<u>(10,397,084)</u>	<u>(10,758,066)</u>
Annual Required Pension Contribution	<u>(723,854)</u>	<u>(1,416,480)</u>	<u>(883,560)</u>	<u>(3,023,894)</u>	<u>(3,500,492)</u>
Less: State Aid	225,294	369,483	306,400	901,177	772,405
Less: Act 44 reduction	-	11,346	6,954	18,300	20,251
Net Pension Cost	<u>(498,560)</u>	<u>(1,035,651)</u>	<u>(570,206)</u>	<u>(2,104,417)</u>	<u>(2,707,836)</u>
Net Department Cost	<u>\$ (4,423,593)</u>	<u>\$ (4,167,005)</u>	<u>\$ (3,910,903)</u>	<u>\$ (12,501,501)</u>	<u>\$ (13,465,902)</u>
2016 % of Total	<u>35.4%</u>	<u>33.3%</u>	<u>31.3%</u>		
2015 % of Total	<u>38.0%</u>	<u>30.2%</u>	<u>31.8%</u>		

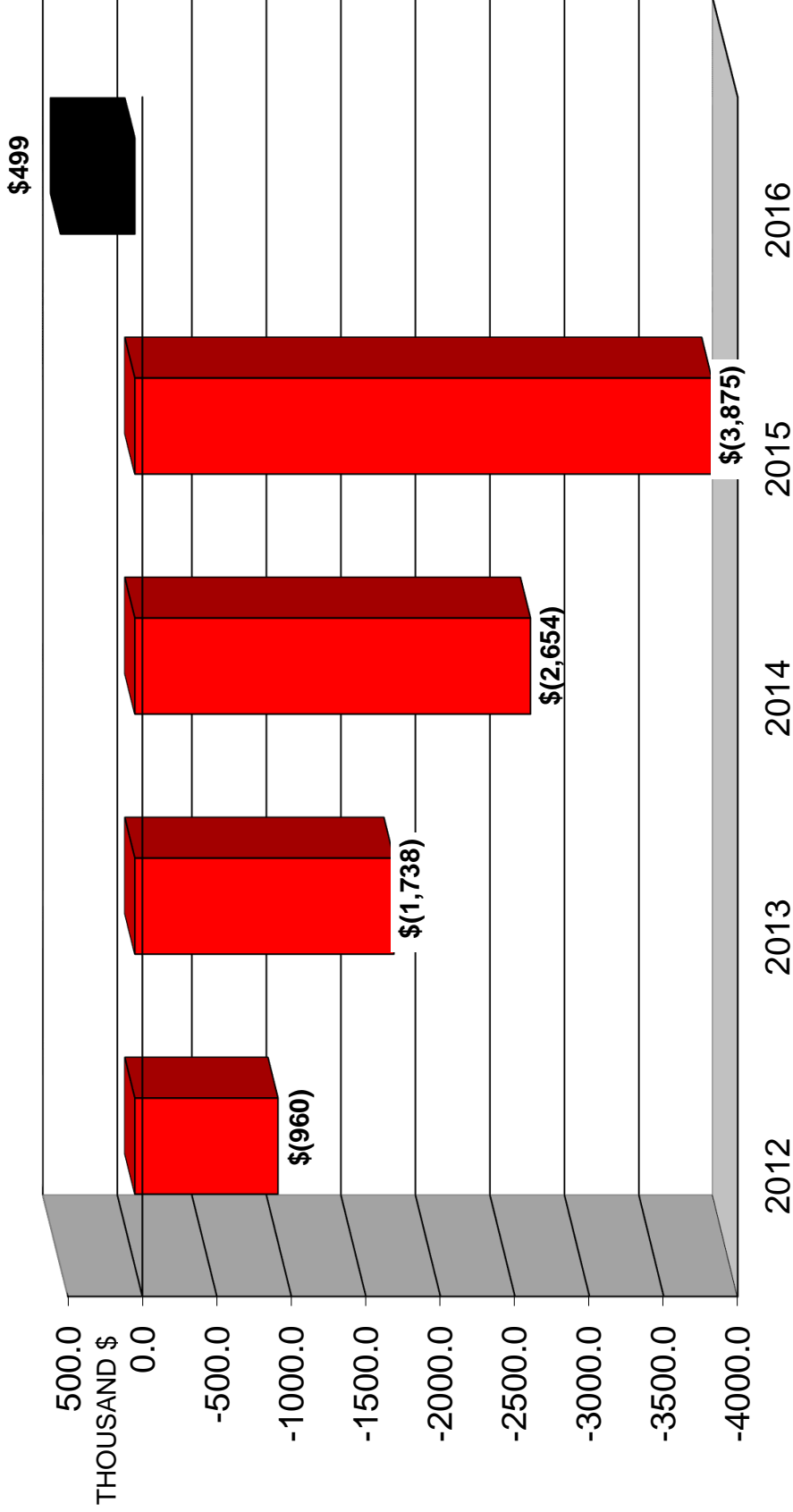
**CITY OF JOHNSTOWN
 HISTORICAL PERSPECTIVE OF
 CORE SERVICE FUND OPERATIONS
 FOR YEARS 2012 THROUGH 2016**



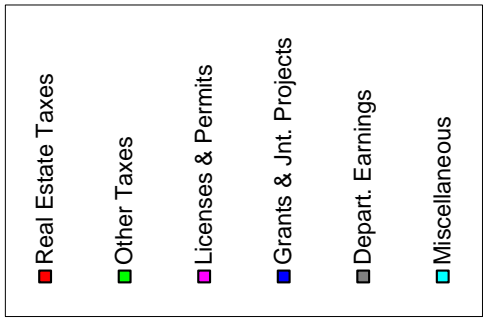
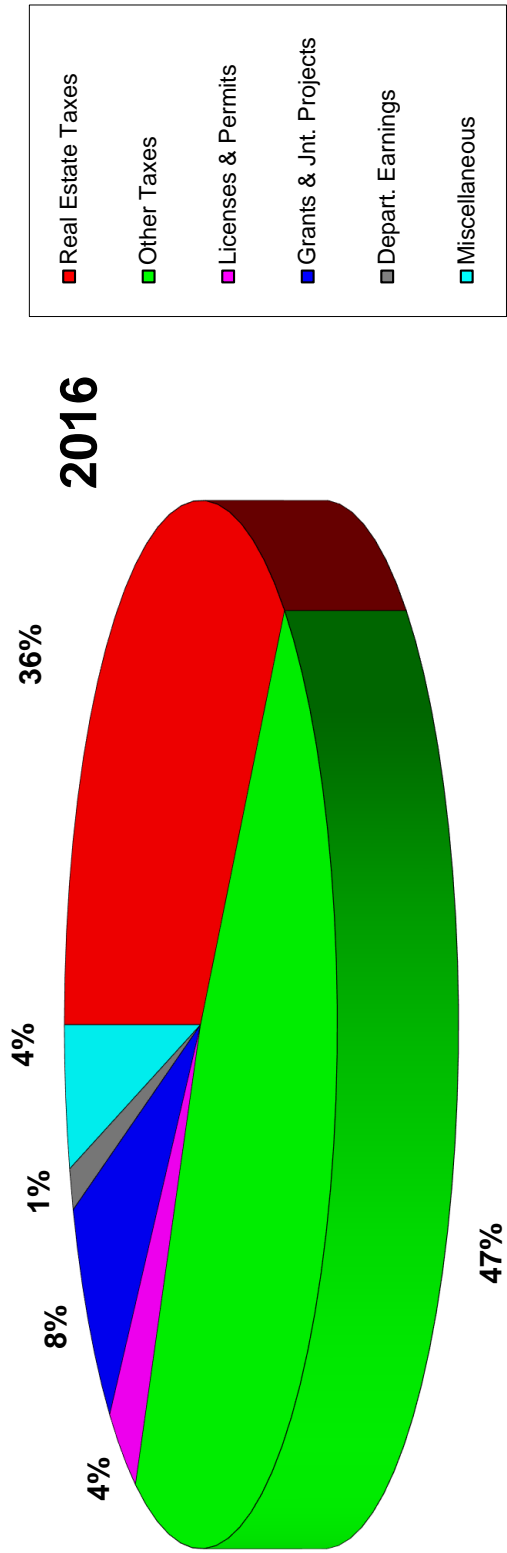
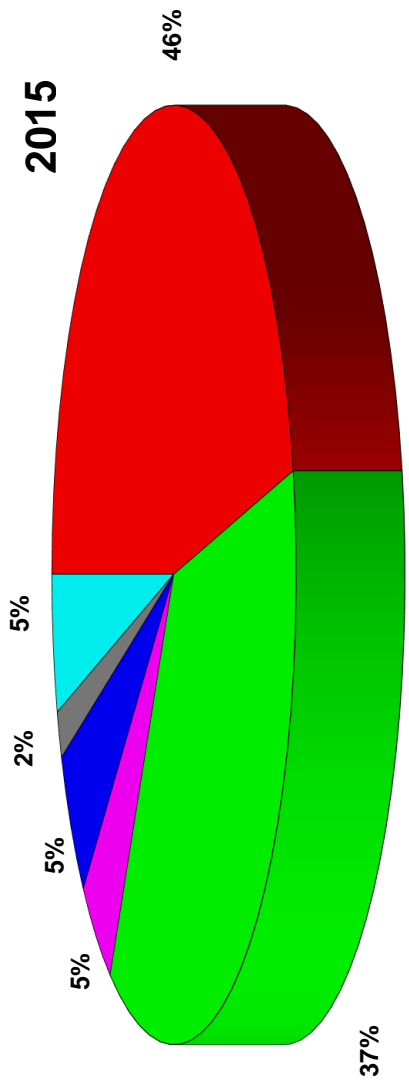
CITY OF JOHNSTOWN
COMPARISON OF FUND BALANCE/(DEFICIT) & UNRESTRICTED NET ASSETS
FOR CORE SERVICE FUNDS
FOR YEARS 2012, 2013, 2014, 2015 and 2016

Year	Fund Balance/(Deficit)					Total	
	General Fund	Recreation Fund	Sanitation Fund	Pension Fund	Debt Sinking Fund		Parking Revenue Fund
2012	1,644,269	(82,005)	(164,371)	(625,692)	776,374	(2,508,870)	(960,295)
2013	1,052,215	(81,018)	(157,311)	(740,698)	634,646	(2,446,002)	(1,738,168)
2014	278,034	(78,127)	(74,463)	(900,333)	819,651	(2,699,066)	(2,654,304)
2015	(1,027,876)	(95,638)	(27,451)	(718,618)	833,208	(2,838,405)	(3,874,780)
2016	848,427	(7,833)	(3,093)	(42,159)	(5,499)	(290,873)	498,970

**CITY OF JOHNSTOWN
COMPARISON OF FUND BALANCES
CORE SERVICE FUND TYPES**



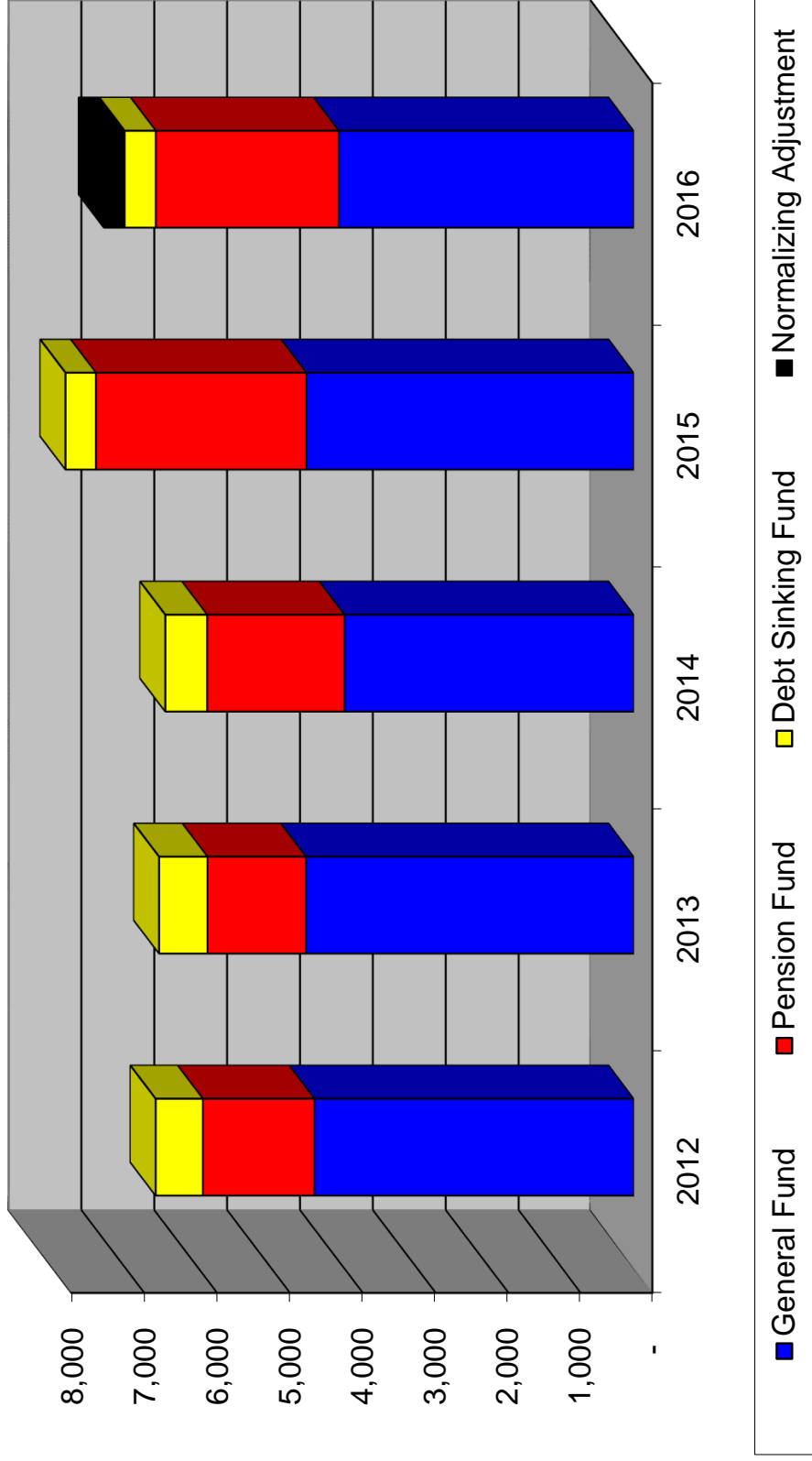
**CITY OF JOHNSTOWN
GENERAL FUND
COMPONENTS OF REVENUE**



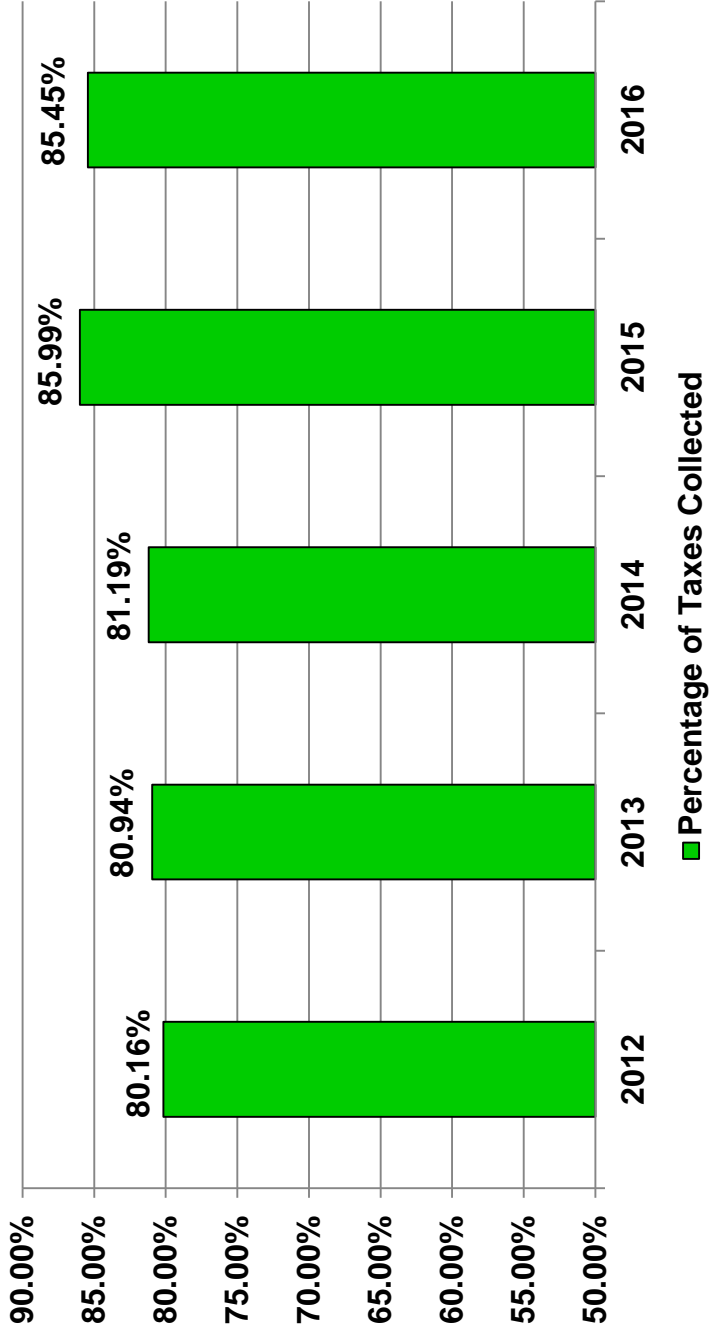
TOTAL REVENUES	2016	2015
	\$ 11,456,655	\$ 9,715,765

**CITY OF JOHNSTOWN
REAL ESTATE TAXES
FOR YEARS 2012 THROUGH 2016**

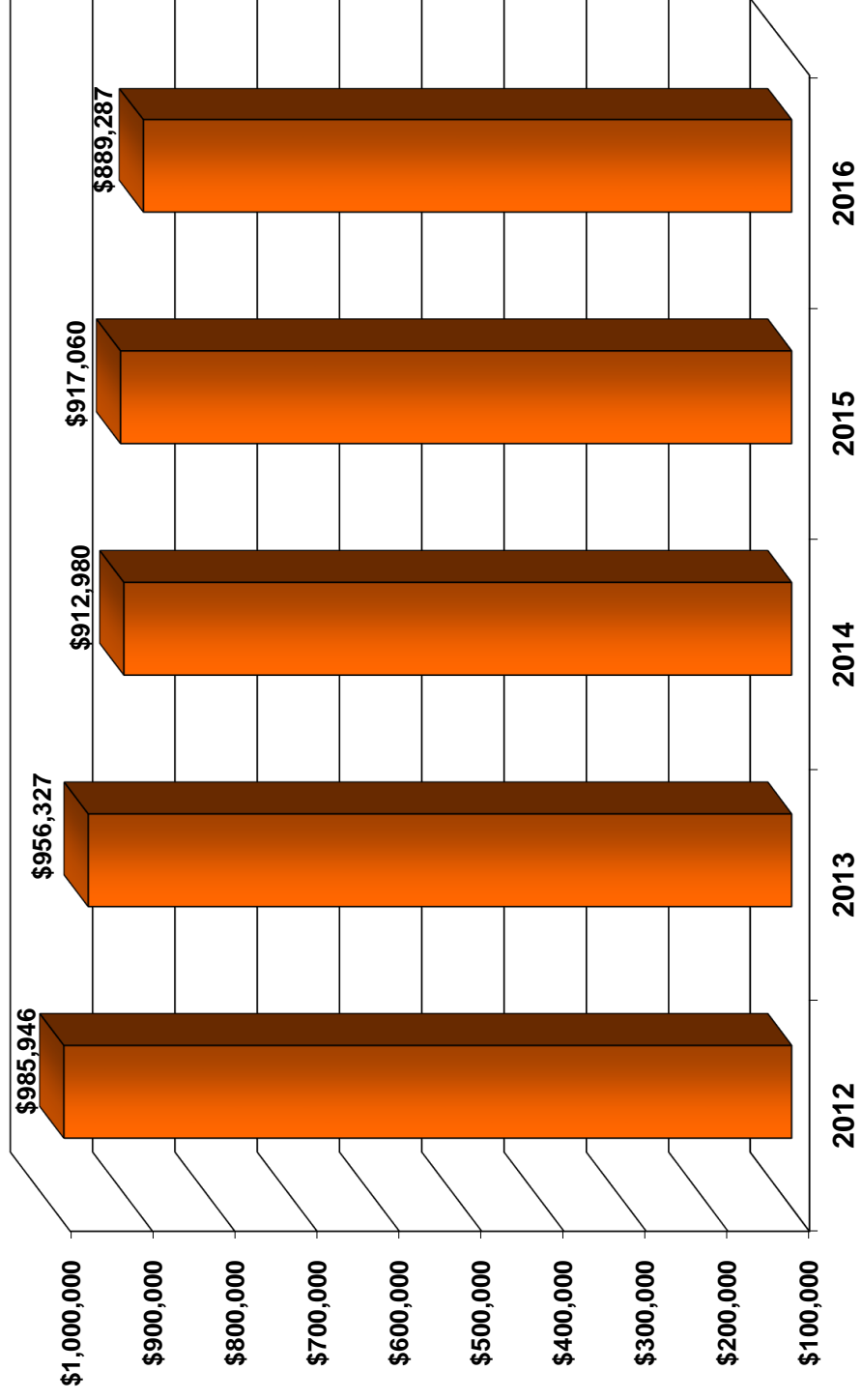
THOUSAND \$



**CITY OF JOHNSTOWN
REAL ESTATE TAXES COLLECTED
FOR YEARS 2012 THROUGH 2016**

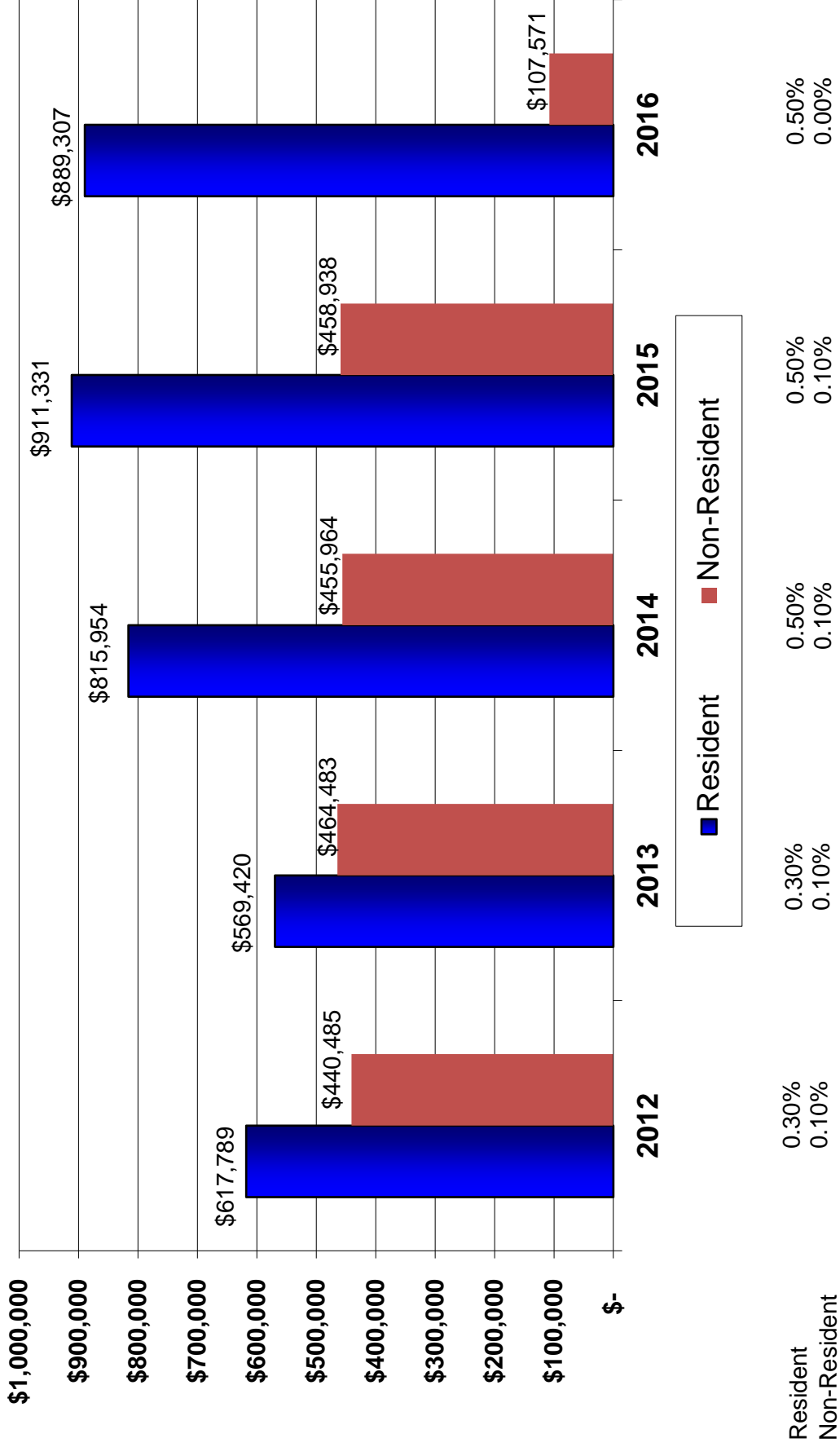


City of Johnstown
Earned Income Tax
5 Year Comparison

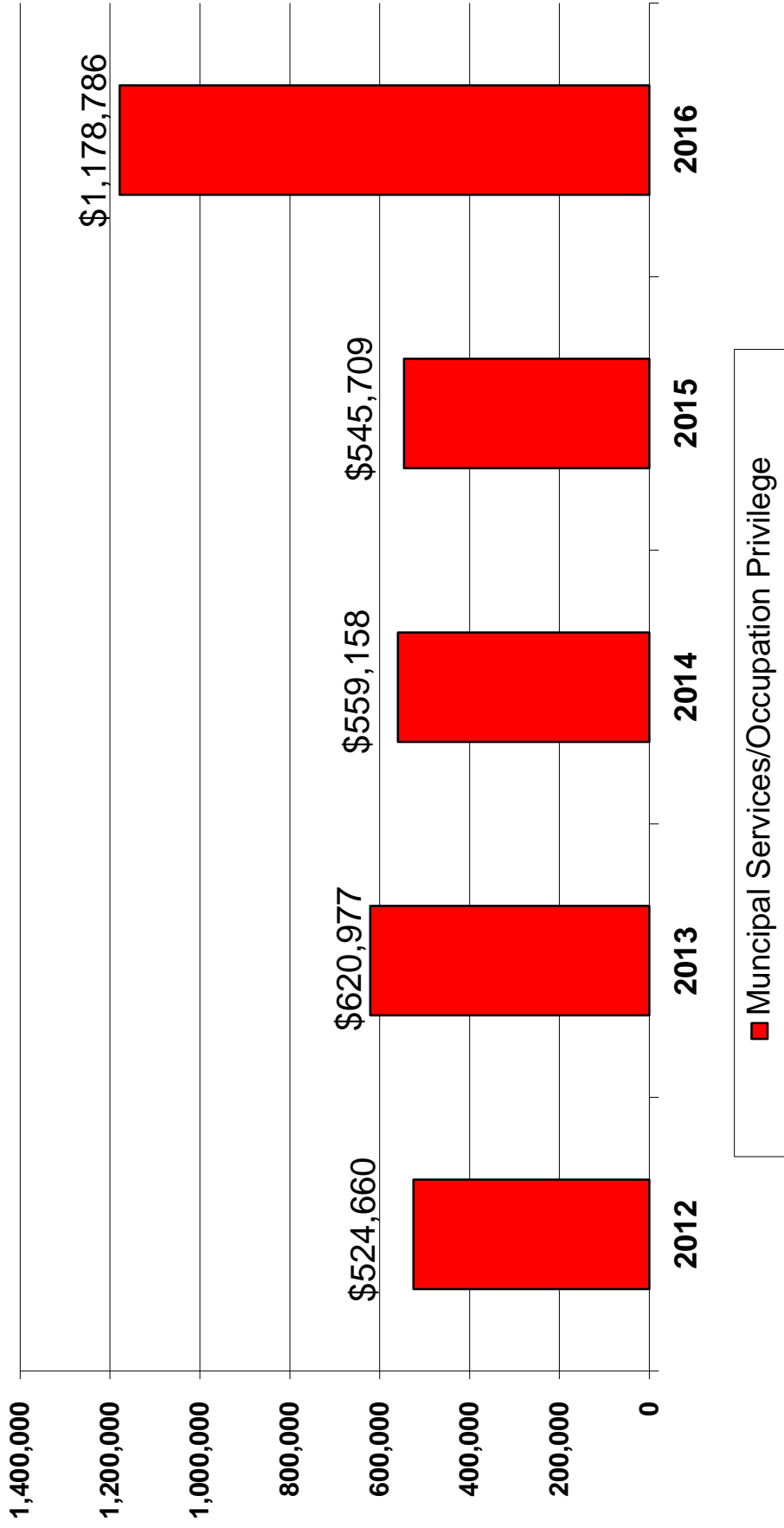


City of Johnstown

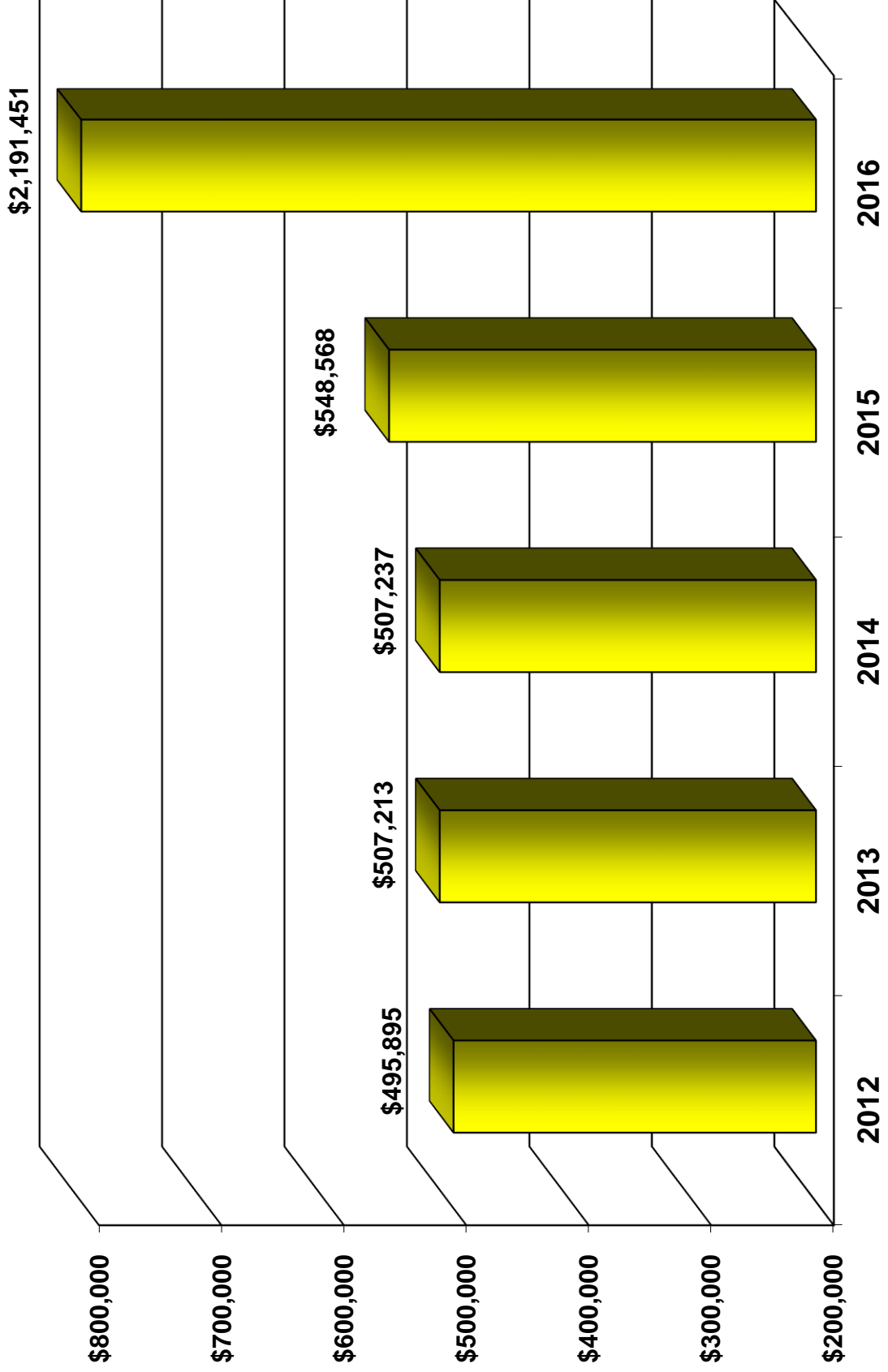
Resident/Non-Resident Earned Income Tax 5 Year Comparison



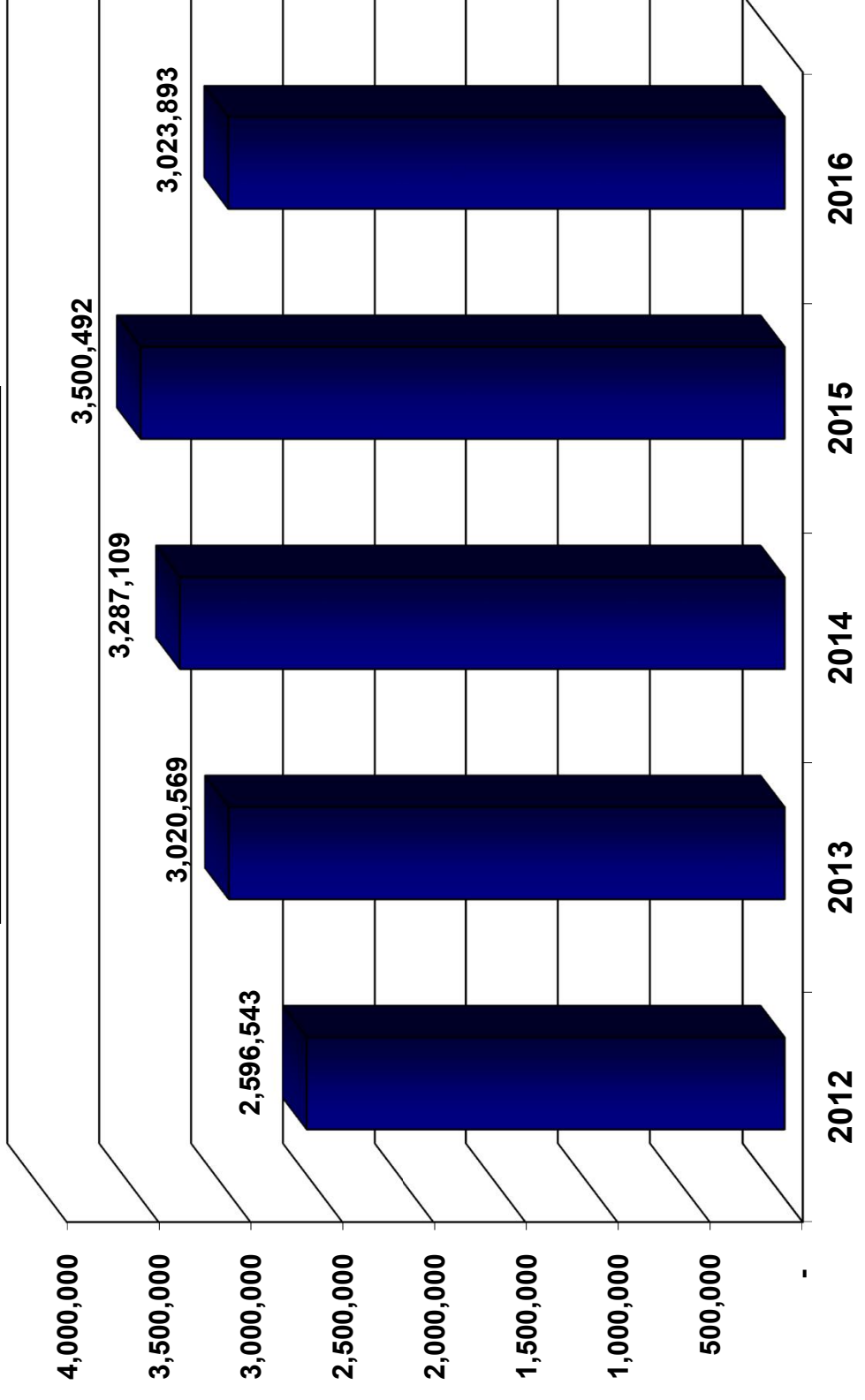
**City of Johnstown
Local Municipal Services
5 Year Comparison**



**City of Johnstown
Mercantile & Business Privilege Taxes
5 Year Comparison**



**City of Johnstown
Annual Required Contribution
5 Year Comparison**



City of Johnstown

Hospitalization Expense Analysis Five Year Comparison

