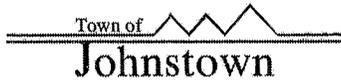


TOWN COUNCIL

MEETING

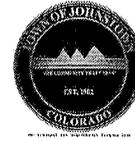
PACKET

December 21, 2015



Town Council

Agenda
Monday, December 21, 2015
Town Hall, Council Chambers
450 So. Parish Avenue
7:00 PM



MISSION STATEMENT-*"The mission of the government of the Town of Johnstown is to provide leadership based upon trust and integrity, commitment directed toward responsive service delivery, and vision for enhancing the quality of life in our community."*

Members of the audience are invited to speak at the Council meeting. Public Comment (item No. 5) is reserved for citizen comments on items not contained on the printed agenda. Citizen comments are limited to three (3) minutes per speaker. When several people wish to speak on the same position on a given item, they are requested to select a spokesperson to state that position. If you wish to speak at the Town Council meeting, please fill out a sign-up sheet and present it to the Town Clerk.

- 1) **CALL TO ORDER**
 - A) Pledge of Allegiance
- 2) **ROLL CALL**
- 3) **AGENDA APPROVAL**
- 4) **RECOGNITIONS AND PROCLAMATIONS**
- 5) **PUBLIC COMMENT (three-minute limit per speaker)**

*The "Consent Agenda" is a group of routine matters to be acted on with a single motion and vote. The Mayor will ask if any Council member wishes to have an item discussed or if there is public comment on those ordinances marked with an *asterisk. The Council member may then move to have the subject item removed from the Consent Agenda for discussion separately.*

- 6) **CONSENT AGENDA**
 - A) Town Council Meeting – December 7, 2015
 - B) Payment of Bills
 - C) November Financial Statements
 - D) ***2nd Reading-** Ordinance No. 2015-139, Amending Article XI I 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 Facilities Development Fee, Section 17-228, Police Facilities Development Fee
 - 7) **STAFF REPORTS**
 - 8) **OLD BUSINESS**
 - 9) **NEW BUSINESS**
 - A) Consider Resolution No. 2015-20, A Resolution of the Town of Johnstown, Colorado Water Activity Enterprise, Increasing the Water Rates Set Forth in Article III of Chapter 13 of the Johnstown Municipal Code, Specifically Section 13-42(d), Potable Water Tap Fees, Section 13-43(f), Raw Water Development Fees, and Section 13-45, Potable Water Service Charges
 - B) Consider Award of Professional Services Agreement to John Cutler, LLC & Associates for Auditing Services
 - 10) **EXECUTIVE SESSION** – Discuss Request from Johnstown Plaza, LLC for Water Acquisition
 - 11) **COUNCIL REPORTS AND COMMENTS**
 - 12) **MAYOR'S COMMENTS**
 - 13) **ADJOURN**
-



NOTICE OF ACCOMODATION

If you need special assistance to participate in the meeting, please contact the Town Clerk at (970) 587-4664. Notification at least 72 hours prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to the meeting.

AGENDA ITEMS 6A-D

CONSENT

AGENDA

- **Council Minutes – December 7, 2015**
 - **Payment of Bills**
 - **November Financial Statements**
 - *Ordinance No. 2015-139**
 - (Impact Fees)**
 - (2nd Reading)**

TOWN COUNCIL AGENDA COMMUNICATION

AGENDA DATE: December 21, 2015

ITEM NUMBER: 6A-D

SUBJECT: Consent Agenda

ACTION PROPOSED: Approve Consent Agenda

PRESENTED BY: Town Clerk

AGENDA ITEM DESCRIPTION: The following items are included on the Consent Agenda, which may be approved by a single motion approving the Consent Agenda:

- A) Town Council Minutes-December 7, 2015
- B) Payment of Bills
- C) November Financial Statements
- D) ***2nd Reading** – Ordinance No. 2015-139, 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, 17-226, Public Facilities Development Fee, 17-227, Library Facilities Development Fee, and Section 17-228, Police Facilities Development Fee

LEGAL ADVICE: The entire Consent Agenda may be approved by a motion of the Town Council approving the Consent Agenda, which automatically approves each and every item listed on the Consent Agenda. If a Council member wishes to have a specific discussion on an individual item included with the Consent Agenda, they may move to remove the item from the Consent Agenda for discussion.

FINANCIAL ADVICE: N/A

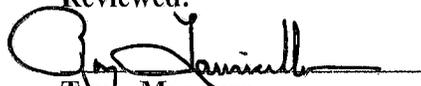
RECOMMENDED ACTION: Approve Consent Agenda

SUGGESTED MOTION:

For Approval: I move to approve the Consent Agenda.

For Denial:

Reviewed:


Town Manager

**COUNCIL
MINUTES**

The Town Council of the Town of Johnstown met on Monday, December 7, 2015 at 7:00 p.m. in the Council Chambers at 450 S. Parish Avenue, Johnstown.

Mayor Romanowski led the Pledge of Allegiance.

Roll Call:

Those present were: Councilmembers Lebsack, Mellon, Mitchell and Young

Also present: Avi Rocklin, Town Attorney, Roy Lauricello, Town Manager John Franklin, Town Planner, Tom Hellen, Public Works Director, Brian Phillips, Police Chief and Diana Seele, Town Clerk/Treasurer

Agenda Approval

Councilmember Lebsack made a motion seconded by Councilmember Mellon to approve the Agenda as submitted. Motion carried with a unanimous vote.

Consent Agenda

Councilmember Mellon made a motion seconded by Councilmember Mitchell to approve the Consent Agenda with the following items included:

- November 16, 2015 - Town Council Meeting Minutes
- Resolution 2015-18, Concerning Support for the Use of Larimer County Mill Levy Funds for Interstate 25 Improvements
- Resolution 2015-19, A Resolution Authorizing the Conduct of a Mail Ballot Election for the Town of Johnstown's Regular Municipal Election Scheduled for April 5, 2016
- Legal Service Agreement with Paul C. Benedetti Regarding Johnstown Plaza Project

Motion carried with a unanimous vote.

New Business

A. Consider Resolution No. 2015-15, A Resolution Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget for the Town of Johnstown, Colorado for the Calendar Year Beginning on the First Day of January, 2016 and Ending on the Last Day of December 2016. Councilmember Mellon made a motion seconded by Councilmember Lebsack to approve Resolution 2015-15. Motion carried with a unanimous vote.

B. Consider Resolution No. 2015-16, A Resolution Appropriating Sums of Money to the Various Funds and Spending Agencies in the Amounts and for the Purposes as Set Forth, for the Town of Johnstown, Colorado for the 2016 Budget Year. Councilmember Mellon made a motion seconded by Councilmember Young to approve Resolution 2015-16. Motion carried with a unanimous vote.

C. Consider Resolution No. 2015-17, A Resolution Levying General Property Taxes for the Year 2016, to Help Defray the Costs of Government for the Town of Johnstown, Colorado for the 2016 Budget Year. Councilmember Young made a motion seconded by Councilmember Lebsack to approve Resolution No. 2015-17. Motion carried with a unanimous vote.

D. Consider Award of Contract for Utility Bill Printing and Mailing Services to Southwest Direct – a request for bids for utility bill printing/ mailing services (based upon 5,000 customers per month) and the printing/ mailing of the Town's newsletter (3 issues per year) was advertised. Three firms responded and following a review and tabulation of the bids, Town staff is recommending the award of the contract for utility bill printing/ mailing services to Southwest Direct. Councilmember Lebsack made a motion seconded by Councilmember Mitchell to award the contract for utility bill printing/ mailing services to Southwest Direct and authorize the Mayor to sign the agreement. Motion carried with a unanimous vote.

E. Public Hearing (First Reading) – Ordinance No. 2015-139, Amending Article XII of Chapter 17 of the Johnstown Municipal Code Concerning Impact Fees, Specifically Section 17-224, Transportation Facilities Development Fee, 17-225, Parks and Recreation Facilities Development Fee, Section 17-226, Public Facilities Development Fee, Section 17-227, Library Facilities Development Fee, and Section 17-228, Police Facilities Development Fee – The Town of Johnstown entered into an agreement with BBC Research & Consulting to conduct an impact fee study for the Town. Impact fees are one-time payments that fund the expansion of public facilities needed to accommodate new development, as determined by level of service standards. The intent is for new development to pay for its "proportionate share" of the capital costs of additional infrastructure capacity. The BBC Study evaluated and established maximum supportable impact fees for residential and non-residential development for the following public facilities: parks & open space, library and cultural facilities, town facilities, transportation and police, and also suggested an approach for new fee implementation that might mitigate the potential adverse effects of a sudden rise in impact fee amounts.

Mayor Romanowski opened the public hearing at 7:25 p.m. and having no public comment closed the hearing at 7:32 p.m.

Councilmember Mellon made a motion seconded by Councilmember Young to approve Ordinance No. 2015-139 on first reading. Motion carried with a unanimous vote.

F. Public Hearing (First Reading) – Ordinance No. 2015-140, An Ordinance Establishing a Street Maintenance Fee – The Town entered into an agreement with BBC Research & Consulting to conduct a street maintenance fee study for the Town. A street maintenance fee is a monthly fee collected from all residential, industrial and commercial properties based upon a property's traffic generation characteristics and implied use of the local street system. The fee would be appended to the Town's monthly utility billing in the same manner as the current storm drainage fee. Revenues from the Street Maintenance Fee would support ongoing maintenance of the Town's street system, such as resurfacing and pothole repairs, seal coating, chip seal application and asphalt overlay.

Mayor Romanowski opened the Public Hearing at 7:48 p.m. and having no public comment closed the hearing at 7:52 p.m.

Councilmember Lebsack made a motion seconded by Councilmember Young to approve Ordinance No. 2015-140, An Ordinance Establishing a Street Maintenance Fee on first reading. Councilmembers Lebsack, Young and Mayor Romanowski voted yes, Councilmembers Mellon and Mitchell voted no. Motion failed due to lack of majority vote.

There being no further business to come before Council the meeting adjourned at 8:39 p.m.

Mayor

Town Clerk/Treasurer

**PAYMENT
OF
BILLS**

BILLS SUBMITTED FOR PAYMENT- DECEMBER 2015

ACE HARDWARE	\$	625.89	
ADVANCED MECHANICAL	\$	2,175.00	
ALL COPY PRODUCTS	\$	478.95	
BRANDON COPELAND	\$	272.50	
BURNS MARKETING	\$	4,706.16	
CASELLE	\$	19,138.00	
CDR PROPANE	\$	1,226.40	
CEC RENTAL	\$	633.81	
CENTURY LINK	\$	325.11	
CINTAS	\$	479.74	
COLORADO ANALYTICAL	\$	937.00	
COLORADO INSPECTION CONNECTION	\$	8,600.00	
COLORADO PRECAST CONCRETE	\$	896.18	
COREN PRINTING	\$	402.00	
CRACKERJACK MUD JACKING (Housing Authority)	\$	3,111.00	
DALE'S ENVIRONMENTAL SERVICES, LLC	\$	26,233.50	
DBC IRRIGATION	\$	840.53	
DOOR SPECIALTIES (Housing Authority)	\$	36,513.00	
DPC INDUSTRIES (CHEMICALS)	\$	29,081.71	
DR ASSOCIATES	\$	1,350.00	
E-FORCE SOFTWARE	\$	1,495.00	
ERGO MED	\$	400.00	
EXPRESS TOLL	\$	38.90	
FELSBURG HOLT & ULLEVIG	\$	225.00	
FERGUSON ENTERPRISES	\$	2,505.82	
FIRST CLASS SECURITY SYSTEMS	\$	78.90	
FIRST NATIONAL BANK	\$	754.65	
FORT COLLINS, CITY OF	\$	1,440.00	
FRONT RANGE DOOR	\$	1,088.00	
FRONTIER FERTILIZER	\$	59.98	
G&K SERVICES	\$	309.87	
GALLS	\$	92.56	
GORMAN-RUPP COMPANY	\$	59,230.00	
GRAINGER	\$	160.66	
GREELEY ELECTRIC	\$	2,150.51	
GREYSTONE TECHNOLOGY	\$	3,575.00	
GROUND GUYS	\$	1,935.00	
H&R REPAIR & TOWING, INC	\$	23.32	
HACH	\$	193.79	
HAYS MARKET	\$	214.96	
HELTON & WILLIAMSEN, P.C.	\$	1,130.00	
HILL & ROBBINS PC	\$	437.49	
JENSEN ARMS	\$	305.34	
JOHNSTOWN BREEZE	\$	241.92	
JOHNSOWN-MILLIKEN ROTARY CLUB	\$	180.00	
JTOWN GRAPHIX	\$	323.97	
KENNY'S STEAK HOUSE	\$	909.90	(EST)
KENYON P. JORDAN PH. D.	\$	200.00	
KID'S PLACE INC.	\$	312.00	
KINSCO	\$	17.50	
LARIMER COUNTY CLERK AND RECORDER	\$	1,000.00	
LAZAR, MICHAEL A.	\$	1,000.00	(EST)
LOVELAND BARRICADE	\$	157.50	
LOVELAND READY MIX	\$	1,010.80	
LOWE'S	\$	53.44	

M&J ELECTRIC		\$ 1,842.86	
MARIPOSA PLANTS		\$ 85.00	
MARTIN MARIETTA		\$ 6,968.04	
MOUNTAIN STATE PIPE AND SUPPLY		\$ 10,391.78	
NAPA AUTO PARTS		\$ 293.95	
NEVE'S UNIFORMS & EQUIPMENT		\$ 13.95	
OFFICESCAPES		\$ 3,398.06	
O.J. WATSON		\$ 358.44	
ONSITE SERVICE SOLUTIONS		\$ 160.00	
OZTEK		\$ 364.70	
POSTMASTER		\$ 90.00	
POUDRE VALLEY REA		\$ 9,856.08	
QUILL		\$ 121.80	
REVELATION STEEL, LLC		\$ 104.27	
REX OIL		\$ 3,675.65	
RISE BROADBAND		\$ 204.35	
ROCK SOFT CHENILLE		\$ 2,132.11	
ROCKLIN, AVI - LAW OFFICE		\$ 5,660.50	
ROYAL-T ROOTER SERVICE		\$ 1,024.00	
SHARP, T.M.		\$ 150.00	
SIRCHIE		\$ 754.35	
SUPPLY WORKS		\$ 312.70	
TDS		\$ 399.35	
TOP GUN PRESSURE WASHING		\$ 1,080.00	(EST)
TTG ENGINEERS		\$ 67.50	
ULLMANN, TOM		\$ 500.00	
UNITED POWER		\$ 749.10	
UNITED RENTALS		\$ 2,585.46	
UNITED STATES POSTAL SERVICE		\$ 450.00	
UTILITY NOTIFICATION CENTER		\$ 337.48	
VERIZON WIRELESS		\$ 1,441.72	
WASTE MANAGEMENT		\$ 41,405.86	
WELD COUNTY CLERK & RECORDER		\$ 7,252.00	
WELD COUNTY SHERIFF'S OFFICE		\$ 26.37	
WIND NELSON		\$ 225.00	
WINDSTREAM		\$ 1,763.71	
WINTERS, HELLERICH & HUGHES		\$ 2,940.00	
WIRELESS ADVANCED		\$ 105.60	
XCEL ENERGY		\$ 41,647.39	
YOST CLEANING		\$ 1,972.00	
		\$ 374,189.39	

**NOVEMBER
FINANCIAL
STATEMENTS**

EXECUTIVE SUMMARY NOVEMBER 2015

92.00%

	Actual	Budget	Variance	%
GENERAL				
<u>Revenues</u>	8,838,285.00	7,103,800.00	(1,734,485.00)	124%
<u>Expenditures</u>				
Legislative	22,953.00	34,500.00	11,547.00	67%
Judicial	40,456.00	38,700.00	(1,756.00)	105%
Elections	-	20,300.00	20,300.00	0%
Administration	306,011.00	369,300.00	63,289.00	83%
Planning & Zoning	146,922.00	168,600.00	21,678.00	87%
Police	1,436,438.00	1,869,100.00	432,662.00	77%
Protective Inspections	96,535.00	134,300.00	37,765.00	72%
Streets	1,005,409.00	1,219,200.00	213,791.00	82%
Cemetery	15,941.00	38,700.00	22,759.00	41%
Animal Control	75,118.00	91,700.00	16,582.00	82%
Senior Coordinator	56,084.00	67,000.00	10,916.00	84%
Parks	31,267.00	61,700.00	30,433.00	51%
Community	179,994.00	389,000.00	209,006.00	46%
Transfers	466,045.00	1,445,300.00	979,255.00	32%
<u>Total Expenditures</u>	3,879,173.00	5,947,400.00	2,068,227.00	65%
 Excess Revenues over Expenditures	 4,959,112.00			

EXECUTIVE SUMMARY NOVEMBER 2015

92.00%

	Actual	Budget	Variance	%
WATER				
<u>Revenues</u>	3,860,087.00	2,017,200.00	(1,842,887.00)	191%
<u>Expenditures</u>				
Administration	151,258.00	216,500.00	65,242.00	70%
Operations	1,619,782.00	2,412,900.00	793,118.00	67%
Transfer	-	90,000.00	90,000.00	0%
	1,771,040.00	2,719,400.00	948,360.00	65%
Excess Revenues over Expenditures	2,089,047.00			

EXECUTIVE SUMMARY NOVEMBER 2015

92.00%

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
WASTEWATER				
<u>Revenues</u>	1,841,135.00	1,540,000.00	(301,135.00)	120%
<u>Expenditures</u>				
Administration	175,164.00	279,500.00	104,336.00	63%
Operation	712,754.00	1,150,600.00	437,846.00	62%
	887,918.00	1,430,100.00	542,182.00	62%
Excess Revenues over Expenditures	953,217.00			

CITY OF JOHNSTOWN
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-01-4010-00 GEN. PROPERTY ACCOUNTS	13,714.81	3,637,190.80	3,150,000.00	(487,190.80)	115.5
01-01-4020-00 SPECIFIC OWNERSHIP TAXES	27,309.07	264,998.57	200,000.00	(64,998.57)	132.5
01-01-4030-00 FRANCHISE TAXES	31,062.85	378,024.29	340,000.00	(38,024.29)	111.2
01-01-4040-00 PENALTIES & INTEREST	764.94	1,295.84	4,000.00	2,704.16	32.4
01-01-4070-00 SALES TAX	209,675.11	2,256,412.62	1,925,000.00	(331,412.62)	117.2
01-01-4080-00 SEVERANCE TAX	.00	491,237.64	60,000.00	(431,237.64)	818.7
TOTAL TAXES	282,526.78	7,029,159.76	5,679,000.00	(1,350,159.76)	123.8
<u>LICENSES & PERMITS</u>					
01-02-4110-00 LIQUOR LICENSE	48.75	443.50	700.00	256.50	63.4
01-02-4120-00 BUS. LIC. & PERMITS - OTHE	309.00	12,360.00	10,000.00	(2,360.00)	123.6
01-02-4130-00 BUILDING PERMITS	35,691.18	487,677.02	280,000.00	(207,677.02)	174.2
01-02-4140-00 DOG LICENSE & PERMITS OTHE	78.00	2,658.00	2,300.00	(358.00)	115.6
01-02-4150-00 FINGERPRINTING	90.00	419.00	200.00	(219.00)	209.5
TOTAL LICENSES & PERMITS	36,216.93	503,557.52	293,200.00	(210,357.52)	171.8
<u>INTERGOVERNMENTAL</u>					
01-03-4210-00 CIGARETTE TAXES	1,483.96	14,457.43	14,000.00	(457.43)	103.3
01-03-4220-00 HIGHWAY USERS TAX	26,034.43	357,496.10	340,000.00	(17,496.10)	105.2
01-03-4230-00 ADD. VEH. REG. FEE	4,327.50	47,152.00	42,000.00	(5,152.00)	112.3
01-03-4240-00 COUNTY ROAD & BRIDGE	.00	99,278.67	70,000.00	(29,278.67)	141.8
TOTAL INTERGOVERNMENTAL	31,845.89	518,384.20	466,000.00	(52,384.20)	111.2
<u>CHARGES FOR SERVICES</u>					
01-04-4310-00 CEMETERY LOTS AND CARE	3,370.00	32,949.50	20,000.00	(12,949.50)	164.8
01-04-4320-00 TRASH CHARGES	41,617.50	452,809.51	430,000.00	(22,809.51)	105.3
01-04-4330-00 OTHER SERVICES	(743.58)	5,912.67	1,500.00	(4,412.67)	394.2
01-04-4340-00 FISHING PERMITS	5.00	843.00	600.00	(243.00)	140.5
TOTAL CHARGES FOR SERVICES	44,248.92	492,514.68	452,100.00	(40,414.68)	108.9
<u>FINES</u>					
01-05-4315-00 COURT FEES REFUND	.00	(365.00)	.00	365.00	.0
01-05-4410-00 MUNICIPAL COURT FINES & FE	11,055.80	116,118.37	70,000.00	(46,118.37)	165.9
01-05-4420-00 SURCHARGE	1,330.00	16,937.16	7,000.00	(9,937.16)	242.0
TOTAL FINES	12,385.80	132,690.53	77,000.00	(55,690.53)	172.3

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-06-4510-00 COMM. CENTER RENTAL FEES	852.50	17,614.00	10,000.00	(7,614.00)	176.1
01-06-4530-00 REFUND OF EXPENDITURES	308.02	7,929.33	5,000.00	(2,929.33)	158.6
01-06-4570-00 SCHOOL DISTRICT	29,076.89	29,076.89	26,500.00	(2,576.89)	109.7
TOTAL MISCELLANEOUS	30,237.41	54,620.22	41,500.00	(13,120.22)	131.6
<u>EARNINGS ON INVESTMENTS</u>					
01-07-4610-00 EARNINGS ON INVESTMENTS	370.48	105,693.94	45,000.00	(60,693.94)	234.9
TOTAL EARNINGS ON INVESTMENTS	370.48	105,693.94	45,000.00	(60,693.94)	234.9
<u>SOURCE 08</u>					
01-08-4620-00 TRANSFER FROM WATER FUND	.00	.00	45,000.00	45,000.00	.0
01-08-4530-00 DEVELOPERS COST PAYMENT	468.95	1,664.10	5,000.00	3,335.90	33.3
TOTAL SOURCE 08	468.95	1,664.10	50,000.00	48,335.90	3.3
TOTAL FUND REVENUE	438,301.16	8,838,284.95	7,103,800.00	(1,734,484.95)	124.4

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-10-5010-00 BOARD MEMBERS COMPENSATION	1,900.00	18,100.00	22,800.00	4,700.00	79.4
01-10-5050-00 PAYROLL TAXES	145.38	1,384.83	1,800.00	415.17	76.9
01-10-5070-00 WORKMEN'S COMPENSATION	.00	1,000.00	1,000.00	.00	100.0
01-10-6522-00 INSURANCE	200.00	781.88	800.00	18.12	97.7
01-10-6544-03 EQUIPMENT/SOFTWARE - IPADS	.00	134.66	3,000.00	2,865.34	4.5
01-10-8016-00 PROFESSIONAL SERVICES	14.99	1,552.06	5,100.00	3,547.94	30.4
TOTAL LEGISLATIVE	2,260.37	22,953.43	34,500.00	11,546.57	66.5
<u>JUDICIAL</u>					
01-15-5011-00 SAL-JUDGE	1,500.00	12,277.50	10,800.00	(1,477.50)	113.7
01-15-5012-00 SAL-PROS. ATT.	4,160.00	27,380.00	27,000.00	(380.00)	101.4
01-15-6505-00 OFFICE EXPENSES	.00	798.63	800.00	1.37	99.8
01-15-8016-00 PROFESSIONAL SERVICES	.00	.00	100.00	100.00	.0
TOTAL JUDICIAL	5,660.00	40,456.13	38,700.00	(1,756.13)	104.5
<u>ELECTIONS</u>					
01-20-6413-00 PUBLISHING	.00	.00	400.00	400.00	.0
01-20-6526-00 SUPPLIES	.00	.00	13,100.00	13,100.00	.0
01-20-8017-00 ELECTION JUDGES	.00	.00	800.00	800.00	.0
01-20-8018-00 COORDINATING W/WELD CTY	.00	.00	6,000.00	6,000.00	.0
TOTAL ELECTIONS	.00	.00	20,300.00	20,300.00	.0

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-25-5010-00 SALARIES	5,411.07	67,391.34	75,400.00	8,008.66	89.4
01-25-5010-03 OVERTIME	56.59	169.40	600.00	430.60	28.2
01-25-5011-00 PART TIME OFFICE	319.20	3,885.66	4,000.00	114.34	97.1
01-25-5012-00 INTERN	960.40	4,404.45	5,000.00	595.55	88.1
01-25-5015-00 CLEANING SALARIES	216.69	2,094.68	3,500.00	1,405.32	59.9
01-25-5025-00 MANAGER	3,802.54	45,354.44	50,000.00	4,645.66	90.7
01-25-5050-00 PAYROLL TAXES	561.46	8,675.49	10,000.00	1,324.51	86.8
01-25-5060-00 RETIREMENT FUND	361.35	7,554.55	9,500.00	1,945.45	79.5
01-25-5065-00 HEALTH INSURANCE	1,686.01	22,667.91	30,000.00	7,332.09	75.6
01-25-5070-00 WORKMAN'S COMPENSATION	.00	700.00	700.00	.00	100.0
01-25-6010-00 UTILITIES	430.74	3,693.99	6,000.00	2,306.01	61.6
01-25-6505-00 OFFICE EXPENSE	952.33	4,758.38	8,000.00	3,241.62	59.5
01-25-6506-00 UTILITY BILL MAILING	327.45	3,638.49	4,100.00	461.51	88.7
01-25-6510-00 TELEPHONE	107.83	1,442.05	2,100.00	657.95	68.7
01-25-6511-00 TRAINING	.00	115.00	1,100.00	985.00	10.5
01-25-6513-00 PUBLISHING	42.00	2,074.84	6,300.00	4,225.16	32.9
01-25-6515-00 DUES AND SUBSCRIPTIONS	.00	2,396.74	2,800.00	403.26	85.6
01-25-6518-00 CLEANING SUPPLIES	24.14	1,060.04	1,600.00	539.96	66.3
01-25-6520-00 MILEAGE & EXPENSES	.00	368.38	2,400.00	2,031.62	15.4
01-25-6522-00 INSURANCE & BONDS	4,000.00	13,825.00	14,400.00	575.00	96.0
01-25-6544-05 SOFTWARE	674.97	3,674.97	9,500.00	5,825.03	38.7
01-25-6544-07 MISC. OFFICE EQPT.	.00	.00	1,000.00	1,000.00	.0
01-25-7020-00 MAINTENANCE & REPAIRS	.00	2,189.88	3,700.00	1,510.12	59.2
01-25-8010-00 AUDIT	.00	9,200.00	9,200.00	.00	100.0
01-25-8012-00 COMPUTER PROFESSIONAL SERV	478.87	6,835.54	15,000.00	8,164.46	45.6
01-25-8014-00 LEGAL	1,675.00	33,295.95	35,000.00	1,704.05	95.1
01-25-8015-00 TAPING MEETINGS	545.00	5,439.50	6,600.00	1,160.50	82.4
01-25-8016-00 SALARY STUDY FEES	.00	.00	800.00	800.00	.0
01-25-8017-00 PROFESSIONAL SERVICES	.00	880.00	2,000.00	1,120.00	44.0
01-25-8019-00 TREASURER'S FEES	191.53	48,224.39	48,000.00	(224.39)	100.5
01-25-9028-00 COMMUNICATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL ADMINISTRATION	22,825.17	306,011.06	369,300.00	63,288.94	82.9

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & ZONING</u>					
01-30-5010-00 SALARIES	8,340.54	99,958.61	108,500.00	8,541.39	92.1
01-30-5050-00 PAYROLL TAXES	627.90	7,535.17	8,300.00	764.83	90.8
01-30-5060-00 RETIREMENT FUND	770.30	9,231.79	10,100.00	868.21	91.4
01-30-5065-00 HEALTH INSURANCE	1,387.16	15,261.93	18,300.00	3,038.07	83.4
01-30-5070-00 WORKMENS COMPENSATION	.00	777.31	1,500.00	722.69	51.8
01-30-6010-00 UTILITIES	.00	2,754.73	3,200.00	445.27	86.1
01-30-6505-00 OFFICE SUPPLIES	25.32	930.56	2,500.00	1,569.44	37.2
01-30-6510-00 TELEPHONE	86.76	1,095.72	1,400.00	304.28	78.3
01-30-6511-00 TRAINING	.00	.00	500.00	500.00	.0
01-30-6513-00 PUBLISH/RECORD	.00	18.90	200.00	181.10	9.5
01-30-6515-00 DUES/SUBSCRIPTIONS	.00	484.93	800.00	315.07	60.6
01-30-6520-00 MILEAGE & EXPENSES	.00	.00	100.00	100.00	.0
01-30-6522-00 INSURANCE AND BONDS	500.00	2,100.35	2,200.00	99.65	95.5
01-30-6544-04 MACHINERY AND EQPT.	.00	.00	500.00	500.00	.0
01-30-8014-00 LEGAL	.00	.00	500.00	500.00	.0
01-30-8016-00 PROFESSIONAL SERVICES	144.30	6,772.47	10,000.00	3,227.53	67.7
TOTAL PLANNING & ZONING	11,882.28	146,922.47	168,600.00	21,677.53	87.1

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
01-35-5010-00 SALARIES	71,869.13	823,994.47	1,028,800.00	204,805.53	80.1
01-35-5010-03 OVERTIME PAY	153.76	12,086.42	15,000.00	2,913.58	80.6
01-35-5013-00 CLERICAL SALARIES	2,584.80	54,302.82	64,100.00	9,797.18	84.7
01-35-5050-00 PAYROLL TAXES	5,553.84	66,391.61	85,000.00	18,608.39	78.1
01-35-5060-00 RETIREMENT	4,227.00	48,687.25	62,000.00	13,312.75	78.5
01-35-5065-00 HEALTH INSURANCE	19,687.63	224,392.81	309,400.00	85,007.19	72.5
01-35-5070-00 WORKMEN'S COMPENSATION	.00	37,365.50	45,000.00	7,634.50	83.0
01-35-6010-00 UTILITIES	893.45	11,561.08	16,400.00	4,838.92	70.5
01-35-6505-00 OFFICE EXPENSE	457.57	4,201.12	8,000.00	3,798.88	52.5
01-35-6510-00 TELEPHONE	533.49	5,232.86	7,500.00	2,267.14	69.8
01-35-6511-00 TRAINING	16.95	9,705.46	13,000.00	3,294.54	74.7
01-35-6513-00 PUBLISHING	575.98	933.48	1,000.00	66.52	93.4
01-35-6515-00 DUES AND SUBSCRIPTIONS	.00	35.00	1,200.00	1,165.00	2.9
01-35-6518-00 CLEANING SERVICES	542.00	6,263.20	8,100.00	1,836.80	77.3
01-35-6522-00 INSURANCE AND BONDS	10,400.00	42,222.82	46,000.00	3,777.18	91.8
01-35-6524-00 GAS AND OIL	1,462.94	17,548.10	38,000.00	20,451.90	46.2
01-35-6526-00 OPERATING SUPPLIES	832.50	3,541.53	7,000.00	3,458.47	50.6
01-35-6527-00 UNIFORMS AND CLEANING	.00	1,437.83	5,000.00	3,562.37	28.8
01-35-6528-00 WELD COUNTY MAINT. AGREEME	.00	8,092.75	11,000.00	2,907.25	73.6
01-35-6544-02 COMPUTER SYSTEMS	59.98	1,339.94	2,500.00	1,160.06	53.6
01-35-6544-04 RADAR GUNS	.00	3,949.90	8,700.00	4,750.10	45.4
01-35-6544-05 CELLULAR PHONES	.00	.00	100.00	100.00	.0
01-35-6544-06 VESTS	.00	179.98	4,500.00	4,320.02	4.0
01-35-6544-07 CAMERA & INVESTIGATION EQPT.	138.98	1,942.18	2,600.00	657.82	74.7
01-35-6544-09 SHOOTING RANGE SUPPLIES	.00	1,542.52	3,600.00	2,057.48	42.9
01-35-6544-10 OFFICE IMPROVEMENTS	.00	122.57	5,000.00	4,877.43	2.5
01-35-6544-11 POLICE EQUIPMENT	.00	350.75	7,500.00	7,149.25	4.7
01-35-7010-00 BLDG. REPAIR & MAINT.	220.45	2,810.46	8,000.00	5,189.54	35.1
01-35-7020-00 REPAIRS AND MAINTENANCE	65.00	7,661.75	10,000.00	2,338.25	76.6
01-35-8012-00 COMP. PROFESSIONAL SERVICE	7,276.82	11,172.91	12,000.00	827.09	93.1
01-35-8014-00 LEGAL	77.50	4,350.20	3,000.00	(1,350.20)	145.0
01-35-8016-00 PROFESSIONAL SERVICES	475.98	2,593.98	5,000.00	2,406.02	51.9
01-35-8017-00 JUVENILE ASSESSMENT CENTER	.00	5,340.00	5,400.00	60.00	98.9
01-35-8021-00 COMP. LINK TO RECORDS	734.35	6,271.46	9,500.00	3,228.54	66.0
01-35-9022-00 JAIL FEES	.00	92.29	1,500.00	1,407.71	6.2
01-35-9028-00 COMMUNITY SERVICES	.00	8,720.82	8,700.00	(20.82)	100.2
TOTAL POLICE	128,820.10	1,436,437.62	1,869,100.00	432,662.38	76.9

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROTECTIVE INSPECTIONS</u>					
01-40-5010-00 SALARIES	1,686.85	19,521.64	30,000.00	10,478.36	65.1
01-40-5010-03 OVERTIME	56.59	56.59	.00	(56.59)	.0
01-40-5050-00 PAYROLL TAXES	130.77	1,469.07	2,500.00	1,030.93	58.8
01-40-5060-00 RETIREMENT	73.84	829.21	1,300.00	470.79	63.8
01-40-5065-00 HEALTH INSURANCE	388.64	4,055.89	5,100.00	1,044.11	79.5
01-40-5070-00 WORKMEN'S COMPENSATION	.00	905.26	1,200.00	294.74	75.4
01-40-8010-00 UTILITIES	348.40	3,103.18	3,800.00	696.82	81.7
01-40-6505-00 OFFICE EXPENSE	92.95	1,298.51	3,800.00	2,501.49	34.2
01-40-6510-00 TELEPHONE	173.52	1,182.51	1,600.00	417.49	73.9
01-40-6511-00 TRAINING	.00	35.00	500.00	465.00	7.0
01-40-6513-00 PUBLISHING	.00	.00	500.00	500.00	.0
01-40-6515-00 DUES & SUBSCRIPTIONS	.00	160.00	200.00	40.00	80.0
01-40-6518-00 CLEANING & SUPPLIES	.00	540.40	800.00	259.60	67.6
01-40-6522-00 INSURANCE AND BONDS	1,819.00	7,277.35	8,000.00	722.65	91.0
01-40-6526-00 OPERATING SUPPLIES	.00	41.12	2,000.00	1,958.88	2.1
01-40-6544-02 COMPUTER	.00	.00	1,500.00	1,500.00	.0
01-40-6544-04 COMPUTER SOFTWARE	.00	.00	500.00	500.00	.0
01-40-7020-00 REPAIR & MAINTENANCE	.00	174.91	2,000.00	1,825.09	8.8
01-40-8012-00 COMP. PROF. SERVICES	251.80	2,649.54	3,500.00	850.46	75.7
01-40-8014-00 LEGAL	.00	.00	500.00	500.00	.0
01-40-8016-00 PROFESSIONAL SERVICES	5,400.00	53,235.00	65,000.00	11,765.00	81.9
TOTAL PROTECTIVE INSPECTIONS	10,402.36	98,535.18	134,300.00	37,764.82	71.9

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
01-45-5010-00 SALARIES	18,965.79	215,958.09	266,000.00	50,041.91	81.2
01-45-5010-03 OVERTIME	.00	2,196.40	7,000.00	4,803.60	31.4
01-45-5015-00 PART-TIME SALARIES	.00	5,725.67	15,000.00	9,274.33	38.2
01-45-5050-00 PAYROLL TAXES	1,412.50	16,690.97	22,000.00	5,309.03	75.9
01-45-5060-00 RETIREMENT FUND	1,207.34	14,060.24	18,500.00	4,439.76	76.0
01-45-5065-00 HEALTH INSURANCE	4,974.75	56,727.68	70,000.00	13,272.32	81.0
01-45-5070-00 WORKMEN'S COMPENSATION	.00	15,819.53	16,000.00	180.47	98.9
01-45-6010-00 UTILITIES	359.25	4,433.07	15,000.00	10,566.93	29.8
01-45-6015-00 UTILITIES - STREET LIGHTIN	19,128.61	190,608.44	230,000.00	39,391.56	82.9
01-45-6505-00 OFFICE EXPENSE	.00	136.12	600.00	463.88	22.7
01-45-6510-00 TELEPHONE	267.36	2,074.69	3,300.00	1,225.31	62.9
01-45-6511-00 TRAINING	.00	.00	1,500.00	1,500.00	.0
01-45-6515-00 DUES & SUBSCRIPTIONS	.00	225.00	500.00	275.00	45.0
01-45-6518-00 CLEANING SUPPLIES	134.70	1,340.13	1,600.00	259.87	83.8
01-45-6522-00 INSURANCE AND BONDS	5,731.26	22,925.04	25,200.00	2,274.96	91.0
01-45-6524-00 GAS & OIL	2,069.85	11,687.24	22,500.00	10,812.76	51.9
01-45-6526-00 OPERATING SUPPLIES	71.42	3,418.03	4,500.00	1,081.97	76.0
01-45-6530-00 SNOW AND ICE REMOVAL	3,096.40	16,474.80	20,000.00	3,525.20	82.4
01-45-6532-00 TRASH SERVICE	41,124.40	406,541.36	425,000.00	18,458.64	95.7
01-45-6534-00 WEED CONTROL	.00	211.15	6,000.00	5,788.85	3.5
01-45-6536-00 STREET SIGNS	.00	153.19	4,000.00	3,846.81	3.8
01-45-6544-03 EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
01-45-6544-06 HOLIDAY DECORATIONS	.00	890.75	5,000.00	4,109.25	17.8
01-45-6544-07 TOOLS	7.19	531.84	3,500.00	2,968.16	15.2
01-45-6544-09 SAFETY EQUIPMENT	17.96	456.17	4,000.00	3,543.83	11.4
01-45-7020-00 REP & MAINT - EQUIP & BLDG	541.58	12,480.93	20,000.00	7,519.07	62.4
01-45-7030-00 REPAIR & MAINT. BLDGS.	.00	.00	5,000.00	5,000.00	.0
01-45-8016-00 PROFESSIONAL SERVICES	378.12	3,642.76	3,500.00	(142.76)	104.1
TOTAL STREETS	99,488.48	1,005,409.29	1,219,200.00	213,790.71	82.5

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
01-50-5015-00 SALARIES	.00	4,049.74	12,000.00	7,950.26	33.8
01-50-5050-00 PAYROLL TAXES	.00	309.73	1,000.00	690.27	31.0
01-50-5070-00 WORKMEN'S COMPENSATION	.00	1,554.62	1,300.00	(254.62)	119.6
01-50-6513-00 PUBLISHING	.00	.00	300.00	300.00	.0
01-50-6522-00 INSURANCE	432.12	1,728.48	1,900.00	171.52	91.0
01-50-6524-00 GAS & OIL	.00	493.71	1,800.00	1,306.29	27.4
01-50-6526-00 SUPPLIES	.00	1,144.34	1,600.00	455.66	71.5
01-50-6533-00 TREE TRIMMING	.00	.00	3,500.00	3,500.00	.0
01-50-6534-00 FERTILIZER & WEED CONTROL	.00	4,045.00	4,700.00	655.00	86.1
01-50-6544-02 HAND MOWER	.00	.00	1,000.00	1,000.00	.0
01-50-6544-03 SPINTRIMMER	.00	639.98	800.00	160.02	80.0
01-50-6544-05 TOOLS	.00	.00	400.00	400.00	.0
01-50-6544-06 TREES	.00	.00	1,500.00	1,500.00	.0
01-50-7020-00 REPAIRS AND MAINTENANCE	44.07	763.81	3,200.00	2,436.19	23.9
01-50-7025-00 SPRINKLER REPAIR	.00	1,031.88	3,200.00	2,168.12	32.3
01-50-8016-00 PROFESSIONAL SERVICES	.00	179.80	500.00	320.20	36.0
TOTAL CEMETERY	476.19	15,941.09	38,700.00	22,758.91	41.2
<u>ANIMAL CONTROL</u>					
01-55-5010-00 SALARIES	3,426.22	40,233.13	45,300.00	5,066.87	88.8
01-55-5010-03 OVERTIME	.00	128.48	200.00	71.52	64.2
01-55-5050-00 PAYROLL TAXES	248.74	2,940.66	3,500.00	559.34	84.0
01-55-5060-00 RET BEN	145.12	1,704.09	2,000.00	295.91	85.2
01-55-5065-00 HEALTH BEN	1,591.02	17,502.50	19,000.00	1,497.50	92.1
01-55-5070-00 WORKMENS COMPENSATION	.00	1,500.00	1,500.00	.00	100.0
01-55-6522-00 INSURANCE	.00	1,364.58	2,000.00	635.42	68.2
01-55-6524-00 GAS AND OIL	129.90	1,207.12	3,500.00	2,292.88	34.5
01-55-6526-00 SUPPLIES	.00	279.31	1,200.00	920.69	23.3
01-55-7020-00 REPAIR & MAINTENANCE	.00	289.63	500.00	210.37	57.9
01-55-7030-00 WEED/NUISANCE CONTROL	(75.00)	5,909.81	8,000.00	2,090.39	73.9
01-55-8016-00 PROFESSIONAL SERVICES	635.00	2,059.00	5,000.00	2,941.00	41.2
TOTAL ANIMAL CONTROL	6,101.00	75,118.11	91,700.00	16,581.89	81.9

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR COORDINATOR PROGRAM</u>					
01-60-5015-00 PART-TIME SALARIES	2,847.86	34,131.41	37,100.00	2,968.59	92.0
01-60-5050-00 PAYROLL TAXES	212.68	2,554.05	2,900.00	345.95	88.1
01-60-5065-00 HEALTH INSURANCE	676.67	7,443.37	9,400.00	1,956.63	79.2
01-60-5070-00 WORKMEN'S COMPENSATION	.00	777.31	2,500.00	1,722.69	31.1
01-60-6010-00 UTILITIES	.00	3,462.84	4,000.00	537.16	86.6
01-60-6510-00 TELEPHONE	119.09	1,179.41	1,300.00	120.59	90.7
01-60-6520-00 MILEAGE	115.41	1,789.60	3,000.00	1,210.40	59.7
01-60-6522-00 INSURANCE	341.15	1,364.60	1,500.00	135.40	91.0
01-60-7020-00 REPAIR & MAINTENANCE	358.14	3,380.20	5,300.00	1,919.80	63.8
TOTAL SENIOR COORDINATOR PROGRAM	4,671.00	56,082.79	67,000.00	10,917.21	83.7
<u>PARKS</u>					
01-65-5015-00 PART-TIME SALARIES	.00	7,496.47	21,700.00	14,203.53	34.6
01-65-5050-00 PAYROLL TAXES	.00	573.38	1,700.00	1,126.62	33.7
01-65-5070-00 WORKMEN'S COMPENSATION	.00	1,554.62	1,800.00	245.38	86.4
01-65-6010-00 UTILITIES	269.03	5,892.58	8,000.00	2,107.42	73.7
01-65-6511-00 TRAINING	.00	.00	300.00	300.00	.0
01-65-6522-00 INSURANCE AND BONDS	477.60	1,910.40	2,100.00	189.60	91.0
01-65-6524-00 GAS AND OIL	134.21	1,701.21	1,800.00	98.79	94.5
01-65-6526-00 SUPPLIES	641.89	2,055.75	2,000.00	(55.75)	102.8
01-65-6534-00 FERTILIZER AND WEED CONTROL	.00	3,305.22	9,000.00	5,694.78	36.7
01-65-6542-00 PORTA-POTTIES	58.66	1,207.66	2,000.00	792.34	60.4
01-65-6544-01 MOWER	.00	.00	1,000.00	1,000.00	.0
01-65-6544-02 SPIN TRIMMER	.00	550.45	800.00	249.55	68.8
01-65-7020-00 REPAIRS AND MAINTENANCE	7.02	2,329.28	5,000.00	2,670.72	46.6
01-65-7025-00 SPRINKLER REPAIRS	192.88	2,689.33	4,500.00	1,810.67	59.8
TOTAL PARKS	1,781.29	31,266.35	61,700.00	30,433.65	50.7
<u>LIBRARY</u>					
01-70-7000-00 TOWN SUPPORT-LIBRARY	31,091.67	342,008.37	373,100.00	31,091.63	91.7
TOTAL LIBRARY	31,091.67	342,008.37	373,100.00	31,091.63	91.7

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 75</u>					
01-75-6526-00	228.90	1,949.19	6,500.00	4,550.81	30.0
01-75-7020-00	358.13	8,991.85	10,000.00	1,008.15	89.9
01-75-7025-00	605.96	4,068.79	7,500.00	3,431.21	54.3
01-75-7031-00	438.35	16,564.17	25,000.00	8,435.83	66.3
01-75-7033-00	.00	13,333.00	15,000.00	1,667.00	88.9
01-75-7051-00	.00	.00	67,100.00	67,100.00	.0
01-75-7054-00	.00	1,837.23	5,500.00	3,662.77	33.4
01-75-7055-00	.00	4,325.70	11,000.00	6,674.30	39.3
01-75-7060-00	.00	17,889.78	23,200.00	5,310.22	77.1
01-75-7066-00	.00	2,327.60	3,500.00	1,172.40	66.5
01-75-7070-00	.00	18,538.18	23,700.00	5,161.82	78.2
01-75-7080-00	.00	17,510.00	17,500.00	(10.00)	100.1
01-75-7090-00	1,203.58	4,557.02	15,000.00	10,442.98	30.4
01-75-7100-00	.00	.00	10,000.00	10,000.00	.0
01-75-7125-00	2,360.00	11,084.20	15,000.00	3,915.80	73.9
01-75-7129-00	.00	12,466.45	21,000.00	8,533.55	59.4
01-75-7130-00	132.95	1,751.43	5,000.00	3,248.57	35.0
01-75-7131-00	.00	.00	2,500.00	2,500.00	.0
01-75-7133-00	.00	3,784.29	10,000.00	6,215.71	37.8
01-75-7135-00	4,058.58	4,058.58	50,000.00	45,941.42	8.1
01-75-7136-00	25,251.82	34,956.25	45,000.00	10,043.75	77.7
TOTAL DEPARTMENT 75	34,638.07	179,993.71	389,000.00	209,006.29	46.3
<u>TRANSFERS OUT</u>					
01-80-7040-00	.00	.00	182,200.00	182,200.00	.0
01-80-7050-00	.00	.00	225,000.00	225,000.00	.0
01-80-7080-00	.00	.00	25,000.00	25,000.00	.0
01-80-7110-00	33,492.49	124,037.07	140,000.00	15,962.93	88.6
01-80-7115-00	.00	.00	500,000.00	500,000.00	.0
TOTAL TRANSFERS OUT	33,492.49	124,037.07	1,072,200.00	948,162.93	11.6
TOTAL FUND EXPENDITURES	393,590.47	3,879,172.67	5,947,400.00	2,068,227.33	65.2
NET REVENUE OVER EXPENDITURES	44,710.69	4,959,112.28	1,156,400.00	(3,802,712.28)	428.8

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
02-00-4310-00 WATER CHARGES	105,568.96	2,299,836.99	1,700,000.00	(599,836.99)	135.3
02-00-4320-00 WATER TAP FEES	15,600.00	589,333.00	.00	(589,333.00)	.0
02-00-4322-00 RAW WATER DEV. FEE	20,000.00	648,128.00	.00	(648,128.00)	.0
02-00-4325-00 WATER REFUNDS	(1,914.89)	(14,506.23)	.00	14,506.23	.0
02-00-4330-00 MISCELLANEOUS	68,859.27	298,727.88	110,000.00	(188,727.88)	271.6
02-00-4610-00 EARNINGS ON INVESTMENTS	508.84	38,767.84	25,000.00	(13,767.84)	155.1
02-00-4830-00 TRANSFER FROM GENERAL FUND	.00	.00	182,200.00	182,200.00	.0
TOTAL SOURCE 00	208,622.38	3,860,087.48	2,017,200.00	(1,842,887.48)	191.4
TOTAL FUND REVENUE	208,622.38	3,860,087.48	2,017,200.00	(1,842,887.48)	191.4

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-25-5010-00 SALARIES	2,665.86	32,520.59	36,000.00	3,479.41	90.3
02-25-5010-03 OVERTIME	.00	80.88	300.00	219.12	27.0
02-25-5015-00 PART-TIME SALARIES	319.20	3,572.54	4,200.00	627.46	85.1
02-25-5020-00 JANITORIAL SALARIES	216.65	2,094.68	2,700.00	605.32	77.6
02-25-5025-00 MANAGER	1,958.88	23,364.37	25,500.00	2,135.63	91.6
02-25-5050-00 PAYROLL TAXES	251.83	4,272.51	5,100.00	827.49	83.8
02-25-5060-00 RETIREMENT FUND	194.02	3,967.45	5,100.00	1,132.55	77.8
02-25-5065-00 HEALTH INSURANCE	838.41	11,752.55	15,000.00	3,247.45	78.4
02-25-5070-00 WORKMEN'S COMPENSATION	.00	686.20	600.00	(86.20)	114.4
02-25-6010-00 UTILITIES	282.34	3,191.90	3,900.00	708.10	81.8
02-25-6505-00 OFFICE EXPENSE	266.80	3,386.30	5,000.00	1,613.70	67.7
02-25-6506-00 UTILITY BILL MAILING	327.45	3,638.47	4,100.00	461.53	88.7
02-25-6510-00 TELEPHONE	125.60	1,303.79	1,800.00	496.21	72.4
02-25-6511-00 TRAINING & MEETINGS	.00	286.44	1,200.00	913.56	23.9
02-25-6513-00 PUBLISHING	25.38	542.32	1,000.00	457.68	54.2
02-25-6515-00 DUES AND SUBSCRIPTIONS	.00	2,262.36	2,200.00	(62.36)	102.8
02-25-6518-00 CLEANING SUPPLIES	.00	877.08	1,000.00	122.92	87.7
02-25-6520-00 MILEAGE & EXPENSES	.00	.00	500.00	500.00	.0
02-25-6522-00 INSURANCE & BONDS	1,364.59	5,458.36	6,000.00	541.64	91.0
02-25-6544-02 CAPITAL OUTLAY - COMP. SOFT	.00	2,222.51	7,500.00	5,277.49	29.6
02-25-6544-07 MISCELLANEOUS OFFICE	73.95	73.95	300.00	226.05	24.7
02-25-7020-00 REPAIR & MAINT.	.00	984.02	1,000.00	15.98	98.4
02-25-8010-00 AUDIT	.00	5,900.00	5,900.00	.00	100.0
02-25-8011-00 PROF. SERV.-WATER ADJUDICATION	1,838.50	19,308.36	20,000.00	691.64	96.5
02-25-8012-00 COMP. PROFESSIONAL SERVICES	390.68	5,763.76	8,100.00	2,336.24	71.2
02-25-8014-00 LEGAL	.00	913.50	8,000.00	7,086.50	11.4
02-25-8016-00 SALARY STUDY FEES	.00	.00	1,000.00	1,000.00	.0
02-25-8017-00 PROFESSIONAL SERVICES	.00	10,558.00	40,000.00	29,444.00	26.4
02-25-9028-00 COMMUNICATIONS	.00	2,277.17	3,500.00	1,222.83	65.1
TOTAL ADMINISTRATION	11,140.14	151,258.06	216,500.00	65,241.94	69.9

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS - WATER FUND</u>					
02-70-5010-00 SALARIES	15,330.89	179,614.93	212,500.00	32,885.07	84.5
02-70-5010-03 OVERTIME	524.75	6,036.05	10,000.00	3,963.95	60.4
02-70-5015-00 PART TIME SALARIES	.00	1,349.89	2,600.00	1,250.11	51.9
02-70-5050-00 PAYROLL TAXES	1,180.57	13,949.56	17,500.00	3,550.44	79.7
02-70-5060-00 RETIREMENT FUND	819.17	9,804.47	12,000.00	2,195.53	81.7
02-70-5065-00 HEALTH INSURANCE	4,250.89	46,819.90	65,000.00	18,180.10	72.0
02-70-5070-00 WORKMEN'S COMPENSATION	.00	4,663.86	7,900.00	3,236.14	59.0
02-70-6010-00 UTILITIES	20,823.78	173,290.76	177,000.00	3,709.24	97.9
02-70-6510-00 TELEPHONE	684.63	6,957.71	7,000.00	42.29	99.4
02-70-6511-00 TRAINING	.00	55.00	3,000.00	2,945.00	1.8
02-70-6518-00 CLEANING SUPPLIES	109.56	1,286.67	1,500.00	213.33	85.8
02-70-6522-00 INSURANCE	11,258.93	29,415.94	23,500.00	(5,915.94)	125.2
02-70-6524-00 GAS AND OIL	801.47	7,645.78	14,000.00	6,354.22	54.6
02-70-6526-00 OPERATING SUPPLIES	10,233.04	120,285.20	142,000.00	21,714.80	84.7
02-70-6527-00 SUPPLIES-SAFETY EQPT.	.00	79.86	3,400.00	3,320.14	2.4
02-70-6544-01 METER UPGRADE	162.82	49,128.46	95,000.00	45,871.54	51.7
02-70-6544-02 TOOLS	.00	128.79	5,000.00	4,871.21	2.6
02-70-6544-07 TESTING EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
02-70-6544-08 VEHICLE-PURCHASE	194.37	33,572.94	37,500.00	3,927.06	89.5
02-70-6544-10 HWY 60 WATERLINE PROJECT	30,625.21	656,708.30	850,000.00	193,291.70	77.3
02-70-6544-13 WATER PLANT IMPROVEMENTS	.00	.00	50,000.00	50,000.00	.0
02-70-6544-22 WATERLINE REPLACEMENT	.00	.00	30,000.00	30,000.00	.0
02-70-6544-29 INSTRUMENTATION UPGRADES	.00	.00	85,000.00	85,000.00	.0
02-70-6544-32 EMERGENCY WATER INTERCONNECT	4,673.85	4,673.85	165,000.00	160,326.15	2.8
02-70-6544-36 FIRE HYDRANT REPAIRS	.00	7,899.52	30,000.00	22,100.48	26.3
02-70-6544-38 LONE TREE REPLACE PUMP/MOTORS	31,797.20	31,797.20	55,000.00	23,202.80	57.8
02-70-7015-00 R&M WATERLINES	625.00	8,671.03	25,000.00	16,328.97	34.7
02-70-7020-00 REPAIRS & MAINTENANCE	13,525.39	23,062.57	50,000.00	26,937.43	46.1
02-70-7022-00 VEHICLE REPAIRS	188.59	1,763.26	4,000.00	2,236.74	44.1
02-70-7030-00 PURCHASED WATER	.00	65.27	6,000.00	5,934.73	1.1
02-70-7035-00 WATER ASSESSMENT	.00	96,819.65	98,000.00	1,180.35	98.8
02-70-7090-00 INSURANCE DEDUCTIBLES	227.29	1,227.29	4,500.00	3,272.71	27.3
02-70-8012-00 PROFESSIONAL SERVICES	18,869.87	103,007.85	120,000.00	16,992.15	85.8
TOTAL OPERATIONS - WATER FUND	166,707.27	1,619,781.56	2,412,900.00	793,118.44	67.1
<u>TRANSFERS OUT</u>					
02-80-7051-00 TRANSFER TO OTHER FUNDS	.00	.00	90,000.00	90,000.00	.0
TOTAL TRANSFERS OUT	.00	.00	90,000.00	90,000.00	.0
TOTAL FUND EXPENDITURES	177,847.41	1,771,039.62	2,719,400.00	948,360.38	65.1
NET REVENUE OVER EXPENDITURES	30,774.97	2,089,047.86	(702,200.00)	(2,791,247.86)	297.5

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
03-00-4310-00 SEWER CHARGES	140,153.08	1,499,510.90	1,500,000.00	489.10	100.0
03-00-4320-00 SEWER TAP FEES	8,000.00	150,100.00	.00	(150,100.00)	.0
03-00-4330-00 MISCELLANEOUS	3,750.00	149,269.98	10,000.00	(139,269.98)	1492.7
03-00-4610-00 EARNINGS ON INVESTMENTS	(58.90)	42,254.23	30,000.00	(12,254.23)	140.9
TOTAL SOURCE 00	151,844.18	1,841,135.11	1,540,000.00	(301,135.11)	119.6
TOTAL FUND REVENUE	151,844.18	1,841,135.11	1,540,000.00	(301,135.11)	119.6

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL</u>					
03-25-5010-00 SALARIES	3,570.01	49,067.08	57,500.00	8,432.92	85.3
03-25-5010-03 OVERTIME	.00	157.92	500.00	342.08	31.6
03-25-5015-00 PART-TIME SALARIES	319.20	3,080.51	4,200.00	1,119.49	73.4
03-25-5020-00 JANITORIAL SALARIES	216.66	2,094.64	2,600.00	505.36	80.6
03-25-5025-00 MANAGER SALARIES	3,802.54	45,354.44	49,500.00	4,145.56	91.8
03-25-5050-00 PAYROLL TAXES	346.03	6,946.10	8,700.00	1,753.90	79.8
03-25-5060-00 RETIREMENT FUND	264.74	6,580.66	8,300.00	1,719.34	79.3
03-25-5066-00 HEALTH INSURANCE	1,235.67	19,912.91	28,000.00	8,087.09	71.1
03-25-5070-00 WORKMEN'S COMPENSATION	.00	686.19	600.00	(86.19)	114.4
03-25-6010-00 UTILITIES - TOWN HALL	282.34	3,191.90	4,400.00	1,208.10	72.5
03-25-6505-00 OFFICE EXPENSES	266.79	2,581.35	4,400.00	1,818.65	58.7
03-25-6506-00 UTILITY BILL MAILING	327.45	3,638.50	4,000.00	361.50	91.0
03-25-6510-00 TELEPHONE	108.46	1,286.64	1,800.00	513.36	71.5
03-25-6511-00 TRAINING & MEETINGS	.00	286.42	1,100.00	813.58	26.0
03-25-6515-00 DUES & SUBSCRIPTIONS	.00	163.29	500.00	336.71	32.7
03-25-6518-00 CLEANING SUPPLIES	.00	960.60	1,000.00	39.40	96.1
03-25-6520-00 MILEAGE & EXPENSES	.00	.00	800.00	800.00	.0
03-25-6522-00 INSURANCE & BONDS	1,410.82	5,913.94	6,600.00	686.06	89.6
03-25-6544-02 COMPUTER SOFTWARE	.00	.00	7,500.00	7,500.00	.0
03-25-6544-04 CAPITAL OUTLAY - COMPUTER	.00	.00	1,200.00	1,200.00	.0
03-25-6544-07 MISCELLANEOUS OFFICE	.00	.00	400.00	400.00	.0
03-25-7020-00 REPAIR & MAINTENANCE	.00	395.05	1,100.00	704.95	35.9
03-25-8010-00 AUDIT	.00	7,000.00	7,000.00	.00	100.0
03-25-8012-00 PROFESSIONAL SERVICES	421.68	5,702.05	7,000.00	1,297.95	81.5
03-25-8014-00 LEGAL	.00	9,239.30	30,000.00	20,760.70	30.8
03-25-8016-00 SALARY STUDY	.00	.00	800.00	800.00	.0
03-25-8017-00 PROFESSIONAL SERVICES - ENG.	.00	924.10	40,000.00	39,075.90	2.3
TOTAL PERSONNEL	12,572.38	175,163.59	279,500.00	104,336.41	62.7

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS - SEWER FUND</u>					
03-70-5010-00 SALARIES	18,313.98	214,497.06	253,000.00	38,502.94	84.8
03-70-5010-03 OVERTIME PAY	641.37	7,377.22	10,000.00	2,622.78	73.8
03-70-5050-00 PAYROLL TAXES	1,410.87	16,541.97	20,300.00	3,758.03	81.5
03-70-5060-00 RETIREMENT FUND	962.04	11,518.21	14,500.00	2,981.79	79.4
03-70-5065-00 HEALTH INSURANCE	5,152.04	56,745.71	72,000.00	15,254.29	78.8
03-70-5070-00 WORKMEN'S COMPENSATION	.00	5,437.17	8,200.00	2,762.83	68.3
03-70-6010-00 UTILITIES	12,362.91	173,764.29	225,000.00	51,235.71	77.2
03-70-6510-00 TELEPHONE	379.00	5,116.88	5,200.00	83.12	98.4
03-70-6511-00 TRAINING	.00	670.00	3,000.00	2,330.00	22.3
03-70-6518-00 CLEANING SUPPLIES	51.56	1,009.61	1,500.00	490.39	67.3
03-70-6522-00 INSURANCE	.00	20,308.14	26,600.00	6,291.86	76.4
03-70-6524-00 GAS AND OIL	580.04	7,104.20	14,500.00	7,395.80	49.0
03-70-6526-00 OPERATING SUPPLIES	11,675.77	106,616.03	105,000.00	(1,616.03)	101.5
03-70-6527-00 SUPPLIES-SAFETY EQPT.	.00	79.86	3,500.00	3,420.14	2.3
03-70-6544-02 TOOLS	.00	19.33	3,500.00	3,480.67	.6
03-70-6544-03 VEHICLE	194.37	33,384.96	37,500.00	4,115.04	89.0
03-70-6544-04 MANHOLE INSTALLATION	.00	.00	10,000.00	10,000.00	.0
03-70-6544-08 CENTRAL PLANT LAGOONS	.00	.00	30,000.00	30,000.00	.0
03-70-6544-10 SEWERLINE REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
03-70-6544-16 INSTRUMENTATION UPGRADES	.00	.00	115,000.00	115,000.00	.0
03-70-7015-00 REPAIRS & MAINT - MAINS	.00	3,763.31	20,000.00	16,236.69	18.8
03-70-7020-00 REPAIRS & MAINTENANCE	9,269.25	17,162.30	80,000.00	62,837.70	21.5
03-70-7022-00 VEHICLE REPAIRS	119.03	1,393.20	3,800.00	2,406.80	36.7
03-70-7023-00 WEED CONTROL/GROUND MAINT.	.00	1,425.00	3,000.00	1,575.00	47.5
03-70-7025-00 SEWERLINE CLEANING	.00	.00	30,000.00	30,000.00	.0
03-70-7090-00 INSURANCE DEDUCTIBLES	.00	986.36	5,500.00	4,513.64	17.9
03-70-8012-00 PROFESSIONAL SERVICES	1,283.01	27,833.09	30,000.00	2,166.91	92.8
TOTAL OPERATIONS - SEWER FUND	82,395.24	712,753.90	1,150,600.00	437,846.10	62.0
TOTAL FUND EXPENDITURES	74,967.62	887,917.49	1,430,100.00	542,182.51	62.1
NET REVENUE OVER EXPENDITURES	76,876.56	953,217.62	109,900.00	(843,317.62)	867.4

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
05-00-4070-00 COLORADO LOTTERY	14,293.82	44,735.28	50,000.00	5,264.72	89.5
05-00-4110-00 PARK FEES	2,500.00	70,100.00	62,500.00	(7,600.00)	112.2
05-00-4130-00 LARIMER COUNTY USE TAX	8,042.34	80,689.86	40,000.00	(40,689.86)	201.7
05-00-4330-00 OTHER	48.48	1,513.62	1,000.00	(513.62)	151.4
05-00-4610-00 CT-EARNINGS ON INVEST.	276.24	2,949.99	3,500.00	550.01	84.3
TOTAL SOURCE 00	25,160.88	199,988.75	157,000.00	(42,988.75)	127.4
TOTAL FUND REVENUE	25,160.88	199,988.75	157,000.00	(42,988.75)	127.4

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
05-70-6533-00 TREE TRIMMING	3,300.00	6,800.00	6,000.00	(800.00)	113.3
05-70-6544-00 PARK EQPT. & IMPROVEMENTS	.00	.00	3,000.00	3,000.00	.0
05-70-6544-01 CAPITAL - TREES	1,485.64	1,485.64	7,000.00	5,514.36	.21.2
05-70-6544-04 LAWN MOWER	.00	.00	22,000.00	22,000.00	.0
05-70-6545-00 EDDIE ARAGON PARK	.00	45,898.92	55,700.00	9,801.08	82.4
05-70-6546-00 SUNRISE PARK	.00	2,500.02	2,500.00	(.02)	100.0
05-70-6547-00 PARISH PARK	.00	1,342.37	2,500.00	1,157.63	53.7
05-70-6548-00 HAYS PARK	.00	64,289.13	75,700.00	11,410.87	84.9
05-70-6549-00 PIONEER RIDGE PARK	.00	72.50	2,500.00	2,427.50	2.9
05-70-6550-00 ROLLING HILLS RANCH PARK	.00	41.49	5,000.00	4,958.51	.8
05-70-6551-00 JOHNSTOWN LAKE PARK	.00	1,048.73	5,000.00	3,951.27	21.0
05-70-6553-00 CLEARVIEW PARK	.00	435.25	2,500.00	2,064.75	17.4
05-70-7020-00 REPAIR & MAINT.	878.88	1,110.20	2,000.00	889.80	55.5
TOTAL DEPARTMENT 70	5,664.52	125,024.25	191,400.00	66,375.75	65.3
TOTAL FUND EXPENDITURES	5,664.52	125,024.25	191,400.00	66,375.75	65.3
NET REVENUE OVER EXPENDITURES	19,496.36	74,964.50	(34,400.00)	(109,364.50)	217.9

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CONTINGENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
06-00-4110-00 TRANSFER FROM GENERAL FUND	.00	.00	225,000.00	225,000.00	.0
06-00-4330-00 OTHER	.00	32,651.60	.00	(32,651.60)	.0
06-00-4810-00 CF-EARNINGS ON INVESTMENTS	179.03	1,497.91	700.00	(797.91)	214.0
TOTAL SOURCE 00	179.03	34,149.51	225,700.00	191,550.49	15.1
TOTAL FUND REVENUE	179.03	34,149.51	225,700.00	191,550.49	15.1

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CONTINGENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
06-70-6544-00 TRANSFER TO BANK FUND	4,187.00	4,187.00	1,215,500.00	1,211,313.00	.3
TOTAL DEPARTMENT 70	4,187.00	4,187.00	1,215,500.00	1,211,313.00	.3
TOTAL FUND EXPENDITURES	4,187.00	4,187.00	1,215,500.00	1,211,313.00	.3
NET REVENUE OVER EXPENDITURES	(4,007.97)	29,962.51	(989,800.00)	(1,019,762.51)	3.0

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CEMETERY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
07-00-4310-00 CEMETERY LOTS AND CARE	405.00	3,070.50	2,800.00	(270.50)	109.7
07-00-4610-00 CP-EARNINGS ON INVESTMENTS	11.96	96.51	100.00	3.49	96.5
TOTAL SOURCE 00	416.96	3,167.01	2,900.00	(267.01)	109.2
TOTAL FUND REVENUE	416.96	3,167.01	2,900.00	(267.01)	109.2
NET REVENUE OVER EXPENDITURES	416.96	3,167.01	2,900.00	(267.01)	109.2

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

EQUIPMENT REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
09-00-4110-00 TRANSFER FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
09-00-4810-00 EARNINGS ON INVESTMENTS	.00	136.72	3,000.00	2,863.28	4.8
TOTAL SOURCE 00	.00	136.72	503,000.00	502,863.28	.0
TOTAL FUND REVENUE	.00	136.72	503,000.00	502,863.28	.0

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

EQUIPMENT REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
09-70-6544-02 EQUIPMENT PURCHASE	.00	17,915.30	43,100.00	25,184.70	41.6
09-70-6544-04 POLICE VEHICLE	.00	86,002.98	88,700.00	697.02	99.2
09-70-6544-10 COMPUTERS	.00	5,000.00	5,000.00	.00	100.0
09-70-6544-11 POLICE EQUIPMENT	.00	1,449.10	1,800.00	350.90	80.5
TOTAL DEPARTMENT 70	.00	110,367.38	136,600.00	26,232.62	80.8
TOTAL FUND EXPENDITURES	.00	110,367.38	136,600.00	26,232.62	80.8
NET REVENUE OVER EXPENDITURES	.00	(110,230.66)	366,400.00	476,630.66	(30.1)

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
11-00-4110-00 DRAINAGE FEES	31,677.60	464,023.27	345,000.00	(119,023.27)	134.5
11-00-4610-00 EARNINGS ON INVESTMENTS	115.53	5,564.29	6,000.00	435.71	92.7
TOTAL SOURCE 00	31,793.13	469,587.56	351,000.00	(118,587.56)	133.8
TOTAL FUND REVENUE	31,793.13	469,587.56	351,000.00	(118,587.56)	133.8

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
11-25-5010-00 CLERICAL SALARIES	1,363.06	16,239.91	18,500.00	2,260.09	87.8
11-25-5010-03 OVERTIME	.00	99.61	100.00	.39	99.6
11-25-5011-00 PART TIME OFFICE	.00	2,023.16	4,200.00	2,176.84	48.2
11-25-5025-00 MANAGER	1,958.88	23,364.37	25,500.00	2,135.63	91.6
11-25-5050-00 PAYROLL TAXES	131.04	2,939.35	3,700.00	760.65	79.4
11-25-5060-00 RETIREMENT FUND	44.19	2,261.89	3,300.00	1,038.11	68.5
11-25-5065-00 HEALTH INSURANCE	416.70	8,088.31	11,600.00	3,511.69	69.7
11-25-5070-00 WORKMAN'S COMPENSATION	.00	686.20	500.00	(186.20)	137.2
11-25-6010-00 UTILITIES	282.34	1,419.73	1,800.00	380.27	78.9
11-25-6505-00 OFFICE SUPPLIES	122.62	1,071.01	1,200.00	128.99	89.3
11-25-6506-00 UTILITY BILL MAILING	327.43	3,638.41	4,100.00	461.59	88.7
11-25-6510-00 TELEPHONE	108.40	664.90	700.00	35.10	95.0
11-25-6522-00 INSURANCE AND BONDS	545.83	2,183.32	2,400.00	216.68	91.0
11-25-6544-04 COMPUTER SOFTWARE	.00	.00	6,300.00	6,300.00	.0
11-25-7020-00 MAINTENANCE AND REPAIRS	.00	489.04	500.00	10.96	97.8
11-25-8010-00 AUDIT	.00	2,500.00	2,500.00	.00	100.0
11-25-8012-00 COMPUTER PROF. SERVICES	390.66	3,218.68	3,300.00	81.32	97.5
11-25-8014-00 LEGAL	.00	.00	2,000.00	2,000.00	.0
11-25-8017-00 PROFESSIONAL SERVICES	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATION	5,691.05	70,887.89	93,700.00	22,812.11	75.7
<u>OPERATIONS</u>					
11-70-5010-00 SALARIES	3,274.31	30,442.37	47,400.00	16,957.63	64.2
11-70-5010-03 OVERTIME	.00	.00	600.00	600.00	.0
11-70-5050-00 PAYROLL TAXES	249.18	2,301.09	4,000.00	1,698.91	57.5
11-70-5060-00 RETIREMENT FUND	234.03	2,409.47	3,700.00	1,290.53	65.1
11-70-5065-00 HEALTH INSURANCE	198.47	4,183.05	9,500.00	5,316.95	44.0
11-70-5070-00 WORKMEN'S COMPENSATION	.00	2,058.60	1,400.00	(658.60)	147.0
11-70-6510-00 TELEPHONE	104.94	586.74	800.00	213.26	73.3
11-70-6511-00 TRAINING	.00	.00	600.00	600.00	.0
11-70-6522-00 INSURANCE	1,000.70	4,002.80	4,400.00	397.20	91.0
11-70-6524-00 GAS & OIL	23.19	1,667.96	2,200.00	532.04	75.8
11-70-6526-00 OPERATING SUPPLIES	.00	331.90	1,100.00	768.10	30.2
11-70-6544-06 INFRASTRUCTURE REPAIR	.00	147.00	20,000.00	19,853.00	.7
11-70-7020-00 REPAIR & MAINTENANCE	.00	155.10	2,000.00	1,844.90	7.8
11-70-7022-00 VEHICLE REPAIRS	.00	.00	800.00	800.00	.0
11-70-7024-00 INLET REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
11-70-7026-00 CURB/GUTTER REPLACEMENT	.00	263.33	35,000.00	34,736.67	.8
TOTAL OPERATIONS	5,084.82	48,549.41	153,500.00	104,950.59	31.6
TOTAL FUND EXPENDITURES	10,775.87	119,437.30	247,200.00	127,762.70	48.3
NET REVENUE OVER EXPENDITURES	21,017.26	350,150.26	103,800.00	(246,350.26)	337.3

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

PAVING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
12-00-4610-00 EARNINGS ON INVESTEMENTS	.00	.06	.00	(.06)	.0
TOTAL SOURCE 00	.00	.06	.00	(.06)	.0
TOTAL FUND REVENUE	.00	.06	.00	(.06)	.0

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

PAVING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
12-80-7050-00 TRANSFER CAPITAL PROJECTS FUND	.00	260.31	300.00	39.69	86.8
TOTAL DEPARTMENT 80	.00	260.31	300.00	39.69	86.8
TOTAL FUND EXPENDITURES	.00	260.31	300.00	39.69	86.8
NET REVENUE OVER EXPENDITURES	.00	(260.25)	(300.00)	(39.75)	(86.8)

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
14-00-5010-00 LIBRARY- SALARIES	18,196.86	231,596.41	.00 (	231,596.41)	.0
14-00-5050-00 LIBRARY-PAYROLL TAXES	1,363.85	17,406.50	.00 (	17,406.50)	.0
14-00-5065-00 HEALTH INS.	369.30	16,579.28	.00 (	16,579.28)	.0
14-00-5070-00 WORKMENS COMPENSATION	.00	1,554.62	.00 (	1,554.62)	.0
TOTAL DEPARTMENT 00	19,930.01	267,136.81	.00 (	267,136.81)	.0
TOTAL FUND EXPENDITURES	19,930.01	267,136.81	.00 (	267,136.81)	.0
NET REVENUE OVER EXPENDITURES	(19,930.01)	(267,136.81)	.00	267,136.81	.0

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2016

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
15-00-4060-00 USE TAX	161,933.76	2,110,827.33	850,000.00	(1,260,827.33)	248.3
15-00-4610-00 EARNINGS ON INVESTMENTS	1,159.22	49,758.91	28,000.00	(21,758.91)	177.7
15-00-4720-00 FROM WATER FUND	.00	.00	45,000.00	45,000.00	.0
15-00-4810-00 TRANSFER FROM PAVING FUND	.00	260.31	100.00	(160.31)	260.3
TOTAL SOURCE 00	163,092.98	2,160,846.55	923,100.00	(1,237,746.55)	234.1
TOTAL FUND REVENUE	163,092.98	2,160,846.55	923,100.00	(1,237,746.55)	234.1

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-70-8544-15 DOWTOWN PARKING LOT	.00	4,228.50	20,000.00	15,771.50	21.1
15-70-7015-00 ANNUAL OVERLAY	.00	215,000.88	250,000.00	34,999.32	86.0
15-70-7020-00 STREET REPAIR & MAINT.	1,420.34	92,550.64	150,000.00	57,449.36	61.7
15-70-7022-00 ALLEY IMPROVEMENTS	.00	1,651.36	2,000.00	348.64	82.6
15-70-7035-00 COMMUNITY CENTER IMPROVEMENTS	.00	1,440.33	6,000.00	4,559.67	24.0
15-70-7045-00 STREETLIGHTS	.00	.00	5,000.00	5,000.00	.0
15-70-7047-00 SIGNS	511.20	3,591.55	5,000.00	1,408.45	71.8
15-70-7065-00 SIDEWALK/CURB REPL.	.00	.00	30,000.00	30,000.00	.0
15-70-7085-00 SHOP IMPROVEMENTS	.00	.00	2,500.00	2,500.00	.0
15-70-7090-00 COLUMBINE COMPLEX REPAIRS	.00	.00	60,000.00	60,000.00	.0
15-70-7130-00 BICYCLE/PEDESTRIAN ACCESS IMP.	.00	.00	10,000.00	10,000.00	.0
15-70-7140-00 TRAIL/SIDEWALK CONNECTIONS	.00	.00	60,000.00	60,000.00	.0
TOTAL DEPARTMENT 70	1,931.54	318,463.06	600,500.00	282,036.94	53.0
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15-80-7060-00 REBATE	121,253.58	352,042.15	125,000.00	(227,042.15)	281.6
TOTAL DEPARTMENT 80	121,253.58	352,042.15	125,000.00	(227,042.15)	281.6
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TOTAL FUND EXPENDITURES	123,185.12	670,505.21	725,500.00	54,994.79	92.4
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NET REVENUE OVER EXPENDITURES	39,907.86	1,490,341.34	197,600.00	(1,292,741.34)	754.2

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

JOHNSON'S CORNER IMP. FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
16-00-4070-00 FROM SALES TAX	8,059.34	93,874.13	90,000.00	(3,874.13)	104.3
16-00-4610-00 EARNINGS ON INVESTMENTS	.00	21.22	10.00	(11.22)	212.2
TOTAL SOURCE 00	8,059.34	93,895.35	90,010.00	(3,885.35)	104.3
TOTAL FUND REVENUE	8,059.34	93,895.35	90,010.00	(3,885.35)	104.3

CITY OF JOHNSTOWN
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

JOHNSON'S CORNER IMP. FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
16-70-7010-00 CONSTRUCTION	30,000.00	60,000.00	99,210.00	39,210.00	60.5
16-70-7090-00 TOWN OF JOHNSTOWN	.00	300.00	.00	(300.00)	.0
TOTAL DEPARTMENT 70	30,000.00	60,300.00	99,210.00	38,910.00	60.8
TOTAL FUND EXPENDITURES	30,000.00	60,300.00	99,210.00	38,910.00	60.8
NET REVENUE OVER EXPENDITURES	(21,940.66)	33,595.35	(9,200.00)	(42,795.35)	365.2

CITY OF JOHNSTOWN
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
17-00-4610-00 EARNINGS ON INVESTMENTS	1,294.09	29,241.54	35,000.00	5,758.46	83.6
TOTAL SOURCE 00	1,294.09	29,241.54	35,000.00	5,758.46	83.6
 <u>SOURCE 01</u>					
17-01-4110-01 TRANSPORTATION FAC. DEV. FEE	9,310.40	692,240.41	230,000.00	(462,240.41)	301.0
17-01-4110-02 POLICE FACILITIES DEV. FEE	2,163.05	158,332.51	53,000.00	(105,332.51)	298.7
17-01-4110-03 PUBLIC FACILITIES DEV. FEE	5,768.25	459,268.22	142,000.00	(317,268.22)	323.4
17-01-4110-04 PARKS & OPEN SPACE DEV. FEE	5,608.05	392,386.21	138,000.00	(254,386.21)	284.3
17-01-4110-05 LIBRARY FACILITIES FEE	1,121.60	78,597.19	27,000.00	(51,597.19)	291.1
17-01-4110-06 TRAFFIC SIGNAL	278.86	7,776.63	5,000.00	(2,776.63)	155.5
TOTAL SOURCE 01	24,250.21	1,788,601.17	595,000.00	(1,193,601.17)	300.6
TOTAL FUND REVENUE	25,544.30	1,817,842.71	630,000.00	(1,187,842.71)	288.6

CITY OF JOHNSTOWN
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2015

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
17-70-6544-01 POLICE VEHICLE	.00	86,042.38	86,700.00	657.62	99.2
17-70-6544-04 TRAFFIC SIGNAL DESIGN	.00	.00	50,000.00	50,000.00	.0
17-70-6544-14 POLICE WORKSTATION	.00	.00	3,400.00	3,400.00	.0
17-70-6544-15 POLICE EQUIPMENT	21,192.46	25,297.40	32,100.00	6,802.60	78.8
17-70-8016-00 PROFESSIONAL SERVICES	7,591.55	50,481.24	80,000.00	29,518.76	63.1
17-70-8017-00 PARKS & OPEN - PROFESSIONAL	.00	.00	20,000.00	20,000.00	.0
17-70-8018-00 TRANSPORTATION EXPENDITURES	50,262.13	963,008.95	1,198,000.00	234,991.05	80.4
17-70-8018-01 WCR 48 IMPROVEMENT	.00	62,231.50	80,000.00	17,768.50	77.8
TOTAL DEPARTMENT 70	79,046.14	1,187,061.47	1,550,200.00	363,138.53	76.6
TOTAL FUND EXPENDITURES	79,046.14	1,187,061.47	1,550,200.00	363,138.53	76.6
NET REVENUE OVER EXPENDITURES	(53,501.84)	630,781.24	(920,200.00)	(1,550,981.24)	68.6

ORDINANCE
No. 2015-139

TOWN OF JOHNSTOWN, COLORADO

ORDINANCE NO. 2015-139

AMENDING ARTICLE XII OF CHAPTER 17 OF THE JOHNSTOWN MUNICIPAL CODE CONCERNING IMPACT FEES, SPECIFICALLY SECTION 17-224, TRANSPORTATION FACILITIES DEVELOPMENT FEE, 17-225, PARKS AND RECREATION FACILITIES DEVELOPMENT FEE, SECTION 17-226, PUBLIC FACILITIES DEVELOPMENT FEE, SECTION 17-227, LIBRARY FACILITIES DEVELOPMENT FEE, AND SECTION 17-228, POLICE FACILITIES DEVELOPMENT FEE.

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 on 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 requires that it be demonstrated that new development will create a need for capital improvements, that 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 to establish impact fees to be paid by new development by Ordinance No. 2000-617; and

WHEREAS, approximately five (5) years after the adoption of the impact fee ordinance, Town Council retained TischlerBise to evaluate and study the Town's impact fees; and

WHEREAS, based on TischlerBise's study dated March 4, 2005, the Town Council amended the impact fees by Ordinance No. 2005-735; and

WHEREAS, pursuant to Section 17-218 of the Johnstown Municipal Code, the Town Council deemed it appropriate to undertake another thorough review and analysis of the impact fees and retained BBC Research and Consulting (“BBC”) to evaluate and study the 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, BBC evaluated and selected appropriate impact fee methodologies for five categories of capital investment (transportation, parks and recreation, public facilities, library and cultural facilities and police), 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, BBC provided its final report to the Town, entitled *Town of Johnstown: Development Impact and Street Maintenance Fees: Fee Design and Calculations* (“Impact Fee Report”), on November 5, 2015, and presented its findings and conclusions to Town Council on November 16, 2015; and

WHEREAS, BBC recommended that the library impact fee be expanded to include a cultural impact fee component arising from expenses related to the Parish House, a museum owned by the Town; and

WHEREAS, BBC recommended that, rather than differentiate nonresidential development by eighteen (18) building size or use categories given that ninety-three percent (93%) of the Town’s capital facilities growth costs are attributable to residential land uses, the Town consolidate the nonresidential impact fees for the three categories of capital investment impacted by nonresidential land development (transportation, public facilities and police) into three distinct classes, retail, office and industrial/other, concluding that such consolidation properly and adequately allocates costs attributable to the three categories of capital investment; and

WHEREAS, based on its analysis, BBC recommended that the Town’s impact fees be increased for each category of capital investment for both residential and nonresidential classes of development to the maximum level set forth on Exhibit A, which is attached hereto and incorporated herein by reference; 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 impact fees set forth on Exhibit A, 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 such maximum impact fees gradually,

over a period of five (5) years, with an initial adjustment in 2016, upon the effective date of this Ordinance, and the maximum adjustment attained in 2020 and applicable to all years thereafter until the impact fees are further amended by Town Council; 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	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Detached Housing	\$2,311	2,427	2,544	2,660	2,777
Attached Housing	\$1,817	1,953	2,090	2,226	2,363

<i>Nonresidential</i>	<i>Development Fee per square foot</i>				
-----------------------	--	--	--	--	--

	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Retail		\$3.33	3.72	4.12	4.52	4.92
Office		\$1.91	2.17	2.44	2.71	2.98
Industrial/Other		\$1.09	1.30	1.50	1.71	1.92

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 per Dwelling Unit</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Detached Housing		\$1,153	1,163	1,173	1,184	1,194
Attached Housing		\$ 991	997	1,003	1,010	1,016

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:

<i>Residential Development</i>	<i>Development Fee per Dwelling Unit</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Detached Housing		\$1,366	1,421	1,477	1,533	1,589
Attached Housing		\$1,174	1,218	1,263	1,307	1,352

<i>Nonresidential</i>	<i>Development Fee per square foot</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Retail		\$0.54	0.59	0.64	0.69	0.74
Office		\$0.62	0.65	0.68	0.71	0.74
Industrial/Other		\$0.49	0.55	0.61	0.68	0.74

Section 4. Section 17-227, Library 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:

<i>Residential Development</i>	<i>Development Fee per Dwelling Unit</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Detached Housing		\$684	800	916	1,032	1,148
Attached Housing		\$586	683	781	879	977

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:

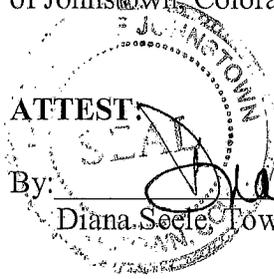
<i>Residential Development</i>	<i>Development Fee per Dwelling Unit</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Detached Housing		\$581	619	657	695	733
Attached Housing		\$498	529	561	593	624

<i>Nonresidential</i>	<i>Development Fee per square foot</i>					
	Calendar Year	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020+</u>
Retail		\$0.42	0.48	0.55	0.62	0.68
Office		\$0.15	0.17	0.20	0.23	0.25
Industrial/Other		\$0.13	0.16	0.19	0.22	0.25

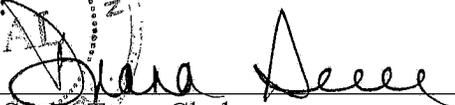
Section 6. Publication and Effective Date. This Ordinance, after its passage on final reading, shall be numbered, recorded, published and posted as required by the Town Charter and the adoption, posting and publication shall be authenticated by the signature of the Mayor and the Town Clerk and by the Certificate of Publication. This Ordinance shall become effective

upon final passage as provided by the Home Rule Charter of the Town of Johnstown, Colorado.
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 7th day of December, 2015.



ATTEST:

By: 
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By: _____
Mark Romanowski, Mayor

PASSED UPON FINAL APPROVAL AND ADOPTED on second reading by the Town Council of the Town of Johnstown, Colorado, this 21st day of December, 2015.

ATTEST:

By: _____
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

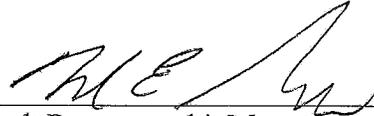
By: 
Mark Romanowski, Mayor

EXHIBIT A
ATTACHED TO ORDINANCE NO. 2015-139
TOWN OF JOHNSTOWN, COLORADO

Maximum Allowable Impact Fees per the 2015 BBC Analysis

Maximum Draft Fees		Parks & Trails	Library	Town Facilities	Police	Roads	Total
Residential (per unit)							
Detached Housing		\$1,194	\$1,148	\$1,589	\$733	\$2,777	\$7,441
Attached Housing		\$1,016	\$977	\$1,352	\$624	\$2,363	6,332
Nonresidential (per square foot)							
Commercial 25,000 SF or less				\$0.74	\$0.68	\$4.92	\$6.34
Commercial 25,001 - 100,000 SF	} Retail			0.74	0.68	4.92	6.34
Commercial 100,001 - 400,000 SF				0.74	0.68	4.92	6.34
General Office 25,000 SF or less				0.74	0.25	2.98	3.97
General Office 25,001 - 100,000 SF	} Office			0.74	0.25	2.98	3.97
General Office 100,001 - 200,000 SF				0.74	0.25	2.98	3.97
Medical-Dental Office				0.74	0.25	2.98	3.97
Business Park				0.74	0.25	2.98	3.97
Hospital				0.74	0.25	1.92	2.91
Light Industrial				0.74	0.25	1.92	2.91
Warehousing				0.74	0.25	1.92	2.91
Manufacturing	} Industrial/			0.74	0.25	1.92	2.91
Mini-warehouse				0.74	0.25	1.92	2.91
Lodging (per SF)	} Other			0.74	0.25	1.92	2.91
Elementary School (per SF)				0.74	0.25	1.92	2.91
Secondary School (per SF)				0.74	0.25	1.92	2.91
Day Care (per SF)				0.74	0.25	1.92	2.91
Nursing Home (per SF)				0.74	0.25	1.92	2.91

Note: Highlighted fee categories indicate baseline fee category for consolidation.

Source: Town of Johnstown and BBC Research & Consulting.

AGENDA ITEM 9A

**WATER
RATE
INCREASE
(Resolution No. 2015-20)**

TOWN COUNCIL AGENDA COMMUNICATION

AGENDA DATE: December 21, 2015

ITEM NUMBER: 9A

SUBJECT: Consider Resolution No. 2015-20, a Resolution of the Town of Johnstown, Colorado, Water Activity Enterprise, Increasing the Water Rates set forth in Article III of Chapter 13 of the Johnstown Municipal Code, Specifically Section 13-42(d), Potable Water Tap Fees, Section 13-43(f), Raw Water Development Fees, and Section 13-45, Potable Water Service Charges

ACTION PROPOSED: Approve Resolution No. 2015-20

PRESENTED BY: Public Works Director, Town Manager and Town Attorney

AGENDA ITEM DESCRIPTION: The Town of Johnstown, Colorado, Water Activity Enterprise, is a duly created enterprise, as that term is defined in Article X, Section 20 of the Colorado Constitution. The Town Council of the Town of Johnstown acts as the governing body of the enterprise. The Town, acting by and through the enterprise, imposes water charges and fees pursuant to Article III of Chapter 13 of the Johnstown Municipal Code. The Town Council obtained a water rate study in 2011, projecting revenues and expenditures for the enterprise through 2015. To ensure that the water rates meet financial projections through 2020 and are properly allocated, on July 20, 2015, the Town Council entered into a contract with NOCO Engineering Company (NEC) to conduct an update of the Town's water rate study.

NEC found that current revenues are not sufficient to meet anticipated water expenditures, and recommended that the plant investment fee be increased by three percent (3%) per year for the next five (5) years, that the raw water development fee be increased by fifteen percent (15%) per year for the next five (5) years, and that the water service charges be increased by three percent (3%) per year for the next five (5) years. The study was reviewed with Council at the December 7, 2015 work session. Rather than increase the raw water development fee by the recommended fifteen percent (15%), the Town Council discussed that an increase of eight percent (8%) would better serve the needs of the citizens and the proponents of new development.

Based upon the recommendations of the study and the work session, the water rates set forth in the resolution are being recommended for adoption.

LEGAL ADVICE: The attached resolution was drafted by the Town Attorney.

FINANCIAL ADVICE: N/A

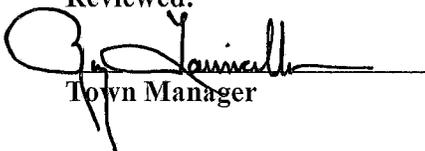
RECOMMENDED ACTION: Approve Resolution No. 2015-20.

SUGGESTED MOTION:

For Approval: I move we approve Resolution No. 2015-20, a Resolution of the Town of Johnstown, Colorado, Water Activity Enterprise, Increasing the Water Rates set forth in Article III of Chapter 13 of the Johnstown Municipal Code, Specifically Section 13-42(d), Potable Water Tap Fees, Section 13-43(f), Raw Water Development Fees, and Section 13-45, Potable Water Service Charges.

For Denial: I move we deny approval of Resolution No. 2015-20.

Reviewed:


Town Manager

RESOLUTION

No. 2015-20

TOWN OF JOHNSTOWN, COLORADO

RESOLUTION NO. 2015-20

**A RESOLUTION OF THE TOWN OF JOHNSTOWN, COLORADO, WATER
ACTIVITY ENTERPRISE, INCREASING THE WATER RATES SET FORTH IN
ARTICLE III OF CHAPTER 13 OF THE JOHNSTOWN MUNICIPAL CODE,
SPECIFICALLY SECTION 13-42(d), POTABLE WATER TAP FEES,
SECTION 13-43(f), RAW WATER DEVELOPMENT FEES, AND
SECTION 13-45, POTABLE WATER SERVICE CHARGES**

WHEREAS, the Town of Johnstown, Colorado, Water Activity Enterprise (the "Enterprise"), is a duly created enterprise, as that term is defined in Article X, Section 20 of the Colorado Constitution;

WHEREAS, the Town Council of the Town of Johnstown ("Town") is acting hereunder as the governing body of the Enterprise; and

WHEREAS, the Town, acting by and through the Enterprise, imposes water charges and fees pursuant to Article III of Chapter 13 of the Johnstown Municipal Code; and

WHEREAS, the Town Council obtained a water rate study in 2011, projecting revenues and expenditures for the Enterprise through 2015; and

WHEREAS, to ensure that the water rates meet financial projections through 2020 and are properly allocated, the Town Council retained NOCO Engineering Company ("NEC") to conduct an updated study of the water rates; and

WHEREAS, NEC assessed projected revenue requirements through 2020 based on the previous cost of providing water service and the anticipated changes due to price escalation and increased levels of service, including the increased cost of operation and maintenance and the financing of proposed system improvements; and

WHEREAS, NEC analyzed the existing plant investment fees, the existing raw water fees, the existing monthly water bills, the historic and present budgets, proposed improvements from the JUB Water Master Plan, depreciation of existing infrastructure and the existing fees of the surrounding communities; and

WHEREAS, to determine the proportion of the responsibility of the cost to each customer class, NEC allocated the cost of the service by assigning expenses to components related to volume, peak rates of use and number of customers; and

WHEREAS, NEC found that current revenues are not sufficient to meet anticipated water expenditures because, among other reasons, the Town has experienced increases in the cost of labor in the amount of four and eighty-four hundredths percent (4.84%), which includes a ten

percent (10%) increase for health insurance, increases in the cost of power in the amount of four and twenty-five hundredths percent (4.25%) and increases in the cost of chemicals in the amount of seven percent (7%) and because of expenditures related to the Old Town water tank pipeline and the replacement of the compressor saturator system; and

WHEREAS, NEC further found that revenues will not be sufficient to meet the cost of projected projects, including the cost of the anticipated water treatment plant in 2026 and projects to develop and enhance the Town’s raw water supply and delivery system; and

WHEREAS, NEC provided its findings and conclusions to the Town in the form of a report entitled “Report on Water Rates” dated November 2015 (“Report”), and a letter from Josh Cook, P.E., of NEC, dated November 30, 2015, summarizing the findings and recommendations contained in the Report, and presented its Report along with the letter to the Town Council on December 7, 2015; and

WHEREAS, based on its analysis, NEC recommended that the plant investment fee be increased by three percent (3%) per year for the next five (5) years, that the raw water development fee be increased by fifteen percent (15%) per year for the next five (5) years, and that the water service charges be increased by three percent (3%) per year for the next five (5) years; and

WHEREAS, rather than increase the raw water development fee by the recommended fifteen percent (15%), the Town Council finds and determines that an increase of eight percent (8%) would better serve the needs of the citizens and the proponents of new development; and

WHEREAS, Section 13-51 of the Johnstown Municipal Code permits the amendment of water rates by resolution of the Town Council.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO, WATER ACTIVITY ENTERPRISE, that water rates be adjusted under Article III of Chapter 13 of the Johnstown Municipal Code as follows:

Section 1. The water taps fees set forth in Section 13-42 (d) of the Johnstown Municipal Code shall be increased as follows:

Meter Size	Ratio to 3/4"	WATER TAP FEES				
		2016	2017	2018	2019	2020
		In-Town	In-Town	In-Town	In-Town	In-Town
3/4"	1	\$5,356.00	\$5,516.68	\$5,682.18	\$5,852.65	\$6,028.23
1"	1.7	\$9,105.20	\$9,378.36	\$9,659.71	\$9,949.50	\$10,247.98
1-1/2"	3.3	\$17,674.80	\$18,205.04	\$18,751.20	\$19,313.73	\$19,893.14
2"	5.3	\$28,386.80	\$29,238.40	\$30,115.56	\$31,019.02	\$31,949.59
3"	11.7	\$62,665.20	\$64,545.16	\$66,481.51	\$68,475.96	\$70,530.23
4"	21	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable
6"	46.7	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable
8"	80	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable

Section 2. The raw water tap fees set forth in Section 13-43 (f) of the Johnstown Municipal Code shall be increased as follows:

		RAW WATER FEE				
% Increase	Ratio to 3/4"	2016 8%	2017 8%	2018 8%	2019 8%	2020 8%
Meter Size		In-Town	In-Town	In-Town	In-Town	In-Town
3/4"	1	\$4,320.00	\$4,665.60	\$5,038.85	\$5,441.96	\$5,877.31
1"	1.7	\$7,344.00	\$7,931.52	\$8,566.04	\$9,251.32	\$9,991.43
1-1/2"	3.3	\$14,256.00	\$15,396.48	\$16,628.20	\$17,958.45	\$19,395.13
2"	5.3	\$22,896.00	\$24,727.68	\$26,705.89	\$28,842.37	\$31,149.76
3"	11.7	\$50,544.00	\$54,587.52	\$58,954.52	\$63,670.88	\$68,764.55
4"	21	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable
6"	46.7	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable
8"	80	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable

Section 3. The potable water service charges set forth in Section 13-45 of the Johnstown Municipal Code shall be increased as follows:

Potable Water Service Charges										
Rate Schedule	2016		2017		2018		2019		2020	
	In-Town	Outside	In-Town	Outside	In-Town	Outside	In-Town	Outside	In-Town	Outside
Residential Customers										
Monthly Minimum Charge	\$13.67	\$17.77	\$14.08	\$18.30	\$14.50	\$18.85	\$14.94	\$19.42	\$15.38	\$20.00
Monthly Minimum Vol. (gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Volume Charges (\$/1,000 gal)										
Minimum to 10,000 gallons	\$2.77	\$3.60	\$2.85	\$3.71	\$2.94	\$3.82	\$3.03	\$3.94	\$3.12	\$4.05
10,001-15,000 gallons	\$3.09	\$4.02	\$3.18	\$4.14	\$3.28	\$4.26	\$3.38	\$4.39	\$3.48	\$4.52
15,001-20,000 gallons	\$3.43	\$4.46	\$3.53	\$4.59	\$3.64	\$4.73	\$3.75	\$4.87	\$3.86	\$5.02
20,001-27,000 gallons	\$3.78	\$4.91	\$3.89	\$5.06	\$4.01	\$5.21	\$4.13	\$5.37	\$4.25	\$5.53
Over 27,000 gallons	\$4.13	\$5.37	\$4.25	\$5.53	\$4.38	\$5.70	\$4.51	\$5.87	\$4.65	\$6.04
Commercial Customers										
Monthly Minimum Charge	\$13.67	\$17.77	\$14.08	\$18.30	\$14.50	\$18.85	\$14.94	\$19.42	\$15.38	\$20.00
Monthly Minimum Vol. (gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Volume Charge (\$/1,000 gal)	\$3.43	\$4.46	\$3.53	\$4.59	\$3.64	\$4.73	\$3.75	\$4.87	\$3.86	\$5.02
Flat Rate Customers (\$/month)	\$36.61	\$47.59	\$37.70	\$49.02	\$38.84	\$50.49	\$40.00	\$52.00	\$41.20	\$53.56
Raw Water Customers (\$/1,000 gal)	\$2.75	\$3.57	\$2.83	\$3.68	\$2.92	\$3.79	\$3.01	\$3.91	\$3.10	\$4.02

PASSED, SIGNED, APPROVED, AND ADOPTED by the Town Council of the Town of Johnstown, acting as the governing body of the Water Activity Enterprise, this 21st day of December, 2015

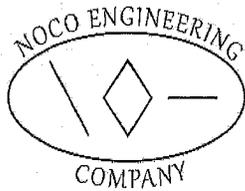
**TOWN OF JOHNSTOWN, COLORADO
WATER ACTIVITY ENTERPRISE**

ATTEST

By: _____
Diana Seele, Town Clerk

By: _____
Mark Romanowski, Mayor

MEMORANDUM
(Mr. Josh Cook)
(November 30, 2015)



11323 Coal Mine Street
Firestone, CO 80504
Phone: 720-324-3625
jcook@nec-engrs.com

FILE NO: 15-108.05

November 30, 2015

Town of Johnstown
450 S. Parish Ave.
Johnstown, CO 80534

Re: Johnstown Water Rate Study

Dear Mr. Hellen:

The Town of Johnstown obtained NOCO Engineering Company to perform a water rate study. The water rate study included:

- Analysis of existing Plant Investment Fees (PIFs).
- Analysis of existing raw water fees.
- Analysis of existing monthly water bills.
- Analysis of historic and present budgets.
- Proposed improvements from the JUB Water Master Plan.
- Analysis of depreciation of existing infrastructure.
- Comparison of existing fees of the surrounding communities.
- Proposed rate increases based on the findings from the water rate study.

The study revealed the following findings:

- Operating revenue with the current rates will not cover the projected expenditures over the next five years.
- Most significant impact on the expenditures:
 - Power costs increase at 4.25%/yr.
 - Chemical cost increase at 7%/yr.
 - Labor costs increase at 4.84%/yr. including 10%/year for insurance.
 - Old Town Water Tank and pipeline.
 - Replacement of the compressor saturator system.
- The agreement with the Thompson Crossing Metropolitan District gives the developer 1,950 tap credits. The Town does not receive any plant investment fees from the new taps in the Metro District to cover the cost of expanding the water treatment plant to serve the 1,950 taps.
 - 40% of taps sold during the past three years were in the Metro District.
- Projected ending cash balance will increase from \$13,205,551 in 2015 to \$18,309,218 by 2020.
 - Not adequate to fund projected projects, especially the WTP improvement of \$15,000,000 (at 2015 value) which is projected beyond 2020. The projected cost of the water treatment plant in 2026 with a 4% inflation rate is \$23,091,811.
- The Town's depreciation schedule does not accurately reflect all of the investment in the facilities used to collect, transport, and treat the water.

Water Rate Study Recommendations

November 30, 2015

Page 2 of 6

Recommendations:

In order to cover the operating expenses it is recommended that the Town increase the service charge rates by 3% per year for the next five years. The proposed service charge rates are shown in Figure I-1

RATE SCHEDULE Proposed Increase	Current Rates		Proposed Rates										
	In-Town	Outside	2016 3%		2017 3%		2018 3%		2019 3%		2020 3%		
			In-Town	Outside	In-Town	Outside	In-Town	Outside	In-Town	Outside	In-Town	Outside	
Residential Customers													
Monthly Minimum Charge	\$13.27	\$17.25	\$13.67	\$17.77	\$14.08	\$18.30	\$14.50	\$18.85	\$14.94	\$19.42	\$15.38	\$20.00	
Monthly Minimum Vol. (gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Volume Charges (\$/1,000 gal)													
Minimum to 10,000 gallons	\$2.69	\$3.50	\$2.77	\$3.60	\$2.85	\$3.71	\$2.94	\$3.82	\$3.03	\$3.94	\$3.12	\$4.05	
10,001-16,000 gallons	\$3.00	\$3.90	\$3.09	\$4.02	\$3.18	\$4.14	\$3.28	\$4.26	\$3.38	\$4.39	\$3.48	\$4.52	
16,001-20,000 gallons	\$3.33	\$4.33	\$3.43	\$4.46	\$3.53	\$4.59	\$3.64	\$4.73	\$3.75	\$4.87	\$3.86	\$5.02	
20,001-27,000 gallons	\$3.67	\$4.77	\$3.78	\$4.91	\$3.89	\$5.06	\$4.01	\$5.21	\$4.13	\$5.37	\$4.25	\$5.53	
Over 27,000 gallons	\$4.01	\$5.21	\$4.13	\$5.37	\$4.25	\$5.53	\$4.38	\$5.70	\$4.51	\$5.87	\$4.65	\$6.04	
Commercial Customers													
Monthly Minimum Charge	\$13.27	\$17.25	\$13.67	\$17.77	\$14.08	\$18.30	\$14.50	\$18.85	\$14.94	\$19.42	\$15.38	\$20.00	
Monthly Minimum Vol. (gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Volume Charge (\$/1,000 gal)	\$3.33	\$4.33	\$3.43	\$4.46	\$3.53	\$4.59	\$3.64	\$4.73	\$3.75	\$4.87	\$3.86	\$5.02	
Flat Rate Customers (\$/month)	\$35.54	\$46.20	\$36.61	\$47.69	\$37.70	\$49.02	\$38.84	\$50.49	\$40.00	\$52.00	\$41.20	\$53.56	
Raw Water Customers (\$/1,000 gal)	\$2.67	\$3.47	\$2.75	\$3.57	\$2.83	\$3.68	\$2.92	\$3.79	\$3.01	\$3.91	\$3.10	\$4.02	

Figure I-1: Proposed Water Rates

The Town's current average residential rates compared to the rates charged by other utilities in the area are shown in Figure I-2. These figures are based on an average monthly usage of 14,000 gallons which is the typical average usage in Johnstown based on 2014 records. As indicated, even with a 3% increase for the next five years the Town's residential rates result in one of the lowest average monthly charge of all utilities in the area.

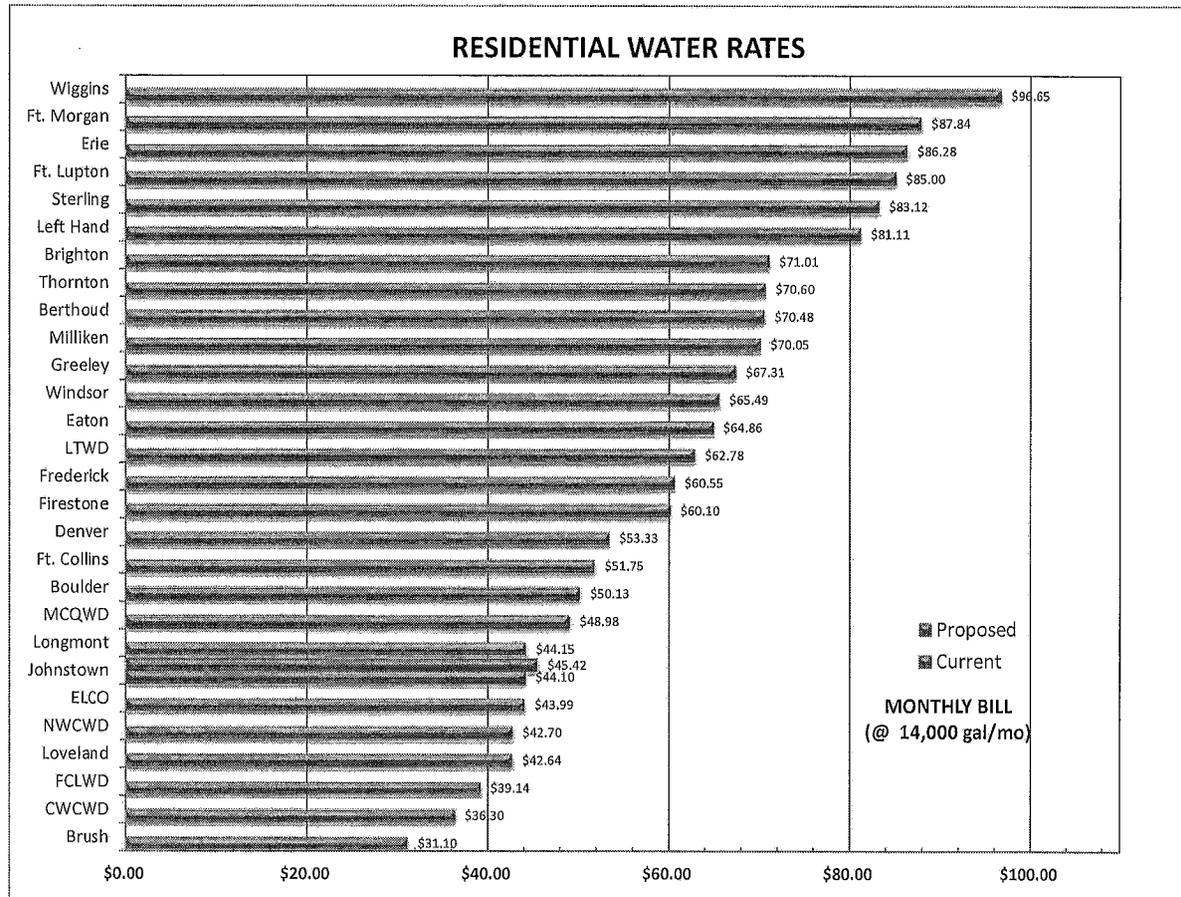


Figure I-2: Area Water Rates

Plant investment fees (PIFs) are a one-time capital charge for all new customers of the Town. The purpose of the PIF is to offset the capital costs for providing facilities to serve new customers and are used to reduce the burden to the existing customers for financing new growth. Major system expansion, debt minimization, and maintenance of an adequate cash reserve to meet other capital needs of the system are all items for which the PIF can be used. In short, the purpose of the PIF is to make growth pay for itself.

At the present time the Town charges a water tap charge of \$5,200 for a ¾” tap. The plant investment fee is calculated via various methods discussed in the Report. From that analysis it is recommended the plant investment fee be increased by three percent (3%) per year for the next five years. The proposed PIF Schedule is shown in Figure I-3.

PIF SCHEDULE	Current Rates	Proposed Rates				
		2016	2017	2018	2019	2020
		3%	3%	3%	3%	3%
Proposed Increase >						
Tap Size						
3/4"	\$5,200.00	\$5,356.00	\$5,516.68	\$5,682.18	\$5,852.65	\$6,028.23
1"	\$8,840.00	\$9,105.20	\$9,378.36	\$9,659.71	\$9,949.50	\$10,247.98
1.5"	\$17,160.00	\$17,674.80	\$18,205.04	\$18,751.20	\$19,313.73	\$19,893.14
2"	\$27,560.00	\$28,386.80	\$29,238.40	\$30,115.56	\$31,019.02	\$31,949.59
3"	\$60,840.00	\$62,665.20	\$64,545.16	\$66,481.51	\$68,475.96	\$70,530.23

Figure I-3: Proposed PIFs

As indicated, even with an increase in the PIF the Town still has one of the lowest PIFs in the area.

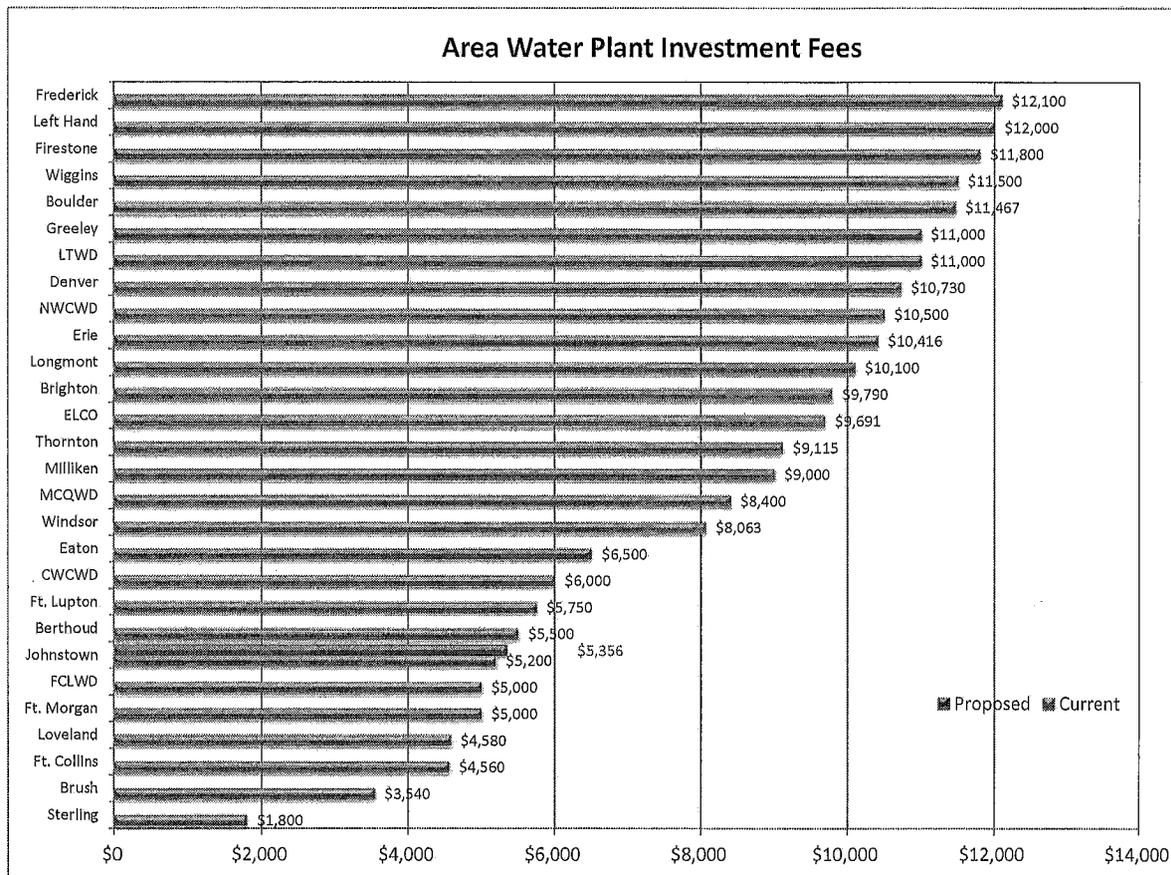


Figure I-4: Area PIF Fees

It is recommended that the Town gradually increase the raw water development fee from the current \$4,000 per tap minimum by 15% (equivalent to \$600 for the first year) for the next five years as shown in Figure I-5.

RAW SCHEDULE Proposed Increase>	Current Rates	Proposed Rates				
		2016	2017	2018	2019	2020
		15%	15%	15%	15%	15%
Tap Size						
3/4"	\$4,000.00	\$4,600.00	\$5,290.00	\$6,083.50	\$6,996.03	\$8,045.43
1"	\$6,800.00	\$7,820.00	\$8,993.00	\$10,341.95	\$11,893.24	\$13,677.23
1.5"	\$13,200.00	\$15,180.00	\$17,457.00	\$20,075.55	\$23,086.88	\$26,549.91
2"	\$21,200.00	\$24,380.00	\$28,037.00	\$32,242.55	\$37,078.93	\$42,640.77
3"	\$46,800.00	\$53,820.00	\$61,893.00	\$71,176.96	\$81,853.49	\$94,131.52

Figure I-5: Proposed Raw Water Fees

As indicated, even with an increase in the raw water fees the Town still has one of the lowest overall tap costs as compared to surrounding areas.

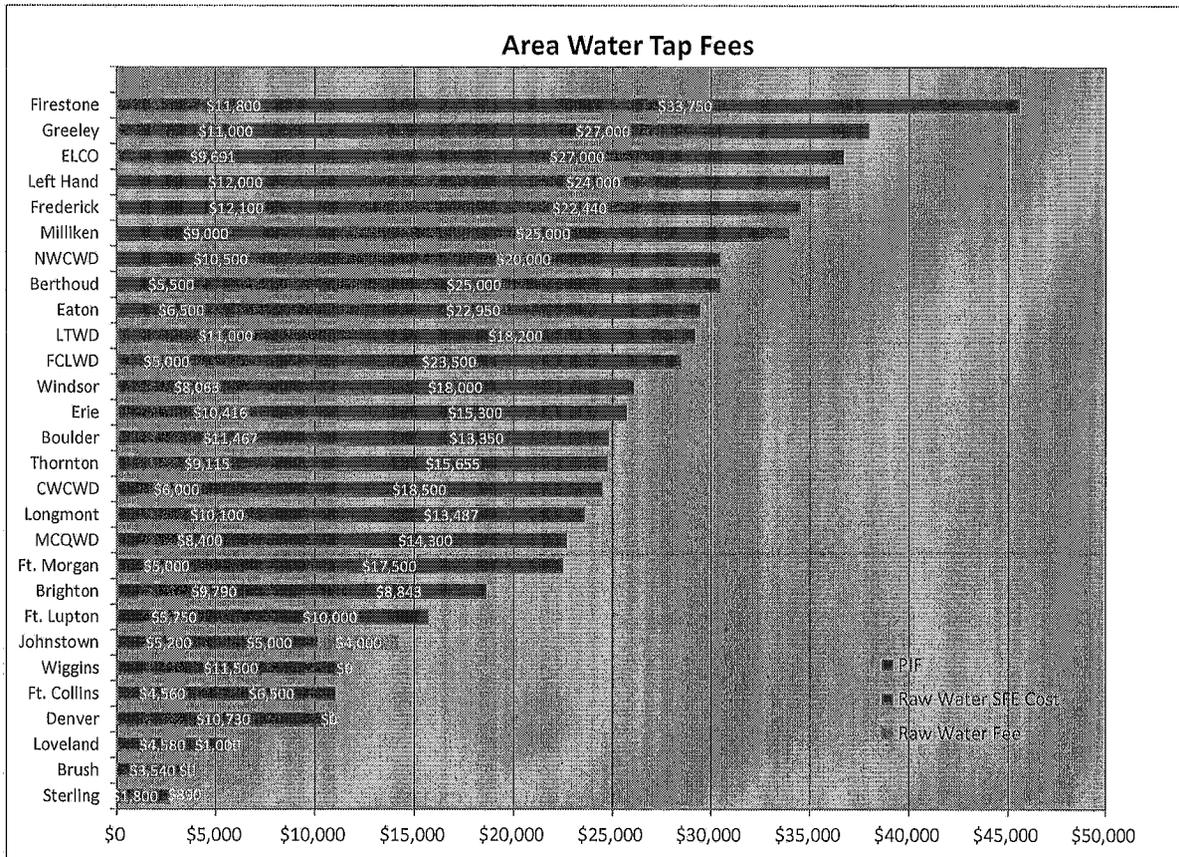
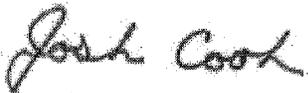


Figure I-6: Area Tap Fees

The development of fair and equitable rates depends on accurate and reliable information on cost of operation, capital investment, water flows, and customer contributions. One of the problems identified as a part of this study is the limited information available on the actual investment in the system. It is recommended that the Town attempt to correct the depreciation schedule to include all of the facilities used for the water utility.

All of the rate increase recommendations are based upon projected operational costs, minor and major capital improvement developed from the JUB Master Plan and the Town. If the Town decides to delay or cancel some of the proposed minor and major capital improvements then the rate increases need to be reviewed. In addition, further consultation is suggested with the Town Attorney and/or the Town's water resource engineer; with the costs of CBT and Home Supply water increasing on a yearly basis there is a need for raw water resource projects to secure the future of water supply for the Town.

Sincerely,

A handwritten signature in black ink that reads "Josh Cook". The signature is written in a cursive, slightly slanted style.

Josh Cook, P.E.
President
NOCO Engineering Company

AGENDA ITEM 9B

**AWARD
OF
PROFESSIONAL SERVICES
AGREEMENT
(Auditing Services)
(John Cutler & Associates, LLC)**

TOWN COUNCIL AGENDA COMMUNICATION

AGENDA DATE: December 21, 2015

ITEM NUMBER: 9B

SUBJECT: Consider Award of Professional Services Agreement to John Cutler & Associates, LLC for Auditing Services

ACTION PROPOSED: Approve Professional Services Agreement

PRESENTED BY: Town Clerk/Treasurer and Town Attorney

AGENDA ITEM DESCRIPTION: Mr. Raymond E. Derr has provided auditing services to the Town over the past several years. He recently advised the Town Treasurer he would no longer be conducting municipal audits.

On November 6th, a request for proposals (refer to attachment) for professional auditing services was sent to eight (8) accounting firms (refer to attachment).

A total of four firms submitted proposals in response to the Town's solicitation:

- Anton Collins Mitchell, LLC – Greeley, CO
- Holscher, Mayberry & Company LLC – Englewood, CO
- John Cutler & Associates, LLC – Denver, CO
- Logan and Associates, LLC – Aurora, CO

Following a review of the proposals by town staff and after contacting references, interviews were conducted with the following three (3) firms: 1) Anton Collins Mitchell, LLC 2) John Cutler & Associates, LLC and 3) Holscher, Mayberry & Company LLC.

Subsequent to the interviews, it was the consensus of staff to recommend the award of the professional services agreement to the firm of John Cutler & Associates, LLC.

*According to the agreement, the Town may terminate the Agreement with or without good cause shown by giving the Consultant thirty (30) days written notice. The Consultant may terminate the agreement with or without good cause by providing written notice to the Town by October 1st of any given year. If Consultant fails to provide notice by October 1st of a given year, the Consultant shall be obligated to perform the audit for the Town for such calendar year.

** A representative from the firm will be in attendance should there be questions.

LEGAL ADVICE: The Town Attorney has reviewed the professional services agreement.

FINANCIAL ADVICE: The engagement will be through September 30, 2018 in amounts not to exceed the following: 2015 audit \$8,500, 2016 audit \$8,500 and 2017 audit \$8,500.

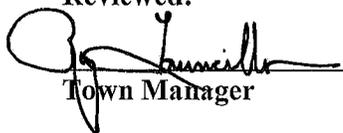
RECOMMENDED ACTION: Approve award of professional services agreement to the firm of John Cutler & Associates, LLC.

SUGGESTED MOTION:

For Approval: I move to award the professional services agreement for auditing services to the firm of John Cutler & Associates, LLC.

For Denial: I move to deny the award of the professional services agreement to the firm of John Cutler & Associates, LLC.

Reviewed:


Town Manager

AGREEMENT

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT entered into this 21st day of December, 2015, by and between THE TOWN OF JOHNSTOWN, COLORADO, hereinafter referred to as "Town," and John Cutler & Associates, LLC, hereinafter referred to as "Consultant."

WHEREAS, the Town desires to obtain consulting services for the preparation of the annual audit and;

WHEREAS, Consultant has the background, expertise, and education to provide such services.

NOW, THEREFORE, in consideration of the mutual covenants and stipulations hereinafter set forth, it is agreed as follows:

1. **Scope of Services.** Consultant agrees to perform professional services as outlined in the proposal dated November 20, 2015, attached as Exhibit A and in conformance with the requirements in Exhibit B, which exhibits are attached hereto and incorporated herein by reference. Consultant shall direct and endeavor to ensure that its subcontractors comply with this Agreement
2. **Term of Agreement.** Consultant shall proceed with the performance of the services set forth in Exhibit A. Unless otherwise terminated in accordance with Section 5, the term of this Agreement shall be from the date set forth above through October 31, 2018. In providing these services, Consultant shall work directly with the Town Clerk and under her direction.
3. **Compensation.** The Town agrees to pay Consultant the fees as outlined on the attached Exhibit A. Payment for services shall be provided to Consultant within thirty (30) days of Consultant's providing a detailed statement to the Town.
4. **Insurance**
 - A. Consultant agrees to obtain and maintain, at Consultant's expense, and shall cause each subcontractor of the Consultant to obtain and maintain, unless such coverage is provided by Consultant, such insurance as will protect the Consultant from claims under the Workmen's Compensation Act, and such comprehensive general liability insurance and automobile liability insurance as will protect the Consultant from all claims for bodily injury, death, or property damage which may arise from the performance by the Consultant, or by the Consultant's employees, of the Consultant's functions and services required under this Agreement. The amounts of liability insurance shall not be less than \$150,000.00 per person/\$600,000.00 per accident and \$600,000.00 property damage. Consultant shall provide a Certificate of Insurance in accordance with the above requirements upon execution of this contract.

- B. Consultant shall be responsible for all damages, including all normally foreseeable damages, resulting from negligent errors and omissions of the Consultant.
- C. The parties agree that the Town is relying on, and does not waive or intend to waive by any provision of the Agreement, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, §§ 24-10-101 et seq., 10 C.R.S., as from time to time amended, or otherwise available to the Town, its officers, or its employees.
5. **Termination.** Either party to this Agreement may terminate this Agreement with or without good cause shown by giving the other 90 days notice in writing. Upon delivery of such notice by the Town to the Consultant, and upon expiration of the 90 day period, the Consultant shall discontinue all services in connection with the performance of this Agreement. As soon as practicable after receipt of notice of termination, the Consultant shall submit a statement showing in detail the services performed under this Agreement to the date of termination. The Town shall then pay Consultant promptly that proportion of the prescribed charges which the services actually performed under this Agreement bear to the total services called for under this Agreement, less such payments on account of the charges as have been previously made. Copies of all completed or partially completed work prepared under this Agreement shall be delivered to the Town when and if this Agreement is terminated.
6. **Addresses of Notices and Communications.** All notices and communications under this Agreement to be mailed or delivered to Consultant shall be to the following address:

John Cutler & Associates, LLC
Attn: John Cutler
600 17th Street, Suite 2800 South
Denver, CO 80202

All notices and communications pertaining to this Agreement shall be mailed or delivered to the Town at the following address:

Town of Johnstown
Attn: Town Manager
P.O. Box 609
Johnstown, CO 80534

7. **Miscellaneous Terms.**

- A. **Indemnification.** Consultant agrees to indemnify and hold harmless the Town and its officers, employees and agents from any and all claims, losses, injuries, damages and lawsuits and expenses, including but not limited to reasonable attorney's fees, arising out of or resulting from the negligent acts or omissions of Consultant or its subcontractor in the performance of services as set forth in this Agreement.
- B. **Modifications.** This Agreement may not be modified, amended, or otherwise altered unless mutually agreed upon in writing by the parties hereto.

- C. **Independent Consultant.** Consultant and its employees and agents shall be considered for all purposes of this Agreement to be independent Consultants and not employees or agents of the Town, and therefore, benefits such as medical, workers compensation, etc., shall not be available to Consultant, its employees, agents or subcontractors.
- D. **Non-Appropriation of Funds.** Pursuant to Section 29-1-110, C.R.S., as amended, financial obligations of the Town payable as set forth herein, after the current fiscal year, are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available. This Agreement shall be terminated effective January 1 of the first fiscal year for which funds are not appropriated.
- E. **Neutrality.** Consultant assures that it will establish safeguards to prohibit its employees, agents, or servants from using this Agreement for any purpose which causes or lends itself to create an appearance of impropriety. Said employees, agents, or servants shall not seek any personal benefits of private gain for themselves, their families, or others.

No member of Town government, whether individual officers or employees, shall be entitled to any personal share, or afforded any pecuniary gain, remuneration, or part of this Agreement or any benefit that may arise therefrom.

- F. **Conflicts of Interest.** During the term of this Agreement, Consultant shall not perform similar services for persons, firms, or entities which have the potential to create a conflict of interest unless this is disclosed to and approved by the Town in writing.
- G. **Governing Law and Venue.** Unless otherwise agreed in writing, this Agreement and the interpretation thereof shall be governed by the laws of the State of Colorado and Municipal Code of the Town of Johnstown. Venue for any claim, proceeding or action arising out of this Agreement shall be in Larimer or Weld County, Colorado.
- H. **Severability.** Should any provision of this Agreement be determined by a court of competent jurisdiction to be unconstitutional or otherwise null and void, it is the intent of the parties hereto that the remaining provisions of this Agreement shall be of full force and effect, unless such determination is so material as to render the main purpose of this Agreement unworkable.
- I. **Transfer and Assignment.** Consultant shall not assign or transfer its interest in this Agreement without the written consent of the Town. Any unauthorized assignment or transfer shall render this Agreement null, void, and of no effect as to the Town.
- J. **No Presumption.** Each party acknowledges that it has obtained, or has had the opportunity to obtain, the advice of legal counsel of its own choosing in connection with the negotiation and execution of this Agreement and with respect to all matters set forth herein. In the event of any dispute, disagreement or controversy arising from this Agreement, the parties shall be considered joint authors and no provision shall be interpreted against any party because of authorship.

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____, by
_____ as the _____ of _____

WITNESS my hand and official seal.

My commission expires: _____

Notary Public

EXHIBIT A

AUDIT PROPOSAL FOR
TOWN OF JOHNSTOWN, COLORADO
FOR THE
YEAR ENDING DECEMBER 31, 2015
AND THE SUBSEQUENT TWO YEARS

OFFERED BY

JOHN CUTLER & ASSOCIATES, LLC
600 17TH STREET, SUITE 2800 SOUTH
Denver, Colorado 80202
(303) 634-2259
Fax (303) 496-4631

CONTACT PERSON

John Cutler, CPA
Principal

DATE

November 20, 2015

TABLE OF CONTENTS

SUBJECT	PAGE
Transmittal Letter	1 - 2
Technical Proposal	
Firm Qualification and Experience	3
Principal, Supervisory and Staff Qualifications and Experience	3
Independence	4
License to Practice in the State of Colorado	4
Similar Engagements with Other Government Entities	4 - 5
Specific Audit Approach	5 - 6
Identification of Anticipated Audit Problems	6
Billings for Phone Calls or Additional Work	6
Why Choose John Cutler & Associates, LLC?	7
Resumes	8 - 10
Appendix A – Peer Review Report	
Appendix B – Cost Proposal Summary	



**JOHN CUTLER
& ASSOCIATES**

November 20, 2015

Town clerk/Treasurer
Town of Johnstown
450 S. Parish Avenue
Johnstown, Colorado 80534

To Whom It May Concern:

We are pleased to respond to your inquiry for auditing services for the Town of Johnstown, Colorado (the "Town"), for the year ending December 31, 2015, with the option to audit the Town's financial statements for each of the two subsequent years.

Understanding of the Work to be Performed

John Cutler & Associates, LLC will audit the basic financial statements of the Town for the year ending December 31, 2015. The audit will be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants (AICPA), the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, the provisions of the Single Audit Act of 1984 (as amended in 1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as applicable.

The financial statements of the Town are the responsibility of the governing Town Council. It is our responsibility to express an opinion on the financial statements based on our audit.

All of our audit procedures will comply with the legal requirements of the Colorado statute for audits of local governmental entities. Our audit will include tests of the accounting records and other auditing procedures as we consider necessary to express an opinion on the financial statements.

We do not contemplate a detailed audit of all transactions nor do we expect that we will necessarily discover fraud, should any exist. We will, however, inform you of any instance of noncompliance, irregularities, or indications of illegal acts of which we become aware. As a normal part of the auditing process, we will review the internal accounting controls, as well as review your overall financial operation.

Management Letter

After our audit work is complete, we will prepare a "management letter" that we will submit to management and the Town Council. This letter will address any significant deficiencies and may also offer suggestions on improving financial operations. If non-reportable items are discovered during our audit, we will issue a separate letter to management detailing these items.

Commitment to Perform the Work within the Time Period

The firm is available and committed to perform the audit within the timeframe specified by the Town. The deadlines specified in the RFP will be met.

Firm Qualifications

John Cutler & Associates, LLC is a local firm with extensive experience auditing local governmental entities. The principal of the firm has over twenty years of experience in auditing local governments. We will guarantee that the principal will be available while the audit is performed.

In addition, the firm is a leader in auditing information systems of governmental entities. Consultants will be used to evaluate the systems at the Town, and will be available to assist with any issues designated by Town management.

John Cutler, the firm's principal, is authorized to make representations for the firm. He will be assigned to the engagement and is responsible for the quality of the report and working papers.

Firm and Irrevocable Offer

This proposal and fees, as given in the fee proposal, represent a firm and irrevocable offer. If selected, the firm will execute a reasonable contract prepared by the Town and will be bound by the terms and conditions stated in this proposal and the RFP.

Concluding Comments

Thank you for considering John Cutler & Associates, LLC as the independent auditors for the Town. If you have any questions regarding this proposal, we would be glad to discuss them with you.

Sincerely,



John Cutler, Principal

TECHNICAL PROPOSAL

Firm Qualifications and Experience

John Cutler & Associates, LLC, is a local firm that has been in business seven years. The firm maintains one office in Denver, Colorado, with four employees and one information technology consultant. Approximately 90% of the firm's revenues are generated from auditing services. Of the firm's audit clients, governmental entities comprise approximately 70%. In addition, the firm provides a full range of services, including accounting, tax, management services, and information technology consultation. The firm is a member of the Governmental Audit Quality Center of the American Institute of Certified Public Accountants.

John Cutler & Associates, LLC has never received a qualified quality control review opinion in the peer reviews performed. A copy of the most recent peer review report is attached as Appendix A. This peer review included reviews of several government audit reports. The firm and its principal in his previous firms have never had a disciplinary action taken against them by a regulatory or professional organization and have not been involved in any desk reviews or field audits in the past three (3) years.

Principal, Supervisory and Staff Qualifications and Experience

We have selected an audit team that we believe will be effective and efficient for the audit. The personnel and positions are as follows:

Principal – John Cutler
Audit Manager – Christy Reeves
Information Systems Consultant – Linda Frueh

In addition, one other staff will participate in the audit.

The firm's belief is that governmental entities are a complex, specialized industry, and audits cannot be staffed primarily with entry level auditors. All of the firm's personnel have several years' experience in performing governmental audits. All professional staff have met the continuing professional education requirements of forty hours with twenty-four hours in governmental accounting and auditing. All members of the firm have participated in numerous hours of continuing professional training through CGFOA, GFOA and the AICPA.

The audit team members listed above have between ten and twenty-one years of audit experience with governmental entities. The number of governments audited per year ranges from twenty to thirty per individual. All firm members have assisted governmental clients in receiving GFOA Awards for financial reporting, and the principal is an active member of the Special Review Committee of the Government Finance Officers' Certificate of Achievement in Financial Reporting program.

Many of the firm's governmental clients have Single Audits. Consequently, our staff has had extensive experience with the Single Audit.

For further information on the audit team, see the resumes attached.

Independence

John Cutler & Associates, LLC is independent of the Town of Johnstown, Colorado and all of its component units, as defined under the requirements of the AICPA and U.S. General Accounting Office's *Government Auditing Standards*. The firm, its members and contractors are all independent as described under the preceding standards.

License to Practice in the State of Colorado

The firm of John Cutler & Associates, LLC and the individuals listed in this proposal (except the information systems consultant) are licensed to practice public accounting in the State of Colorado.

Similar Engagements with Other Government Entities

Similar audits over the past three years have included the following:

Town of Frederick, Colorado

Scope of work: Audit of Financial Statements
Dates: 2010 to present
Engagement Principal: John Cutler
Total hours: 150
Contact: Mitzi McCoy, Finance Director, (720) 382-5500

City of Cherry Hills Village

Scope of work: Audit of Financial Statements
Dates: 2009 to present
Engagement Principal: John Cutler
Total hours: 120
Contact: Karen Proctor, Director of Finance, (303) 783-2723

Town of Georgetown

Scope of work: Audit of Financial Statements, including Single Audit
Dates: 2009 to present
Engagement Principal: John Cutler
Total hours: 115
Contact: Mary Sims, Town Treasurer (303) 569-2555, x 4

Town of New Castle, Colorado

Scope of work: Audit of Financial Statements
Dates: 2005 to present
Engagement Principal: John Cutler
Total hours: 110
Contact: Lyle Layton, Finance Director, (970) 984-2311 x 105

Similar Engagements with Other Government Entities (Continued)

City of Dacono, Colorado

Scope of work: Audit of Financial Statement, including Single Audit

Dates: 2001 to 2014

Engagement Principal: John Cutler

Total hours: 100

Contact: Kelly Stroh, Finance Officer (303) 833-2317 x 122

In addition, the firm has participated in the audit of sixty other governmental and non-profit entities.

Specific Audit Approach

The audit approach, staff involvement (P-principal, I-information systems consultant, M-managers, S-seniors) and number of hours are expected to approximate the following.

	<u>P</u>	<u>I</u>	<u>M</u>	<u>S</u>	<u>Hours</u>
<u>Audit Planning</u>					
Entrance conferences	X		X		4
Documentation of control systems	X	X	X	X	6
Walk through of systems	X	X	X	X	8
Identification of audit risks	X		X		4
State compliance requirements	X		X	X	2
Writing of audit plan	X		X		2
<u>Audit Execution</u>					
Testing of control procedures	X	X	X	X	8
Grant and statutory testing	X		X	X	8
Verification procedures	X		X	X	80
Final analytical review	X		X		4
Conclusions on account balances	X		X		8
Follow-up on prior audit comments	X		X		2
<u>Audit Evaluation and Modification</u>					
Evaluation of audit plan	X				4
Drafting of comments	X	X	X		8
Preliminary exit conferences	X	X	X		4
<u>Audit Reporting</u>					
Report preparation and review	X		X	X	8
Formal exit conferences	X	X	X		2
Finalize audit comments	X		X		2
Presentation to Board	X				<u>2</u>
Total					<u>166</u>

Specific Audit Approach (Continued)

The firm will perform the work described above in accordance with the time requirements specified by Town management. The firm will conduct audit planning and test control systems during interim audit procedures in the fall, with extra time in the initial year devoted to documenting control systems and completing the various planning forms. During the spring, the firm will complete all other tasks during the year-end audit procedures.

Major segments of the Town's accounting system will be audited using the most efficient and effective method possible. Some areas will be audited using a substantive approach, including confirmation with third parties. Other areas, including the Town's computer systems, will be reviewed by the information technology consultant.

The firm will use sampling for attributes and variables, with sample size depending on the anticipated error rate in the system under review. Judgmental sampling will be used when deemed more appropriate. Normal sample sizes will include a minimum of 25 items.

The firm uses electronic software and templates for both workpapers and financial statements. These templates, which have been developed specifically for governments, greatly increase the accuracy of the audit and reduce the time for some procedures. The templates do not require specific formatting on the Town's part and will not require extensive data extraction. The firm can use data exported into Microsoft Excel.

The firm will gain an understanding of the Town's internal control procedures primarily through inquiry and review. Procedures will be documented in narrative form, with supplementary questionnaires or flow charts used as needed.

The firm will consult with Town personnel to determine the material laws and regulations of the Town and will conduct sampling for tests of compliance with specific requirements and laws and regulations, depending on the resources available at the Town.

All deficiencies will be discussed with management. If determined significant, all deficiencies will be included in the management letter that will be submitted to the Town Council.

Identification of Anticipated Potential Audit Problems

We do not anticipate significant audit problems. However, any problems encountered during the audit will be discussed with management and resolved in a way agreeable to the Town and the firm.

Billings for Phone Calls or Additional Work

The firm does not bill clients for phone calls or email responses throughout the year. We believe that these communications are vital to perform an effective, efficient audit. If we are contracted to perform work outside of the scope of the audit we will bill you at our normal hourly rates which range from \$75 to \$150 depending on the level of experience necessary.

Why Choose John Cutler & Associates, LLC?

- **Experience** – John Cutler & Associates, LLC concentrates almost exclusively on auditing governmental and non-profit entities. A principal will be available during the audit, providing immediate access to expertise. All staff members have assisted governmental clients in receiving the GFOA award for financial reporting, and one firm member is a reviewer for the GFOA award program. Larger firms may staff an audit with less experienced personnel or use an audit as a training opportunity; our staffing level provides sufficient personnel to perform the work, without extraneous personnel that reduce efficiency.
- **Electronic “Paperless” Audits** – The firm’s electronic audit software and procedures add efficiency to each audit engagement and simplify communications between the auditors and clients. We will send draft reports by e-mail, saving time and resources, and we will provide you with an electronic version of your report that you may post to your web site and send to parties who request your audit.
- **Accessibility to Principal** – The Principal will available during the audit, ensuring that audit issues are resolved quickly and that the work is completed on schedule. In addition, the Principal is available throughout the year to discuss and assist with accounting and audit issues. These communications are performed at no additional cost to the Town because the firm believes they are beneficial to both the Town and the firm.

John L. Cutler

Education: BS Accounting, Metropolitan State College of Denver, Denver, Colorado.

Other Related Training/Education: Certified Public Accountant in the State of Colorado. Member of the American Institute of Certified Public Accountants and the Colorado Society of CPA's. Has completed continuing education courses in governmental and non-profit accounting and auditing, and tax return preparation.

Professional Experience: Has over twenty years of experience with local, regional and national public accounting firms providing audit and consulting services to SEC, corporate, governmental and non-profit clients.

Has assisted clients in software selection and implementation, and computer system efficiency.

John has many years experience in all aspects of the audit function, including assistance in obtaining the GFOA and ASBO award for excellence in financial reporting. In addition, he has tax return experience with individual, commercial and non-profit entities.

John is currently a reviewer for the GFOA Certificate of Achievement in Financial Reporting.

Christy Reeves

Education: BS in Accounting, Metropolitan State College, Denver, Colorado.

Other Related Training/Education: Certified Public Accountant in the State of Colorado, Member of the American Institute of Certified Public Accountants and the Colorado Society of CPAs. Christy has completed continuing education courses in accounting, auditing, and fraud.

Professional Experience: Christy has over fourteen years of experience in governmental accounting and auditing which includes working for local governments, accounting firms, and with the Office of the State Auditor in Colorado.

Christy has been responsible for all aspects of the accounting cycle. Working for local governments in Colorado, she has managed accounting functions including year-end audit preparation, general ledger, fixed assets, accounts payable, and accounts receivable. Christy has also been responsible for the audits of local governments in Colorado including working in the Local Government Audit Division of the Office of the State Auditor.

Linda Frueh

Education: BA Sociology, St. Lawrence University; Industrial Sociology, University of Vienna, Austria.

Other Related Training/Education: Has completed numerous information systems and other professional training courses.

Professional Experience: Has twenty-eight years of information systems consulting experience, including eight years with a national accounting firm. Formed the Colorado Consulting Group, Inc. in 1982.

Has performed operational audits, accounting and control procedures reviews, financial systems design, profit improvement and cost center analysis, long range and strategic planning, and accounting software selection and installation.

Has performed much of her work for non-profit and governmental entities.

Linda Frueh has performed information systems audits, chart of accounts design, financial systems design, and profit improvement & cost center analysis. Much of this work has been performed for governmental entities. Her involvement will be focused on information systems operations and will be a smaller amount of the audit staff time. She has performed numerous information systems and other professional training courses.



Certified Public Accountants (a professional corporation)
1221 West Mineral Ave, Ste. 202 Littleton, Colorado 80120-4544 (303) 734-4800 Fax (303) 795-3356

System Review Report

August 14, 2012

To the Shareholder
John Cutler & Associates, LLC
and the Peer Review Committee of the Colorado Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of John Cutler & Associates, LLC (the firm) in effect for the year ended May 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of John Cutler & Associates, LLC in effect for the year ended May 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. John Cutler & Associates, LLC has received a peer review rating of *pass*.

JOHN CUTLER & ASSOCIATES, LLC**COST PROPOSAL SUMMARY**

**Total All-Inclusive Maximum Price
Audit of Town of Johnstown, Colorado
For the Years Ending December 31, 2015 through 2017**

<u>Year</u>	<u>With Single Audit</u>
December 31, 2015	\$8,500
December 31, 2016	\$8,500
December 31, 2017	\$8,500
Total	<u><u>\$25,500</u></u>

EXHIBIT B
REQUIRED PROVISIONS FOR CONTRACT FOR SERVICES
PROHIBITING EMPLOYMENT OF ILLEGAL ALIENS

Consultant shall not:

1. Knowingly employ or contract with an illegal alien to perform work under this public contract for services; or
2. Enter into a contract with a subcontractor that fails to certify to the Consultant that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this public contract for services.

Consultant has confirmed the employment eligibility of all employees who are newly hired for employment to perform work under the public contract for services through participation in either the e-verify program or the Department of Labor and Employment program.

Consultant is prohibited from using either the e-verify program or the Department of Labor and Employment program procedures to undertake pre-employment screening of job applicants while the public contract for services is being performed.

If Consultant obtains actual knowledge that a subcontractor performing work under the public contract for services knowingly employs or contracts with an illegal alien, the Consultant shall be required to:

1. Notify the subcontractor and the contracting state agency or political subdivision within three days that the Consultant has actual knowledge that the subcontractor is employing or contracting with an illegal alien; and
2. Terminate the subcontract with the subcontractor if within three days of receiving the notice required pursuant to subparagraph 1 of this subparagraph the subcontractor does not stop employing or contracting with the illegal alien; except that the Consultant shall not terminate the contract with the subcontractor if during such three days that subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien.

Consultant shall comply with any reasonable request by the Department made in the course of an investigation that the Department of Labor and Employment is undertaking pursuant to the authority established in subsection (5) of Section 8-17.5-102 of the Colorado Revised Statutes.

IF CONSULTANT VIOLATES ANY OF THE AFOREMENTIONED REQUIREMENTS, THE TOWN MAY TERMINATE THE CONTRACT FOR BREACH OF CONTRACT. IF THIS CONTRACT IS SO TERMINATED, CONSULTANT SHALL BE LIABLE FOR ACTUAL AND CONSEQUENTIAL DAMAGES TO THE TOWN OF JOHNSTOWN.

EXHIBIT B
**REQUIRED PROVISIONS FOR CONTRACT FOR SERVICES
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Consultant shall comply with any reasonable request by the Department made in the course of an investigation that the Department of Labor and Employment is undertaking pursuant to the authority established in subsection (5) of Section 8-17.5-102 of the Colorado Revised Statutes.

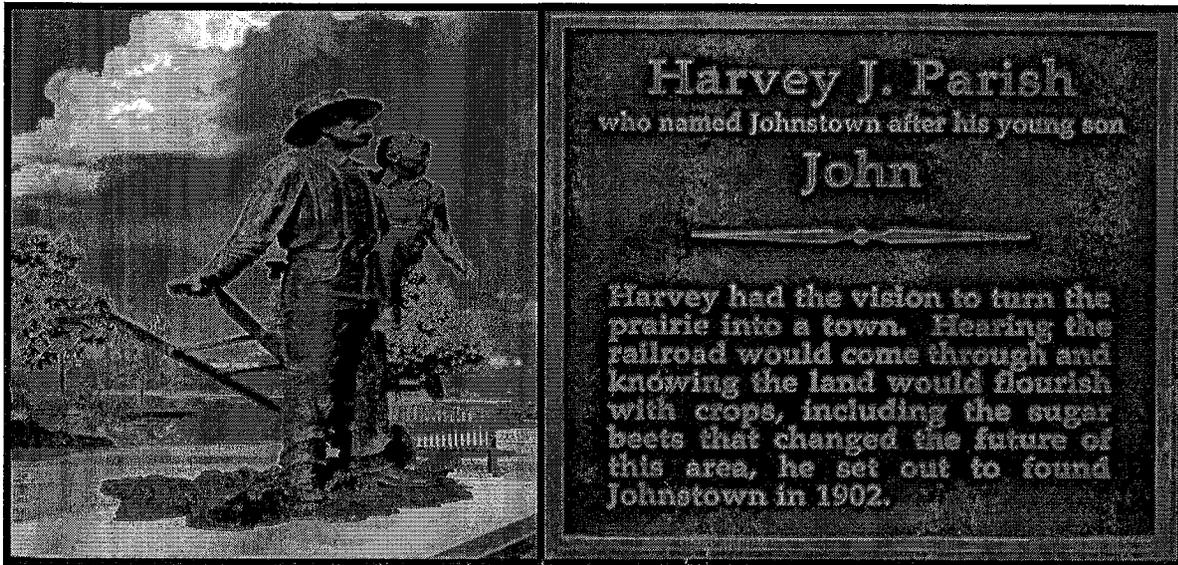
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**REQUEST
FOR
PROPOSAL**

TOWN OF JOHNSTOWN, COLORADO

Professional Auditing Services

Request for Proposals



PO Box 609
450 S. Parish Avenue
Johnstown, CO 80534

P: 970-587-4664
F: 970-587-0141

www.townofjohnstown.com

**REQUEST FOR PROPOSAL
AUDIT OF MUNICIPAL FUNDS
TOWN OF JOHNSTOWN, COLORADO**

The Town of Johnstown is soliciting proposals from qualified firms of Certified Public Accountants interested in completing the Town's annual audit for the fiscal year ending December 31, 2015, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years.

Proposals are due no later than 5:00 p.m. on Monday, November 23, 2015 at the office of the Town Clerk/Treasurer, 450 S. Parish Avenue; mailed to PO Box 609, Johnstown, CO 80534 or emailed to dseele@townofjohnstown.com. It is anticipated candidates may be interviewed by a selection committee the week of December 7th and a recommendation made to the Town Council no later than December 21, 2015.

The audit will include the following funds and enterprises of the Town of Johnstown: General, Water, Wastewater, Drainage, Library, Impact Fee, Use Tax, and seven (7) miscellaneous funds, as well as the annual Highway Users Tax report. The audit shall be performed in accordance with government auditing standards generally accepted within the State of Colorado and the United States of America.

Seventeen (17) hard copies and one (1) digital version of the audit shall be submitted to the Town Clerk/Treasurer upon its completion.

The Town requests the proposal-submitted in response to this RFP include at a minimum the following information:

- Name, address and telephone number of the firm or individual submitting the proposal.
- Annual audit schedule, work plan/methodology and explanation of the audit.
- Size of the firm's governmental audit staff, location of the office from which the work on this engagement is to be performed and the number and nature of professional staff to be employed on this engagement on a full-time and part-time basis.
- The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also shall indicate how the quality of staff over the term of the engagement will be assured.
- Identify the principal /supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement.

- An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Colorado.
- Engagements performed in the last five (5) years that are similar to the engagement described in this request for proposal based on the office that will be directly responsible for this project. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners and name and telephone number of the principal client contact.
- An affirmative statement the firm is independent of the Town of Johnstown as defined by applicable standards. In addition, the firm shall provide the Town written notice of any professional relationships entered into during the period of their engagement.
- Information on the circumstances and status of any disciplinary actions taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations and the results of any federal or state desk reviews or field reviews.
- The proposal shall contain pricing information relative to performing the audit engagement as described in this request for proposal. The total not-to-exceed cost to be proposed is to include all direct and indirect costs including out-of-pocket expenses for audit years 2015, 2016 and 2017.
- Any additional information the firm believes would assist the Town in its evaluation.
- The Town will not reimburse firms for any costs involved in the participation and submission of responses to this RFP or in the preparation for and attendance at subsequent interviews and/or presentations, if any.
- Proposals should be brief, concise and no longer than ten (10) pages.
- The proposal must include a manual signature of an authorized agent of the firm.
- The Town of Johnstown reserves the right to reject any or all proposals in response to the RFP. The Town further reserves the right to seek new proposals when such procedure is deemed in the best interest of the Town.

Information about the Town, annual budget, and 2014 audit can be found on the Town's website at www.townofjohnstown.com. Any questions can be directed to Town Clerk/Treasurer Diana Seele at 970-587-4664.

**LIST
OF
ACCOUNTING
FIRMS**

FIRMS SENT THE REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES

1. Anderson & Whitney
5801 W. 11th Street
Greeley, CO 80634
e-mail address: Alan@awhitney.com
2. Anton Collins Mitchell LLP
2015 Clubhouse Drive, Suite 203
Greeley, CO 80634
email address: tlitzau@acmlp.com
3. Clifton Larson Allen
370 Interlocken Boulevard, Suite 500
Broomfield, CO 80021
Attn: Cathy Channing
e-mail address: cathy.channing@claconnect.com
4. Eide Bailly
5299 DTC Boulevard, Suite 1000
Greenwood Village, CO 80111-3329
Attn: Kim Higgins
e-mail address: KHiggins@eidebailly.com
5. Holscher, Mayberry & Co. LLC
8310 S. Valley Highway, Suite 300
Englewood, CO 80112
Attn: Corina
e-mail address: cmayberry@hmcpcas.biz
6. John Cutler & Associates
600 17th Street, Suite 2800 S
Denver, CO 80202-5428
e-mail address: john@jacpa.net
7. Logan & Associates
6140 Gun Club Road Suite K6-132
Aurora, CO 80016
email address: kylelogan@kclogancpa.com
8. Poysti & Adams, LLC
400 S. Colorado Boulevar, Suite 690
Denver, CO 80246
e-mail address: elli@pnacpa.com

