

GRAND JUNCTION CITY COUNCIL
WORKSHOP

MONDAY, JANUARY 6, 2014 8:30 A.M.
CITY AUDITORIUM
250 N. 5TH STREET

To become the most livable community west of the Rockies by 2025

1. **Discussion and Review of Partnerships with Mesa County:** The City has entered into a number of partnerships with Mesa County, both formal and informal, over the years. A list of those partnerships is being provided for review and discussion. [Attach W-1](#)
2. **Persigo CNG-BioGas Project:** The purpose of this discussion to consider a plan for conversion of biogas produced at the Persigo Wastewater Treatment Facility, into a fuel readily available to be used in motor vehicles. [Attach W-2](#)
[Supplemental document provided](#)
3. **Review of Current Sales and Use Tax Exemptions:** Review the City's current sales and use tax policy through existing tax exemptions. [Attach W-3](#)
4. **Vending Machine Sales Tax Exemption Request:** Consider request for exemption of food sales made through vending machines. [Attach W-4](#)
5. **Potential Business Personal Property Tax Refund Policy:** With this item the Council and Staff will review the business personal property (BPP) tax and consider options for a refund program as a means of economic development. [Attach W-5](#)
6. **STARS Program:** Summer Time Arts for Students (STARS) program is offered by the Grand Junction Parks and Recreation Department as an active camp for students in the 1st through 8th grades. This program began in 1997 and is offered for 9 weeks during summer months. [Attach W-6](#)
7. **Board Reports**
8. **Other Business**



Date: December 27, 2013

Author: Stephanie Tuin

Title/ Phone Ext: City Clerk,
X1511

Proposed Meeting Date:

January 6, 2013

CITY COUNCIL STAFF REPORT WORKSHOP SESSION

Attach W-1

Topic: Discussion and Review of Partnerships with Mesa County

Staff (Name & Title): Rich Englehart, City Manager

Summary:

The City has entered into a number of partnerships with Mesa County, both formal and informal, over the years. A list of those partnerships is being provided for review and discussion.

Background, Analysis and Options:

The City and Mesa County cooperate in many ways for the betterment of the community. Some examples of that cooperation include the creation and support of a variety of jointly appointed boards, a number of services from animal control to the drainage authority to parks programming to purchasing, maintenance of facilities, communications and computer systems, a number of shared facilities (the employee parking garage is one example), to planning (like the Persigo Agreement), health (environmental), sewer service, and public safety and emergency services (probably the largest category). Most of the cooperative agreements are in formal written agreements, a few are authorized or mandated by State law, and there are a few that are verbal only.

The purpose of this discussion is to provide information about any of the agreements in preparation for the meeting with the Mesa County Commissioners on January 16th. The list of all the agreements is attached to this staff report and the specific agreements can be accessed by clicking on the link in the City link column.

Board or Committee Recommendation:

There are no other boards reviewing this item.

Financial Impact/Budget:

There is no financial impact at this time. The information provided is for discussion only.

Legal issues:

None at this time.

Other issues:

None at this time.

Previously presented or discussed:

This has not been discussed with the current City Council.

Attachments:

List of formal and informal agreements.

City of Grand Junction/Mesa County Partnerships
Formal

	A	B	C	D	E	F	G	H	I	J
1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
2	JOINT BOARDS									
3	City/County	Police/Sheriff	Joint Board - 21st Judicial District Leadership Committee now called Criminal Justice Leadership	2009	took on the duties of the Offender Management Group - Evidence Based Decision Making - City has limited involvement but membership should be maintained	To ensure that Mesa County has the best criminal justice system possible, to respond to issues of concern and act as a forum	DA, DOC, DYC, Public Defender/ Criminal Defense Bar, City of Fruita, Town of Palisade			
4	City/County	Public Works & Utilities (PW&U)/Public Works	Joint Board 5-2-1 Drainage Authority	2004	Creation - Agreements for permits and management listed separately	Address drainage issues regionally-stormwater management	Town of Palisade, City of Fruita, Grand Junction Drainage District		CCON/913	MCM2008-19
5	County	PW&U/ Building Dept.	Joint Board - Building Code Board of Appeals, Appointed by the County/ Ratified by the City.		Created in International Building Code	exceptions to the building code, suggests amend-ments to the bldg code; adopts rules and regs based on the provisions of the bldg code; hears appeals from parties affected by the granting or refusal of a bldg permit				
6	City/County		Joint Board - Grand Junction Regional Airport Authority - City/County each appoint 3 members	1971	The City is a co-sponsor along with Mesa County on many FAA grant applications for capital improvements at the airport	Airport Authority oversees the operation of the airport and applies for grants to fund capital improvements	City & County each have 3 board members serving			
7	City/County		Joint Board - Riverview Technology Corporation	1997	Began as the Joint Utilization Commission	ownership of property at 2591 B 3/4 Rd (DOE Property) and Economic Development			RESDOC/10&1	MCM99-153 MCM97-214
8	City/County	PW&U/ Planning	Joint Board - PDR Committee	2000	Creation - Cooperative planning areas and creation of committee - Help fund contractor and matching funds for PDR - data and tech support	Land Use - Purchase of Development Rights (PDR) Buffer Zones •IGA creating PDR Committee and establishing buffers	Town of Palisade, City of Fruita, Mesa Land Trust		CCON/1589	MCM2000-39

City of Grand Junction/Mesa County Partnerships
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1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
9	City/County	Parks/Facilities & Parks	Joint Board - Riverfront Commission	1987	Created by Joint resolution in the minutes of July 1987, funding agreement by Resolution No. 31-97 (RESDOC/989) \$17,122 by the City and the County each		Town of Palisade, City of Fruita		CCMIN/2818	MCA-2011-009
10	City/County	Fire/ Emergency Management	Joint Board - Emergency Management - Emergency Medical Services Advisory Council		Mesa County EMS Resolution	Participate, coordinate, facilitate EMS Council			REF/10	MCM 2004-220-2
11	City/County	Parks & Rec.	Joint Board - Parks Improvement Advisory Board (PIAB)		Cost share \$14,000 each - City, County, District 51, CMU, & Grand Junction Baseball Inc. - Articles of Incorporation Amended in 2011 (POLPROEV/62)	Improvements to parks and sports facilities	School District #51, CMU, Grand Junction Baseball Inc.			
12	County	PW&U/ Regional Transportation Office	Joint Board - Grand Valley Regional Transportation Committee (GVRTC)	2002	Creation	•Transportation Planning •Capital improvements •Regional Planning (MPO)	Town of Palisade, City of Fruita		CCON/1398	MCA2002-157
13	City/County		Joint Board - Grand Junction Economic Partnership			Economic Development				Agreement 11/25/2010
14	SERVICES									
15	City	PW&U	5-2-1 -Drainage Authority - City to provide services starting 2010 - \$200,000/year	2009	Address drainage issues regionally-stormwater management	5-2-1 Authorization to handle permitting	Town of Palisade, City of Fruita, Grand Junction Drainage District		CCON/915 CCON/1110	MCM2008-24
16										
17	City	Purchasing	Purchasing Cooperation	2012	City Purchasing provides procurement expertise to Mesa County for \$75,000/year				CCON/3019	MCA2012-034

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18	City	Parks & Rec/Facilities & Parks	Long Family Memorial Park Scheduling	2009, amended to 12/2012, new five year agreement in 2014 - \$28,613/year	•City manages rentals/uses for Rec Program •County pays City to manage rentals \$28,613	Scheduling and programming for Long Family Memorial Park			CCON/3057	MCA-2009-019
19	County	Police/Sheriff	Public Safety - Jail	per State Statutes	County operates - 2,544 jail bed days on municipal sentences in 2012				no written agreement	
20	County	Clerk & Recorder's Elections Division	Municipal Elections	2013	Conduct Elections Regular election in odd years - cost in 2013 \$44,000	Bi-annual and as needed for special elections			CCON/2588	
21	County	Clerk & Recorder	Escrow Accounts with Clerk & Recorder	2009	Sets up escrow account and allows access to records of transactions				CCON/1578	
22	County	City Attorney & Muni Court/ Sheriff	Public Safety - Video arraignment	2004	With Mesa County Sheriff				CCON/1592	
23	County	County Animal Services - MCAS Advisory Board - City appoints one & County appoints three	Animal Services - County provides services - City provides municipal court services for animal control violations w/in City limits	Renewed annually	Animal control and sheltering services in Mesa County - City pays costs based on % of calls in city limits - (contract cost= \$344,220) City passes on all animal court fines collected-no administrative fee for court services is charged. (pass thru fines = \$43,000 annually)	Provide animal control services in City limits and provides spay/neuter vouchers to residents of City from grant dollars and joint veterinary partnership for donated service	County provides services for other municipalities also		CCON/2559	MCA 2012-174
24	County	Public Works	Landfill	trash service - City is a customer of the landfill, biosolids discount approved by Resolution	•City uses Landfill for disposal of biosolids from Persigo •City trash service and household hazardous waste use Landfill for disposal	•County provides proper disposal of biosolids per state requirements •County provides a very cost effective solid waste program at the Landfill			CCON/2427	MCM2007-151 (a)
25	City	Parks & Rec./Facilities	Art Program Assistance	2013	Arts and Culture Commission assists with rotating artwork at Old County Courthouse				CCON/2813	

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26	County	Clerk & Recorder's Motor Vehicle Division	Sales Tax Collection on Motor Vehicles	1988	Vendor's Fee of 3.333% of tax collected is retained if paid by the 10th of the month following collection. (vendors fee apx \$53,000 annually)				CCON/1660	MCA88-43
27	City	Finance Department	Sales Tax Information Disclosure	2008	Agreement to disclose confidential information in order to verify Mesa County's sales tax information	Maintain confidentiality on disclosed sales tax information			CCON/2327	
28	County	Treasurer	Per State Statutes		County keeps 2% administration fee from revenues collected (apx \$220,000)	City property tax billing and collection	County provides for other taxing jurisdictions		no written agreement	
29	City	Police- 911 Communication Center/ Sheriff	Public Safety - 911 Communication Center Operations	1997	IGA on mission and responsibilities of GJRCC - City operates.	dispatch services for public safety agencies - each agency pays its proportionate share based on use	Palisade, Fruita, Lower Valley FD, East Orchard Mesa FD, Central Orchard Mesa FD, Clifton FD		CCON/1464	
30	City	Fleet/GVT	MOU for Grand Valley Bus Repair and Maintenance Services - \$49 per hour for services rendered	2013	City to service GVT buses that run on CNG and cutaway buses	Maintenance and repair on GVT buses			CCON/2573	
31	County	PW&U/ County Building	Building Inspection Services	Renewed every two years	Perform building inspection on behalf of the City - Issues building permits and licenses contractors for the City - County retains all bldg permit/ licensing fees.	Provide Building Inspection Services for Mesa County	County provides services for other municipalities also		CCON/2479	MCM 2012-108
32	MAINTENANCE									
33	County	Parks & Rec/Facilities & Parks	Colorado River Boat Ramp Operation & Maintenance	1977	County to Maintain				CCON/1656	

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34	City/County	Parks & Rec/Facilities & Parks	Parks - Indian Wash Maintenance	1965	Const/Operation/ Cost share	Vegetation control North Avenue to I-70 B	U.S. Soil Conservation Service, Upper Grand Valley Soil Conservation District		CCON/2397	
35	City/County	Parks & Rec/Facilities & Parks	Riverfront Trail from Loma to Palisade	2011	historically, Mesa County or the municipality within whose boundaries a portion of the trail system has been located, has informally accepted responsibility for operation, maintenance, law enforcement and liability for portions of the trail system within their geographic boundaries	to clarify the responsibilities of the jurisdictions on the trail sections being constructed			CCON/3	
36	City	PW&U	Buthorn Waste and Drainage Ditch Maintenance	1950			Grand Junction Drainage District		CCON/1336	
37	COMPUTER SYSTEMS/COMMUNICATIONS									
38	City	Police & IT/Sheriff	New World Aegis (CAD/RMS/JMS) Integrated System	2010	Computer aided dispatch, record management systems, and Jail Management System, Project Charter (MOU at County awaiting approval)	To share Public Safety Information County Wide using a single integrated system - the city hosts the system. IT staff from City and County support it. Costs are shared by City, County and other Public Safety agencies	21 Public Safety Agencies in Mesa County		CCON/2475	
39	City	Police & IT/Sheriff	COPLink	2008	Established as part of the State Colorado Information Sharing Consortium (CISC)	To make Law Enforcement Information Available across the state - City Hosts the Western Slope Node - Shared Costs by City, County and Western Slope Agencies	Part of State Wide Consortium for Law Enforcement Information Sharing - Currently 90 agencies participating		CCON/2118	

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40	City/County	Fire/Emergency Management	High Plains	2005	Shared Fire/ EMS Records - City hosts City server, all others are on the County server	Fire/EMS Incident Reporting	All 11 Fire Dsistricts			
41	County	IT/Emergency Management	Emergency Management - 900 MHz Antenna - 510 29 1/2 Road	2008	•City utilizes 900 MHz system •County hosts antenna site at the Human Services building				CCON/1665	MCA 2008-081
42	SHARED FACILITIES									
43	County/City	Facilities	Public Safety Training IGA and created advisory board (Regional Public Safety Training Advisory Board)	Nov, 2012	CMU owns property where the facility partners desire to construct a training facility for public safety and fire - creates an advisory board	construct several training facilities at Whitewater Hill - (currently there are two City modulars on the site)	Colorado Mesa University, 21st Judicial District Forfeiture Board		CCON/2553	
44	County/City	Facilities	Employee Parking Garage	2004	Operation and maintenance of employee parking garage	City Cost Share 40%			CCON/1651	MCA 2004-133
45	City	Parks & Rec/Facilities & Parks	Parks - Orchard Mesa Pool	1983	Cost share on pool operation and maintenance, School District pays utilities (electric) - see also CCON/1659 and CCON/1884		School District #51		CCON/1868	MCA83-119
46	County	Facilities	Western Colorado Dragway	2011	used by Fire Department to train for CDL driving	CDL driving training			CCON/2432	
47	City/County	Parks & Rec/Facilities & Parks	Parks - Lower No Thoroughfare Trail	2008	Trail Improvement project, GOCO grant requires County have limited ownership interest, County funded construction, City maintains trail				CCON/1668	MCA2008-063

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48	County	Regional Transportation Office	Transportation - GVT Transfer Station (Steamplant Property)	2007	Construction of a transfer station for Grand Valley Transit - City - property for transfer station, ongoing operations \$419,885, design and project management of pullouts, sidewalks & F 1/8 Rd, CNG bus maintenance & fueling, installation/ removal of bus stop signs	•County - initial investment - TANF funds •County - Ongoing operations \$909,754 •County - Grants for pullouts, sidewalks, and F 1/8 Road •County - Bus maintenance & fueling •County - Installation/ removal of bus stop signs			CCON/1119	MCA2007-071
49	City/County	Police/Sheriff	Public Safety - POST Academy	2006	Both the city and the county contribute to the academy, but the majority of the partnership is with the college - extensive training	Cooperative agreement for peace officers academy	CMU		CCON/1664	
50	LAND USE/PLANNING									
51	City/County		Land Use - Housing Strategy	complete in 2009	the product of a public-private initiative. The Committee continues the work of the Strategy by keeping the data up-to-date and implementing the plan recommendations.	to create long-term, sustainable solutions for housing challenges in the Grand Valley	CHFA, Grand Junction Housing Authority, Mesa County, City of Fruita, Town of Palisade, Housing Resources of Western Colorado, Colorado Housing and Finance Ass., as well as private sector community members		no written agreement	
52	City/County	PW&U/ Planning	Persigo Wastewater Treatment Plant	1998	Growth policies with the 201 Sewer Services Area	Persigo Annexation Agreement: City - Ownership of distribution system (IGA) - County - Joint ownership of treatment plant			CCON/1678	

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53	County	Regional Transportation Office	Transportation - Metropolitan Planning Organization (MPO) Regional Transportation Office (RTPO)	1998	Mechanism for consulting on transportation planning from a regional perspective		Town of Palisade, City of Fruita		CCON/1620	
54	HEALTH									
55	City/County	Health Department	MOA to Reduce PM10 in the Grand Valley	2010		An agreement with the Air Pollution Control Division of State Health to reduce particulates in the air	Colorado Dept. of Health and Environment		CCON/2474	MCA 2010-005
56	County	Health Department	Mosquito Control		West Nile-briquettes				CCON/1607	MCM2004-061 MCA2005-068
57	SEWER SERVICE									
58	City/County	PW&U (Persigo)/ Public Works	Persigo - Country Meadows in the 201	1995	Provide sewer service to property outside the 201 boundary				CCON/1988	
59	City/County	PW&U (Persigo)/ Public Works	Persigo - Independence Valley	1998	Provide sewer service to property outside the 201 boundary				CCON/1482	MCA98-58
60	City/County	PW&U (Persigo)/ Public Works	Persigo - Orchard Mesa Sanitation District	2004	Total service agreement	Transfers operation and assets to the City as manager of Persigo	Orchard Mesa Sanitation District	to be dissolved in 2014	CCON/1089 CCON/1724	MCA2004-028 MCA2004-030
61										
62	City/County	PW&U (Persigo)/ Public Works	Persigo - Provide Sewer Service-Doug Jones	1996	Provide sewer service to property outside the 201 boundary and close to Orchard Mesa Sanitation District lines	Excluding from 201			CCON/1588	MCA96-33
63	City/County	PW&U (Persigo)/ Public Works	Persigo - Rosevale Sewer Extension	1996	Sewer Service Agreement and DOLA loan	Sewer Service	Colorado Dept. of Local Affairs		CCON/1055	MCA96-34
64	PUBLIC SAFETY/EMERGENCY SERVICES									

City of Grand Junction/Mesa County Partnerships
Formal

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1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
65	City/County	Police/Sheriff	Public Safety - Western Colorado Auto Theft Task Force	2010		Combat Auto Theft	Colorado State Patrol, Fruita Police Department, Mesa County District Attorney's Office		CCON/2429	
66	City/County	Police/Sheriff	Public Safety - Western Colorado Joint Drug Task Force	2008	•City has 4 employees •County has 7 employees + \$350K grant from HIDTA (grant pays for two of SO employees, balance pays for OT, investigative funds for all members) - grant funds used for overtime	Reduce Drug Use	Drug Enforcement Agency (DEA) liaison		CCON/2424	
67	City/County	Police/Sheriff	Public Safety - Mesa County DUI Task Force	2009	agreement continuous annually under the terms of the agreement	multi agency effort to apprehend DUI offenders - each agency pays for costs for their own officers	Colorado State Patrol, City of Fruita, Town of Palisade, District Attorney of the 21st Judicial District		CCON/2428	
68	County	Police/Sheriff	Public Safety - Graffiti Abatement	2011		uses work-ender program participants to abate graffiti			CCON/2426	
69	City/County	Police, Fire, & Comm Ctr/Sheriff, Health Dept. & Emergency Management	Public Safety - Incident Management	1998	\$5,000 paid by City	all agencies to participant in standardized incident command system during a large scale event	Lower Valley Fire Protection District, Colorado State Patrol, Clifton Fire Dept. Palisade Fire Dept. St. Mary's EMS Dept.		CCON/2425	

City of Grand Junction/Mesa County Partnerships
Formal

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1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
70	City	Fire/ Emergency Management	Emergency Management - DERA (HazMat)	2013	City provides county-wide HAZMAT response, County delegates DERA authority via annual contract in the amount of \$44,900, DERA for Hazardous Materials and Emergency Response. Previously the City also provided Superfund Amendments and Re-authorization Act (SARA) services for the County. Currently the MC Emerg Manager completes the SARA reporting requirements.	HazMat Response			CCON/2821	MCA-2012-057
71	City/County	PW&U/ Emergency Management	Emergency Management - Hazard mitigation	2010	City participates in hazard mitigation planning and carries out projects •County maintains FEMA approved Hazard Mitigation Plan	Joint hazard mitigation plan - hazardous materials and emergency response	City of Fruita, Town of Collbran, Town of Palisade, Lower Valley Fire Protection District, 5-2-1 Drainage Authority, Plateau Valley Fire Protection District, Grand Junction Rural Fire Protection District		RESDOC/4533	MCR2009-029 MCM2009-225
72	City/County	Fire/ Emergency Management	Emergency Management - Emergency Medical Services (EMS)	2004	EMS services in Ambulance Service Area some of which is in unincorporated Mesa County, per Resolution identifying Grand Junction Ambulance Service Area	License ambulances in Mesa County, coordinate QA/QI probationary EMT, manage electronic medical records	Palisade, Lower Valley, DeBeque, Plateau Valley, Central Orchard Mesa, Lands End, Gateway/ Unaweep		REF/10	MCM 2004-220-2
73	City/County	Joint Information Center Committee PIOs city and county wide	Memorandum of Understanding	2007	Agreement to cooperate when needed in emergency situations	Emergency public information provision	Hospitals, School District, BLM, DOW, Xcel		CCON/2579	

City of Grand Junction/Mesa County Partnerships
Formal

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1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
74	City/County	Police	Communication Center Agreement for Airport on Emergency Dispatch Services	2010					No agreement needed as they are a user agency as of 2010	

City of Grand Junction/Mesa County Partnerships
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1	Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
75	City/County	Police/Sheriff	21st Judicial District Critical Incident Response Team Protocol	2012	to investigate incidents where a law enforcement officer uses deadly force and other special investigations or criminal incidents requiring unusual investigative resources.		DA, Town of Palisade, City of Fruita, CSP, CBI		CCON/2815	
76	MISCELLANEOUS									
77	City/County	PW&U/GVT	Bus Benches & Shelters Advertising	2004	Assigns the advertising contract with Outdoor Promotions to Colorado West Outdoor Advertising, For locations within the City limits				CCON/1121	MCM2001-147

City of Grand Junction/Mesa County Partnerships - Informal

Entity Providing	City/County Department	Agreement	Date of Agreement	Reason/ History/ Notes	Purpose	Other Partners	Recommended Action	City Link	County File #
SERVICES									
City	Clerk & Recorder	Liquor License Training	1998	City trains applicants for County licenses					
County	Public Works	GPS System - surveying		County capitalized and maintains the GPS system that allows digital surveying equipment to be used in the County. This system services all entities and private surveyors in the County.					
County	IT	Aerial Photos		Coordinate aerial photos are done in order to gain efficiencies of one contract and one flight.					
City/County	Public Works	Specialty Equipment Sharing		To ensure that each entity does not duplicate low-use specialty equipment like vacuum trucks, sewer cameras, jet rodding vehicles, etc.					
City	Public Works	Traffic Signal Technical Support			Since the bulk of county's urban traffic control devices are City of GJ controlled, the County uses their technical support to assist with the design and appropriate maintenance of traffic signals.				
City	Public Works	Technical expertise sewer waste water conveyance		County has utilized Grand Junction waste water expertise in developing wastewater PIDS and sewer capital projects					
	City/County	Public Works		Emergency Management Support	When emergencies or disasters occur, assist with equipment or other materials.				
City/County	Public Works	Coordination of Road & Bridge Maintenance Activities		To ensure road & bridge maintenance activities at jurisdictional boundaries are coordinated for efficiencies. Driven by annexation processes.					
City/County	Public Works	Coordinate Annual Overlay		Coordinate County overlay schedule with City of Grand Junction's utility maintenance and replacement schedules so as to minimize road cuts.					
City/County	Public Works	Coordinate Landfill rates		Coordinate adjusted rates for biosolid receipts for Persigo Water Treatment Plan					



Memorandum

Attach W-2

TO: Rich Englehart, City Manager
FROM: Jay Valentine, Internal Services Manager
Dan Tonello, Wastewater Services Manager
DATE: December 19, 2013
SUBJECT: CNG-Biogas Project

Purpose

The purpose of this memorandum is to recommend conversion of biogas produced at the Persigo Wastewater Treatment Facility, into a fuel readily available to be used in motor vehicles.

Overview

Several years ago, the wastewater division contracted with an engineering firm to help identify any beneficial uses of the biogas produced at the Persigo treatment facility. Persigo “flares” or burns off approximately 100,000 cubic feet per day of digester gas. Digester gas is methane that is created as a byproduct of processing waste.

Currently Persigo uses a fraction of the digester gas to heat the plant. Other identified uses for the gas include powering micro-turbines to create electricity; selling the gas to Xcel Energy; compressing and scrubbing the gas to be used as bio-compressed Natural Gas (CNG) fuel.

The methane biogas produced at Persigo when converted to CNG is the equivalent of 146,000 gallons of gasoline with an approximate 3 million pound reduction of CO2 emissions released in a year.

Our recommendation is to convert the biogas into compressed natural gas, deliver it to the City’s fueling facility and use it to fuel CNG vehicles.

The economics of taking “free” fuel and utilizing it as a vehicle fuel are obvious, not to mention the environmental benefits associated with using a clean fuel source. Early financial modeling shows the savings may be significant enough to pay back the initial infrastructure costs in as little as 10 years. This savings is over and above the savings

we are already experiencing in our CNG program. Users will still receive CNG fuel at a savings of over \$2.00 per gallon compared to the price of diesel fuel per gallon.

The greatest challenge this project presents is how to get the gas from Persigo to the CNG fueling site. Three different distribution methods have been identified. They include compressing the gas in high pressure vessels and trucking it to the current CNG fueling site; negotiating with Xcel Energy to utilize their gas distribution system in transporting the gas to the site; installing a dedicated pipeline from Persigo to the City Shops.

Trucking the gas was studied in detail by Johnson Controls as part of an Energy Efficiency Study conducted in 2009. It was determined that this option would not only be very expensive and labor intensive but would also negate the benefits of using CNG by burning diesel fuel to deliver it.

Negotiating with Xcel to utilize their distribution system has been studied by Xcel and City staff over the past several years. This alternative proved to be more expensive than installing a dedicated pipeline and would require the City to perform extensive testing as an ongoing requirement of utilizing their system. In addition the City could be penalized for producing too much or too little gas.

It is staff's opinion that the third option of installing a dedicated pipeline offers the best opportunity for transporting the gas from Persigo to the existing CNG filling site. This decision was made after thoroughly evaluating initial capital and ongoing costs associated with Xcel's requirements.

Recommendation

Rough estimates show that equipment and pipeline costs total approximately \$1.75 million. It is our recommendation that the City contract with an engineering firm to perform further research in determining the actual pipeline installation costs as well as identifying the best installation route from Persigo to the current CNG filling site. Said research would also include the design work and/or recommend the proper infrastructure for the bio-gas conversion.

We recently met with Grand Valley Transit and they are anxious to partner with the City in this project. Grant funding options have been identified and we hope to apply for a Congestion Mitigation and Air Quality Improvement (CMAQ) grant targeted to fund CNG fueling infrastructure through CDOT.

We will also continue our dialog with Xcel energy in the hopes of obtaining financial support for the project.



Date: 12/18/13
Author: Elizabeth Tice, Jodi Romero
Title/ Phone Ext: 1598, 1515
Proposed Meeting Date: 1/6/14

CITY COUNCIL STAFF REPORT WORKSHOP SESSION

Attach W-3

Topic: Current Sales and Use Tax Exemptions

Staff (Name & Title): Elizabeth Tice, Revenue Supervisor
Jodi Romero, Financial Operations Director

Summary:

Review the City's current sales and use tax policy through existing tax exemptions.

Background, Analysis and Options:

Sales and Use Tax:

As a home rule municipality, the City of Grand Junction administers its own sales and use tax and generally determines what transactions will be subject to taxation within the City. City Council has historically adopted sales and use tax exemptions to promote economic development and to ensure that the tax code is as business friendly as possible.

As of January 2014, the City's Sales and Use tax code contains the following exemptions:

- All direct sales to government and not-for profit entities
- Food for Home Consumption
- Manufacturing Equipment
- Consumable Manufacturing Supplies
- Commercial Packaging
- Tangible Personal Property for use outside the City to persons engaged in manufacturing, processing, mining, oil and gas or irrigation
- Tangible Personal Property permanently affixed to Aircraft (sunset 8/2016)
- Aviation Fuel
- Aircraft used for Interstate Commerce by Commercial Airlines
- Industrial Fuel
- Residential Fuel
- Solar Panels
- Gasoline

- Prescriptions, Medical Supplies, Prosthetics, Durable Medical Equipment, Corrective Glasses, Contact Lenses and Hearing Aids
- Cigarettes
- Construction and Building Materials for not-for-profit construction projects
- Sale of Construction Materials and Fixtures to licensed contractors for use outside City limits
- Farm Implements, feed, livestock, seeds and trees
- All wholesales
- Occasional Sales by Not-for-Profit fundraising purposes
- Newspapers and Colorado-based Magazines (sunset 4/2016)
- Coins and Precious Metal Bullion
- Beetle Killed Wood and Wood Products (sunset 6/2020)
- All services unless specifically taxed (telecommunications and lodging are subject to tax)

Use Tax Exemptions:

- Use Tax exemption for property owned at least three years (when first brought in to the City at least 3 years after the original purchase)
- Alternative Use Tax rate for Construction Equipment
- Reduced Use Tax rate for Construction Equipment used less than 30 days

Credits:

- **Sales and Use Tax Credit against other municipal sales taxes already paid**
- **Vendors' Fee of 3.33%**
- **First \$50 in annual use tax liability**

General Administration:

- No sales tax license renewal requirement
- \$10 one-time fee
- No business license requirement



Date: 12/18/13
Author: Elizabeth Tice, Jodi Romero
Title/ Phone: Ext: 1598, 515
Proposed Meeting Date: 1/6/14

CITY COUNCIL STAFF REPORT WORKSHOP SESSION

Attach W-4

Topic: Review of Sales and Use Tax Policy - Potential Food Sold Through Vending Machine Sales Tax Exemption

Staff (Name & Title): Elizabeth Tice, Revenue Supervisor
Jodi Romero, Financial Operations Director

Summary:

Consider request for exemption of food sales made through vending machines.

Background, Analysis and Options:

Alden Savoca has submitted a request on behalf of several vending machine operators in Grand Junction. Their request is for City Council to consider adopting an ordinance exempting the sales of food products through vending machines.

The City exempts from tax the sale food for home consumption. In order to qualify for the exemption, the product must first qualify as "food" and also must be for home consumption. The City's ordinance defines food sold through vending machines as food for immediate consumption and therefore subject to tax.

The State and Mesa County also exempt food for home consumption; however, they also specifically exempt the sale of food sold through vending machines.

In order to exempt food products sold through vending machines, City Council would need to adopt an ordinance changing the definition of food to eliminate the provision that food sold through vending machines is subject to tax. The fiscal impact of this change is minimal; the lost revenue is estimated to be less than \$15,000 annually.

In his letter, Mr. Savoca mentions the issue of candy and soda. In 2010, the State changed the State definition of food to exclude candy and soda. These items then became subject to sales tax, whether or not they are sold for home or immediate consumption. The City's ordinance does not exclude candy and soda from the definition of food. Therefore, these items are exempt from sales tax when they are sold for home consumption.

Financial Impact/Budget:

Estimated annual budget impact of less than \$15,000.

Legal issues:

The change requested by the vending industry representative would require modification of the City's tax code. An ordinance would be required.

Other issues:

It is expected that legislation may be introduced to affect a standardization of taxable product definitions for the State. It is possible that State law could change and if so the City ordinances may have to change accordingly to reflect the State law. Staff will monitor the issue and advise Council.

Previously presented or discussed:

No

Attachments:

Letter Request

To: Grand Junction City Council

From: The vending operators of Grand Junction, the Colorado Vending Council, other local businesses owners and individuals.

Date: 12/12/13

Subject: Exempting vending food from sales tax.

Honorable City Council Members,

After reviewing the current structure of our City's sales tax code, we discovered a major discrepancy in how the sales taxes on food are applied to local businesses. Within the City tax codes lies an exemption for retail food establishments, such as grocery stores and convenience stores, but vending machines are not included in that exemption. This is very unfair to vending operators, because they sell the exact same products that convenience stores and grocery stores would sell. The application of the sales tax to vending machines severely handicaps vending companies from being able to effectively compete against those companies who are not required to collect the tax. Furthermore, it is not possible for vending operators to "collect" sales tax. There is no way to add on to each transaction through a vending machine the percentage of the sales tax due. The easy counter argument to that is, "why not raise your prices to compensate for the sales tax?" The simple answer is a stark reality for anyone in the vending business. In vending, there is a saying, "it's a nickel and dime business." This sums up shortly what anything else but 5 years of experience in the industry would fail to convey. Vendors lose accounts everyday across this country because their competitor sells soda for 5 cents less. There is very little margin in vending, and businesses don't like price increases. If you're higher on pricing than the other vendors in town, you'll lose accounts. So, vendors have to pay for sales tax out of their bottom line; there is no way to pass it on to the consumer. In a grocery store, people see the added sales tax on the receipt, and they know the additional cost is not the businesses' fault. In vending, we get blamed for higher prices if we raise them to pay for sales tax, because the customer can never see that extra charge when they buy.

The State of Colorado has already passed an exemption for vending food, and currently only taxes soda, candy, and gum sold through vending machines. The County does not tax food, soda, or candy. We would like to ask that the City follow suit and not only exempt food from sales tax, but also soda and candy. It makes no sense to tax "sugar", which is essentially what the soda and candy tax is. The tax only exists because politicians in Denver felt the need to discourage and create "guilt" for those that make what *they* deem irresponsible decisions by consuming sugary beverages or foods. We do not believe this is a responsible or ethical method of taxation, and we believe that vendors and other businesses should not be subject to it. It chips away at business sales and profit, and has no place in a business friendly town.

We understand that there may be concern on the part of some Council members about potentially lost tax revenue that could be caused by exempting vending food from sales tax. We have analyzed this concern already, and have arrived at the conclusive realization that this exemption would actually increase tax revenue in the long run, not decrease it. Vending companies pour tens of thousands of dollars into the local economy in the Grand Valley, buying all their gas, food, shop supplies, tools, parts, and equipment here in Grand Junction. Vending is an extremely localized industry. Besides business expenditures, operators also contribute to the local economy through their personal expenditures made possible through their vending income. Freeing up the money that would have otherwise gone towards sales tax revenue (which mostly comes

out of the vendor's bottom line) would GREATLY increase the vendor's ability to spend more money locally, and grow and expand their businesses. This will generate more tax revenue through sales tax collected on other consumer goods. \$8000 of additional income in a vending company can easily translate into \$16000 of additional income within a year when properly reinvested. Vendors will always grow their businesses or hire additional employees when extra revenue is available, and that is exactly what would happen if sales taxes on their food sales were dropped. Business growth and development ALWAYS translates into more tax income in one area or another. However, it is imperative that all the taxes be equal and equally applied. The sales tax on vending food is neither fair nor equally applied to vendors, giving our competitors an unfair advantage.

We therefore are earnestly requesting that the City Council address this issue at the earliest possible date. We applaud the City Council for considering our proposal, and for taking up an important issue that we know has, through no fault of your own, escaped your attention up to this point, and we hope this letter will significantly help in your decision on this matter.

We also have requested and expect to soon receive the endorsement and support of our effort from some of the Mesa County Commissioners, the National Automatic Merchandisers Association, the Chamber of Commerce, and other prominent pro-business groups. We also have an active petition endorsing our request circulating in the Grand Valley, and are gathering widespread support from small business owners for this common sense reform. Most if not all of the businesses in town who are served by the local vending operators will also be supporting us in our petition, as the result of our effort will directly affect the cost of the service we provide them. We hope the City Council will set a hearing for the purpose of changing the current City ordinance, and we look forward to speaking and meeting with you then.

Respectfully,

The vending operators of Grand Junction, the Colorado Vending Council,
other local businesses owners and individuals.



Date: 12/18/13
 Author: Elizabeth Tice, Jodi Romero
 Title/ Phone Ext: 1598, 1515
 Proposed Meeting Date: 1/6/14

**CITY COUNCIL STAFF REPORT
 WORKSHOP SESSION**

Attach W-5

Topic: Potential Business Personal Property Tax Refund Policy
Staff (Name & Title): Elizabeth Tice, Revenue Supervisor Jodi Romero, Financial Operations Director John Shaver, City Attorney

Summary:

With this item the Council and Staff will review the business personal property (BPP) tax and consider options for a refund program as a means of economic development.

Background, Analysis and Options:

Background

Personal property used in business is subject to business personal property (BPP) tax per Colorado law. Business personal property includes property outside of real property that is utilized in the business such as equipment, furniture, machinery, signs and other items not exempt by state law. Each year, businesses declare the value of such property to the Mesa County Assessor’s office.

The actual value of business personal property is then multiplied by the assessment rate to determine the assessed value (the assessed value for commercial property is 29%). The City of Grand Junction has a mill levy of 8 mills or 0.8%. For example, if a business declared \$10,000 in business personal property, the assessed value would be \$2,900 (\$10,000 actual value X 29% assessment rate). The business would therefore owe \$23.20 to the City of Grand Junction as business personal property tax (0.08% x \$2,900).

City Revenue Analysis

In 2013, 1,692 businesses reported \$730,000 in BPP liability. The average remittance per company is \$433.51; however, 1,419 companies remit less than this amount. The median remittance is \$88.64. On average, the City’s portion of the BPP tax is approximately 13% of the total BPP tax liability. Total tax liability is dependent upon where the assets are located or used.

It is estimated that 300-700 companies with BPP tax liability are locally owned, and approximately 17%-37% of total BPP tax revenues are generated from these

companies. Oil and Gas companies are the largest contributor to BPP tax revenues (30%-50% of the total) followed by manufacturing companies (13%-20%).

Top ten BPP accounts:

- 1% of companies remit 25% of tax
- 1 is local, 9 are non-local
- 7 oil and gas; 2 manufacturing companies; 1 utility company

Top 50 BPP accounts:

- 3% of companies remit 51% of tax
- 12 are local; 38 are non-local
- 18 oil and gas; 12 manufacturing; 7 retail; 4 utility; 4 building material retail; 1 heavy equipment; 1 hotel; 1 medical facility; 2 professional

Top 100 BPP accounts

- 6% of companies remit 63% of tax
- 17 are local; 83 are non-local
- 32 oil and gas; 17 manufacturing; 21 retail; 6 hotels; 5 utility; 4 building material; 3 medical; 3 professional; 2 B2B; 2 broadcasting; 2 entertainment/recreation; 1 car wash; 1 heavy equipment retailer; 1 unclassified

Business Personal Property Tax Refund Program Options

Recommended Option: Across-the-board refund

Each company remitting BPP is authorized a refund of up to a certain amount for their Business Personal Property Tax paid. The refund is authorized via an application process with the company committing to spend the money locally.

Pros:

- Maximizes the number of businesses that receive the refund
- Allows for business flexibility
- Most local businesses will receive refund of all of their tax liability
- Immediate benefit to local businesses and the economy
- Benefits all business types
- Injects money into the local economy
- Flexibility for annual City Council appropriation
- Maximum annual budget impact is known
- Easy to administer and easy for businesses to apply

Cons:

- Demonstration of additional investment or employment growth not required for refund

Financial Impact

- \$500 refund:
 - 86% of businesses would see all of their CITY liability refunded
 - Refunds tax on up to \$215,000 in property value for each company
 - Up to \$285,000 annual cost to the City
- \$1,000 maximum:
 - 93% of businesses would see all of the CITY liability refunded
 - Refunds tax on up to \$430,000 in property value for each company
 - Up to \$370,000 annual cost to City
- \$1,500 maximum:
 - 95% of businesses would see all of the CITY liability refunded
 - Refunds tax on up to \$645,000 in property value for each company
 - Up to \$420,000 annual cost to the City

Other Options Considered: Expanding workforce

BPP is refunded BPP to businesses that increase payrolls by X% each year.

- Pros
 - Encourages hiring or increasing wages
- Cons:
 - Difficult to prove or demonstrate increased payrolls
 - Less flexible for businesses
 - More difficult to administer
 - Budget impact less known

Other Options Considered: New investments

Exempts new investments made within a period from BPP

- Pros:
 - Could encourage new investment within a period
- Cons:
 - More difficult annual application process
 - Must be for a limited time period (otherwise BPP will be completely eliminated)
 - Delay in impact (2 year delay after investment)
 - Multiple year commitment (until assets are disposed of or sold).
 - Greater potential for economic leakage
 - Unknown budget impact

- Most Difficult to Administer

Financial Impact/Budget:

Dependent upon refund program chosen; see Financial Impact section of this report for the staff Recommended Option. Revenue decrease will impact total property tax revenue collections.

Legal issues:

If Council decides to implement a refund program such could be accomplished by resolution; a resolution would provide the most flexibility as it 1) is a statement of Council policy and 2) may be readily modified to reflect changes in policy direction and/or to accommodate the positive or negative effects of the adoption of a refund program.



Date: January 2, 2014
 Author: Rob Schoeber
 Title/ Phone Ext: P and R
Director/ 3881
 Proposed Meeting Date:
 January 6, 2014

**CITY COUNCIL STAFF REPORT
 WORKSHOP SESSION**

Attach W-6

Topic: STARS Summer Camp – Follow up
Staff (Name & Title): Rob Schoeber, Parks and Recreation Director Emily Krause, Recreation Supervisor

Summary:

Summer Time Arts for Students (STARS) program is offered by the Grand Junction Parks and Recreation Department as an active camp for students in the 1st through 8th grades. This program began in 1997 and is offered for 9 weeks during summer months.

Background, Analysis and Options:

During the City Council Workshop on December 16, 2013, Council heard a presentation from a private childcare operator who requested that fees for the upcoming STARS program be increased to a fair market rate (\$125/week). City staff was asked to provide additional program research and indirect program costs for the STARS program.

The total operating revenue for the program in 2013 was \$151,844, and direct expenses totaled \$128,993. Indirect expenses were \$18,075, resulting in total revenue for the program of \$4,776. If transportation and meals were provided through STARS, the expenses would be \$21,600 and \$67,500 respectively.

The STARS program has been identified as being in direct competition with local childcare facilities. The Parks and Recreation Department offers several programs in the summer months that are variations to the STARS Summer Camp Program. They include SCORE Camp, Golf Camp and Swim Camps. The department also contracts with the following private entities for summer camp programs: Cross Orchards, Defy Gravity, Indoor Climbing Gym, Chess, and Girls on the Run.

Board or Committee Recommendation:

The Parks and Recreation Advisory Board recommended support of the current program on July 11, 2013.

Financial Impact/Budget:

2013 Revenues	\$151,844
2013 Direct Expenses	\$128,993
2013 Indirect Expenses	\$ 18,075
Total Revenue	\$ 4,776

Legal issues:

None at this time

Other issues:

None

Previously presented or discussed:

Previously discussed during budget session in November, 2013, and at City Council Workshop December 16, 2013

Attachments:

STARS Budget
Comparison with private childcare
2013 Parks & Recreation Camp Programs

STARS Budget 2013

Operating as Current Mobile Camp

Charges for Service	
Fee Revenue	166,511
Scholarships	(14,666)
	<u>151,844</u>

Labor and Benefits

Seasonal Part-Time	94,777
Overtime	23
Social Security Contribution	5,878
Medicare Contribution	1,375
Worker's Compensation	3,218
	<u>105,271</u>

Operating

Operating Supply	10,848
Lincoln Park Pool Admissions	6,189
Orchard Mesa Pool Admissions	3,041
Postage/Freight	7
Uniforms/Clothing	616
Telephone_Cellular	1,074
Required Staff Training	1,948
	<u>23,723</u>

Total Expenses	128,994
Net Revenue	22,852

Indirect Expenses

*Recreation Supervisor Salary	6,429
**Leisure Service Representative Salaries	3,076
***Facility Fees	5,670
Administrative Support	900
Office Supplies/Equipment	2,000
	<u>18,075</u>

Total Revenue	4,776
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Additional Expenses if Operating as Center

Transportation	
8 hrs/9 weeks/5 sites at \$60 an hour	21,600
Meals	
Average 250 meals per day	67,500

*Recreation Supervisor tasked with overall operations of the STARS and Tween camps including all licensing paperwork, state audits, weekly site calendars, hiring and training 30+ employees, purchasing materials and supplies, networking with partnership organizations, etc. Breakdown: 10 hours a week for 6 weeks pre season at \$45.92 per hour = \$2,755; 8 hours a week of 10 weeks of camp season at \$45.92 per hour = \$3,674; (\$35.33 per hour plus 30% average benefits = \$45.92)

**Leisure Service Representatives handle all of the registration process for each camper. This includes collecting registration forms and immunization records, transcribing these records to the State immunization form, registering the camper into system, taking payment, scanning the forms and electronically filing them, storing the hard copy of the forms, sending out weekly calendars and emails to parents, providing scholarship information and completing scholarship registrations. Breakdown: 500 individual campers with an average of 15 minutes per registration at \$24.61 per hour = \$3,076; (\$18.93 per hour plus 30% average benefits = \$24.61)

***All School District 51 fees for Wingate, East, and Orchard Mesa are free use based on current guidelines classifying the STARS program as Class A - no charge. 18 days at Bookcliff Activity Center, \$315 per day = \$5,670

STARS and Private Operator Comparison

	Step By Step Preschool	STARS	STARS Notes
Transportation Provided	YES	NO	Parents are required to provide transportation or the participants walk/ride bike
Meals Provided	YES	NO	
Offsite Field Trips	YES	YES	Parents drop off/pick up at field trip sites or participants walk
License Classification	Center	Mobile Camp	New designation for 2014
Ages	Unknown	1st - 8th grade	
Capacity	97	285	Combined total for five sites
Mesa County Child Care Assistance Reimbursement	YES	NO	City chooses to not participate and compete with private sector
Scholarships	NO	YES	
Special Needs Accomodations	Case by case basis	YES	
Child Care Complaint Issued to State of Colorado	Unknown	None	
Consistent Drop Off/Pick Up	YES	NO	
Fee	\$145/week	\$79/week	Proposed increase to \$84/week

2013 Parks and Recreation Camps

	2013 Per Week Fee	Ages	Contract/Internal Program
SCORE Camp	84	1st - 8th grade	Internal
Cross Orchards	99	7-12 year olds	Contract
Defy Gravity	140	8-18 year olds	Contract
Indoor Rock Climbing	180	8+	Contract
Girls on the Run	74	8-12 year olds	Contract
Chess	79	7-14 year olds	Contract
Golf	65	7-15 year olds	Internal
Swim	96	8-14 year olds	Internal

Supplemental document Persigo CNG-BioGas Project

Persigo loans \$1.75 million to Fleet Fund

Year	Capital Cost	Gas Scrubber Operational Cost	Annual Gas Compression Cost @		Produced GGE/Year Inflated 1% per Year	Annual RIN Revenue @ \$0.75/GGE	Operating Expense + Debit Service	Cost per GGE	Revenue
			Existing CNG Fueling Site	Debt Service 1.75 Million @ 1.5%					
2014	\$1,750,000	\$50,000	\$32,120	\$176,205	146,000	\$109,500	\$258,325	\$1.02	
2015	\$0	\$50,500	\$32,441	\$176,205	147,460	\$110,595	\$259,147	\$1.01	
2016	\$0	\$51,005	\$32,766	\$176,205	148,935	\$111,701	\$259,976	\$1.00	
2017	\$0	\$51,515	\$33,093	\$176,205	150,424	\$112,818	\$260,814	\$0.98	
2018	\$0	\$52,030	\$33,424	\$176,205	151,928	\$113,946	\$261,660	\$0.97	
2019	\$0	\$52,551	\$33,758	\$176,205	153,447	\$115,086	\$262,514	\$0.96	
2020	\$0	\$53,076	\$34,096	\$176,205	154,982	\$116,236	\$263,377	\$0.95	
2021	\$0	\$53,607	\$34,437	\$176,205	156,532	\$117,399	\$264,249	\$0.94	
2022	\$0	\$54,143	\$34,781	\$176,205	158,097	\$118,573	\$265,130	\$0.93	
2023	\$0	\$54,684	\$35,129	\$176,205	159,678	\$119,759	\$266,019	\$0.92	
2024	\$0	\$55,231	\$35,480		161,275	\$120,956	\$90,712	\$0.19	\$30,244.55
2025	\$0	\$55,783	\$35,835		162,888	\$122,166	\$91,619	\$0.19	\$30,547.00
2026	\$0	\$56,341	\$36,194		164,516	\$123,387	\$92,535	\$0.19	\$30,852.47
2027	\$0	\$56,905	\$36,556		166,162	\$124,621	\$93,460	\$0.19	\$31,160.99
2028	\$0	\$57,474	\$36,921		167,823	\$125,867	\$94,395	\$0.19	\$31,472.60
2029	\$0	\$58,048	\$37,290		169,501	\$127,126	\$95,339	\$0.19	\$31,787.33
2030	\$0	\$58,629	\$37,663		171,196	\$128,397	\$96,292	\$0.19	\$32,105.20
2031	\$0	\$59,215	\$38,040		172,908	\$129,681	\$97,255	\$0.19	\$32,426.26
2032	\$0	\$59,807	\$38,420		174,638	\$130,978	\$98,228	\$0.19	\$32,750.52
2033	\$0	\$60,405	\$38,804		176,384	\$132,288	\$99,210	\$0.19	\$33,078.02
Revenue									\$316,424.95