

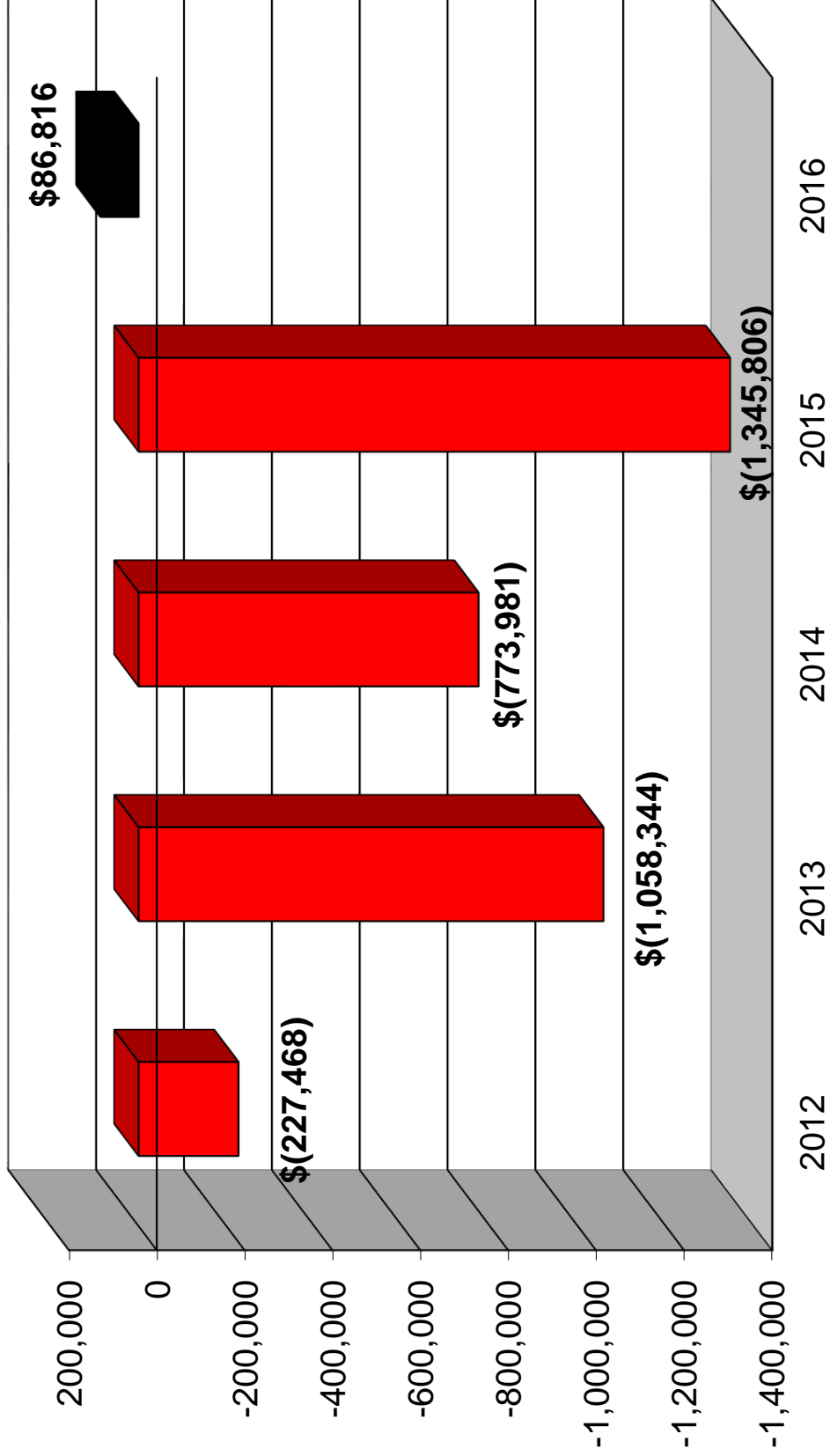
**CITY OF JOHNSTOWN**  
**FIVE YEAR HISTORICAL PERSPECTIVE OF CORE SERVICE FUND OPERATIONS**  
**FOR YEARS 2012, 2013, 2014, 2015 and 2016**

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
<b>Normalizing Adj:</b>	<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
<b>Revenue:</b>					
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
<b>Total Revenue:</b>	<u>136,451</u>	<u>253,046</u>	<u>488,391</u>	<u>877,888</u>	<u>531,811</u>
<b>Expenses:</b>					
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
<b>Total Expenses:</b>	<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>
<b>Excess Revenue/(Expenses)</b>	<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>
<b>Annual Required Pension Contribution</b>	<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
<b>Net Pension Cost</b>	<u>(498,560)</u>	<u>(1,035,651)</u>	<u>(570,206)</u>	<u>(2,104,417)</u>	<u>(2,707,836)</u>
<b>Net Department Cost</b>	<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>
<b>2016 % of Total</b>	<u>35.4%</u>	<u>33.3%</u>	<u>31.3%</u>		
<b>2015 % of Total</b>	<u>38.0%</u>	<u>30.2%</u>	<u>31.8%</u>		

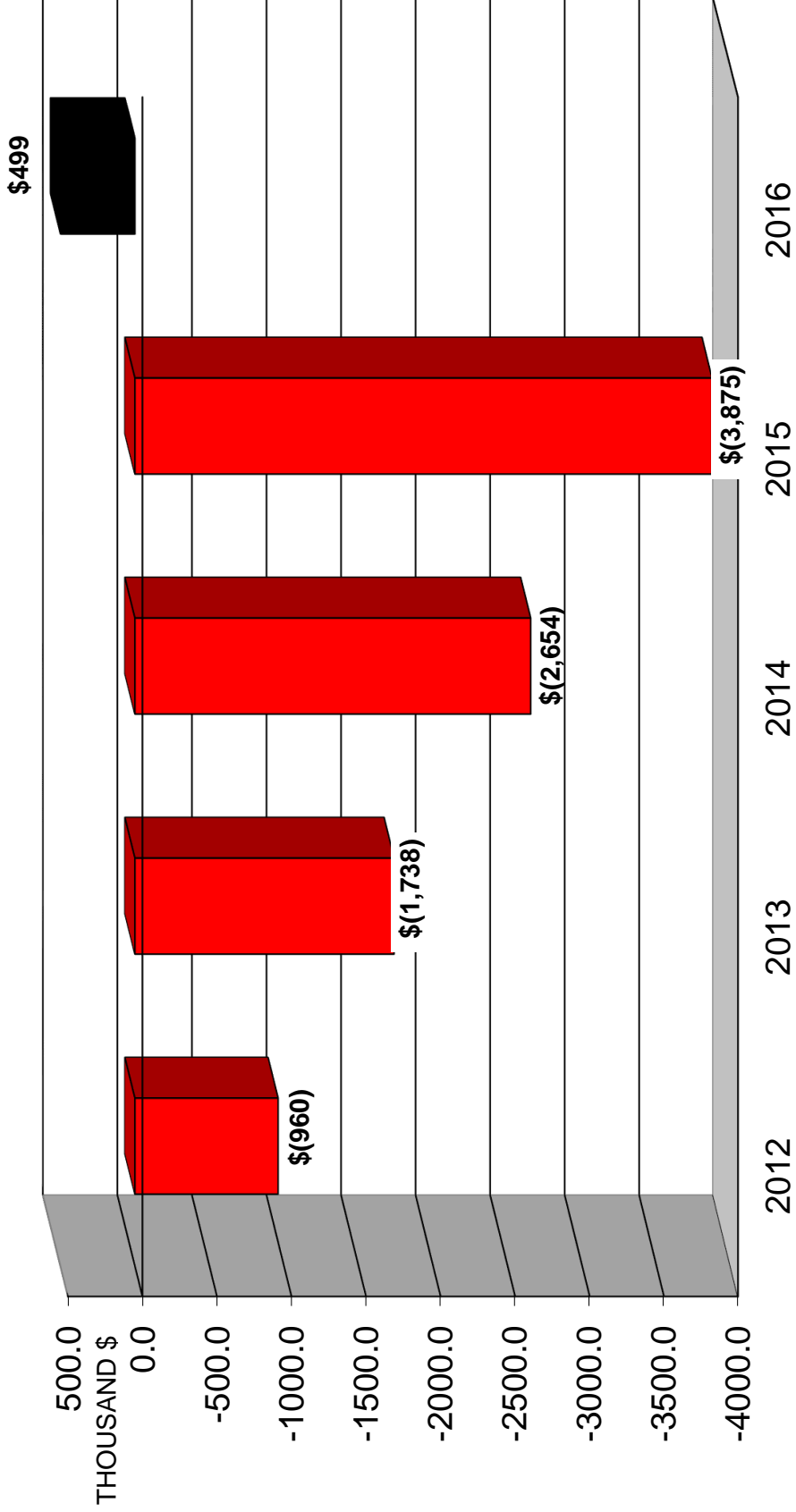
**CITY OF JOHNSTOWN  
 HISTORICAL PERSPECTIVE OF  
 CORE SERVICE FUND OPERATIONS  
 FOR YEARS 2012 THROUGH 2016**



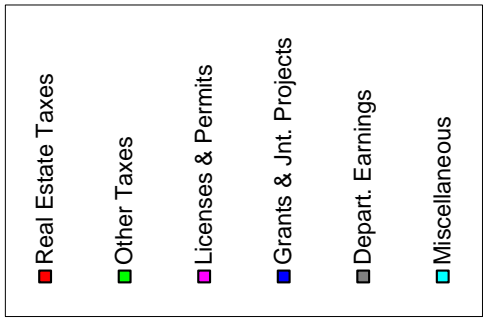
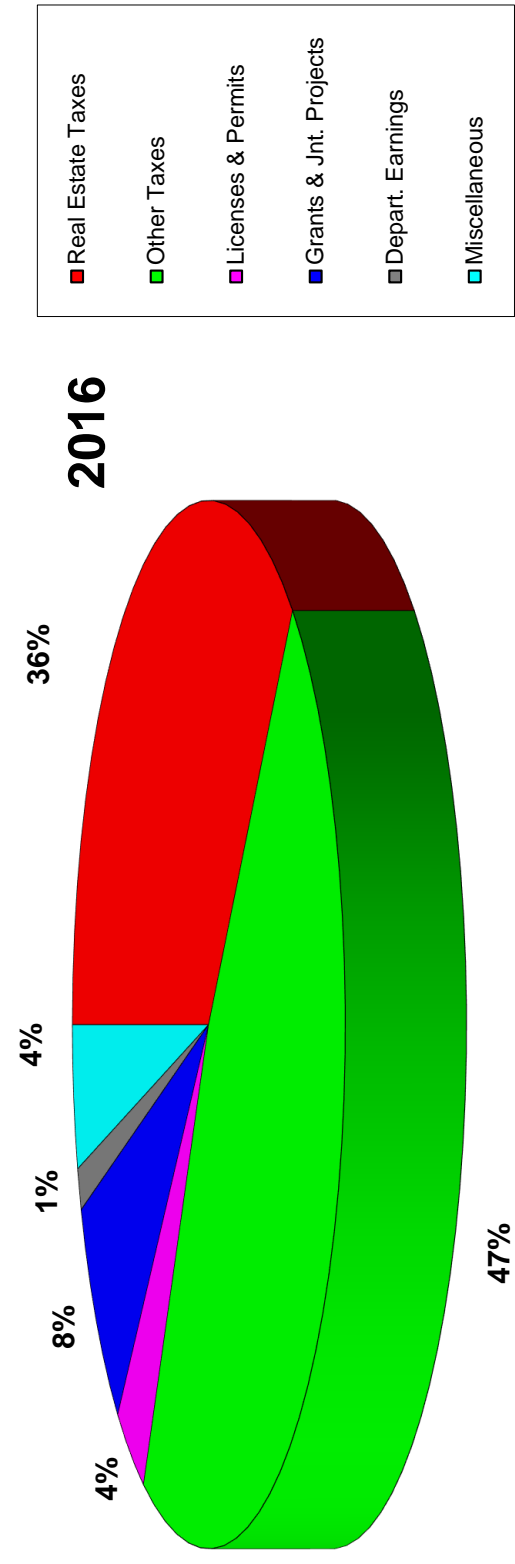
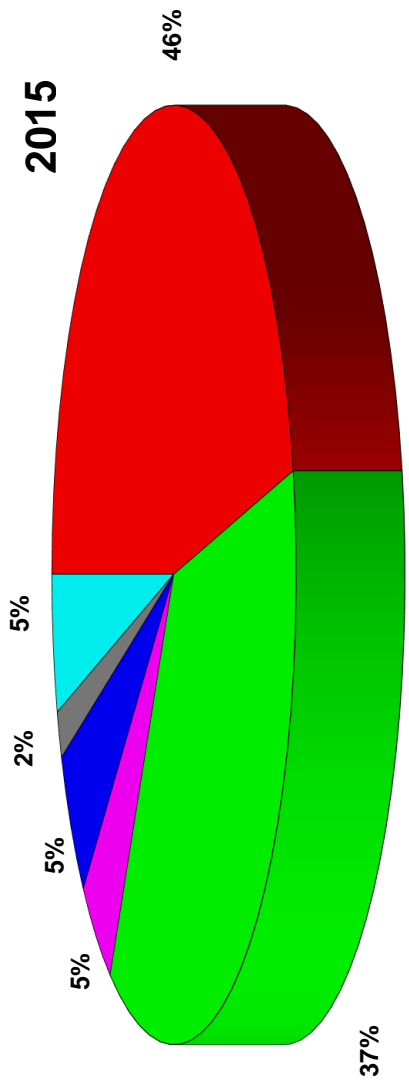
**CITY OF JOHNSTOWN**  
**COMPARISON OF FUND BALANCE/(DEFICIT) & UNRESTRICTED NET ASSETS**  
**FOR CORE SERVICE FUNDS**  
**FOR YEARS 2012, 2013, 2014, 2015 and 2016**

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**



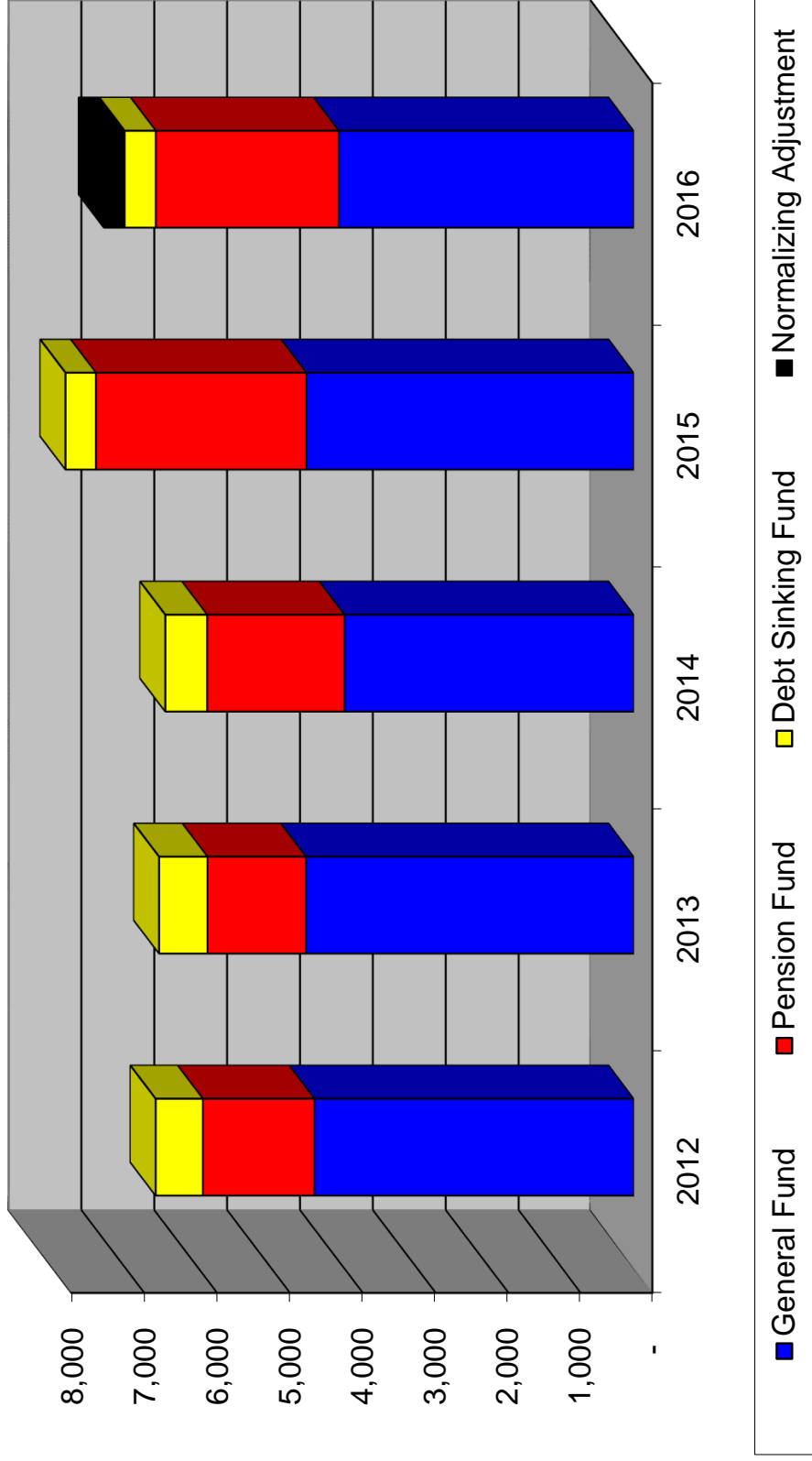
**CITY OF JOHNSTOWN  
GENERAL FUND  
COMPONENTS OF REVENUE**



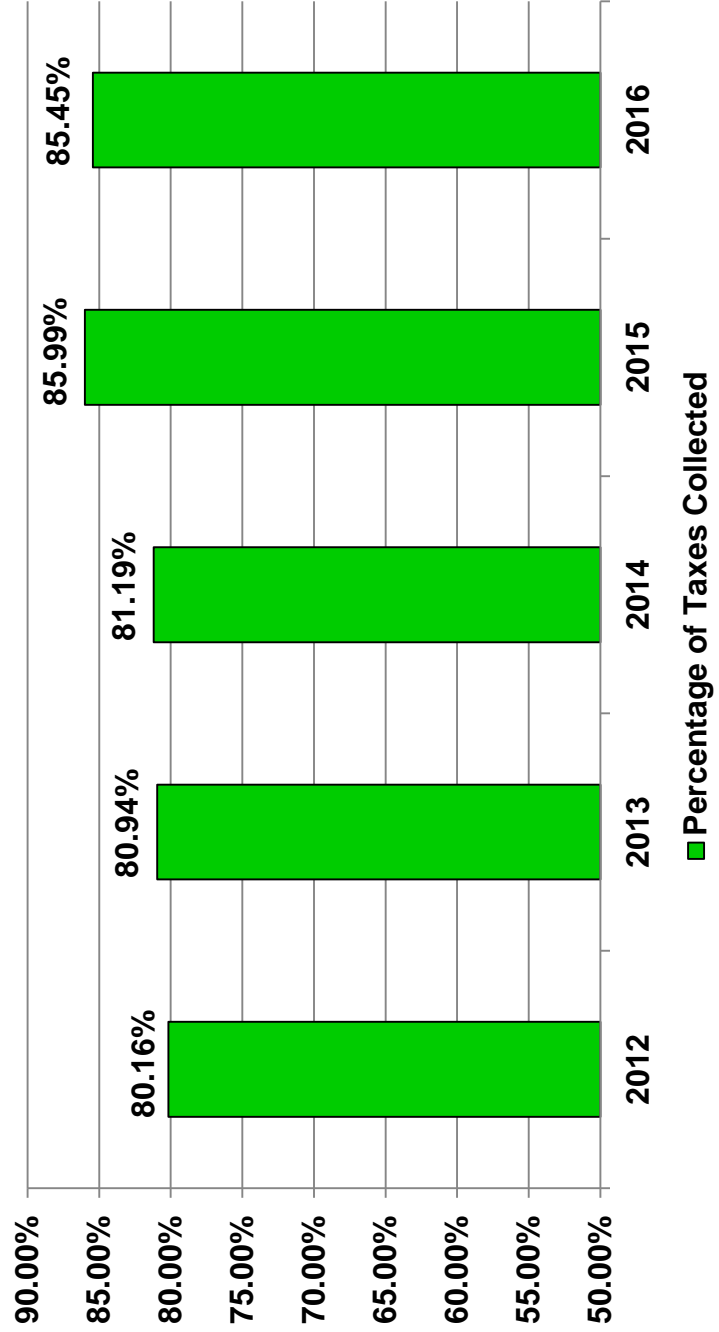
TOTAL REVENUES	2016	2015
	\$ 11,456,655	\$ 9,715,765

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

THOUSAND \$

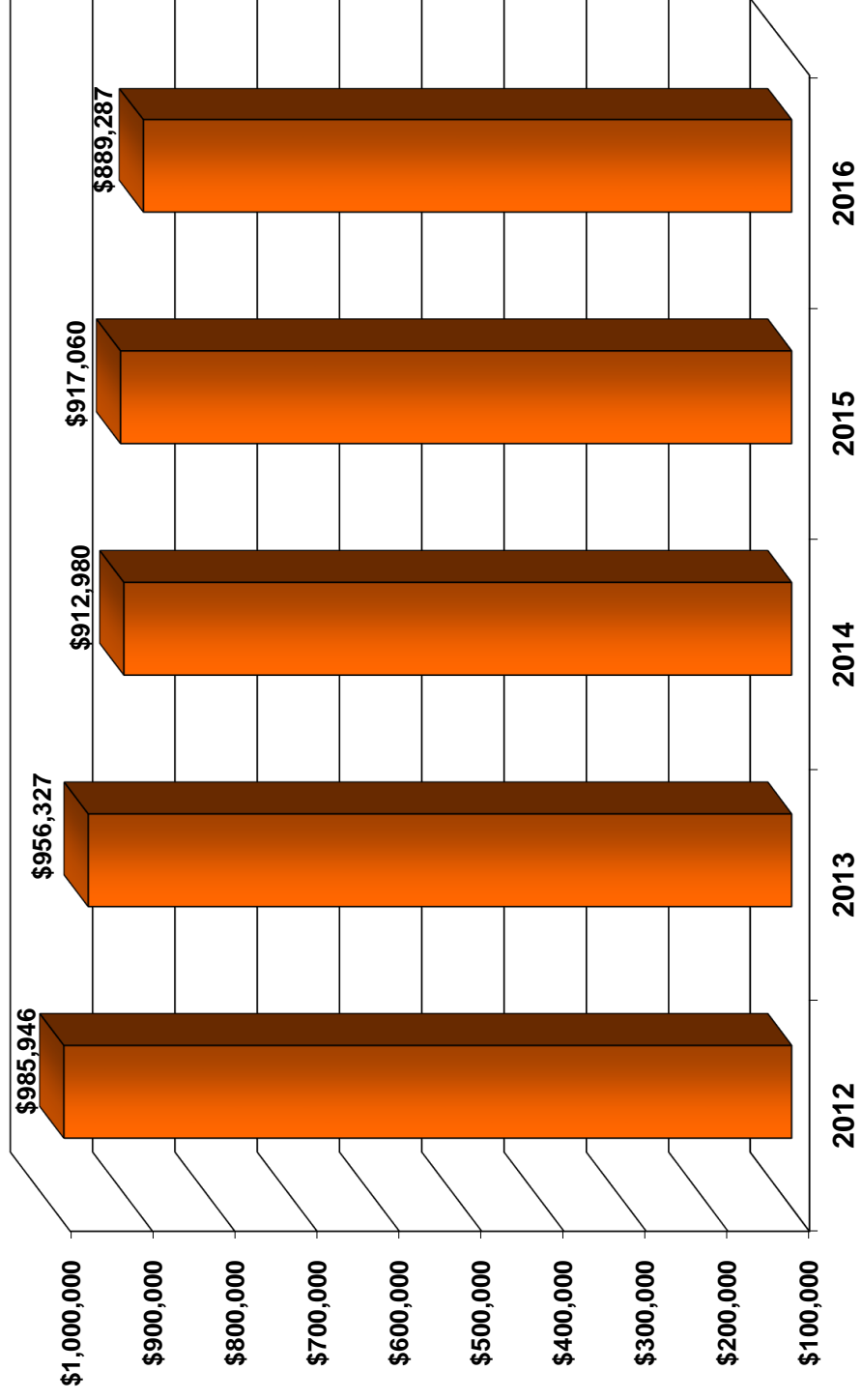


**CITY OF JOHNSTOWN  
REAL ESTATE TAXES COLLECTED  
FOR YEARS 2012 THROUGH 2016**



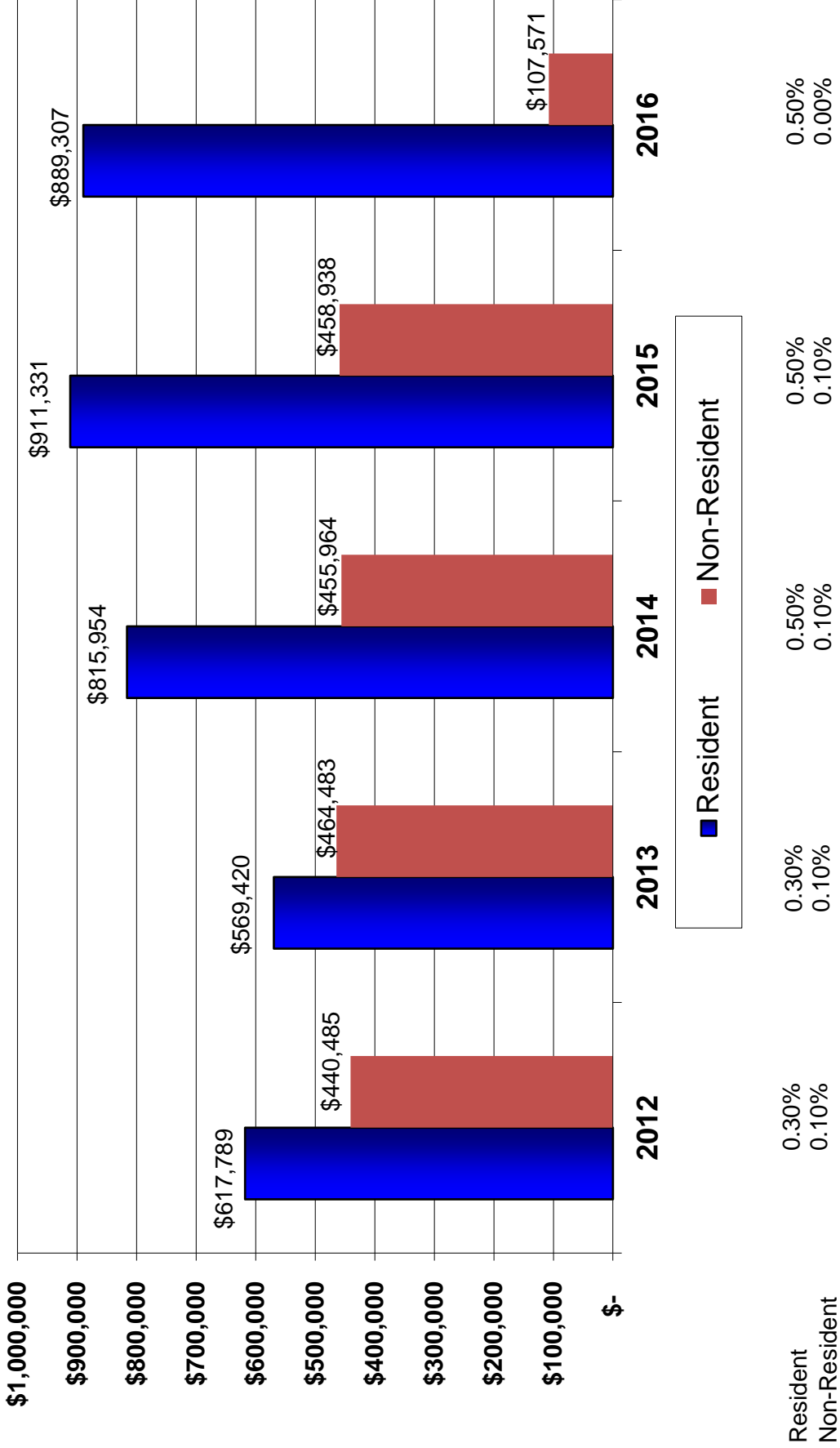


**City of Johnstown**  
Earned Income Tax  
5 Year Comparison

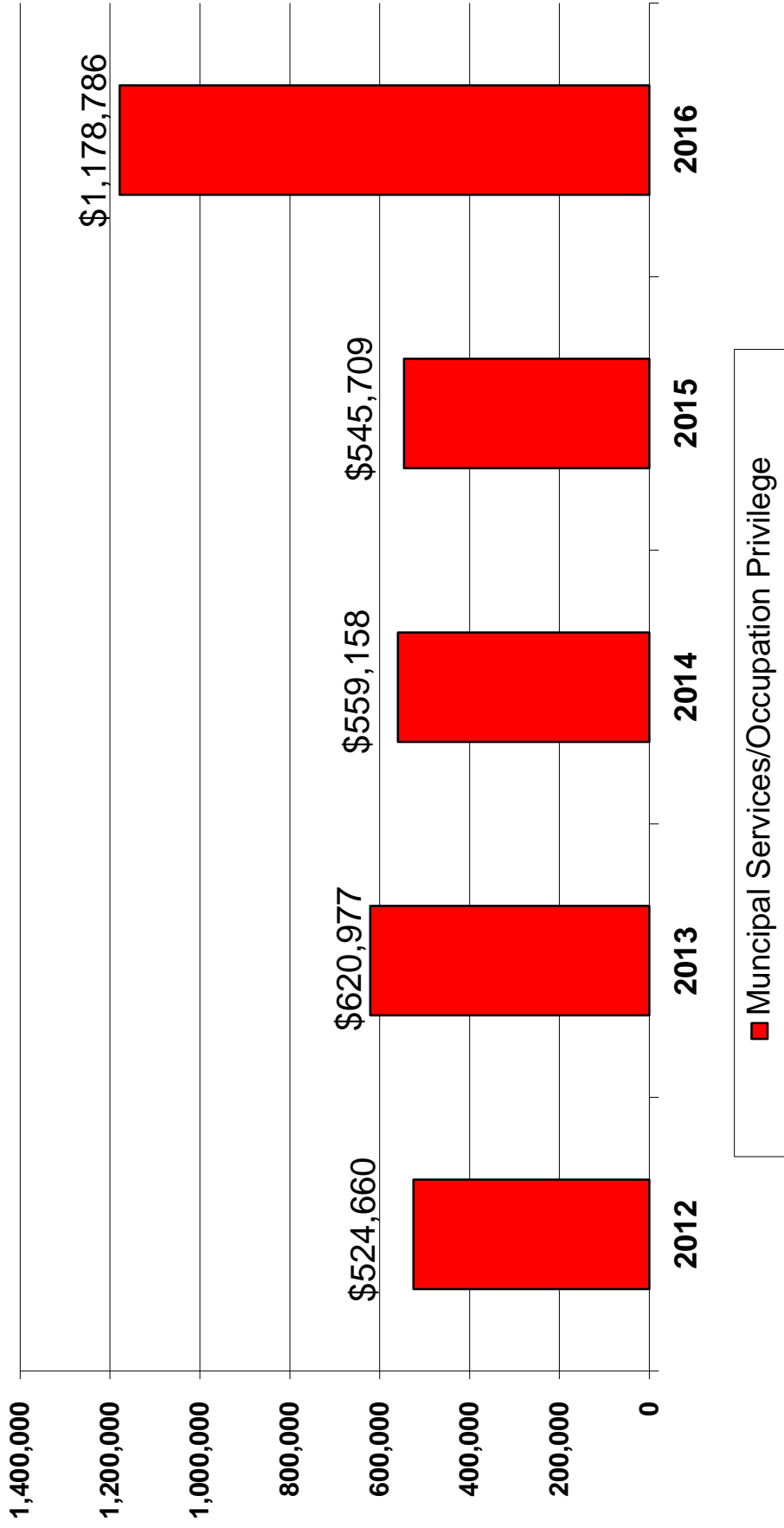


# City of Johnstown

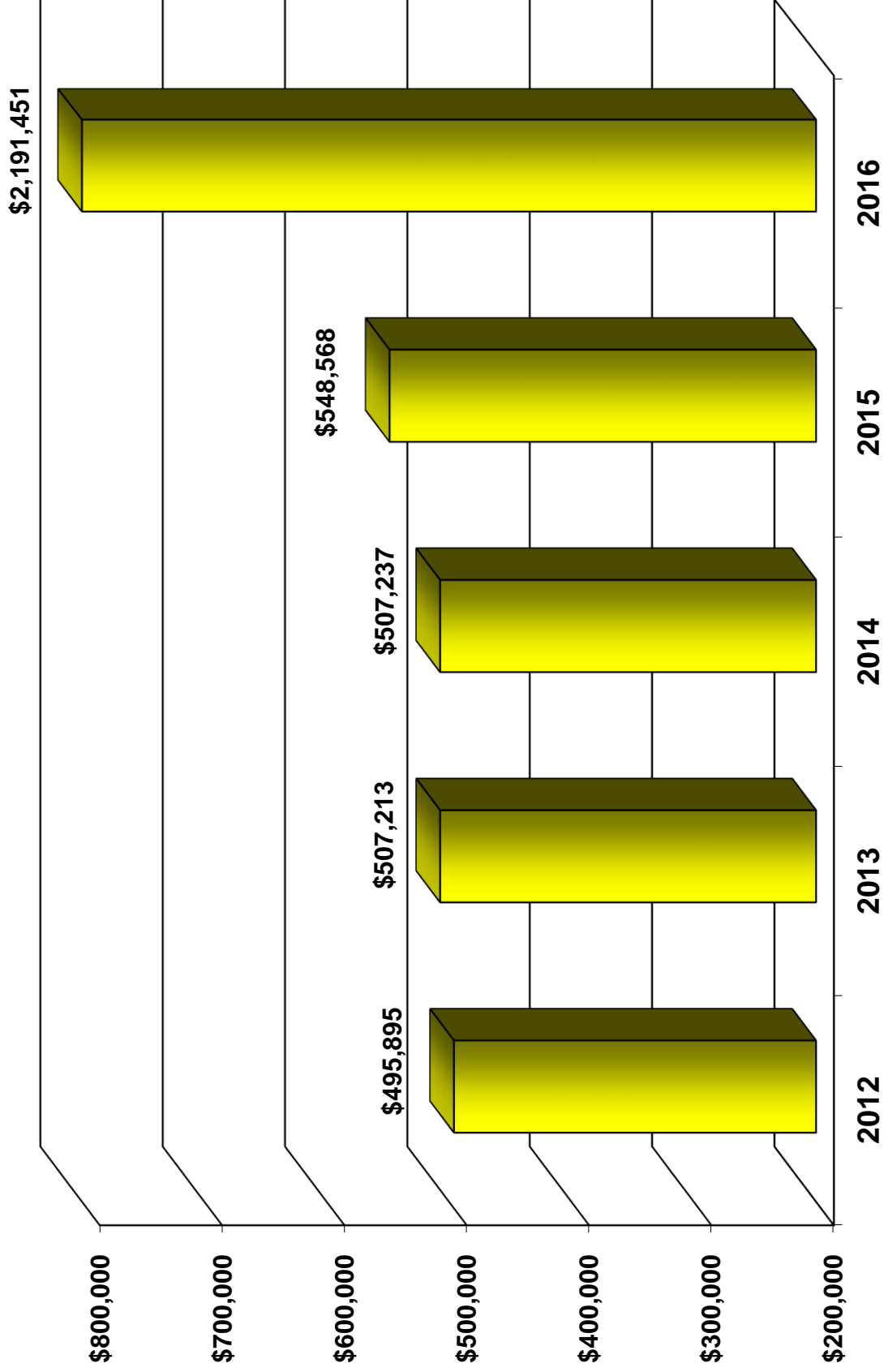
## Resident/Non-Resident Earned Income Tax 5 Year Comparison



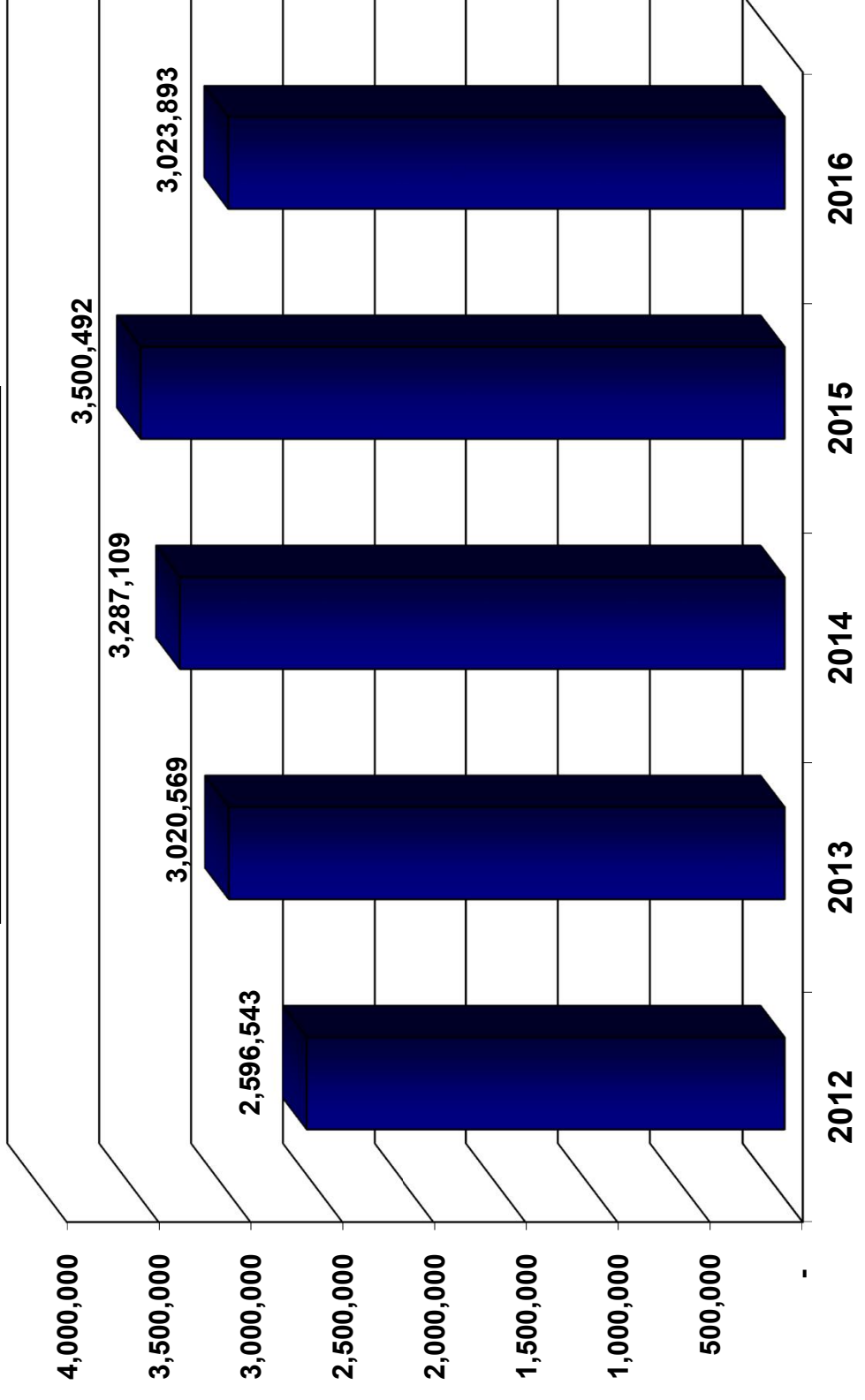
**City of Johnstown  
Local Municipal Services  
5 Year Comparison**



**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

