

City of

1989

Grand Junction, Colorado



Budget and
Capital Improvement Plan

CITY OF GRAND JUNCTION

1989 BUDGET

Prepared By Finance Department

CITY OF GRAND JUNCTION
1989 BUDGET
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CITY OF GRAND JUNCTION
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PREFACE

The 1989 fiscal/annual budget for the City of Grand Junction is represented by this document. The City of Grand Junction, a charter or home rule City, is a full service city. These services include but are not limited to the following.

- Public Safety (police, fire, municipal court)
- Public Works (highways, streets, sanitation, and water)
- Public Recreation (parks, swimming pools, golf courses, recreation programs)
- Public Facilities (convention center, cemeteries)
- Public Planning (land use planning, zoning, building inspection)

The budget was prepared following guidelines established by City Council and implemented by the City Manager. The budget book is divided into four sections to enhance readability.

Section I, Introduction

Includes information regarding the City's financial management policies, budget process, and accounting controls.

Section II, Budget Highlights

Includes perspective and conclusions about the budget, long range implications of this budget, overviews of the 1988 revised and 1989 budgets, and a summary of Capital Improvement Projects.

Section III, Budget Summaries

Includes statistical summaries reflecting the City budget in its entirety using financial statement formats. These formats present the budgeted expenditures in total and by Fund type (General, Enterprise, Capital Project, Special Revenue and Internal Service).

Section IV, Related Information

Includes policy and statistical information related to the development, adoption, and subsequent management of the budget.

CITY OF GRAND JUNCTION
1989 BUDGET
COUNCIL "STATE OF THE CITY" MESSAGE

The City Council of Grand Junction is pleased to submit our annual State of the City message to the citizens of this community. We are proud of the activities conducted during 1988 and look forward with anticipation to our planned agenda for 1989.

We continued our activities during 1988 with openness and responsiveness as our guide. Citizen input is not only encouraged, it is listened to and acted upon. Our goals and objectives for 1988 were designed to protect our quality of life, promote economic development, maintain city services and facilities, and create a vision for the future of our community.

Economic activity has strengthened this past year and we remain a vibrant community. Retail sales have increased, new businesses have opened, population is increasing, residential sales are up, foreclosures are down, and building permit activity has increased.

As we look to the next century, we hope to build a better community for our children, our workers, and our seniors. This city prospered during 1988; we are confident it will continue to prosper in 1989 and beyond.

OPENNESS/RESPONSIVENESS

The Mayor and Council have made ourselves readily available to anyone wishing to speak with us. The Mayor keeps office hours at City Hall and is available to any person wanting to discuss any subject of concern. Council members remain accessible at home or at their business.

City Hall has been made more accessible to the handicapped of this community. A handicapped access project was completed in May, 1988. It allows access to all floors in City Hall for handicapped citizens and employees. Public access to other areas of City Hall has been improved to provide greater convenience to our customer service counters.

We held our property tax revenue to the same dollar amount as the prior year. Property tax revenues have been held at this same level since 1985.

We completed another half mile of Patterson Road and will complete the remaining mile, 25 1/2 Road to 7th Street, in 1989. These improvements are being made without assessing the cost of the project to the adjacent property owners.

We adopted an ordinance that exempts occasional residential yard sales and bazaars of charitable organizations from the City's sales tax regulations.

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COUNCIL "STATE OF THE CITY" MESSAGE

We withdrew condemnation proceedings on two private properties which Council had felt were necessary for development of the west end of Main Street. This action allowed better control of City costs on the West End Development project.

We believe tourism is a vital element of our economy. We continue to believe a lodging tax is necessary to adequately fund our community's efforts for attracting increased convention and tourism activities to the Valley.

We supported the valley-wide effort to implement an enhanced 911 (E-911) phone system for the Greater Grand Valley Communication Center. This system will improve public safety response to emergency situations in our Valley.

We adopted a resolution supporting a voluntary no burn program as an attempt to improve the air quality in our valley. Each person that voluntarily reduces the amount of wood smoke contaminants entering our atmosphere during inversions helps protect the health and welfare of themselves and their neighbors.

We developed downtown residential neighborhood guidelines for the area bounded by 1st Street and 12th Street, and North Avenue and Grand Avenue. The guidelines will protect the residential character of the area and preserve the historical district along 7th Street.

We adopted requirements that subcontractors must be licensed by the City when working for a licensed contractor. City subcontractors can better compete with non-City subcontractors. Property owners receive additional protection on maintenance and repair jobs on their properties.

We continued to oppose mill tailing removal by truck and encouraged the removal be conducted by truck-rail. We continue support of the UMTRA Project for improving our community's image to the outside world. The project is also a valuable economic activity for the community. The method chosen to dispose of the mill tailings pile must have minimal impact on the disposal route.

We agreed to place the 3/4% increase in local retail sales tax on the April 4, 1989 ballot as an advisory issue eventhough a petition to force an election on the increase submitted to Council was not valid.

CITY OF GRAND JUNCTION
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COUNCIL "STATE OF THE CITY" MESSAGE

We agreed to mill tailings removal on the sidewalks of Main Street following numerous discussions with Downtown merchants and the Department of Energy. The schedule agreed to will have the least amount of impact on the merchants, but the downtown will be disrupted. We hope everyone will excuse the disruption and that the downtown returns to normal operation as soon as possible.

We adopted licensing requirements for itinerant peddlers/solicitors. Residents are now assured peddlers/solicitors calling at their homes are registered with the City.

We are proud of our City employees who participated in the 1989 United Way Campaign as a Pacesetter organization and raised \$11,429, a 33% increase over the previous year's contributions. Sixty-two percent of our employees participated, with the average pledge being \$48.40.

JOBS & TOURISM

We expended \$290,662 for economic development purposes to businesses locating in our valley. This demonstrates our strong support for MCEDC's goal to bring new jobs and opportunities to our local economy. The City's commitment has resulted in over 663 new jobs and \$31.8 million in new capital investment since May, 1985.

We approved a contract with the Convention and Visitors Bureau to provide direct funding of their tourism effort. Previous arrangements had stipulated the retail vendor's fee would be paid to the Chamber of Commerce, with the Chamber monitoring CVB activities.

We joined several local businesses in underwriting a full page advertisement in the Colorado tourist's magazine. This vacationer's guide will be available for distribution to approximately 600,000 persons visiting our State in 1989. The advertisement presents an overview of the vacation opportunities in our Valley.

We authorized purchase of property on the Colorado River front as the initial step in developing a Riverfront Park. This \$320,000 purchase was made possible through cooperative funding by the City, Grand Junction Lion's Club, and a grant from the State of Colorado Energy Impact Fund. Cleanup of the Riverfront, coupled with redevelopment of the 5th Street corridor, continues to be a goal of Council.

CITY OF GRAND JUNCTION
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COUNCIL "STATE OF THE CITY" MESSAGE

We hosted the 1988 annual conference of the Colorado Parks and Recreation Association, as well as the State of Colorado Lottery Fund distribution ceremony. Approximately 300 persons attended the Conference and enjoyed the hospitality extended by our community.

We continued active support of the National Junior College Baseball World Series (JUCCO) and entered into agreement to host the classic for 1989 through 1991. We also supported the International Bicycle Race - having to quickly alter the start/finish line when the event was marred by violence, the Fourth of July celebration in Stocker Stadium, and the Downtown Shopping Park Christmas Lighting.

We are actively engaged in the Colorado Sister City Program. Joint activities with the City of Golden will lead to business and tourism exchanges, benefiting our local economy.

FINANCIAL MANAGEMENT

We insist that City budget decisions be based upon long range financial plans rather than year-to-year balancing. Operating expenditures must not exceed operating revenues, with revenues conservatively calculated first. Ten year financial plans have been developed for all major city operating and capital funds.

We actively monitor the budget process, with Council priorities reflected in the operating expenditure categories. Our scrutiny and direction results in direct savings to the citizens of this community.

We are working to make all utility funds self-sufficient through user service charges, not general tax dollars.

SERVICE AND CAPITAL IMPROVEMENTS

Our ten year capital plan emphasizes preserving the City's quarter billion dollar street system, parks and buildings. Over 75% of this capital plan is devoted to streets and to maintenance of existing city facilities.

We expended over \$1,500,000 in street overlays and reconstruction projects from the 3/4% sales tax revenues, plus \$1.6 million on Patterson Road from the Oil Shale Trust Fund. Maintenance of our City streets is a major Council priority.

We are using Lottery monies to finance construction of a water slide at Lincoln Park-Moyer Pool. City lottery revenues have been strictly designated for park improvements. The slide will increase pool revenues, and reduce the general tax support required for City swimming pools.

CITY OF GRAND JUNCTION
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COUNCIL "STATE OF THE CITY" MESSAGE

Water line replacements within the City's water system continue to be a priority. These replacements are essential to reduce expensive repairs and interruptions of water service.

We remain committed to maintaining and strengthening our storage reservoirs and water rights, providing the City with senior water rights that are impervious to erosion from trans-mountain diversions and downstream claims. Other water rights on the Gunnison and Colorado Rivers will ensure that drought conditions, should they occur, can be faced with confidence.

We have submitted an application to the Colorado Water Conservation Board for a low-interest loan to assist in financing improvements to the North Fork water supply flow line from Kannah Creek. Additional monies from a Community Development Block Grant will fund replacement of the existing flow line and ensure our supply of water from the Grand Mesa.

We have worked with Mesa County officials in locating the new Jail Downtown. We have begun the revitalization of the West End on Main Street with City Market and Colorado State Employees Credit Union construction projects.

THE FUTURE

We must address the need to plan the City's long range growth, including expansion of the City's boundaries and provision of urban services to unincorporated areas.

We must continue our support of economic development, recognizing that diversification of our economy will result in opportunities for our existing businesses and our citizens. We should be a community that encourages our local businesses to expand and provide job opportunities for our children. New jobs will be created by attracting new industries.

We continue our support for keeping public facilities Downtown. We will continue our efforts to ensure the Judicial Center and the Museum of Western Colorado remain in the Downtown.

We need to establish an understanding with other levels of government to prevent further erosion of local authority. Since 1985, the City has lost \$2.5 million in annual revenues that had traditionally come from other government levels. We will fight to preserve home rule by opposing Federal and State legislation that threatens to impose expensive mandates upon our community.

We are committed to maintaining quality City services and preserving our investment in the City's streets, parks and buildings. We believe competent, imaginative and motivated City employees are essential to achieving this.

CITY OF GRAND JUNCTION
1989 BUDGET
COUNCIL "STATE OF THE CITY" MESSAGE

We shall continue to explore ways to keep the costs of government in balance, such as consolidation of the overlapping and competing public water utilities in our Valley.

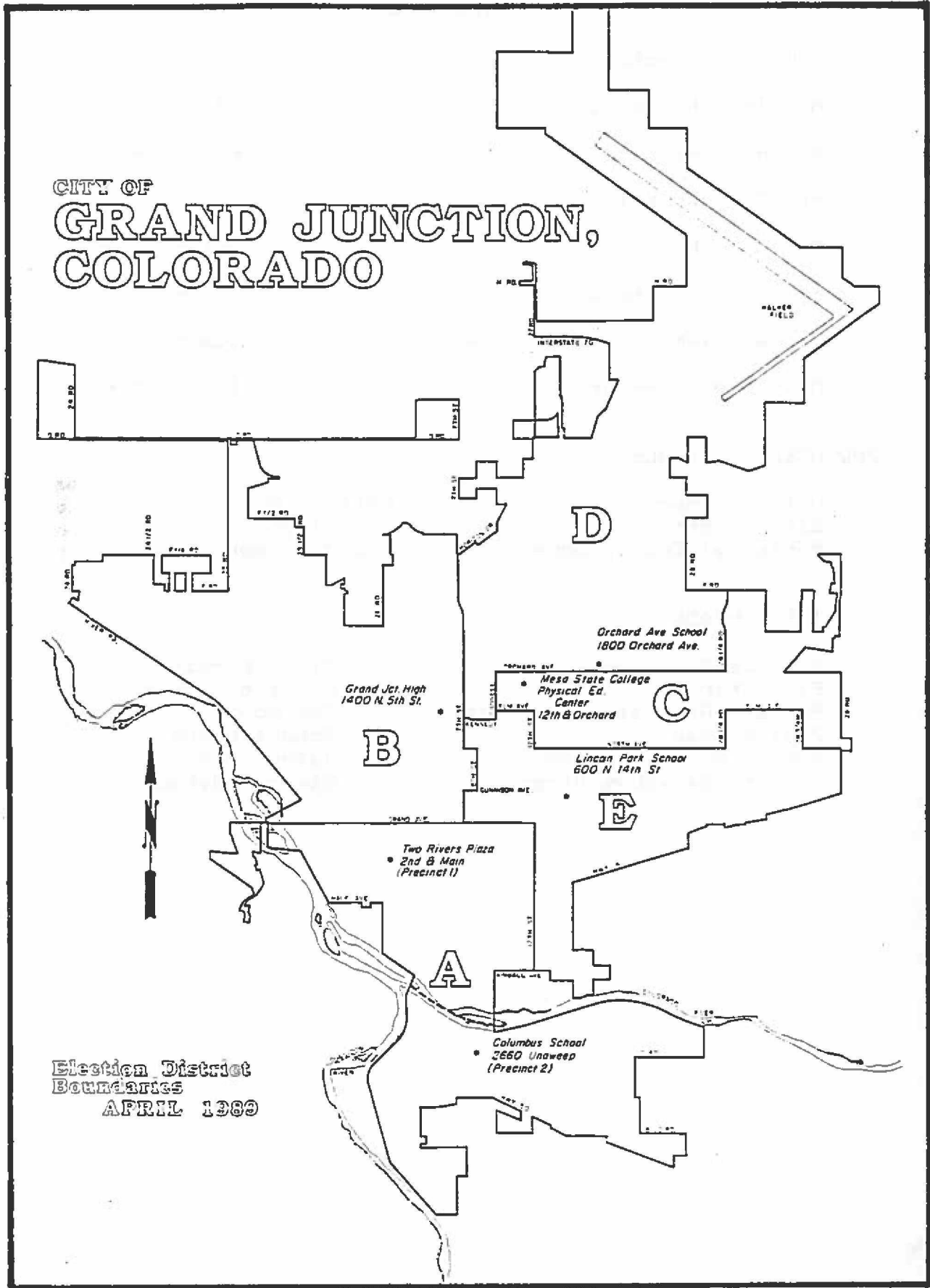
We will continue to take an active, supportive role in community affairs and in promoting our Valley. Cooperation with other governmental entities will benefit all citizens in our community.

We recognize the traditional Federal funding sources for human and social services are eroding, and pressure is being applied to replace this funding through local government. We will keep communication channels open with human services providers and Mesa County on this issue.

STATE OF THE CITY

The State of Your City is good. We have endured a period of economic downturn and now see reason to be optimistic about our future. We pledge to do all in our power to maintain the trust you have given us. We shall continue to be responsive to our public, to maintain our quality of life, and to operate your City in a responsible, prudent financial manner.

CITY OF GRAND JUNCTION
1989 BUDGET
CITY MAP



CITY OF GRAND JUNCTION
1989 BUDGET
CITY OFFICIALS

CITY COUNCIL (elected)

Mr. John Bennett, Mayor	At Large
Mr. R.T. Mantlo	At Large
Mr. Paul W. Nelson	District A
Mr. O.F. Ragsdale	District B
Mr. Reford Theobald	District C
Mr. William E. McCurry, Mayor Pro Tem	District D
Mr. Leroy Kirkhart	District E

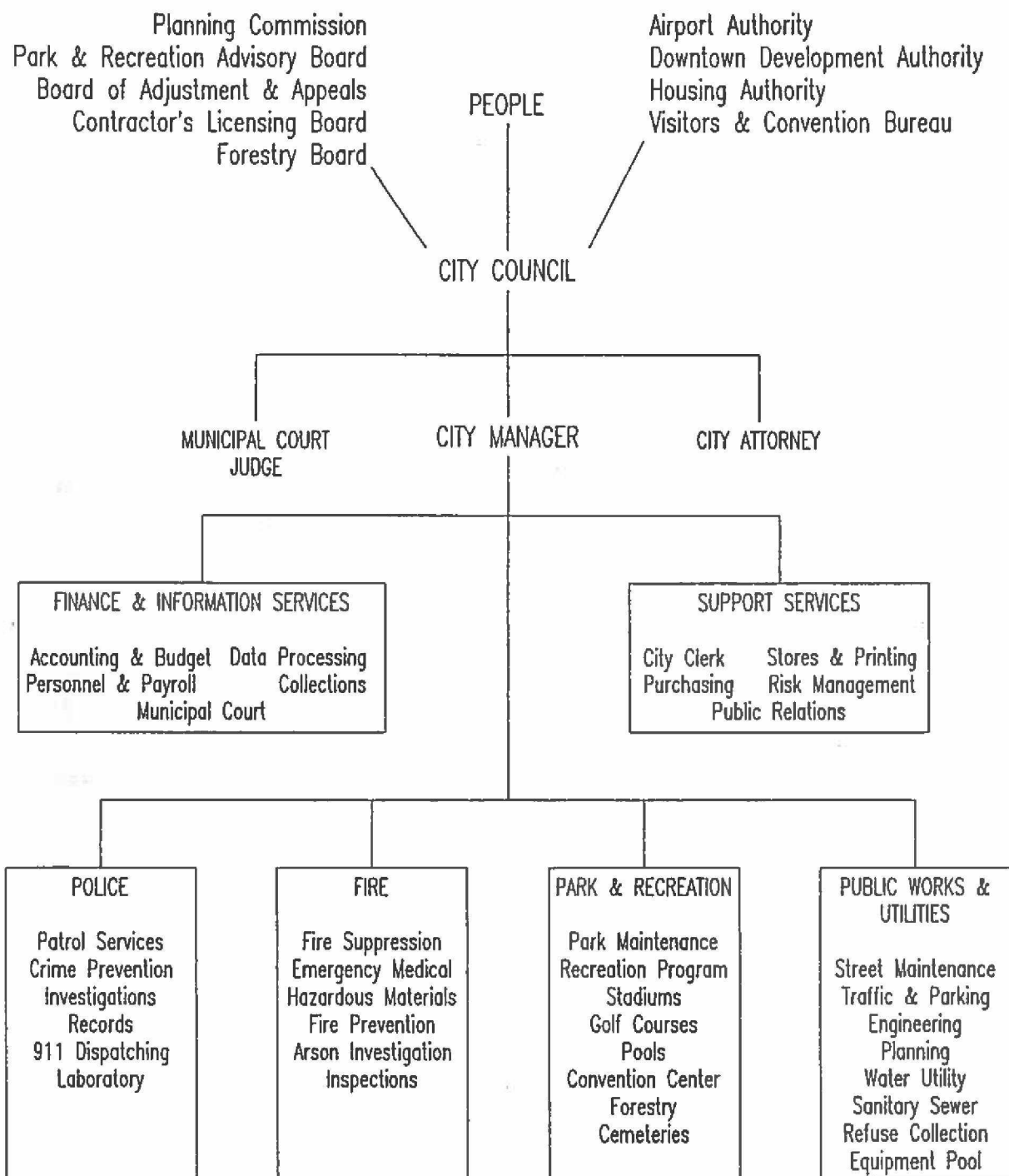
APPOINTED OFFICIALS

City Manager	Mark K. Achen
City Attorney	Dan Wilson
Municipal Court Judge	David Palmer

DEPARTMENT HEADS

Finance Director	Allen Sartin
Fire Chief	Richard Greene
Parks & Recreation Director	Ted Novack
Police Chief	Robert Evers
Public Works Director	James Shanks
Support Services Director	Steve Anderson

CITY OF GRAND JUNCTION
1989 BUDGET
ORGANIZATIONAL CHART





CITY OF GRAND JUNCTION
1989 BUDGET
INTRODUCTION

FINANCIAL MANAGEMENT POLICIES

Effective allocation of available resources is critical to sound financial management. Detail financial management policies are included in the Related Information Section; below is an overview of the City's financial management strategy.

o BUDGET PREPARATION

PHILOSOPHY

Council's short and long term goals are the cornerstone of the budget. The budget will provide a diversified and flexible revenue plan, and an expenditure plan that minimizes costs to the lowest cost consistent with maintaining services and infrastructure. Formal documents are the Revenue Plan, Ten Year Financial Projections, Capital Improvements Plan, and Budget Plan.

BALANCING GUIDELINES

Each fund is balanced separately. Subsidies between funds require Council approval. For each fund, combined proposed operating and capital costs cannot exceed projected revenues, unless specifically authorized. Ten year long range financial projections are prepared for major funds and used to assure that future impacts of the proposed budget are fiscally sound.

CONTINGENCY RESERVES

Appropriated funds will be reserved for the purpose of responding to unanticipated needs, revenue shortfalls or emergencies. Departments will not budget contingency funds. Each year's budget will contain contingency funds as deemed appropriate by the City Manager and Council. Such funds are allocated primarily for non-recurring unplanned costs when approved by the express written consent of the City Manager. The General, Internal Service, and Enterprise Funds will each maintain unappropriated balance for cash flow and catastrophe reserves.

o BUDGET ADMINISTRATION

PHILOSOPHY

The City will maintain adequate systems for collecting, controlling, recording, and reporting revenues and expenses using the modified accrual basis of generally accepted accounting principles.

REVENUE MANAGEMENT

The City will follow an aggressive policy of prompt and efficient collection of taxes, fees, and other revenues.

EXPENDITURE MANAGEMENT

Purchasing, risk management, and personnel practices will be reviewed annually to assure control and management of expenditures. Financial records will be audited annually by a certified public accounting firm.

CITY OF GRAND JUNCTION
1989 BUDGET
INTRODUCTION

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

o MONEY MANAGEMENT

PHILOSOPHY

The first priority for use of excess funds is to maintain adequate reserves in highly liquid form. When evaluating the use of excess funds generated by cash flow or fund balance, both investment opportunities and debt retirement will be considered. Decisions will be based on risk, duration of use, and rate of return.

BUDGET DEVELOPMENT PROCESS

The City's budget development process provides a comprehensive and coordinated methodology for creation of a budget plan that meets the needs of the community through effective management of City resources. In order to manage resources effectively, the management team reviews all changes to service levels to assure reasonable continuity of community services. All proposals are evaluated on both a short and long term financial basis. Ten year long range financial projections have been developed for all major funds and are used extensively to analyze the long term effects of budget decisions.

Mid-year the Council starts the process with a goal setting retreat. During the retreat, Council reviews goals and issues in order to define City service policy for the coming year. Afterwards, the management team begins developing operational goals and objectives which implement the Council's service goals and objectives. During July each department evaluates current programs and budgets in order to prepare action plans.

As departments are completing their action plans, detail budget preparation materials are provided to each department. Materials include worksheets for budget preparation, capital improvements, staffing changes, and detail line item justifications. Departments use these materials to quantify estimated costs and revenues for both the current and following year. Supervisors prepare each line item by listing individual items, estimated quantities, and forecasting cost based on unit prices provided by Purchasing or the actual vendor. Historical data is used in conjunction with planned objectives and goals to determine specific items needed. Department heads and supervisors review each revenue and expenditure line item until a consensus is reached regarding need, quantity, and probable cost or revenue. Since this process requires numerous meetings and extensive research, it takes several weeks to be completed.

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INTRODUCTION

BUDGET DEVELOPMENT PROCESS (continued)

By mid-August, departments finalize their current year revised estimates and following year proposed budgets. Concurrently, the management team finalizes the review schedule and selects a team for the budget evaluation sessions. The team consists of supervisory and management personnel from several departments. The team's cross section of participants allows each budget to be viewed from an unbiased, neutral perspective. It also enhances the distribution of new techniques and methods learned during the review process.

At the beginning of September, the budget review teams begin to review department proposals. Each expenditure and revenue line item is reviewed by team members until full concurrence is reached on the validity of need and reliability of estimates. Detail review of proposals involves extensive direct participation by all levels of departmental personnel.

In late September the budget review teams complete review of department proposals. At the conclusion of the reviews, proposed base operating budgets are summarized. The management team then meets daily to balance the budget using these basic criteria.

- o Proposed budgets must not result in significant imbalances in the Ten year financial projections.
- o Total proposed operating expenses, including operating capital, cannot exceed total expected operating revenue.
- o Subsidies from the general fund to other funds must be reviewed and approved by City Council.
- o Capital improvement projects will be primarily funded by the 3/4 cent portion of the sales tax; use of fund balance requires review and approval by City Council.

The management team uses an intensive group process to finalize the budget proposal. Since revenues are the single most important factor in determining the level of the budget, they are reviewed for validity first. Fee based revenues such as service charges (water, sewer, trash), recreation fees, and all other types are reviewed to determine the reliability of the forecast. Tax based revenues, such as sales tax, use tax, and property tax are then reviewed in terms of known historical trends and current information regarding economic conditions. Finally, revenues from outside sources such as grants, local shares of State or Federal revenues, are reviewed in light of current or pending legislation affecting these revenue sources.

Operating costs are then reviewed for validity. Personnel, routine operating, and operating capital costs are analyzed separately. The management team establishes city wide priorities for staff level changes and operating capital items.

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BUDGET DEVELOPMENT PROCESS (continued)

Concurrently, capital improvement project costs are submitted by each department; the management team then analyzes and prioritizes requests on a city wide basis. Results are presented to a Council subcommittee for review and direction.

In order to finalize proposed city wide priorities for the budget, the management team and City Council tour various facilities and work sites, observe demonstrations, examine reports, hear presentations, and discuss alternatives as provided by requesting departments.

Once the preliminary reviews have been completed, the budget is reviewed for conformance to the financial management policies. Typically, the initial budget does not conform. As a result, priority lists are developed by each department to pare costs or increase revenues. The management team then reviews the changes as recommended by each department head to determine which changes should be incorporated into the budget proposal. The proposed budget is then reevaluated. This process is repeated until the proposed budget is in conformance with guidelines. During these revision activities, department heads, supervisors and the City Manager generate, review and evaluate numerous alternatives; individual and team efforts are used to refine and select the best options. All balancing actions, reductions and additions, are evaluated by the management team in a group process.

By early November the proposed budget conforms to guidelines and is presented to Council for review, comment, and direction at a study session. During the study session the management team provides a thorough executive overview of the proposed budget using visual aides and graphics. The Council then makes final decision regarding acceptability of the proposed budget.

Any changes requested by Council go through the process above so that a revised balanced budget can be prepared and resubmitted. Once the Council accepts the proposed budget, they finalize the property tax mill levy, get public input on the proposed levy, and certify the levy to the County Commissioners by December 1st.

After Council has accepted the budget, they publish the budget and provide for citizen input at several public hearings. After finalizing any changes due to public input, Council must pass an ordinance titled "The Annual Appropriation Ordinance" by December 31st (see City Charter, Article IX, Section 80).

On January 1st each year, the adopted budget is included into the accounting system to enable administrative budget control.

CITY OF GRAND JUNCTION
1989 BUDGET
INTRODUCTION

ADMINISTRATIVE BUDGET CONTROL

Once the Council adopts the budget, the automated accounting system is used as the major tool for monitoring activity. Throughout the year the management team regularly reviews results by comparing actual expenditures and revenues against budget. When expenditures or revenues differ from adopted budget, the management team takes corrective action to balance expenditures to revenues. Balancing all expenditures to revenues on a city wide basis ensures that expenditures are within the limits set by the budget ordinance.

The automated accounting system, policies & procedures, and organizational structure provide multiple controls on the expenditure of funds. The following list of controls is representative, but not all inclusive.

- o Bidding is required for all purchases greater than \$3,000.
- o All assets (items costing \$300 or more) are inventoried.
- o The accounting system uses the modified accrual basis under generally accepted accounting procedures.
- o Encumbrance accounting is used to ensure that expenditures do not exceed appropriations on a line item basis.
- o The purchasing function is performed by a central purchasing department to assure the best quality products for the lowest price.
- o The automated payroll system provides control on changes to approved staffing level and individual pay level.
- o All contracts of \$10,000 or more must be approved by City Council.
- o The Finance department audits selected transactions to ensure conformance to City policy.
- o Various receivable systems produce delinquent account reports for management action.
- o An active loss control program is used.
- o All supplemental appropriation requests are submitted to the City Council for their acceptance or rejection at regularly scheduled public hearings.

In addition to internal controls, the City uses two methods for external review of our records, practices, and policies.

- o The City employs a Certified Public Accounting firm to audit our accounting records on an annual basis.
- o The City submits its accounting reports to the Government Finance Officer's Association for review regarding conformance to accounting standards. The City has received the Certificate of Achievement for Excellence in Financial Reporting each year since 1984.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

BUDGET IN PERSPECTIVE

The 1989 budget includes sufficient funding to maintain all existing City services. Table 9 in the General Statistical Information Section provides data on the number of miles of streets and sewers, levels of police and fire protection capability, and recreational facilities maintained by the City. No new services are anticipated in this budget; sufficient capital funds for the continued maintenance of existing City infrastructure (streets, water system, sewer system, etc.), facilities, and equipment are included in the budget.

No additional long term debt is anticipated in this budget; it does include debt service for existing debt. No bond refundings are anticipated at this time. The City has a minimal level of debt. Tables 7A,B,C, and D in the General Statistical Information Section show that the debt level has been managed effectively. For example, general bond debt is zero and the annual debt service on water/sewer bonds is more than covered by net revenues. Due to the City's management of debt, the City has a sound bond rating and, if needed, the capacity to borrow significant funds.

Staffing levels will remain stable between 1988, 363 employees, and 1989, 362 employees (see Table 8 in General Statistical Information Section). Staffing has been reduced 14.2% since the staffing peak of 422 employees in 1984. Staffing levels have been declining as a result of declines in the local economy during 1984, 85, and 86, and to the drastic reduction of revenue sharing programs from other governments.

Effective January 1st, 1988, the City Council authorized a increase in the sales tax rate from 2.00% to 2.75%. The additional 3/4 percent sales tax has been dedicated to capital projects and economic development in the 1989 budget. Members of the community have expressed concern to the Council regarding the advisability of continuing the 3/4 percent increase. Based on those concerns, the Council will include an advisory ballot question for the April 4th general election.

The City has been experiencing an improving economy since mid year 1986! If this trend continues as projected and the 3/4 percent sales tax increase is retained, the City will have the financial ability to maintain existing services and infrastructure well into the future.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

LONG RANGE FINANCIAL PROJECTIONS

The management team has made extensive use of ten year long range financial projections to assure a positive fiscal position not only for this budget year but for future years. These projections (see Long Range Financial Projections Section) enable the management team to evaluate the effects of current decisions on future years financial condition. During preparation of the 1989 budget, projections were made for the following major funds: General Fund, Water Fund, Sanitation Fund, Sewer Fund and Equipment Fund (summaries of these projections are in the Long Range Financial Projection Section).

The Finance department has done extensive analysis to determine the minimum fund balances required for each Fund to assure a sound financial position. While this analysis is a continuing process, the minimum fund balances used in the projections do represent a conservative approach.

Between 1985 and 1987 capital funds for maintenance of streets and other City infrastructure has been funded primarily from fund balances accrued during the economic upswing which occurred from 1975 through 1982. The bar chart on the opposite page shows the effect of using fund balance to finance capital projects between 1982 and 1989 in the three major funds, General Fund, Water Fund, and Sewer Fund. During this seven year period the General Fund used \$5,654,963 of fund balance or about 52.3% of the 1982 fund balance (\$5,366,500 of this represented the 1982 State grant to establish the Horizon Drive/Patterson Road Construction Fund); the Water Fund used \$1,310,821 of fund balance or about 53.7% of the 1982 fund balance; the Sewer Fund used \$3,933,410 of fund balance or about 48.0% of the 1982 fund balance. Table 1 in the General Information Section provides a 20 year history of fund balances for major funds.

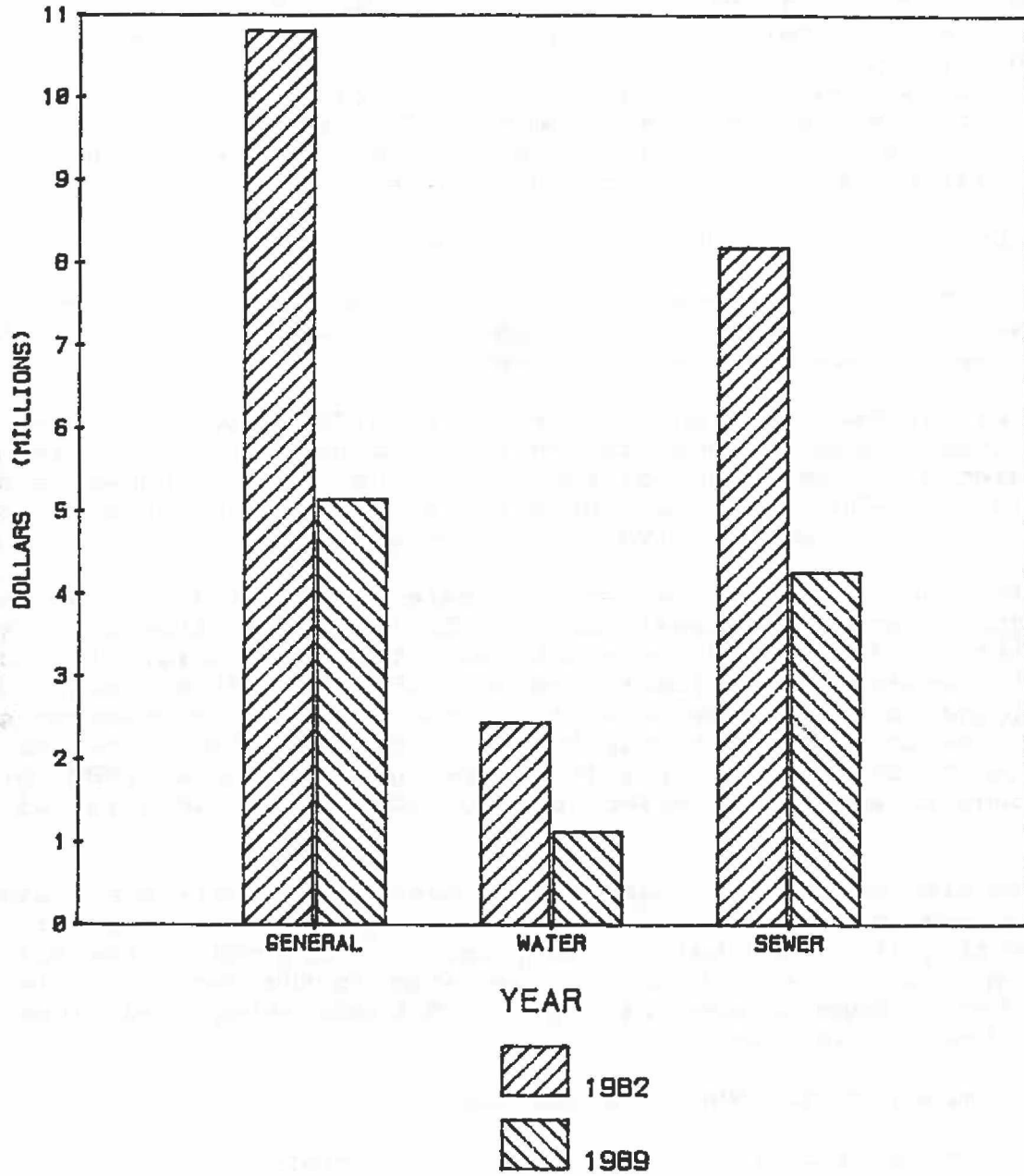
The decline of fund balances available and reductions in revenues from other governments combined to limit the funds available for infrastructure maintenance between 1985 and 1987. The 3/4% increase in the sales tax rate effective 1/1/88 was intended to provide sufficient revenue to support these capital projects and economic development initiatives. During 1988 and 1989 those additional sales tax revenues have been dedicated to capital projects and economic development.

If the 2.75% sales tax is retained and the financial projections prove to be reliable, the City's financial condition will continue to improve gradually over the next ten years.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

FUND BALANCE COMPARISON

1982 TO 1989



CITY OF GRAND JUNCTION
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BUDGET HIGHLIGHTS

OVERVIEW OF 1988 REVISED BUDGET

o Comparison to 1987 Actuals

The majority of the increase in revenues was due to the change in the sales tax rate from 2.00% to 2.75% which was effective January 1st, 1988. The increased expenditures are associated to Council's dedication of the sales tax increase to capital projects and economic development. The table on the facing page shows that the majority of revenue increases were applied to capital projects per Council directive.

o Comparison to 1988 Original Budget

Revised revenues are estimated to be about \$429,470 or 1.66% higher than in the original budget. The majority of this change is due to locally generated revenues.

Total expenses have only increased \$228,203 between original and revised budgets, despite the carry forward of incomplete 1987 projects in the amount of \$503,623. The revised budget is actually \$275,420 lower than the original 1988 budget when it is adjusted to include the 1987 carry forwards.

Operating expenditures are estimated to be \$349,080 or 1.58% higher than the original budget. Capital expenditures are estimated to be \$236,323 or 4.52% lower than the original budget. Net transfers are estimated to be \$115,447 or 51.85% higher than original budget; the majority of the increase in transfer costs are associated to retroactive billings from the State to the Workers Compensation Self Insurance Fund. In total 1988 revised expenditures are projected to be 0.83% higher than original budget.

Expenditures were allowed to increase at one half the rate of increase in revenues. The net effect of this was a reduction in spending from fund balance as originally planned. The majority of spending of fund balance is related to the reconstruction of Patterson Road between 24 1/2 and 25 Roads using funds from the Oil Shale Trust Fund.

o Comparison to 1989 Proposed Budget

The increase in revenues is primarily related to the West End Development project as is the increase in capital expense. Otherwise, the 1989 budget represents only modest growth in revenues and expenditures.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1988 REVISED BUDGET

COMPARISON OF 1987 ACTUAL & 1988 REVISED BUDGETS

	1987 Actual	1988 Revised	\$ Change	% Change
Revenues	\$23,499,727	\$26,311,501	\$+2,811,774	+11.97%
Expenditures				
Operating	\$21,534,595	\$22,510,026	\$ +975,431	+4.53%
Capital	\$ 2,324,445	\$ 4,989,217	\$+2,664,772	+114.64%
Net Transfers	\$ -157,004	\$ 338,122	\$+495,126	NC
Total	\$23,702,036	\$27,837,365	\$+4,135,329	+17.45%
Deficit/Surplus	\$ -202,309	\$-1,525,864	\$-1,323,555	NC

COMPARISON OF 1988 ORIGINAL & REVISED BUDGETS

	1988 Original	1988 Revised	\$ Change	% Change
Revenues	\$25,882,031	\$26,311,501	\$+429,470	+1.66%
Expenditures				
Operating	\$22,160,946	\$22,510,026	\$+349,080	+1.58%
Capital	\$ 5,225,540	\$ 4,989,217	\$-236,323	-4.52%
Net Transfers	\$ 222,675	\$ 338,122	\$+115,447	+51.85%
Total	\$27,609,161	\$27,837,365	\$+228,204	+0.83%
Deficit/Surplus	\$-1,727,130	\$-1,525,864	\$+201,266	-11.65%

COMPARISON OF 1988 REVISED & 1989 PROPOSED BUDGETS

	1988 Revised	1989 Proposed	\$ Change	% Change
Revenues	\$26,311,501	\$27,688,376	\$+1,376,875	+5.23%
Expenditures				
Operating	\$22,510,026	\$23,064,016	\$ +553,990	+2.46%
Capital	\$ 4,989,217	\$ 5,883,564	\$ +894,347	+17.93%
Net Transfers	\$ 338,122	\$ 236,040	\$ -102,082	-30.19%
Total	\$27,837,365	\$29,183,620	\$+1,346,255	+4.84%
Deficit/Surplus	\$-1,525,864	\$-1,495,244	\$ +30,620	NC

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ALL FUNDS

The 1989 budget is balanced. Fund balance in the amount of \$1,494,244 will be used to support expenditures; planned fund balance spending includes \$200,000 for central computer system replacement, \$583,691 for Patterson Road completion, \$400,564 for sewer line improvements, and \$274,413 for water line improvements. The Patterson Road project will deplete the Oil Shale Trust Fund which was funded directly by the Colorado General Assembly in 1983 based on a joint request from the county, school district and city for assistance to increase the capacity of two major city arterials, Patterson Road and Horizon Drive.

Revenues are projected to be \$27,688,376 which is \$1,376,875 or 5.23% above the revised 1988 budget. Major increases include about \$800,000 in sales/use taxes and \$1,000,000 in one time revenues associated to the West End Development project. Major decreases include about \$160,000 in other local revenues, about \$138,000 in revenues from other governments, and about \$75,000 in community development housing grants.

The Ten Year Long Range Financial Projections organize revenues into major categories based on their source and predictability, rather than the standard accounting categorization used in the Budget Summaries Section. The General Fund revenue summary on the facing page uses this additional method of categorization. The summary clearly shows the decline in revenues from other governments. Between 1985 and 1989, revenues from other governments has declined from \$4,746,549 to \$2,400,660; this is a loss of \$2,345,889 or almost 50%. The "new" revenue provided by the 3/4 cent sales tax increase is approximately equal to this loss of revenues from other governments.

The shift from other sources to direct local tax sources has been dramatic. As the table on the opposite page shows, direct local taxes increased from slightly more than half the 1985 General Fund revenue sources to almost three quarters of 1989 revenue sources. This shift has created greater reliance on the local economy! A future economic downturn will certainly affect services levels more than in the past. This is a major reason for the conservative minimum fund balance in the Projections.

Operating expenses are \$553,990 or 2.46% higher than the revised 1988 budget. The budget does include a modest contingency of \$265,000 as part of the operating expense.

Capital improvement project expenses are significantly higher than 1988 revised budget. This increase of almost \$900,000 is primarily due to the West End Main Street Development project. All of the 3/4 cent sales tax increase is being applied to capital projects and economic development.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ALL FUNDS

1988 General Fund
Revenue Projections by Source

CHANGES WITHIN REVENUE CATEGORIES

Source	1985	1989	Increase/(Decrease)	
	Actual	Estimate	Dollars	Pct
City Sales Tax	\$5,236,043	\$8,559,962	\$3,323,919	63.48
City Use Tax	<u>345,949</u>	<u>501,865</u>	<u>155,916</u>	45.07
Sub Total	5,581,992	9,061,827	3,479,835	62.34
Share, Cnty Sales Tax	<u>1,321,486</u>	<u>1,493,387</u>	<u>171,901</u>	13.01
Sub Total	6,903,478	10,555,214	3,651,736	52.90
Property Tax	<u>1,386,704</u>	<u>1,476,097</u>	<u>89,393</u>	6.45
Sub Total	8,290,182	12,031,311	3,741,129	45.13
Investment Earnings	499,841	430,600	(69,241)	(13.85)
Sale of Assets	53,592	500	(53,092)	(99.07)
Other Local Revenues	1,657,825	1,426,864	(230,961)	(13.93)
Other Gov't Revenues	4,746,549	2,400,660	(2,345,889)	(49.42)
Interfund Charges	<u>275,711</u>	<u>344,123</u>	<u>68,412</u>	24.81
Sub Total	7,233,518	4,602,747	(2,630,771)	(36.37)
Total	\$15,523,700	\$16,634,058	\$1,110,358	7.15

CHANGES AS A PERCENT OF TOTAL REVENUE

Source	1985	% of	1989	% of
	Actual	Total	Estimate	Total
City Sales Tax	\$5,236,043	33.73	\$8,559,962	51.46
City Use Tax	<u>345,949</u>	2.23	<u>501,865</u>	3.02
Sub Total	5,581,992	35.96	9,061,827	54.48
Share, Cnty Sales Tax	<u>1,321,486</u>	8.51	<u>1,493,387</u>	8.98
Sub Total	6,903,478	44.47	10,555,214	63.46
Property Tax	<u>1,386,704</u>	8.93	<u>1,476,097</u>	8.87
Sub Total	8,290,182	53.40	12,031,311	72.33
Investment Earnings	499,841	3.21	430,600	2.59
Sale of Assets	53,592	0.35	500	0.03
Other Local Revenues	1,657,825	10.70	1,426,864	8.58
Other Gov't Revenues	4,746,549	30.57	2,400,660	14.43
Interfund Charges	<u>275,711</u>	1.77	<u>344,123</u>	2.07
Sub Total	7,233,518	46.60	4,602,747	27.67
Total	\$15,523,700	100.00	\$16,634,058	100.00

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ALL FUNDS

The graph on the facing page shows the relative proportion of budgeted expenditures amongst City Funds. The General Fund, Water Fund, Sewer Fund, and Sanitation funds represent the majority, or about 82% of all budgeted expenses; 16 different funds combined equals the remaining 18% of budgeted expenses.

The 1989 staffing level of 362 full time employees represents a reduction of one position from the 1988 staffing level. Staffing level continues to be a significant factor affecting costs and service levels. Although costs can be readily lowered by reducing staff, service levels are adversely affected. Excluding Internal Services Funds, personnel costs are approximately 55.6% of the City's operating costs. Considering the nature of the services provided by the City, staffing will continue to be a significant portion of budgeted expenses.

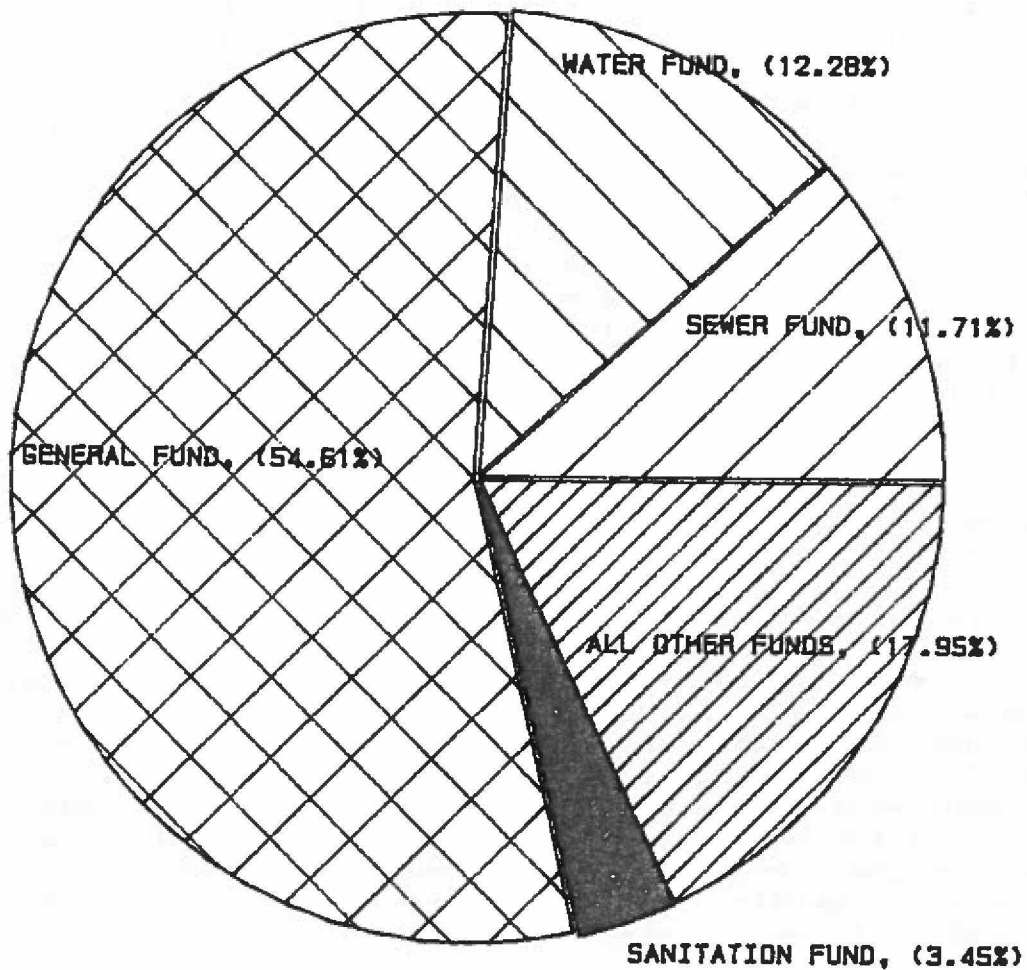
Table 8 in the General Statistical Information Section shows City staffing levels by both department and fund from 1977 thru 1989. Total staffing increased by 95 during the period from 1977 thru 1984, which coincides roughly with the local economic upswing experienced from 1977 thru 1982. It should also be noted that 15 of the new positions between 1981 and 1984 were due to the operation of the new valley wide sewer plant. Between 1984 and 1986 the City reduced staffing levels from 422 to 345 due to the downturn in the local economy and reductions in revenues from other governments; this was a severe reduction of 77 positions or about 18.25% and resulted in a reduction of services. About mid year of 1986 the local economy began a recovery. This recovery enabled the City to increase staffing modestly and restore most of the service reductions. Excluding the Sewer Fund, and 911 Communications Fund, City staffing level has only increased 7 positions between 1977 and 1989 even though the City continued to add or enhance services.

Based on the 1989 proposed budget, the Ten Year Financial Projections systems were prepared and analyzed to assure a positive future financial position for the major funds. The summary in the Long Range Financial Projection section shows that these major funds should continue to maintain fund balances at or above the minimum fund balance requirements in future years.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ALL FUNDS

SUMMARY COMPARISON OF EXPENDITURES BY FUND



NOTE:
EXPENDITURES INCLUDE
MAJOR CAPITAL AND TRANSFERS OUT

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, GENERAL FUND

The General Fund accounts for a major portion of the City's operating revenues and expenditures. The tables on the facing page summarize the year to year revenue and expenditure changes.

1989 revenues for general government are estimated to increase 3.26% above 1988 revised levels; the majority of this increase is related to expected growth in sales taxes. The reductions in revenues from other governments discussed on page 11 has had significant impact on the General Fund. As a result of the decline in revenues from other governments, the City has been using the fund balance accrued during the economic upswing of 1977 thru 1982 to finance capital projects. Table 1 in the General Statistical Information section shows that fund balance has been reduced from a high in 1982 of \$10,806,780 to \$5,151,817 projected for 1989; this represents a reduction of 52.3%. The Ten Year Financial Projections now in use by the City help assure that fund balance will be maintained at a conservative, fiscally sound level. Revenues from the .75% increase in the sales tax rate, which was effective January 1st, 1988, have been used for capital financing and economic development in 1988 and budgeted for those same expenditure categories in 1989.

1989 expenditures for general government are estimated to increase 4.79% above 1988 revised levels; the majority of the increase was due to increased infrastructure maintenance (primarily shows in the net transfer increase for last phase of Patterson Road Project), and a wage increase for employees.

Full time staffing for 1989 will be just slightly below 1979 levels (see Table 8, General Statistical Information). Since the decline in the local economy was fully recognized in 1984, the City has reduced staffing levels in the General Fund from 284 employees to 238 employees, a reduction of 46 employees or 16.2% of the workforce. While these reductions resulted in a few service reductions, most reductions created only minor changes to service levels since effective innovations and increased efficiencies were implemented.

During the last several years significant efforts have been made to reduce the operating subsidies (transfers) from the General Fund to other funds. The table at the bottom of the next page shows those subsidies for the last five years. Although there had been some success in reducing subsidies in prior years, 1989 represents a major reduction in the level of subsidies provided to other funds. Major subsidy reductions include the Water Fund, \$100,444 (from \$175,444 to \$75,000) and Two Rivers Fund, \$59,129 (from \$215,105 to \$155,976). The Water Fund has developed plans to completely eliminate the subsidy by 1992.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, GENERAL FUND

General Fund Revenue Comparison By Classification

<u>Revenue Type</u>	Revised 1988 <u>Amount</u>	Proposed 1989 <u>Amount</u>	88 to 89 Increase <u>Decrease</u>
Taxes	\$13,263,799	\$13,927,192	+5.00%
License & Permits	49,270	59,628	+21.02%
Intergovernmental	321,231	263,700	-17.91%
Service Charges	1,614,282	1,683,398	+4.28%
Fines/Forfeitures	190,396	190,399	0.02%
Miscellaneous	630,458	488,106	-22.58%
Other	30,500	12,500	-59.02%
 Total	 \$16,099,936	 \$16,624,923	 +3.26%

General Fund Expenditure Comparison By Category

<u>Department</u>	Revised 1988 <u>Amount</u>	Proposed 1989 <u>Amount</u>	88 to 89 Increase <u>Decrease</u>
Personnel	\$ 8,833,413	\$ 9,298,384	+5.26%
Non-Personnel	\$ 3,837,081	\$ 3,930,359	+2.43%
Debt Service	\$ 0	\$ 0	0.00%
Contingency	\$ 239,286	\$ 225,124	-5.92%
Operating Capital	\$ 166,192	\$ 140,044	-15.73%
Total Operating	\$13,075,972	\$13,593,911	+3.96%
Capital	\$ 1,911,658	\$ 1,717,421	-10.16%
Net Transfers	\$ 1,384,538	\$ 1,844,860	+33.25%
 Total All	 \$16,372,168	 \$17,156,192	 +4.79%

General Fund Operating Subsidies

1985	\$908,764
1986	\$855,414
1987	\$742,898
1988	\$820,657
1989	\$487,783

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ENTERPRISE FUNDS

Enterprise Funds are financed and operated in a manner similar to a private enterprise, where costs of providing services are recovered in whole, or in part, through user charges. The tables on the facing page summarize revenues and expenditures by Fund.

In most cases revenues show only moderate increase from 1988 revised to 1989 proposed budgets. However, Swimming Pools do show a substantial increase which is associated to the projected revenue from operation of the new water slide at Lincoln Park pool. The water slide, which will be constructed during the Spring of 1989, was built with Lottery money. Use of the Lottery Fund monies from the Parkland Expansion Fund for construction of the water slide complies fully with capital projects only restriction as defined by the State.

During the last several years the management team has made concerted efforts to reduce the subsidies to Enterprise Funds from the General Fund. Between 1988 revised and 1989 proposed budgets, the \$100,444 reduction of General Fund subsidy to the Water Fund was very significant. Additionally, the Water Fund currently is implementing a plan to completely eliminate its subsidy by 1992. General Fund subsidies to other funds did not change significantly. The major change for the Swimming Pool Fund was the one-time transfer in 1988 of Lottery money from the Parkland Expansion Fund to build the water slide. The subsidies shown for both golf courses represent transfers from the Golf Course Expansion Fund; this expansion fund is generated by fees from golfers to provide funds for capital projects at the golf courses.

Operating expenses have increased modestly for most enterprise funds. The most significant reduction is for the Tiara Rado Fund due to reduction of debt service on the construction bonds, which will be paid off in March of 1989.

Capital projects (expenses) have increased substantially in several funds. Most notable are the increases in the Water and Sewer Funds; these increases reflect greater effort to maintain and improve these critical systems. The increase for the Two Rivers Fund is for replacement of ceiling tile and addition/replacement of carpeting. Lincoln Park Golf Course is budgeted to renovate the clubhouse. Tiara Rado is budgeted to renovate the clubhouse, improve irrigation systems, and reconstruct the 9th green. Detail information regarding capital projects can be found in the Capital Improvement Projects section of this book.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET, ENTERPRISE FUNDS

Fund	1988 Amount	1989 Amount	88 to 89 Incr/Decr
Revenue Comparison BY Fund Excluding Subsidies			
Water	\$3,305,942	\$3,528,511	+6.73%
Sanitation	1,054,800	1,074,774	+1.89%
Two Rivers Plaza	258,200	258,200	0.00%
Swimming Pools	223,475	288,003	+28.87%
L. P. Golf Course	220,774	230,013	+4.18%
T. R. Golf Course	309,480	318,541	+2.93%
Cemetery	154,718	157,095	+1.54%
Parking Authority	5,000	5,000	0.00%
Sewer	3,687,006	3,830,049	3.88%
Total	\$9,219,395	\$9,690,186	5.11%
Subsidy Comparison By Fund			
Water	\$175,444	\$ 75,000	-57.25%
Sanitation	0	0	0.00%
Two Rivers Plaza	219,605	217,618	-0.90%
Swimming Pools	473,240	164,103	-65.32%
L. P. Golf Course	0	10,000	N/A
T. R. Golf Course	0	79,000	N/A
Cemetery	53,964	55,300	+2.48%
Parking Authority	112,688	107,200	-4.87%
Sewer	0	0	0.00%
Total	\$1,034,941	\$708,221	-31.57%
Operating Expenditure Comparison By Fund			
Water	\$2,905,848	\$3,030,387	+4.29%
Sanitation	1,017,214	1,085,711	+6.73%
Two Rivers Plaza	475,915	414,176	-12.97%
Swimming Pools	431,715	446,018	+3.31%
L. P. Golf Course	215,968	224,010	+3.72%
T. R. Golf Course	295,588	284,006	-3.92%
Cemetery	196,236	176,435	-10.09%
Parking Authority	112,200	112,200	0.00%
Sewer	2,978,067	3,065,710	+2.94%
Total	\$8,628,751	\$8,838,653	+2.43%
Capital Expenditure Comparison By Fund			
Water	\$ 295,681	\$ 828,639	+180.25%
Sanitation	0	0	0.00%
Two Rivers Plaza	4,500	61,712	+1271.37%
Swimming Pools	265,000	6,088	-97.70%
L. P. Golf Course	30,691	10,000	-67.42%
T. R. Golf Course	0	79,000	N/A
Cemetery	38,626	0	N/A
Parking Authority	0	0	0.00%
Sewer	497,664	613,150	+23.21%
Total	\$1,132,162	\$1,598,589	+41.20%

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET

CAPITAL PROJECT FUNDS

Expenditures in the Capital Projects Fund are decreasing \$702,848 in 1989 from 1988. The major reason for the decrease is that the last section of the Patterson Road construction project scheduled in 1989 is less expensive than the section completed in 1988. See pages A-1, A-2, A-9 and A-10 in the Budget Summaries section for additional budget data.

SPECIAL REVENUE FUNDS

Revenues to the Special Revenue Funds continue to show significant variability from year to year. The most significant revenue change from 1988 revised to 1989 proposed is in the Economic Development Fund; this change is due to one-time revenues associated to the West End Main Street capital project.

With the exception of the Community Development Fund, operating expenditures have remained relatively constant between years. The change in expense for the Community Development Fund results from Housing Authority grants received in 1988 but not expected in 1989.

Capital expenses have remained at zero in both years, except in the Economic Development Fund where funds have been budgeted for the West End Main Street capital project.

The expansion funds are primarily used as reserves and are expended by transferring money to other funds where actual projects are accomplished. Transfers out from Parkland Expansion Fund (primarily from lottery proceeds) were used to finance construction of a waterslide at Lincoln Park Pool. See pages A-1, A-2, A-11 and A-12 in the Budget Summaries section for additional budget data.

TRUST & AGENCY FUNDS

In 1989 Orchard Mesa Perpetual Care Fund has been budgeted to receive approximately the same revenue as in 1988. As in 1988, approximately the same amount of funds will be transferred from the perpetual care fund to the Cemetery Fund to support operations. See pages A-1 and A-2 in the Budget Summaries section for additional budget data.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET

DEBT SERVICE FUNDS

These Funds are supported by transfers in from other Funds for the express purpose of making payments on bonded debt. The City has historically been conservative about incurring debt. Tables 7A,B,C,and D in the General Statistical Information section provide disclosure of all City debt. Most of the City's current debt was issued using revenue bonds and is supported by fees charged for services. Since the revenue sources for the General Fund are highly dependent upon the local economy, the issuance of general obligation debt will continue to be viewed conservatively. See pages A-1 and A-2 in the Budget Summaries section for additional budget data.

INTERNAL SERVICE FUNDS

Internal Service Funds generate revenues by charging other Funds for services provided. The most significant change in expenditures between 1988 and 1989 is the increase in capital expense in the Information Services Fund replacement of the central computer system. See pages A-13 and A-14 in the Budget Summaries section for additional budget data.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

OVERVIEW OF 1989 BUDGET

CAPITAL IMPROVEMENT PROJECTS

Capital improvement requests were categorized by type of project with an emphasis on funding infrastructure needs. The categories were defined as follows:

- o Infrastructure: street, sidewalk, and alley improvements, sewer systems, and water systems.
- o Facilities: buildings, parking lots, and other city owned facilities.
- o Equipment: equipment not accrued for in the Equipment Fund.
- o Other: projects that do not fit the above categories; for example in 1989 this category includes assistance for the Riverfront project, installation of a new City entrance sign, and water rights purchases.

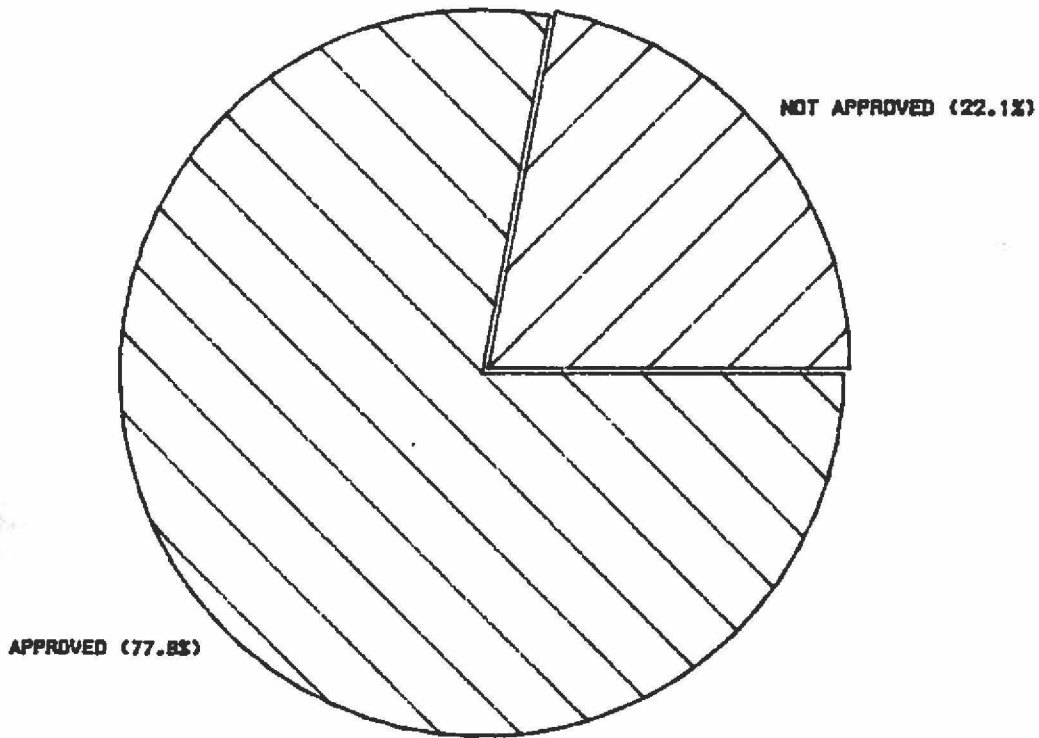
The chart on the facing clearly demonstrates that the majority of all capital funding is applied to infrastructure maintenance and improvements.

The chart on the facing page also indicates that the number/cost of projects requested substantially exceeds the available funds in 1989. Since this situation is repeated annually, the City is actively pursuing development of a Ten Year Capital Improvements Program. The purpose of the ten year program is to assure that priority projects are identified and funded as soon as possible. The ten year program will be reviewed, revised, and published annually in conjunction with the annual budget book.

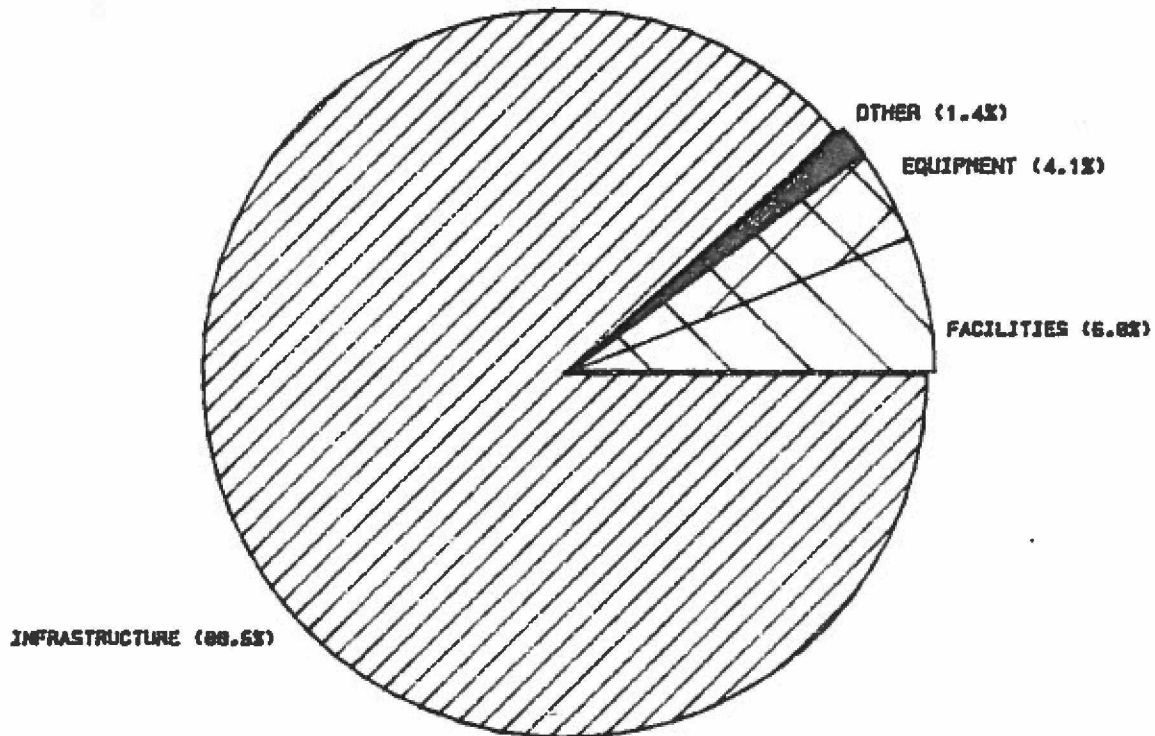
The Capital Improvements Projects section of this document provides detail information regarding individual capital projects.

CITY OF GRAND JUNCTION
1989 BUDGET
BUDGET HIGHLIGHTS

1989 CAPITAL IMPROVEMENT PROJECTS
CIP REQUESTS / APPROVED



APPROVED CAPITAL IMPROVEMENTS
SUMMARY BY TYPE



CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

This section includes budget data in financial reporting formats which conform to generally accepted accounting reporting requirements. The data represents summary totals calculated from the detail line item budget. The detail line item budget and the detail line item justification sheets are maintained and available for review in the Finance department.

The information provided in the tables are provided as reference material for the general public, bond underwriters, bond rating agencies, and other governmental agencies that routinely review our budget.

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

ALL FUNDS, (EXCEPT INTERNAL SERVICE FUNDS)

Overview Revised Budget 1989

FUND #		Operating Revenue	Operating Expenditures	Operating Surplus (Deficit)	Capital Outlay	Transfers In	Transfers Out	Available Sources 12-31-87	Available Sources 12-31-88
100	General Fund	\$16,099,936	\$13,075,972	\$3,023,964	\$1,911,658	\$4,000	\$1,308,538	\$5,955,318	\$5,603,086
102	Revenue Sharing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	D.D.A. Operations	\$87,556	\$74,759	(\$12,797)	\$0	\$0	\$0	\$24,074	\$16,871
104	Community Development	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
105	Parkland Expansion	\$137,821	\$0	\$137,821	\$0	\$0	\$305,000	\$281,075	\$113,896
106	Parking Meter Fund	\$90,250	\$9,900	\$80,350	\$0	\$23,112	\$112,688	\$9,226	\$0
107	Golf Course Expansion	\$49,600	\$0	\$49,600	\$0	\$0	\$0	\$116,731	\$166,331
108	Economic development	\$25,000	\$325,000	(\$300,000)	\$0	\$300,000	\$0	\$0	\$0
109	D.D.A. Increment	\$179,546	\$3,500	\$176,046	\$0	\$0	\$176,100	\$50,054	\$0
	Sub Special Revenue Funds	\$594,773	\$508,159	\$86,614	\$0	\$323,112	\$593,788	\$481,160	\$277,078
202	Federal Aid To Urban Systems	\$25,300	\$35,522	(\$10,222)	\$170,197	\$113,381	\$0	\$67,038	\$0
205	Horizon Drive / Patterson Rd.	\$97,000	\$88,633	\$8,367	\$1,775,200	\$0	\$0	\$2,267,284	\$500,451
207	Alley Improvement District	\$0	\$16,255	(\$16,255)	\$0	\$50,000	\$0	\$5,750	\$39,495
209	1984 Street Improvement Dist.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	D.D.A. Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	Economic Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Capital Projects Funds	\$122,300	\$140,410	(\$18,110)	\$1,945,397	\$163,381	\$0	\$2,340,072	\$539,946
301	Water Fund	\$3,305,942	\$2,905,848	\$400,094	\$295,681	\$175,444	\$0	\$1,106,986	\$1,386,843
302	Trash Fund	\$1,054,800	\$1,017,214	\$37,586	\$0	\$0	\$0	\$265,995	\$303,581
303	Two Rivers Plaza	\$258,200	\$475,915	(\$217,715)	\$4,500	\$219,605	\$0	\$2,610	\$0
304	Swimming Pools	\$223,475	\$431,715	(\$208,240)	\$265,000	\$473,240	\$0	\$263,748	\$263,748
305	Lincoln Park Golf Course	\$220,774	\$215,968	\$4,806	\$30,691	\$0	\$0	\$78,145	\$52,260
306	Tiara Rado Golf Course	\$307,480	\$295,588	\$11,892	\$0	\$0	\$0	\$99,846	\$113,738
307	Cemetery Fund	\$154,718	\$196,236	(\$41,518)	\$38,626	\$53,964	\$0	\$28,262	\$2,082
308	Parking Authority Fund	\$5,000	\$112,200	(\$107,200)	\$0	\$112,600	\$0	(\$5,488)	\$0
	Sub Enterprise Funds	\$5,532,389	\$5,650,684	(\$118,295)	\$634,498	\$1,034,941	\$0	\$1,840,104	\$2,122,252
604	Perpetual Care / Orchard Mesa	\$78,764	\$0	\$78,764	\$0	\$0	\$53,964	\$658,026	\$682,826
605	Perpetual Care / Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Trust & Agency Funds	\$78,764	\$0	\$78,764	\$0	\$0	\$53,964	\$658,026	\$682,826
730	Debt Service Fund	\$0	\$59,634	(\$59,634)	\$0	\$59,634	\$0	\$108	\$108
731	D.D.A. Debt Service Fund	\$0	\$97,100	(\$97,100)	\$0	\$176,100	\$0	\$249,460	\$328,460
	Sub Debt Service Funds	\$0	\$156,734	(\$156,734)	\$0	\$235,734	\$0	\$249,568	\$328,568
902	Sewer Fund	\$3,883,339	\$2,978,067	\$905,272	\$497,664	\$0	\$63,000	\$4,358,248	\$4,702,856
	TOTAL	\$26,311,501	\$22,510,026	\$3,801,475	\$4,989,217	\$1,761,168	\$2,077,270	\$15,882,496	\$14,356,632

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

ALL FUNDS, (EXCEPT INTERNAL SERVICE FUNDS)

Overview Budget 1989

FUND #		Operating Revenue	Operating Expenditures	Operating Surplus (Deficit)	Capital Outlay	Transfers In	Transfers Out	Available Sources 12-31-88	Available Sources 12-31-89
100	General Fund	\$16,624,923	\$13,593,911	\$3,031,012	\$1,717,421	\$9,135	\$1,853,995	\$5,603,086	\$3,151,817
102	Revenue Sharing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	D.D.A. Operations	\$97,259	\$96,098	\$1,161	\$0	\$0	\$0	\$16,871	\$18,032
104	Community Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	Parkland Expansion	\$108,500	\$0	\$108,500	\$0	\$0	\$0	\$113,076	\$222,396
106	Parking Meter Fund	\$117,100	\$9,900	\$107,200	\$0	\$0	\$107,200	\$0	\$0
107	Golf Course Expansion	\$49,600	\$0	\$49,600	\$0	\$0	\$89,000	\$166,331	\$126,931
108	Economic development	\$1,007,900	\$300,000	\$707,900	\$1,260,900	\$553,000	\$0	\$0	\$0
109	D.D.A. Increment	\$380,000	\$2,000	\$378,000	\$0	\$0	\$378,000	\$0	\$0
	Sub Special Revenue Funds	\$1,760,357	\$407,998	\$1,352,361	\$1,260,900	\$553,000	\$574,200	\$297,078	\$367,359
202	Federal Aid To Urban Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	Horizon Drive / Patterson Rd.	\$150,000	\$44,058	\$105,942	\$1,262,633	\$723,000	\$0	\$500,451	\$66,760
207	Alley Improvement District	\$0	\$32,217	(\$32,217)	\$44,021	\$50,000	\$0	\$37,475	\$13,257
209	1984 Street Improvement Dist.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212	D.D.A. Improvement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213	Economic Development fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Capital Projects Funds	\$150,000	\$76,275	\$73,725	\$1,306,654	\$773,000	\$0	\$539,946	\$80,017
301	Water Fund	\$3,528,511	\$3,030,387	\$498,124	\$828,639	\$75,000	\$0	\$1,386,843	\$1,131,328
302	Trash Fund	\$1,074,774	\$1,085,711	(\$10,937)	\$0	\$0	\$0	\$303,581	\$292,644
303	Two Rivers Plaza	\$258,200	\$414,176	(\$155,976)	\$61,712	\$217,688	\$0	\$0	\$0
304	Swimming Pools	\$288,003	\$446,018	(\$158,015)	\$6,088	\$164,103	\$0	\$763,748	\$263,748
305	Lincoln Park Golf Course	\$230,013	\$274,010	\$6,003	\$10,000	\$10,000	\$0	\$52,260	\$58,263
306	Tiara Rado Golf Course	\$318,541	\$284,006	\$34,535	\$79,000	\$79,000	\$0	\$113,738	\$148,273
307	Cemetery Fund	\$157,095	\$176,435	(\$19,340)	\$0	\$55,300	\$0	\$2,082	\$38,042
308	Parking Authority Fund	\$5,000	\$112,200	(\$107,200)	\$0	\$107,200	\$0	\$0	\$0
	Sub Enterprise Funds	\$5,860,137	\$5,772,943	\$87,194	\$985,439	\$708,291	\$0	\$2,122,252	\$1,932,298
604	Perpetual Care / Orchard Mesa	\$80,100	\$0	\$80,100	\$0	\$0	\$55,300	\$682,826	\$707,626
605	Perpetual Care / Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Trust & Agency Funds	\$80,100	\$0	\$80,100	\$0	\$0	\$55,300	\$682,826	\$707,626
730	Debt Service Fund	\$0	\$53,979	(\$53,979)	\$0	\$53,979	\$0	\$108	\$108
731	D.D.A. Debt Service Fund	\$0	\$93,200	(\$93,200)	\$0	\$125,000	\$0	\$328,460	\$360,260
	Sub Debt Service Funds	\$0	\$147,179	(\$147,179)	\$0	\$178,979	\$0	\$328,568	\$360,368
902	Sewer Fund	\$3,237,907	\$3,065,710	\$172,197	\$613,150	\$0	\$0	\$4,702,856	\$4,261,903
	TOTAL	\$27,713,426	\$23,064,016	\$4,649,410	\$5,883,564	\$2,227,405	\$2,403,495	\$14,356,632	\$12,861,388

**CITY OF GRAND JUNCTION
1989 BUDGET**

BUDGET SUMMARIES

A L L F U N D S, (EXCEPT INTERNAL SERVICE FUNDS continued)

**Summaries of All Funds
(Except Internal Service Funds)
Budget 1989**

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
	-----	-----	-----
Sources Available Beg. of Year	\$16,084,805	\$15,882,496	\$14,356,632
Revenue	\$23,499,727	\$26,311,501	\$27,688,376
Transfers In	\$2,315,633	\$1,761,168	\$2,247,455
Other Sources	\$0	\$0	\$0
	-----	-----	-----
Total Sources Available	\$41,900,165	\$43,955,165	\$44,292,463
	-----	-----	-----
Expenditures	\$21,534,595	\$22,510,026	\$23,064,016
Capital Outlay	\$2,324,445	\$4,989,217	\$5,883,564
Transfers Out	\$2,158,629	\$2,099,290	\$2,483,495
	-----	-----	-----
Total Expenditures	\$26,017,669	\$29,598,533	\$31,431,075
	-----	-----	-----
Net Sources Available End of Year	\$15,882,496	\$14,356,632	\$12,861,388
	=====	=====	=====

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

ALL FUNDS, (EXCEPT INTERNAL SERVICE FUNDS continued)

Revenue Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Taxes	\$11,058,050	\$13,460,831	\$14,126,056
Licenses / Permits	\$97,057	\$49,545	\$59,903
Intergovernmental	\$712,232	\$1,253,503	\$1,283,442
Service Charges	\$9,976,235	\$9,971,963	\$10,039,166
Fines / Forfeits	\$199,611	\$205,696	\$205,699
Miscellaneous Revenue	\$1,373,165	\$1,314,463	\$1,295,610
Other Revenue	\$83,377	\$55,500	\$678,500
Total Operating Revenue	\$23,499,727	\$26,311,501	\$27,688,376
Transfer In	\$2,315,633	\$1,761,168	\$2,247,455
Sources Available Beginning of Year	\$16,084,805	\$15,882,496	\$14,356,632
Total Sources Available	\$41,900,165	\$43,955,165	\$44,292,463

Expenditure Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Personnel Services	\$11,846,631	\$12,246,407	\$12,833,289
Operating Expenditures	\$1,242,205	\$1,344,673	\$1,370,044
Other Charges	\$4,272,019	\$4,194,260	\$4,491,749
Professional Contract Fees	\$1,098,715	\$1,556,685	\$1,533,390
Special Projects	\$619,473	\$521,864	\$348,770
Debt Service	\$2,241,529	\$2,175,993	\$2,043,460
Contingencies	\$0	\$239,286	\$225,124
Operating Capital	\$214,023	\$230,858	\$218,190
Total Operating Expenditures	\$21,534,595	\$22,510,026	\$23,064,016
Capital Outlay	\$2,324,445	\$4,989,217	\$5,883,564
Transfers Out	\$2,158,629	\$2,099,290	\$2,483,495
Total	\$26,017,669	\$29,598,533	\$31,431,075

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

GENERAL FUND

Revenue Summary By Classification
Budget 1989

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
	-----	-----	-----
Taxes	\$10,837,114	\$13,263,799	\$13,927,192
Licenses / Permits	\$96,665	\$49,270	\$59,628
Intergovernmental	\$405,636	\$321,231	\$263,700
Service Charges	\$1,788,238	\$1,614,282	\$1,683,398
Fines / Forfeits	\$183,218	\$190,396	\$190,399
Miscellaneous Revenue	\$596,565	\$630,458	\$488,106
Other Revenue	\$77,881	\$30,500	\$12,500
	-----	-----	-----
Total Operating Revenue	\$13,985,317	\$16,099,936	\$16,624,923
	-----	-----	-----
Transfer In	\$286,457	\$4,000	\$9,135
Sources Available Beginning of Year	\$6,293,773	\$5,955,318	\$5,683,086
	-----	-----	-----
Total Sources Available	\$20,565,547	\$22,059,254	\$22,317,144
	=====	=====	=====

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

GENERAL FUND, (continued)

Expenditure Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Personnel Services	\$8,853,518	\$8,833,413	\$9,298,384
Operating Expenditures	\$587,986	\$655,114	\$676,374
Other Charges	\$2,096,654	\$2,049,621	\$2,187,246
Professional Contract Fees	\$569,908	\$1,023,150	\$1,024,446
Special Projects	\$103,252	\$109,196	\$42,293
Debt Service	\$15,883	\$0	\$0
Contingencies	\$0	\$239,286	\$225,124
Operating Capital	\$157,642	\$166,192	\$140,044
Total Operating Expenditures	\$12,384,843	\$13,075,972	\$13,593,911
Capital Outlay	\$1,052,127	\$1,911,658	\$1,717,421
Transfers Out	\$1,173,259	\$1,388,538	\$1,853,995
Total	\$14,610,229	\$16,376,168	\$17,165,327

Expenditures By Department

	Operations		Capital		Total	
	Revised 1988	Budget 1989	Revised 1988	Budget 1989	Revised 1988	Budget 1989
Administration	\$558,940	\$517,291	\$0	\$0	\$558,940	\$517,291
Support Services	\$371,739	\$337,033	\$0	\$0	\$371,739	\$337,033
Finance	\$1,136,160	\$1,173,475	\$0	\$0	\$1,136,160	\$1,173,475
Police	\$3,910,001	\$4,153,173	\$82,242	\$5,904	\$3,992,243	\$4,159,077
Fire	\$2,983,195	\$3,150,033	\$100,000	\$55,000	\$3,083,195	\$3,205,033
Public Works	\$2,805,116	\$2,916,060	\$1,693,434	\$1,555,367	\$4,498,550	\$4,471,427
Parks & Recreation	\$1,310,821	\$1,378,346	\$35,982	\$101,150	\$1,346,803	\$1,479,496
Transfers to Other Funds	\$1,388,538	\$1,822,495	\$0	\$0	\$1,388,538	\$1,822,495
Total	\$14,464,510	\$15,447,906	\$1,911,658	\$1,717,421	\$16,376,168	\$17,165,327

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

ENTERPRISE FUNDS

Revenue Summary By Classification
Budget 1989

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
	-----	-----	-----
Taxes	\$48	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$135,085	\$710,751	\$474,842
Service Charges	\$8,073,533	\$8,242,631	\$8,183,918
Fines / Forfeits	\$16,393	\$15,300	\$15,300
Miscellaneous Revenue	\$448,800	\$447,046	\$423,984
Other Revenue	\$1,412	\$0	\$0
	-----	-----	-----
Total Operating Revenue	\$8,675,271	\$9,415,728	\$9,098,044
	-----	-----	-----
Transfer In	\$875,578	\$1,034,941	\$708,291
Sources Available Beginning of Year	\$6,116,904	\$6,198,352	\$6,825,108
	-----	-----	-----
Total Sources Available	\$15,667,753	\$16,649,021	\$16,631,443
	=====	=====	=====

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

ENTERPRISE FUNDS (continued)

Expenditure Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Personnel Services	\$2,856,289	\$3,204,059	\$3,390,802
Operating Expenditures	\$652,391	\$687,059	\$692,170
Other Charges	\$2,159,344	\$2,128,868	\$2,288,383
Professional Contract Fees	\$501,511	\$513,077	\$487,644
Special Projects	\$42,377	\$11,763	\$5,227
Debt Service	\$2,058,095	\$2,019,259	\$1,896,281
Contingencies	\$0	\$0	\$0
Operating Capital	\$54,403	\$64,666	\$78,146
Total Operating Expenditures	\$8,324,410	\$8,628,751	\$8,838,653
Capital Outlay	\$1,104,343	\$1,132,162	\$1,598,589
Transfers Out	\$40,648	\$63,000	\$0
Total	\$9,469,401	\$9,823,913	\$10,437,242

Expenditures By Department

	Operations		Capital		Total	
	Revised 1988	Budget 1989	Revised 1988	Budget 1989	Revised 1988	Budget 1989
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Finance	\$112,200	\$112,200	\$0	\$0	\$112,200	\$112,200
Police	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$6,964,129	\$7,181,808	\$793,345	\$1,441,789	\$7,757,474	\$8,623,597
Parks & Recreation	\$1,615,422	\$1,544,645	\$338,817	\$156,800	\$1,954,239	\$1,701,445
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$8,691,751	\$8,838,653	\$1,132,162	\$1,598,589	\$9,823,913	\$10,437,242

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

CAPITAL PROJECTS FUND

Revenue Summary By Classification
Budget 1989

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
	-----	-----	-----
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$35,399	\$25,300	\$150,000
Service Charges	\$0	\$0	\$0
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$164,588	\$97,000	\$0
Other Revenue	\$0	\$0	\$0
	-----	-----	-----
Total Operating Revenue	\$199,987	\$122,300	\$150,000
	-----	-----	-----
Transfer in	\$469,130	\$163,381	\$773,000
Sources Available Beginning of Year	\$2,435,928	\$2,340,072	\$539,946
	-----	-----	-----
Total Sources Available	<u>\$3,105,045</u>	<u>\$2,625,753</u>	<u>\$1,462,946</u>

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

CAPITAL PROJECTS FUND (continued)

Expenditure Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Personnel Services	\$70,674	\$139,922	\$76,275
Operating Expenditures	\$778	\$0	\$0
Other Charges	\$76	\$0	\$0
Professional Contract Fees	\$4,321	\$458	\$0
Special Projects	\$463,992	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$78	\$0	\$0
Total Operating Expenditures	\$539,919	\$140,380	\$76,275
Capital Outlay	\$167,975	\$1,945,397	\$1,306,654
Transfers Out	\$57,079	\$0	\$0
Total	\$764,973	\$2,085,777	\$1,382,929

Expenditures By Department

	Operations		Capital		Total	
	Revised 1988	Budget 1989	Revised 1988	Budget 1989	Revised 1988	Budget 1989
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Finance	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$140,410	\$76,275	\$1,945,397	\$1,306,654	\$2,085,807	\$1,382,929
Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$140,410	\$76,275	\$1,945,397	\$1,306,654	\$2,085,807	\$1,382,929

**CITY OF GRAND JUNCTION
1989 BUDGET**

BUDGET SUMMARIES

SPECIAL REVENUE FUNDS

**Revenue Summary By Classification
Budget 1989**

	ACTUAL 1986	REVISED BUDGET 1987	BUDGET 1988
	-----	-----	-----
Taxes	\$220,888	\$197,032	\$198,864
Licenses / Permits	\$392	\$275	\$275
Intergovernmental	\$136,112	\$196,221	\$394,900
Service Charges	\$92,736	\$90,250	\$147,050
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$122,172	\$85,995	\$328,220
Other Revenue	\$4,084	\$25,000	\$666,000
	-----	-----	-----
Total Operating Revenue	\$576,384	\$594,773	\$1,735,309
	-----	-----	-----
Transfer In	\$74,149	\$323,112	\$578,050
Sources Available Beginning of Year	\$406,297	\$481,160	\$297,098
	-----	-----	-----
Total Sources Available	\$1,056,830	\$1,399,045	\$2,610,457
	=====	=====	=====

**CITY OF GRAND JUNCTION
1989 BUDGET**

BUDGET SUMMARIES

SPECIAL REVENUE FUNDS (continued)

Expenditure Summary By Classification

	<u>ACTUAL 1986</u>	<u>REVISED BUDGET 1987</u>	<u>BUDGET 1988</u>
Personnel Services	\$66,150	\$68,983	\$67,828
Operating Expenditures	\$1,050	\$2,500	\$1,500
Other Charges	\$15,945	\$15,771	\$16,120
Professional Contract Fees	\$22,975	\$20,000	\$21,300
Special Projects	\$9,852	\$400,905	\$301,250
Debt Service	\$101	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$1,900	\$0	\$0
Total Operating Expenditures	\$117,973	\$508,159	\$407,998
Capital Outlay	\$0	\$0	\$1,260,900
Transfers Out	\$457,716	\$593,788	\$574,200
Total	\$575,689	\$1,101,947	\$2,243,098

Expenditures By Department

	<u>Operations</u>		<u>Capital</u>		<u>Total</u>	
	<u>Revised 1988</u>	<u>Budget 1989</u>	<u>Revised 1988</u>	<u>Budget 1989</u>	<u>Revised 1988</u>	<u>Budget 1989</u>
Administration	\$349,359	\$476,098	\$0	\$0	\$349,359	\$476,098
Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Finance	\$447,588	\$417,100	\$0	\$1,260,900	\$447,588	\$1,678,000
Police	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Recreation	\$305,000	\$89,000	\$0	\$0	\$305,000	\$89,000
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,101,947	\$982,198	\$0	\$1,260,900	\$1,101,947	\$2,243,098

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

INTERNAL SERVICE FUNDS

Revenue Summary By Classification
Budget 1989

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
	-----	-----	-----
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0
Service Charges	\$2,248,117	\$3,365,222	\$3,439,941
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$92,069	\$143,486	\$143,360
Other Revenue	(\$23,465)	\$19,000	\$67,000
	-----	-----	-----
Total Operating Revenue	\$2,316,721	\$3,527,708	\$3,650,301
	-----	-----	-----
Transfer In	\$67,883	\$100,000	\$200,000
Sources Available Beginning of Year	\$0	\$1,136,109	\$1,136,402
	-----	-----	-----
Total Sources Available	\$2,384,604	\$4,763,817	\$4,986,703
	=====	=====	=====

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET SUMMARIES

INTERNAL SERVICE FUNDS (continued)

Expenditure Summary By Classification

	ACTUAL 1987	REVISED BUDGET 1988	BUDGET 1989
Personnel Services	\$566,103	\$936,207	\$972,841
Operating Expenditures	\$474,484	\$480,954	\$489,150
Other Charges	\$520,829	\$1,378,585	\$1,265,334
Professional Contract Fees	\$163,473	\$164,400	\$113,807
Special Projects	\$0	\$0	\$0
Debt Service	\$5,992	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$37,003	\$28,379	\$21,738
Total Operating Expenditures	\$1,767,884	\$2,988,525	\$2,862,870
Capital Outlay	\$796,505	\$638,890	\$875,600
Transfers Out	\$0	\$0	\$0
Total	\$2,564,389	\$3,627,415	\$3,738,470

Expenditures By Department

	Operations		Capital		Total	
	Revised 1988	Budget 1989	Revised 1988	Budget 1989	Revised 1988	Budget 1989
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services	\$429,575	\$385,918	\$0	\$0	\$429,575	\$385,918
Finance	\$1,286,606	\$1,218,605	\$115,000	\$200,000	\$1,401,606	\$1,418,605
Police	\$436,306	\$484,068	\$60,099	\$14,000	\$496,405	\$498,068
Fire	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$1,252,049	\$1,435,879	\$47,780	\$0	\$1,299,829	\$1,435,879
Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,404,536	\$3,524,470	\$222,879	\$214,000	\$3,627,415	\$3,738,470

CITY OF GRAND JUNCTION
1989 BUDGET

BUDGET IMPLEMENTATION DOCUMENTS

This section includes copies of the official resolutions and ordinances approved by City Council to formally adopt the budget as required by City Charter. The following documents are included:

- o Resolution setting property tax levy.
- o Tax levy certification to County Commissioners
and Assessor.
- o Appropriation ordinance.
- o Resolution adopting budget and setting salaries.

Official copies of these documents can be obtained from the City Clerk's office.

CITY OF GRAND JUNCTION 1989 BUDGET

IMPLEMENTING DOCUMENTS

RESOLUTION No. 44-88

LEVYING TAXES FOR THE YEAR 1988 IN THE CITY OF
GRAND JUNCTION, COLORADO

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:

That there shall be and hereby is levied upon all taxable property within the limits of the City of Grand Junction, Colorado, for the year 1988 according to the assessed valuation of said property, a tax of six and ten hundredths (6.10) mills on the dollar (\$1.00) upon the total assessment of taxable property within the City of Grand Junction, Colorado, for the purpose of paying the expenses of the municipal government of said City and certain indebtedness of the City, for the fiscal year ending December 31, 1989.

ADOPTED AND APPROVED THIS 16TH day of November, 1988.

ATTEST:

Theresa A. Martinez
City Clerk, Deputy

APPROVED:

John W. Bennett
President of the Council

CITY OF GRAND JUNCTION 1989 BUDGET

IMPLEMENTING DOCUMENTS

TAX LEVY CERTIFICATION

TO COUNTY COMMISSIONERS AND ASSESSOR

STATE OF COLORADO)
COUNTY OF MESA) SS
CITY OF GRAND JUNCTION)

To the Commissioners of Mesa County, Colorado:

This is to certify that the tax levy to be assessed by you upon all property within the limits of the City of Grand Junction for the year 1988, as determined and fixed by the City Council by Resolution duly passed on the 16th day of November, 1988, is six and ten hundredths (6.10) mills, the revenue yield of said levy to be used for the purpose of paying the expenses of the municipal government and interest upon the principal of outstanding bonds, and you are authorized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Grand Junction, Colorado, this 16th day of November, 1988.

Neva B. Lockhart, CMC
City Clerk

ORDINANCE NO. 2412

AN ORDINANCE APPROPRIATING CERTAIN SUMS OF MONEY TO DEFRAY THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF GRAND JUNCTION, COLORADO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 1989, AND ENDING DECEMBER 31, 1989.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION:

SECTION 1. That the following sums of money, or so much thereof as may be necessary, be and the same are hereby appropriated for the purpose of defraying the necessary expenses and liabilities of the City of Grand Junction, Colorado, for the fiscal year beginning January 1, 1989, and ending December 31, 1989, said sums to be derived from the various funds as indicated for the expenditures of:

The General Fund.....	\$17,165,327.00
The Downtown Development Authority Oper. Fund	96,098.00
The Parkland Expansion Fund.....	0.00
The Parking Meter Fund.....	117,100.00
The Golf Course Expansion Fund.....	89,000.00
The Economic Development Fund.....	1,560,900.00
The Downtown Development Authority Tx Incr Fund	380,000.00
The Horizon Drive/Patterson Road Projects Fund	1,306,691.00
The Alley Improvement District Fund.....	76,238.00
The Water Fund.....	3,859,026.00
The Trash Fund.....	1,085,711.00
The Sewer Fund.....	3,678,860.00
The Two Rivers Plaza Fund.....	475,888.00
The Swimming Pools Fund.....	452,106.00
The Lincoln Park Golf Course Fund.....	234,010.00
The Tiara Rado Golf Course Fund.....	363,006.00
The Cemeteries Fund.....	176,435.00
The Parking Authority Fund.....	112,200.00
The Perpetual Care Fund.....	55,300.00
The Debt Service Fund.....	53,979.00
The Downtown Development Auth. Debt Service Fnd	93,200.00

	\$31,431,075.00
	=====

The following sum shall be appropriated to the Finance Department, said sum to be derived from charges to various departments receiving services rendered by the Data Processing Division:

For Data Processing Fund	\$660,105
Revenue from Data Processing Fund	\$660,105

The following sum shall be appropriated to the Support Services Department, said sum to be derived from charges to other entities utilizing the services and to various City departments using materials stocked in "Stores Inventory" and having printing done by the City Printing Operation.

For Stores and Printing in Support Services Department \$385,918
Revenue from Stores and Printing Fund \$385,918

The following sum shall be appropriated to the Support Services Department, said sum to be derived from charges to various departments for General Liability and Fire Insurance and Workmans Compensation Insurance.

For Insurance Premiums, Claims and Administration \$758,500
Revenue from Insurance Fund \$758,500

The following sum shall be appropriated to the Communications Center, said sum to be derived from communications charges charged the other entities utilizing the services and to those departments of the City utilizing the dispatch services from the appropriations of their respective departments.

For Communications Center in the Police Department \$498,068
Revenue from Communications Center Fund \$498,068

The following sum shall be appropriated to the Equipment Division, said sum to be derived from equipment rentals to be charged the various departments of the City for use of said equipment from the appropriations of their respective departments.

For Equipment Division in the Public Works Department \$1,435,879
Revenue from Equipment Fund \$1,435,879

SECTION 2. That the following amounts are hereby levied for collection in the year 1989 and for the specific purpose indicated.

For General Fund
6.01 MILLS \$1,506,725

SECTION 3. That commencing January 1, 1989, the annual salary of the City Manager of the City of Grand Junction, Colorado, shall be \$59,988.

PASSED AND ADOPTED this *21st* day of December 1988.

President of the Council

Attest:

City Clerk

CITY OF GRAND JUNCTION 1989 BUDGET

IMPLEMENTING DOCUMENTS

RESOLUTION NO. 49-88

A RESOLUTION ADOPTING A BUDGET (INCLUDING SALARY SCHEDULE AND POSITION CLASSIFICATIONS) FOR DEFRAYING THE EXPENSES AND LIABILITIES FOR THE FISCAL YEAR ENDING DECEMBER 31, 1989.

WHEREAS, in accordance with the provisions of Article VI Section 50 of the Charter of the City of Grand Junction, the City Manager of said City has submitted to the City Council, a budget estimate of the revenues of said City and the expenses of conducting the affairs thereof for the fiscal year ending December 31, 1989, and

WHEREAS, after full and final consideration of the budget estimate, the City Council is of the opinion that the budget should be approved and adopted:

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:

That the budget estimate of the revenues and expenses of conducting the affairs of said City for the Fiscal Year ending December 31, 1989, as submitted by the City Manager, be and the same is hereby adopted and approved as the budget estimate for defraying the expenses and liabilities against said City for the fiscal year ending December 31, 1989.

ADOPTED AND APPROVED THIS 21ST DAY OF DECEMBER, 1988.

ATTEST:

APPROVED:

Heus G. Lockhart, CMC
City Clerk

John W. Bennett
President of the Council

CLASSIFICATION AND COMPENSATION SCHEDULE

*****								PAY CLASS 1 - CLERICAL/OFFICE MACHINE OPERATOR/TECHNICIAN					*****											
*****								ENTRY			PROFICIENT		*****											
*****								BUDGETED POSITIONS	RANGE	CLASSIFICATION	MO. SALARY	INT. 1	INT. 2	NO. SALARY	*****									
*****								83	84	85	86	87	88	89							*****			
*****								2	2	2	3	8	9	9	11	Accounting Clerk I	1,339	0	0	1,540	*****			
*****								1	1	1	0	0	0	0	N/A	Accounting Clerk II	0	0	0	0	*****			
*****								7	8	7	7	8	8	6	12	Administrative Secretary I	1,374	0	0	1,580	*****			
*****								7	6	7	7	7	7	7	14	Administrative Secretary II	1,443	0	0	1,660	*****			
*****								1	1	1	1	1	1	1	17	Administrative Secretary III	1,545	0	0	1,777	*****			
*****								2	2	0	0	0	0	0	N/A	Animal Warden	0	0	0	0	*****			
*****								1	1	1	1	1	1	1	17	City Clerk, Deputy	1,545	0	0	1,777	*****			
*****								3	3	3	0	2	2	2	1	Clerk I	1,066	0	0	1,226	*****			
*****								9	11	10	7	4	3	3	5	Clerk II	1,166	0	0	1,341	*****			
*****								1	1	1	0	0	0	0	N/A	Community Representative	0	0	0	0	*****			
*****								0	0	1	1	0	0	0	N/A	Computer Operations Tech. I	0	0	0	0	*****			
*****								1	1	2	1	0	0	0	N/A	Computer Operations Tech. II	0	0	0	0	*****			
*****								1	1	0	0	0	0	0	N/A	Computer Operations Tech. III	0	0	0	0	*****			
*****								0	0	0	0	3	2	2	17	Computer Operator	1,538	1,615	0	1,777	*****			
*****								0	0	0	0	0	1	1	25	Computer Operator, Lead	2,187	0	0	2,406	*****			
*****								0	0	1	0	0	0	0	N/A	Data Entry Operator I	0	0	0	0	*****			
*****								2	2	0	0	0	0	0	N/A	Data Entry Operator II	0	0	0	0	*****			
*****								0	0	1	0	0	0	0	N/A	Data Entry Operator III	0	0	0	0	*****			
*****								13	12	12	9	9	12	12	13	Dispatcher	1,349	0	0	1,619	*****			
*****								2	3	3	3	3	3	3	20	Dispatcher, Senior	1,717	0	0	1,889	*****			
*****								1	1	1	1	0	0	0	N/A	Fire Prevention Officer	0	0	0	0	*****			
*****								1	1	1	1	1	1	1	14	Municipal Court Clerk	1,443	0	0	1,660	*****			
*****								2	2	2	1	1	1	1	9	Parking Control Clerk	1,282	0	0	1,474	*****			
*****								2	2	2	1	2	1	1	18	Police Crime Lab Clerk	1,584	0	0	1,822	*****			
*****								8	8	8	8	7	7	7	11	Police Records Clerk	1,339	0	0	1,540	*****			
*****								1	1	1	1	1	0	0	N/A	Storeskeeper	0	0	0	0	*****			
*****								1	1	1	1	1	0	0	N/A	Utility Accounts Supervisor	0	0	0	0	*****			
*****								*T:	69	71	69	54	59	57	*****									

PAY CLASS 2 - LABOR TRADES AND CRAFTS

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY MO. SALARY	INT. 1	INT. 2	PROFICIENT MO. SALARY
83	84	85	86	87	88	89							
10	9	10	9	8	9	10	29	City Services Foreperson	1,993	0	0	2,292	
4	3	4	2	2	2	2	4	City Services Worker I	1,087	0	0	1,250	
1	1	1	1	1	1	0	N/A	City Services Worker I, Lead	1,122	0	0	1,290	
5	5	5	3	3	0	0	N/A	City Services Worker II	1,348	0	0	1,550	
56	56	54	47	44	47	43	18	City Services Worker III	1,553	0	0	1,786	
34	35	33	32	33	35	39	24	City Services Worker IV	1,770	0	0	2,035	
1	1	0	0	0	0	0	N/A	Lincoln Park Aud. Supervisor	0	0	0	0	
1	1	1	1	0	0	0	N/A	Mechanic I	1,553	0	0	1,786	
5	5	5	5	6	5	5	24	Mechanic II	1,770	0	0	2,035	
0	0	0	0	0	1	1	26	Mechanic, Lead	1,911	0	0	2,198	
2	2	2	2	2	2	2	9	Meter Reader	1,251	1,314	0	1,445	
1	1	1	1	1	1	1	12	Meter Reader, Lead	1,342	1,409	0	1,550	
1	1	1	1	1	1	1	17	Off-Set Press Operator	1,510	1,585	0	1,744	
1	1	1	1	1	1	1	18	Parking Meter Serviceperson	1,553	0	0	1,786	
2	2	1	1	1	1	1	12	Stores Clerk	1,348	0	0	1,550	
*T: 124 123 119 106 103 106 106													

PAY CLASS 3 - PROTECTIVE OCCUPATIONS

15	12	12	12	12	12	12	27	Fire Engineer/Vehicle Maint.	2,172	0	0	2,389
6	6	6	6	6	5	5	28	Fire Paramedic	2,226	0	0	2,449
30	27	27	21	19	20	20	24	Firefighter	1,780	0	0	2,225
*T: 51 45 45 39 37 37 37												

PAY CLASS 4 - LAW ENFORCEMENT

1	1	1	1	1	1	1	26	Police Crime Lab Technician	1,894	0	0	2,368
52	51	49	38	40	43	42	26	Police Officer	1,952	2,050	2,153	2,368
2	2	2	1	1	1	1	18	Police Service Technician	1,717	0	0	1,974
*T: 55 54 52 40 42 45 44												

PAY CLASS 5 - PROFESSIONAL/ADMINISTRATIVE/TECHNOLOGIC

Budgeted Positions							RANGE	CLASSIFICATION	ENTRY NO. SALARY	INT. 1	INT. 2	PROFICIENT NO. SALARY
83	84	85	86	87	88	89						
1	1	1	1	0	0	0	N/A	Accounting Clerk III	0	0	0	0
2	2	1	1	0	0	1	25	Administrative Aide	2,031	0	0	2,336
1	1	1	1	1	1	1	23	Buyer	1,961	2,059	0	2,265
1	1	1	1	1	1	1	24	Chef	1,982	0	0	2,279
0	0	1	1	0	0	0	N/A	City Auditor	0	0	0	0
1	1	1	0	0	0	0	N/A	Computer Systems Analyst	0	0	0	0
3	2	1	1	1	0	0	N/A	Engineering Aide - Field	1,676	0	0	1,927
3	4	2	1	1	0	0	N/A	Engineering Aide - Office	1,632	0	0	1,877
2	2	2	2	2	3	3	23	Engineering Tech. I - Field	1,970	0	0	2,265
1	1	1	1	1	1	1	21	Engineering Tech. I - Office	1,823	0	0	2,096
2	2	2	2	2	2	2	29	Engineering Tech. II - Field	2,234	0	0	2,569
1	1	1	1	1	1	1	25	Engineering Tech. II - Office	2,031	0	0	2,336
3	3	2	2	2	2	2	38	Engineer, Project	2,773	0	0	3,189
0	0	0	0	0	0	1	20	Fiscal Officer	1,749	0	0	2,011
0	0	0	0	0	1	1	29	Industrial Pretreatment Coord	2,335	0	0	2,569
0	0	0	0	0	1	1	27	Network Analyst	2,123	0	0	2,441
0	0	0	0	0	1	1	27	Personnel Analyst	2,123	0	0	2,441
1	1	1	0	0	0	0	N/A	Planner Analyst	0	0	0	0
0	2	0	0	1	2	2	27	Planner I	2,123	0	0	2,441
0	1	2	2	1	0	0	31	Planner II	0	0	0	0
0	0	1	1	1	0	0	N/A	Planning Technician I	0	0	0	0
0	3	2	2	1	1	1	22	Planning Technician II	1,897	0	0	2,181
0	0	0	0	0	1	1	21	Police Crime Lab Assistant	1,823	0	0	2,096
1	1	1	0	0	0	0	N/A	Pool Manager	0	0	0	0
0	0	0	0	3	2	2	29	Programmer Analyst	2,224	2,335	0	2,569

PAY CLASS 5 - PROFESSIONAL/ADMINISTRATIVE/TECHNOLOGIC

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY		PROFICIENT	
83	84	85	86	87	88	89	NO. SALARY			INT. 1	INT. 2	NO. SALARY	
0	0	1	1	0	0	0	N/A	Programmer Analyst I	0	0	0	0	
2	1	0	0	0	0	0	N/A	Programmer Analyst II	0	0	0	0	
2	2	1	0	0	0	0	N/A	Programmer Analyst III	0	0	0	0	
0	1	2	2	0	0	0	N/A	Programmer Analyst IV	0	0	0	0	
0	0	0	0	0	1	1	31	Programmer/Analyst, Lead	2,570	0	0	2,827	
1	1	1	1	1	1	1	27	Property Agent	2,123	0	0	2,441	
0	2	2	2	2	2	2	27	Quality Control Chemist	2,123	0	0	2,441	
1	1	1	1	1	1	2	27	Quality Control Technician	2,123	0	0	2,441	
1	1	1	0	1	1	1	30	Risk Manager	2,449	0	0	2,694	
1	1	0	0	0	0	0	N/A	Sales Tax Auditor	0	0	0	0	
0	0	0	0	1	2	2	30	Senior Accountant	2,449	0	0	2,694	
0	0	0	0	1	1	0	N/A	Special Projects Coordinator	2,458	0	0	2,827	
1	1	1	0	1	1	1	27	Traffic Analyst	2,123	0	0	2,441	
0	0	0	0	0	0	1	38	Utility Engineer	2,773	0	0	3,189	
0	0	0	0	1	1	1	34	Volunteer Coordinator	2,525	0	0	2,904	
1	1	1	0	2	2	2	29	Wastewater Trt Plt Foreperson	2,234	0	0	2,569	
1	3	6	1	1	1	1	16	Wastewater Trt Plt Operator I	1,610	0	0	1,852	
4	2	1	4	4	1	0	19	Wastewater Trt Plt Operator II	1,676	0	0	1,927	
2	1	0	0	0	2	2	23	Wastewater Trt Plt Op III	1,970	0	0	2,265	
5	6	5	4	4	5	5	26	Wastewater Trt Plt Operator IV	2,079	0	0	2,391	
0	0	0	0	0	0	0	N/A	Water Trt Plt Operator I	1,610	0	0	1,852	
1	0	0	0	0	0	0	N/A	Water Trt Plt Operator II	1,676	0	0	1,927	
1	0	0	0	0	0	0	N/A	Water Trt Plt Operator III	1,970	0	0	2,265	
3	4	4	4	4	4	4	26	Water Trt Plt Operator IV	2,079	0	0	2,391	
50	57	51	40	43	46	48							

PAY CLASS 6 - SUPERVISORY/MANAGERIAL - PROTECTIVE OCCU

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY			PROFICIENT
83	84	85	86	87	88	89	NO. SALARY			INT. 1	INT. 2	NO. SALARY	
0	0	0	0	1	1	1	38	Admn Fire Ofcr/Fire Marshal	3,091	0	0	3,246	
0	0	0	0	1	1	1	34	Admn Fire Ofcr/Operations	2,808	0	0	2,948	
0	0	0	0	3	3	3	34	Admn Fire Ofcr/Shift Commander	2,808	0	0	2,948	
1	1	0	0	1	1	1	34	Admn Fire Ofcr/Trng & Prsonnel	2,808	0	0	2,948	
0	0	0	0	1	1	1	34	E.M.S./Hazmat Coordinator	2,808	0	0	2,948	
1	1	1	1	0	0	0	N/A	Fire Battalion Chf/Fire Prevtn	3,091	0	0	3,246	
1	1	1	1	0	0	0	N/A	Fire Battalion Chf/Operations	3,091	0	0	3,246	
3	3	2	3	0	0	0	N/A	Fire Captain	2,808	0	0	2,948	
15	12	13	10	13	12	12	30	Fire Lieutenant	2,550	0	0	2,677	
0	0	0	0	0	1	1	34	Fire Lieutenant/Paramedic	2,808	0	0	2,948	
*T:	21	18	17	15	20	20							

PAY CLASS 7 - SUPERVISORY/MANAGERIAL - LAW ENFORCEMEN

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY			PROFICIENT
83	84	85	86	87	88	89	NO. SALARY			INT. 1	INT. 2	NO. SALARY	
2	2	2	2	2	2	2	40	Police Captain	3,361	0	0	3,529	
4	4	4	5	6	6	6	36	Police Lieutenant	3,051	0	0	3,204	
10	10	10	9	10	10	10	32	Police Sergeant	2,770	0	0	2,909	
*T:	16	16	16	16	18	18							

PAY CLASS 8 - SUPERVISORY/MANAGERIAL - OTHER

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY			PROFICIENT
83	84	85	86	87	88	89	NO. SALARY			INT. 1	INT. 2	NO. SALARY	
1	1	1	1	1	1	1	28	City Clerk	2,265	0	0	2,605	
1	1	1	1	1	1	1	42	City Engineer	3,172	0	0	3,648	
7	6	3	4	4	4	4	33	City Services Supervisor	2,554	0	0	2,937	
1	1	1	1	1	1	1	33	Collections Supervisor	2,543	2,670	0	2,937	
1	1	1	1	1	1	1	31	Communications Center Admin.	2,434	0	0	2,799	
1	1	1	1	1	1	1	38	Comptroller	2,934	3,081	0	3,389	
1	1	1	1	1	0	0	N/A	Computer Operations Supervisor	0	0	0	0	
1	1	1	1	0	1	1	37	Information Services Manager	2,863	3,006	0	3,307	
0	1	1	1	1	1	1	35	Parks Supervisor	2,680	0	0	3,082	
1	1	1	1	1	1	1	38	Personnel Director	2,934	3,081	0	3,389	
0	1	1	1	1	1	1	38	Planning Director	2,947	0	0	3,389	
1	1	1	1	1	1	1	38	Public Wrks Operations Supt	2,947	0	0	3,389	
1	1	1	1	1	1	1	33	Purchasing Agent	2,554	0	0	2,937	
1	1	1	1	1	1	1	33	Quality Control Supervisor	2,554	0	0	2,937	
1	1	0	0	1	1	1	26	Records Administrator	2,202	0	0	2,422	
2	2	2	2	2	2	2	31	Recreation Supervisor	2,434	0	0	2,799	
0	0	0	1	1	0	0	N/A	Systems & Programming Supervs	0	0	0	0	
1	1	1	1	1	1	1	31	Two Rivers Plaza, Manager	2,434	0	0	2,799	
0	0	0	1	1	1	1	38	Utility Manager	2,947	0	0	3,389	
1	1	1	1	0	0	0	N/A	Utility Operations Superintdt	0	0	0	0	
1	1	1	1	1	1	1	35	Wastewater Facilities Supervsr	2,680	0	0	3,082	
1	1	1	1	1	0	0	N/A	Wastewater Trt Plt Supervisor	0	0	0	0	
1	1	1	1	1	1	1	29	Water Supply Supervisor	2,320	0	0	2,668	
1	1	1	1	1	1	1	31	Water Trt Plt Supervisor	2,434	0	0	2,799	
27	28	24	27	26	24	24							

PAY CLASS 9 - EXECUTIVE

Budgeted Positions								RANGE	CLASSIFICATION	ENTRY			PROFICIENT
83	84	85	86	87	88	89	NO. SALARY			INT. 1	INT. 2	NO. SALARY	
1	1	0	1	1	0	0	N/A	Assistant to the Manager	0	0	0	0	
1	1	1	1	1	1	1	C	City Attorney	0	0	0	4,167	
				P/T			N/A	City Council Member	0	0	0	0	
				P/T			N/A	City Council President	0	0	0	0	
1	1	1	1	1	1	1	C	City Manager	0	0	0	4,999	
1	1	1	1	1	1	1	C	Finance Director	0	0	0	3,916	
1	1	1	1	1	1	1	C	Fire Chief	0	0	0	4,053	
				P/T			N/A	Municipal Court Judge	0	0	0	0	
1	1	1	1	1	1	1	C	Parks and Recreation Director	0	0	0	3,916	
1	1	1	1	1	1	1	C	Police Chief	0	0	0	4,083	
1	1	1	1	1	1	1	C	Public Works & Utilities Dir	0	0	0	4,253	
0	0	0	0	1	1	1	C	Support Services Director	0	0	0	3,750	
*T:	8	8	7	8	9	8							

T: 421 420 400 345 357 363 362

CITY OF GRAND JUNCTION
1989 BUDGET

GENERAL STATISTICAL INFORMATION

This section includes tables, listings, and summary totals which reflect historical data. Since the City is not the only source for the data presented, each table notes the source of the information. The information provided in the tables are provided as general reference material for the general public, bond underwriters, bond rating agencies, and other governmental agencies that routinely review our budget.

The following tables have been included.

- Table 1 - History of Fund Balances, Major Funds
- Table 2 - Revenue By Classification, All Funds
- Table 3A - General Government Revenues By Source
- Table 3B - General Government Expenditures By Function
- Table 4A - Sales Tax Rates & Licensing History
- Table 4B - Sales And Use Tax History of Collections
- Table 4C - Sales Tax Collections by Type of Business
- Table 4D - Sales Tax Collections by Geographical Area
- Table 5A - Property Tax Levies And Collections
- Table 5B - Comparison of Selected Government Property Taxes
- Table 5C - Assessed & Estimated Actual Values of Properties
- Table 5D - Ten Principal Taxpayers, Property Taxes
- Table 6 - Special Assessment Collections
- Table 7A - Consolidated Debt Statement
- Table 7B - Computation of Legal Debt Margin
- Table 7C - Ratio of Net Bonded Debt to Assessed Value
- Table 7D - Revenue Bond Coverage, Water & Sewer Bonds
- Table 8 - Ten Year Staffing History
- Table 9 - General Information
- Table 10 - Salaries & Surety Bonds of Principal Officials

TABLE I
City of Grand Junction, Colorado

HISTORY OF FUND BALANCES, MAJOR FUNDS

	<u>GENERAL Fund 100</u>	<u>WATER Fund 301</u>	<u>SANITATION Fund 302</u>	<u>SEWER Fund 902</u>	<u>EQUIPMENT Fund 402</u>
<u>Actual</u>					
1970	\$342,685	\$367,624	\$54	(1)	\$110,333
1971	\$556,394	\$381,005	\$27,998	(1)	\$127,664
1972	\$808,543	\$471,510	\$63,865	(1)	\$162,058
1973	(\$145,828)	\$436,661	\$59,384	(1)	\$112,173
1974	(\$231,979)	\$455,549	\$36,906	(1)	\$81,487
1975	(\$216,017)	\$639,182	\$92,823	(1)	\$82,034
1976	\$172,670	\$620,321	\$116,557	(1)	\$136,314
1977	\$797,016	\$1,163,290	\$54,123	(1)	\$261,024
1978	\$2,519,383	\$3,622,034	\$149,005	(1)	\$530,123
1979	\$3,133,739	\$1,253,696	\$140,888	\$1,407,699	\$489,090
1980	\$5,689,302	\$853,387	\$260,459	\$2,968,664	\$50,691
1981	\$5,130,585	\$1,519,478	\$291,058	\$7,499,687	(\$28,114)
1982	\$10,806,780	\$2,442,149	\$286,575	\$8,195,313	\$276,068
1983	\$6,588,854	\$2,554,029	\$332,109	\$5,148,600	\$676,079
1984	\$4,940,903	\$1,506,792	\$343,642	\$4,252,598	\$1,107,832
1985	\$5,976,164	\$1,660,740	\$90,668	\$3,912,481	\$1,543,669
1986	\$5,450,629	\$780,504	\$243,687	\$4,050,635	\$1,782,059
1987	\$5,955,318	\$1,106,986	\$265,995	\$4,358,635	\$1,521,885
<u>Budget</u>					
1988	\$5,683,086	\$1,386,843	\$303,581	\$4,702,856	\$1,521,041
1989	\$5,151,817	\$1,131,328	\$292,644	\$4,261,903	\$1,465,148

Notes:

(1) Prior to 1979, the Water and Sewer Funds were combined and reported as the City Joint Water and Sewer Utility Fund. Sewer Fund Balance is included with the Water Fund.

The City of Grand Junction and Mesa County have agreed to participate in a joint venture arrangement called the City of Grand Junction / Mesa County Joint Sewer System in order to provide collection and treatment facilities for the metropolitan area of the Grand Valley. The City has contracted to operate and maintain the joint system. Assets and liabilities of the City Sewer Fund were transferred to the Joint Sewer System in 1980. Audited financial statements are issued under a separate cover.

Source: City Finance Department

TABLE 2

City of Grand Junction, Colorado

REVENUE BY CLASSIFICATION
ALL FUNDS

	<u>TAXES</u>	<u>LICENSES AND PERMITS</u>	<u>INTER- GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES AND FORFEITURE</u>	<u>MISCEL- LANEOUS</u>	<u>TRANSFERS</u>	<u>OTHER SOURCES</u>	<u>TOTAL</u>
<u>ACTUAL</u>									
1983	\$11,406,534	\$177,762	\$7,011,639	\$11,783,117	\$263,827	\$2,918,649	\$9,508,436	\$354,315	\$43,424,279
1984	\$11,512,043	\$128,818	\$1,218,335	\$11,920,851	\$249,836	\$2,736,930	\$5,818,357	\$664,852	\$34,250,022
1985	\$10,530,609	\$122,815	\$2,007,556	\$11,154,908	\$221,080	\$6,012,155	\$4,762,211	\$78,500	\$34,889,834
1986	\$10,580,822	\$113,157	\$1,720,927	\$10,880,661	\$184,880	\$2,469,881	\$4,237,454	\$48,108	\$30,235,890
1987	\$11,058,050	\$97,057	\$712,232	\$9,976,235	\$199,611	\$1,373,165	\$2,315,633	\$83,377	\$25,815,360
<u>BUDGET</u>									
1988	\$13,460,831	\$49,545	\$1,253,503	\$9,971,963	\$205,696	\$1,314,463	\$1,761,168	\$55,500	\$28,072,669
1989	\$14,126,056	\$59,903	\$1,283,442	\$10,039,166	\$205,699	\$1,295,610	\$2,247,455	\$678,500	\$29,935,831

Source: City Finance Department

TABLE 3A
City of Grand Junction, Colorado
GENERAL REVENUES BY SOURCE (1)

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter-Governmental</u>	<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>Miscellaneous</u>	<u>Interest</u>	<u>Total</u>
<u>Actual</u>								
1978	\$5,208,831	\$130,181	\$1,330,025	\$359,975	\$236,530	\$303,232	\$229,965	\$7,798,739
1979	\$5,911,210	\$106,462	\$1,555,469	\$342,490	\$215,442	\$224,173	\$313,486	\$8,668,732
1980	\$5,895,575	\$687,797	\$2,315,212	\$798,239	\$237,720	\$199,176	\$467,905	\$10,601,624
1981	\$9,536,608	\$732,330	\$1,803,080	\$838,444	\$239,051	\$172,659	\$918,225	\$14,240,397
1982	\$10,751,010	\$838,875	\$7,134,071 (2)	\$748,867	\$249,889	\$206,039	\$1,509,758	\$21,438,509
1983	\$10,115,781	\$864,390	\$2,925,493	\$987,708	\$254,453	\$372,138	\$1,425,200	\$16,945,163
1984	\$11,500,345	\$128,391	\$1,264,596	\$1,616,775	\$241,869	\$341,065	\$1,064,993	\$16,158,034
1985	\$10,530,034	\$120,406	\$1,929,220	\$1,632,188	\$204,382	\$312,542	\$771,887	\$15,500,659
1986	\$10,580,792	\$112,981	\$1,268,483	\$1,582,200	\$169,459	\$276,078	\$704,487	\$14,694,480
1987	\$11,057,329	\$96,665	\$739,607	\$1,788,232	\$183,218	\$439,845	\$454,661	\$14,759,557
<u>Budget</u>								
1988	\$13,460,831	\$49,545	\$517,452	\$1,704,532	\$190,396	\$301,958	\$469,995	\$16,694,709
1989	\$14,126,056	\$59,903	\$658,600	\$1,830,448	\$190,399	\$1,030,506	\$464,320	\$18,360,232

Notes:

(1) Includes General, Special Revenue and Debt Service Funds

(2) 1982 Intergovernmental Revenues include \$5,366,500 of Oil Shale Trust Funds

(3) Interest revenues as shown reflect interest earned only on the available amounts from the General, Special Revenue and Debt Service Funds and are affected by declining fund balances and lower interest rates in the later years.

Source: City Finance Department

TABLE 3B

City of Grand Junction, Colorado

GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Parks & Recreation</u>	<u>Urban Development and Housing</u>	<u>Debt Service</u>	<u>Total</u>
<u>Actual</u>							
1978	\$1,483,529	\$2,704,092	\$1,524,571	\$862,007	\$70,633	\$72,638	\$6,717,470
1979	\$1,568,284	\$3,562,199	\$1,616,520	\$1,041,920	\$89,964	\$75,012	\$7,953,899
1980	\$2,154,451	\$3,449,224	\$2,779,919	\$1,225,685	\$934,984	\$70,962	\$10,615,225
1981	\$3,502,009	\$4,099,400	\$2,336,345	\$1,444,395	\$135,534	\$328,988	\$11,846,671
1982	\$2,336,771	\$4,880,824	\$2,954,476	\$1,761,689	\$189,574	\$517,337	\$12,640,671
1983	\$2,656,820	\$6,022,683	\$3,354,977	\$1,653,450	\$479,078	\$549,425	\$14,716,433
1984	\$2,217,880	\$6,951,331	\$3,969,433	\$1,685,380	\$243,574	\$582,697	\$15,650,295
1985	\$2,669,862	\$6,429,332	\$3,182,007	\$1,848,676	\$212,913	\$1,123,566 (3)	\$15,466,356
1986	\$1,803,578	\$6,462,396	\$3,514,094	\$1,417,292	\$96,157	\$1,414,984 (4)	\$14,708,501
1987	\$1,559,600	\$6,811,614	\$3,571,841	\$1,469,612	\$104,180	\$167,450	\$13,684,297
<u>Budget</u>							
1988	\$4,082,565	\$7,075,438	\$4,498,550	\$1,651,803	\$169,759	\$156,734	\$17,634,849
1989	\$5,908,294	\$7,364,110	\$4,471,427	\$1,568,496	\$96,098	\$147,179	\$19,555,604

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds.
- (2) The City paid off a large property purchase in 1985.
- (3) The Downtown Development Authority refinanced their outstanding debt this year.
- (4) Urban Development & Housing contains the Downtown Development Authority and Community Development which illustrates the decline in Federal Revenues available for block grant programs.

Source: City Finance Department

TABLE 4A
City of Grand Junction, Colorado
SALES TAX RATES & LICENSING HISTORY

Licensing History

<u>Fiscal Year</u>	<u>Beginning</u>	<u>Opened</u>	<u>Closed</u>	<u>Ending</u>
1977	1,222	(1)	(1)	1,336
1978	1,336	(1)	(1)	1,464
1979	1,464	(1)	(1)	1,489
1980	1,489	(1)	(1)	1,588
1981	1,588	(1)	(1)	1,720
1982	1,720	(1)	(1)	1,821
1983	1,821	(1)	(1)	1,831
1984	1,831	(1)	(1)	1,819
1985	1,819	(1)	(1)	1,763
1986	1,763	(1)	(1)	1,821
1987	1,821	411	406	1,826
1988	1,826	502	534	1,794
1989	1,794	-	-	-

Sales Tax Rates

<u>Fiscal Year</u>	<u>State of Colorado</u>	<u>Mesa County</u>	<u>City of Grand Junction</u>	<u>Total</u>
1977	3.00%	0.00%	(4)	5.00%
1978	3.00%	0.00%	(4)	5.00%
1979	3.00%	0.00%	(4)	5.00%
1980	3.00%	0.00%	(4)	5.00%
1981	3.00%	0.00%	(4)	5.00%
1982	3.00%	2.00%	2.00%	7.00%
1983	3.00% - 3.50% (2)	2.00%	2.00%	7.00% - 7.50%
1984	3.50% - 3.00% (2)	2.00%	2.00%	7.50% - 7.00%
1985	3.00%	2.00%	2.00%	7.00%
1986	3.00%	2.00%	2.00%	7.00%
1987	3.00% (3)	2.00%	2.00%	7.00%
1988	3.00% (3)	2.00%	2.75%	7.75%
1989	3.00% (3)	2.00%	2.75%	7.75%

Notes:

- (1) Information was not available prior to 1987.
- (2) From May 1, 1983, through July 31, 1984, the State Sales Tax was 3.50%.
Prior to May 1, 1983, and after July 31, 1984, the State Sales Tax rate is 3.00%.
- (3) Tourism Promotion Fund Tax: Effective July 1, 1987, the tax rate is .20% on sales on taxable food, drink, lodging services, skiing, auto rentals and admissions to private tourist attractions. Effective Tax Rate on such sales equals 3.20%.
- (4) County Sales Tax was instituted 1-1-82, the City receives 32% of the second cent of the County Sales Tax.
- (5) Sales Tax included food, which was removed 12-31-81.
- (6) Effective 1-1-88, the City Sales Tax Rate equals 2.75%.

Source: City Finance Department

TABLE 4B

City of Grand Junction, Colorado

SALES AND USE TAX HISTORY

	<u>CITY</u> <u>SALES TAX</u> (4)	<u>CITY</u> <u>USE TAX</u>	<u>CITY SHARE</u> <u>OF COUNTY</u> <u>SALES TAX</u>	<u>TOTAL</u>
<u>Actual</u>				
1980	\$4,157,919 (1)	\$281,569	(2)	\$4,439,488
1981	\$6,740,488 (1)	\$494,005	(2)	\$7,234,493
1982	\$6,347,517	\$530,036	\$1,364,845	\$8,242,398
1983	\$5,627,187	\$324,835	\$1,540,671	\$7,492,693
1984	\$5,354,755	\$408,872	\$1,436,669	\$7,200,296
1985	\$5,206,935	\$345,949	\$1,321,486	\$6,874,370
1986	\$5,172,983	\$428,777	\$1,292,823	\$6,894,583
1987	\$5,606,110	\$359,313	\$1,329,634	\$7,295,057
<u>Budget</u>				
1988	\$7,863,222 (3)	\$468,605 (3)	\$1,422,273	\$9,754,100
1989	\$8,562,462	\$501,865	\$1,493,387	\$10,557,714

Notes:

- (1) SALES TAX INCLUDED FOOD, WHICH WAS REMOVED 12-31-81
- (2) COUNTY SALES TAX WAS INSTITUTED 1-1-82, THE CITY RECEIVES 32% OF THE SECOND CENT OF THE COUNTY SALES TAX
- (3) INCLUDES AN INCREASE OF THE CITY SALES & USE TAX FROM 2% TO 2.75%, EFFECTIVE 1-1-88
- (4) REPRESENTS A CASH BASIS AS COLLECTED BY THE CITY.

Source: City Finance Department

TABLE 4C

SALES TAX
STATISTICAL COMPARISON
BY BUSINESS TYPE

<u>BUSINESS TYPE</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
<u>Grocery Stores</u>	\$258,456.15 4.80%	\$247,667.08 4.76%	\$251,389.51 4.81%	\$254,711.66 4.55%	\$356,299.30 4.33%
<u>Autos and Campers</u>	\$284,451.63 5.29%	\$268,877.13 5.16%	\$307,388.62 5.88%	\$345,697.75 6.17%	\$509,239.22 6.19%
<u>Drug Stores</u>	\$83,571.79 1.55%	\$78,682.46 1.51%	\$76,802.73 1.47%	\$74,626.48 1.33%	\$113,531.29 1.38%
<u>Cafes and Hotels</u>	\$935,876.33 17.37%	\$949,907.82 18.24%	\$937,966.35 17.96%	\$980,529.05 17.51%	\$1,423,554.29 17.30%
<u>Clothing, Shoe and Dept.</u>	\$1,505,738.63 27.95%	\$1,532,602.35 29.43%	\$1,560,522.94 29.87%	\$1,598,751.14 28.56%	\$2,337,252.66 28.41%
<u>Furniture and Appliances</u>	\$100,409.01 1.86%	\$88,510.95 1.70%	\$108,004.55 2.07%	\$150,126.59 2.68%	\$199,932.95 2.43%
<u>Service Stations</u>	\$62,573.62 1.16%	\$61,616.02 1.18%	\$49,947.08 0.96%	\$54,816.15 0.98%	\$78,363.45 0.95%
<u>Liquor Stores</u>	\$126,668.24 2.35%	\$104,634.97 2.01%	\$110,689.63 2.12%	\$113,291.84 2.02%	\$160,772.37 1.95%
<u>Building Materials</u>	\$210,399.86 3.91%	\$225,192.39 4.32%	\$211,155.19 4.04%	\$248,743.75 4.44%	\$380,400.55 4.62%
<u>Other</u>	\$1,818,372.82 33.76%	\$1,650,092.11 31.69%	\$1,609,999.59 30.82%	\$1,777,291.22 31.76%	\$2,668,784.82 32.44%
TOTALS	\$5,386,518.08 100.00%	\$5,207,783.28 100.00%	\$5,223,866.19 100.00%	\$5,598,585.63 100.00%	\$8,228,130.90 100.00%

Notes:

(1) From 01/01/76 thru 12/31/87, the Sales Tax Rate was 2%.
Effective 01/01/88, Sales Tax Rate equals 2.75%.

(2) Excludes City's Portion of County Sales Tax.

(3) Represents an Accrual Basis, as collected by the vendors.

Source: City Finance Department

TABLE 40

SALES TAX
STATISTICAL COMPARISON
BY GEOGRAPHICAL AREA

GEOGRAPHICAL AREA	1984	1985	1986	1987	1988
Central Downtown	\$299,252.04 5.56%	\$251,180.11 4.82%	\$232,051.37 4.44%	\$244,892.45 4.37%	\$355,453.93 4.32%
Greater Downtown	\$516,313.65 9.59%	\$423,318.72 8.13%	\$356,698.06 6.83%	\$381,918.59 6.82%	\$562,955.77 6.84%
East North Avenue	\$304,324.63 5.65%	\$289,333.37 5.56%	\$316,792.92 6.06%	\$313,381.02 5.60%	\$436,323.72 5.30%
E. North Ave. Shopping Center	\$553,350.61 10.27%	\$607,849.48 11.67%	\$624,722.47 11.96%	\$629,382.59 11.24%	\$920,105.61 11.18%
West North Avenue	\$576,599.81 10.70%	\$522,557.05 10.03%	\$547,996.08 10.49%	\$588,194.67 10.51%	\$871,251.44 10.59%
12th Street	\$172,866.16 3.21%	\$171,756.99 3.30%	\$170,444.59 3.26%	\$170,378.99 3.04%	\$256,970.13 3.12%
7th Street	\$26,347.54 0.49%	\$19,312.76 0.37%	\$15,775.17 0.30%	\$19,725.25 0.35%	\$31,089.16 0.38%
1st Street	\$100,288.05 1.86%	\$108,701.63 2.09%	\$108,242.17 2.07%	\$107,569.26 1.92%	\$151,397.77 1.84%
Industrial Park	\$124,406.83 2.31%	\$102,454.31 1.97%	\$82,199.52 1.57%	\$81,740.35 1.46%	\$121,535.20 1.48%
Horizon Drive	\$418,466.85 7.77%	\$486,459.16 9.34%	\$449,660.80 8.61%	\$490,272.29 8.76%	\$704,242.95 8.56%
East Main Street	\$147,876.78 2.75%	\$118,466.66 2.27%	\$104,413.96 2.00%	\$106,119.86 1.90%	\$168,124.62 2.04%
West Main Street	\$308,926.51 5.74%	\$319,205.78 6.13%	\$326,573.65 6.25%	\$370,341.93 6.61%	\$546,522.74 6.64%
Orchard Mesa 1, Northwest	\$85,018.91 1.58%	\$61,761.17 1.19%	\$54,590.59 1.05%	\$59,896.93 1.07%	\$78,814.34 0.96%
Orchard Mesa 2, Northwest	\$57,059.73 1.06%	\$62,823.69 1.21%	\$62,302.21 1.19%	\$62,798.13 1.12%	\$91,728.10 1.11%
Orchard Mesa 3, South	\$14,587.23 0.27%	\$18,870.88 0.36%	\$17,410.35 0.33%	\$18,859.75 0.34%	\$34,666.03 0.42%
Mesa Mall	\$1,304,702.62 24.22%	\$1,353,339.49 25.99%	\$1,415,637.28 27.10%	\$1,488,199.36 26.58%	\$2,190,365.75 26.62%
Enclave Annexation	\$0.00 0.00%	\$0.00 0.00%	\$29,476.00 0.56%	\$93,691.47 1.67%	\$153,504.48 1.87%
Other Areas	\$376,130.13 <u>6.97%</u>	\$290,392.03 <u>5.57%</u>	\$308,879.00 <u>5.93%</u>	\$371,222.74 <u>6.64%</u>	\$553,079.16 <u>6.73%</u>
TOTALS	\$5,386,518.08 100.00%	\$5,207,783.28 100.00%	\$5,223,866.19 100.00%	\$5,598,585.63 100.00%	\$8,228,130.90 100.00%

Notes:

- (1) From 01/01/76 thru 12/31/87, the Sales Tax Rate was 2%.
- Effective 01/01/88, Sales Tax Rate equals 2.75%.
- (2) Excludes City's Portion of County Sales Tax.
- (3) Represents an Accrual Basis, as collected by the vendors.

Source: City Finance Department

TABLE 5A

City of Grand Junction, Colorado

PROPERTY TAX LEVIES AND COLLECTIONS (1)

Last Ten Fiscal Years

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Collections To Tax Levy
<u>Actual</u>									
1977	1978	\$922,687	\$900,696	97.62%	\$23,356	\$924,052	100.15%	\$10,624	1.15%
1978	1979	\$845,192	\$852,227	100.83%	\$10,624	\$862,851	102.09%	\$2,818	0.33%
1979	1980	\$937,185	\$919,627	98.13%	\$2,818	\$922,445	98.43%	\$7,090	0.76%
1980	1981	\$1,518,716	\$1,494,911	98.43%	\$7,090	\$1,502,001	98.90%	\$1,878	0.12%
1981	1982	\$1,594,352	\$1,589,028	99.67%	\$1,878	\$1,590,906	99.78%	\$1,008	0.06%
1982	1983	\$1,742,037	\$1,696,718	97.40%	\$1,008	\$1,697,726	97.46%	\$1,277	0.07%
1983	1984	\$1,826,564	\$1,807,250	98.94%	\$1,277	\$1,808,527	99.01%	\$3,853 (2)	0.21%
1984	1985	\$1,576,941	\$1,531,627	97.13%	\$3,853	\$1,535,480	97.37%	\$3,844 (2)	0.24%
1985	1986	\$1,603,140	\$1,587,321	99.01%	\$3,844	\$1,591,165	99.25%	\$12,962 (2)	0.81%
1986	1987	\$1,611,262	\$1,592,608	98.84%	\$12,962	\$1,605,570	99.65%	\$10,791 (2)	0.67%
<u>Budget</u>									
1987	1988	\$1,665,447							
1988	1989	\$1,664,158							

Notes:

- (1) Includes General, Special Revenue and Debt Service Funds
- (2) After property taxes were levied by the City Council, The Mesa County Assessor reduced the valuations of several properties within the City of Grand Junction. The tax levy, as reported, is the levy as approved by the City Council. Outstanding delinquent taxes has been reduced to reflect the change in property taxes for these properties.
- (3) 1978 thru 1987 are actual; 1988 & 1989 are budgeted.

Source: City Finance Department

TABLE 5B

COMPARISON OF SELECTED GOVERNMENT PROPERTY TAXES

MILL LEVIES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT.	SCHOOL DISTRICT #51	MESA COUNTY	COMBINED
<u>Actual</u>					
1977	1978	10.00	44.83	14.42	69.25
1978	1979	8.00	41.38	14.42	63.80
1979	1980	8.00	43.70	19.15	70.85
1980	1981	12.00	47.44	22.33	81.77
1981	1982	12.00	47.44	17.33	76.77
1982	1983	12.00	48.58	16.14	76.72
1983	1984	10.00	49.56	17.64	77.20
1984	1985	8.00	52.11	17.64	77.75
1985	1986	8.00	57.39	19.64	85.03
1986	1987	8.00	57.39	19.64	85.03
<u>Budget</u>					
1987	1988	5.55	36.96	14.21	56.72
1988	1989	6.10	41.88	19.50	67.48

PROPERTY TAX REVENUES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT.	SCHOOL DISTRICT #51	MESA COUNTY	COMBINED
		% Total	% Total	% Total	
<u>Actual</u>					
1977	1978	\$890,814 6.95	\$8,932,011 69.71	\$2,991,027 23.34	\$12,813,852 100.00
1978	1979	\$793,892 5.82	\$9,432,829 69.12	\$3,420,233 25.06	\$13,646,954 100.00
1979	1980	\$882,951 5.04	\$11,424,317 65.26	\$5,198,403 29.70	\$17,505,671 100.00
1980	1981	\$1,463,141 6.50	\$14,151,643 62.84	\$6,905,730 30.66	\$22,520,514 100.00
1981	1982	\$1,543,790 6.71	\$15,573,220 67.64	\$5,907,446 25.65	\$23,024,456 100.00
1982	1983	\$1,655,789 6.61	\$17,341,312 69.25	\$6,044,091 24.14	\$25,041,192 100.00
1983	1984	\$1,682,188 5.58	\$20,596,112 68.38	\$7,842,507 26.04	\$30,120,807 100.00
1984	1985	\$1,400,182 4.39	\$22,377,412 70.22	\$8,091,008 25.39	\$31,868,602 100.00
1985	1986	\$1,422,118 4.05	\$24,787,014 70.61	\$8,892,690 25.34	\$35,101,822 100.00
1986	1987	\$1,422,451 4.16	\$24,059,607 70.43	\$8,678,470 25.41	\$34,160,528 100.00
<u>Budget</u>					
1987	1988	\$1,472,887 4.48	\$22,484,722 68.45	\$8,889,013 27.07	\$32,846,622 100.00
1988	1989	\$1,506,725 4.15	\$23,462,204 64.60	\$11,348,866 31.25	\$36,317,795 100.00

Note:

General Fund Only.

Source: County Assessor's "Abstract of Assessment and Summary of Taxes".

TABLE 5C

City of Grand Junction, Colorado

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTIES

Last Ten Fiscal Years

<u>Levy Year</u>	<u>Collection Year</u>	<u>Assessed Valuation</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>	<u>Actual Value Level</u>
<u>Actual</u>					
1977	1978	\$89,081,390	\$296,937,966	30%	1973
1978	1979	\$99,236,560	\$330,788,530	30%	1973
1979	1980	\$110,368,820	\$367,896,070	30%	1973
1980	1981	\$121,928,380	\$406,427,930	30%	1973
1981	1982	\$128,649,130	\$428,830,430	30%	1973
1982	1983	\$137,982,380	\$459,941,270	30%	1973
1983	1984	\$168,218,810	\$649,839,194	21-29% (1)	1977
1984	1985	\$175,022,740	\$673,164,385	21-29% (1)	1977
1985	1986	\$177,764,730	\$700,985,729	21-29% (1)	1977
1986	1987	\$177,806,340	\$706,773,886	21-29% (1)	1977
<u>Budget</u>					
1987	1988	\$265,892,000	\$1,063,568,000	18-29% (2)	1983
1988	1989	\$247,004,120	\$1,075,000,000	16-29% (3)	1985

Notes:

(1) Residential property is assessed at 21% while other property is assessed at 29%.

(2) Residential property is assessed at 18% while other property is assessed at 29%.

(3) Residential property is assessed at 16% while other property is assessed at 29%.

Source: Mesa County Assessor

TABLE 5D

City of Grand Junction, Colorado

TEN PRINCIPAL TAXPAYERS, PROPERTY TAXES

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION OF PROPERTY</u> (1)
Mountain States Telephone and Telegraph	Utility	\$7,968,300
Equitable Life Assurance Society of U.S.	Shopping Center	\$7,352,770
Public Service Company of Colorado	Utility	\$3,645,350
PERA (Hilton Hotel)	Hotel	\$3,282,506
Sundstrand	Manufacturer	\$2,974,384
Central Bank (1st National Bank)	Bank	\$2,958,830
United Banks	Bank	\$2,407,440
Dillon Real Estate Co., Inc. (City Market)	Grocery Chain	\$1,739,786
Grand Junction Newspapers (Daily Sentinel)	Newspaper	\$1,486,190
Damba Corporation (Eastgate Shopping Center)	Shopping Center	\$1,115,391
Western States Motel Operations	Motel	\$1,015,190

Notes:

(1) 1988 valuation for taxes paid in 1989. Valuation is based on 1985 actual value.

Source: County Assessor

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TABLE 6
City of Grand Junction, Colorado
SPECIAL ASSESSMENT COLLECTIONS
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Current Assessments Due</u>	<u>Current Assessments Collected</u>	<u>Ratio of Collections to Amount Due</u>	<u>Total Outstanding Assessments</u>
<u>Actual</u>				
1978	\$181,485	\$181,485	100.00%	\$1,257,966
1979 (1)	\$199,519	\$199,519	100.00%	\$1,039,723
1980 (2)	\$151,678	\$151,678	100.00%	\$1,283,677
1981	\$148,510	\$143,121	96.37%	\$1,671,009
1982	\$196,306	\$194,031	98.84%	\$2,150,381
1983	\$209,964	\$208,067	99.10%	\$1,886,783
1984	\$199,377	\$195,189	97.90%	\$2,311,877
1985	\$331,391	\$309,989	93.54%	\$2,205,358
1986	\$329,882	\$321,612	97.49%	\$2,160,506
1987	\$321,111	\$297,245	92.57%	\$1,775,178
<u>Budget</u>				
1988	\$284,556	\$255,189	89.68%	\$1,422,797
1989	\$260,351			

Notes:

- (1) For 1979 and prior, the amount shown as Current Assessments Receivable includes an element of accrual.
- (2) For 1980 and prior, Special Assessment Collections were recorded as including interest and the information was not available to determine current assessments that were not collected in the year due.

Source: City Finance Department

TABLE 7A

CITY OF GRAND JUNCTION, COLORADO

CONSOLIDATED DEBT STATEMENT

<u>TYPE OF DEBT</u>	<u>FUND</u>	<u>PLEDGED REVENUE</u>	<u>ORIGINAL AMOUNT</u>	<u>INTEREST RATE</u>	<u>ISSUE DATE</u>	<u>FINAL PAYMENT DATE</u>
BONDS - G.O. WATER		WATER FEES	\$5,200,000	6.25% TO 9.5%	04-15-84	11-15-96
BONDS - REV TIARA RADO GOLF		GOLF FEES	\$450,000	8.50%	03-01-75	03-01-89
BONDS - REV PARKING AUTH.		PARKING FEES	\$950,000	7.0% TO 7.5%	07-01-74	07-01-91
BONDS - REV SEWER		SEWER FEES	\$8,225,000	6.8% TO 10.0%	11-01-80	11-01-05
BONDS - REV SWIMMING POOLS		SALES TAXES	\$1,210,000	5.6% TO 8.0%	12-15-85	11-15-95
BONDS - T.I. D.D.A. TAX INC.		PROPERTY TAXES	\$555,000	6.0% TO 8.0%	09-01-86	11-15-94
SUB TOTAL BONDS			\$16,590,000			
LEASE PURCH GENERAL		NONE	\$257,040	8.0%	10-01-84	10-01-89
SUB TOTAL OTHER			\$257,040			
TOTAL ALL			\$16,847,040			

<u>TYPE OF DEBT</u>	<u>FUND</u>	<u>PRINCIPAL OUTSTANDING 12-31-88</u>	<u>PROJECTED PRINCIPAL PAYMENTS FOR 1989</u>	<u>PROJECTED PRINCIPAL OUTSTANDING 12-31-89</u>	<u>TOTAL PRINCIPAL AND INTEREST OUTSTANDING</u>
BONDS - G.O. WATER		\$3,945,000	\$335,000	\$3,610,000	\$5,723,639
BONDS - REV TIARA RADO GOLF		\$40,000	\$40,000	\$0	\$41,700
BONDS - REV PARKING AUTH.		\$265,000	\$80,000	\$185,000	\$306,250
BONDS - REV SEWER		\$7,725,000	\$100,000	\$7,625,000	\$16,492,487
BONDS - REV SWIMMING POOLS		\$920,000	\$100,000	\$820,000	\$1,225,350
BONDS - T.I. D.D.A. TAX INC.		\$440,000	\$60,000	\$380,000	\$566,300
SUB TOTAL BONDS		\$13,335,000	\$715,000	\$12,620,000	\$24,355,726
LEASE PURCH GENERAL		\$51,408	\$51,408	\$0	\$55,521
SUB TOTAL OTHER		\$51,408	\$51,408	\$51,408	\$55,521
TOTAL ALL		\$13,386,408	\$766,408	\$12,671,408	\$24,411,247

Notes:

The City of Grand Junction and Mesa County have agreed to participate in a joint venture arrangement called the City of Grand Junction / Mesa County Joint Sewer System in order to provide collection and treatment facilities for the metropolitan area in the Grand Valley. The City has contracted to operate and maintain the joint system. Assets and liabilities of the City Sewer Fund were transferred to the Joint Sewer System in 1980. Audited financial statements are issued under a separate cover.

Source: City Finance Department

TABLE 7B

City of Grand Junction, Colorado

COMPUTATION OF LEGAL DEBT MARGIN

	88 Budget	89 Budget
	-----	-----
Estimated Actual Value as determined by Assessor (A)	\$1,063,568,000	\$1,075,000,000
	=====	=====
Debt limit - 3 % of actual value	\$31,907,040	\$32,250,000
Total General Obligation Debt (B)	\$4,325,000	\$3,945,000
Less: Debt exempted by law from legal debt margin (Water Bonds) (C)	\$4,250,000	\$3,945,000
	-----	-----
Total amount of debt applicable to debt limit	\$75,000	\$0
	-----	-----
Legal debt margin	\$31,832,040	\$32,250,000
	=====	=====

TABLE 7C

City of Grand Junction, Colorado

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

Last Ten Fiscal Years

Fiscal Year	Population (A)	Assessed Value in Thousands	Gross Bonded Debt	Debt Service Monies (1) Available	Debt Payable From Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
<u>Actual</u>								
1978	26,313	\$89,081	\$6,960,000		\$6,430,000	\$530,000	0.59%	\$20
1979	27,228	\$99,237	\$7,356,788		\$6,866,788	\$490,000	0.49%	\$18
1980	28,144	\$110,369	\$6,227,110		\$5,777,110	\$450,000	0.41%	\$16
1981	29,291	\$121,928	\$5,755,000		\$5,350,000	\$405,000	0.33%	\$14
1982	30,438	\$128,649	\$7,110,000		\$6,750,000	\$360,000	0.28%	\$12
1983	30,777	\$137,982	\$7,010,000		\$6,700,000	\$310,000	0.22%	\$10
1984	29,000	\$168,219	\$5,455,000		\$5,200,000	\$255,000	0.15%	\$9
1985	28,000	\$175,023	\$5,100,000		\$4,900,000	\$200,000	0.11%	\$7
1986	28,500	\$177,765	\$4,725,000		\$4,585,000	\$140,000	0.08%	\$5
1987	28,500	\$177,806	\$4,325,000		\$4,250,000	\$75,000	0.04%	\$3
<u>Budget</u>								
1988	29,000	\$265,892	\$3,945,000		\$3,945,000	\$0	0.00%	\$0
1989	30,000	\$247,004	\$3,610,000		\$3,610,000	\$0	0.00%	\$0

Notes:

(1) Includes all long-term General Obligation Debt

Source: (A) City Planning Department

All other; City Finance Department

TABLE 7D

City of Grand Junction, Colorado

REVENUE BOND COVERAGE
WATER AND SEWER BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<u>Actual</u>							
1978	\$2,584,859	\$1,514,490	\$1,070,369	\$25,000	\$318,356	\$343,356	3.12
1979	\$2,883,884	\$1,697,777	\$1,186,107	(2)	\$407,046	\$407,046	2.91
1980 (1)	\$1,801,922	\$1,490,992	\$310,930	(2)	\$337,970	\$337,970	0.92
1981	\$2,421,567	\$1,639,544	\$782,023	(2)	\$337,970	\$337,970	2.31
1982	\$2,513,473	\$1,772,355	\$741,118	(2)	\$418,630	\$418,630	1.77
1983	\$3,257,408	\$1,963,391	\$1,294,017	\$50,000	\$483,507	\$533,507	2.43
1984	\$3,255,641	\$2,125,695	\$1,129,946	(3)	\$466,541	\$466,541	2.42
1985	\$3,180,686	\$2,062,768	\$1,117,918	\$300,000	\$453,173	\$753,173	1.48
1986	\$2,952,111	\$2,119,421	\$832,690	\$315,000	\$452,122	\$767,122	1.09
1987	\$3,201,978	\$2,155,311	\$1,046,667	\$335,000	\$434,983	\$769,983	1.36
<u>Budget</u>							
1988	\$3,305,942	\$2,187,752	\$1,118,190	\$305,000	\$390,685	\$695,685	1.61
1989	\$3,528,511	\$2,317,799	\$1,210,712	\$335,000	\$365,513	\$700,513	1.73

Notes:

- (1) The City of Grand Junction and Mesa County have agreed to participate in a joint venture arrangement called the City of Grand Junction / Mesa County Joint Sewer System in order provide collection and treatment facilities for the metropolitan area of the Grand Valley. The City has contracted to operate and maintain the joint system. Assets and liabilities of the City Sewer Fund were transferred to the Joint Sewer System in 1980. Audited financial statements for the Joint Sewer System are issued under a separate cover.
- (2) General Obligation Water Refunding Bonds 1978-B and General Obligation Water Bonds 1978-C had maturities starting in 1991.
- (3) General Obligation Water Refunding Bonds 1984, refunded 1978-B and 1978-C with new maturities starting in 1985.

TABLE B
City of Grand Junction, Colorado

TEN YEAR BUDGETED STAFFING HISTORY
FULL TIME EMPLOYEES

	<u>FUND</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
ADMINISTRATION														
Council	100	0	0	0	0	0	0	0	0	0	0	0	0	0
Manager	100	2	2	2	2	2	2	2	2	2	2	2	1	1
Attorney	100	2	2	3	3	4	4	3	3	2	2	2	2	2
Public Information	100	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ADMINISTRATION		5	5	6	7	8	8	6	6	5	4	4	3	3
CENTRAL SERVICES														
Finance														
-Administration	100	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0
-Personnel	100	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	3.0	2.0	4.0	4.0
-Budget & Accounting	100	7.0	7.0	7.0	7.0	7.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0
-Collection Services														
General Recievables	100	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	1.0	1.0	3.0	4.0
Utility Billing	301	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>8.0</u>	<u>9.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>6.0</u>	<u>6.0</u>
Sub - Coll. Serv.		9.0	10.0	10.0	10.0	10.0	11.0	11.0	12.0	11.0	9.0	9.0	9.0	10.0
-Information Services	401	11.0	11.0	11.0	11.0	11.0	12.0	11.0	11.0	11.0	9.0	10.0	8.0	8.0
Sub. - Finance, 100		<u>13.5</u>	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>	<u>15.5</u>	<u>15.5</u>	<u>16.5</u>	<u>16.5</u>	<u>12.5</u>	<u>11.5</u>	<u>16.0</u>	<u>17.0</u>
Subtotal - Finance		31.5	32.5	32.5	32.5	32.5	35.5	34.5	36.5	35.5	29.5	29.5	30.0	31.0
Support Services														
-Administration	100	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0	1.0
-City Clerk	100	4.0	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0
-Purchasing	100	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Sub. - Support Serv., 100		<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>8.5</u>	<u>7.5</u>	<u>8.5</u>	<u>8.0</u>	<u>8.0</u>
-Stores	403	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	1.0
-Print Shop	403	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Sub. - Support Serv., 403		<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>2.0</u>	<u>2.0</u>
Subtotal - Support Serv.		11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	10.5	11.5	10.0	10.0
TOTAL CENTRAL SERVICES, 100		22.0	23.0	23.0	23.0	23.0	24.0	24.0	25.0	25.0	20.0	20.0	24.0	25.0
TOTAL CENTRAL SERVICES		43.0	44.0	44.0	44.0	44.0	47.0	46.0	48.0	47.0	40.0	41.0	40.0	41.0
FIRE														
Sworn	100	53	54	64	64	65	65	65	65	64	56	58	58	58
Non-Sworn	100	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FIRE		54	55	65	65	66	66	66	66	65	57	60	60	60
PARKS & RECREATION														
Administration	100	3	3	3	3	3	3	3	3	3	3	4	4	4
Parks	100	21	21	21	23	23	23	23	24	22	17	17	17	17
Recreation	100	2	2	2	2	2	2	2	2	2	2	2	2	2
LP Auditorium	100	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-total, 100		<u>26</u>	<u>26</u>	<u>26</u>	<u>28</u>	<u>29</u>	<u>29</u>	<u>29</u>	<u>30</u>	<u>27</u>	<u>22</u>	<u>23</u>	<u>23</u>	<u>23</u>
Cemeteries	307	5	5	5	5	5	6	5	4	4	4	4	4	4
Golf Courses	305	6	7	7	7	7	7	7	7	7	7	7	7	7
Swimming Pools	304	0	0	0	0	0	0	0	0	1	0	0	0	0
Two Rivers	303	<u>3</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL PARKS & RECREATION		40	43	43	45	48	49	47	47	45	37	38	38	38

TABLE B
City of Grand Junction, Colorado

TEN YEAR BUDGETED STAFFING HISTORY
FULL TIME EMPLOYEES
(Continued)

	FUND	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
POLICE														
Office of Chief														
-Sworn	100	1	2	2	2	2	2	2	1	1	2	2	2	2
-Non-Sworn	100	1	1	1	1	1	1	1	1	1	1	1	1	1
Operations														
-Sworn	100	49	50	53	55	59	60	63	63	63	48	50	49	48
-Non-Sworn	100	6	6	6	6	6	6	6	4	2	3	3	11	11
Services														
-Sworn	100	5	5	4	4	8	8	8	8	5	5	8	13	13
-Non-Sworn	100	<u>5</u>	<u>5</u>	<u>5</u>	<u>7</u>	<u>7</u>	<u>10</u>	<u>12</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>12</u>	<u>3</u>	<u>3</u>
Subtotal Sworn, 100		55	57	59	61	69	70	73	72	69	55	60	64	63
Subtotal Non-Sworn 100		12	12	12	14	14	17	19	16	14	15	16	15	15
911 Communications														
-Sworn	405	0	0	0	0	0	0	0	0	0	0	0	0	0
-Non-Sworn	405	8	8	8	8	10	14	15	16	16	13	13	16	16
TOTAL SWORN		55	57	59	61	69	70	73	72	69	55	60	64	63
TOTAL NON-SWORN		<u>20</u>	<u>20</u>	<u>20</u>	<u>22</u>	<u>24</u>	<u>31</u>	<u>34</u>	<u>32</u>	<u>30</u>	<u>28</u>	<u>29</u>	<u>31</u>	<u>31</u>
TOTAL POLICE		75	77	79	83	93	101	107	104	99	83	89	95	94
PUBLIC WORKS														
General	100	43.0	46.0	48.0	53.0	55.0	59.0	59.0	59.0	52.0	46.0	47.0	45.5	43.5
Planning	100	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>10.0</u>	<u>9.0</u>	<u>7.0</u>	<u>6.0</u>	<u>5.0</u>	<u>5.0</u>
Subtotal, 100		44.0	47.0	49.0	54.0	56.0	60.0	60.0	69.0	61.0	53.0	53.0	50.5	48.5
Equipment	402	8.0	9.0	9.0	9.0	10.0	12.0	11.0	10.0	7.0	7.0	8.0	8.0	8.0
Utilities														
-Administration	301	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.5	2.5
-Sewer	902	11.0	12.0	13.0	15.0	16.0	19.0	24.0	31.0	31.0	28.0	27.0	29.0	30.5
-Trash	302	23.0	14.0	14.0	17.0	17.0	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.0
-Water	301	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>25.0</u>	<u>23.0</u>	<u>22.0</u>	<u>20.0</u>	<u>20.0</u>	<u>21.0</u>	<u>20.5</u>
Subtotal Utilities		58.0	50.0	51.0	56.0	57.0	61.0	68.0	72.0	71.0	64.0	64.0	68.5	69.5
TOTAL PUBLIC WORKS		110.0	106.0	109.0	119.0	123.0	133.0	139.0	151.0	139.0	124.0	125.0	127.0	126.0
FUND SUMMARY														
General Fund	100	218	225	240	252	265	274	277	284	266	226	236	240	238
Water Fund	301	31	31	31	31	31	32	34	33	31	29	30	30	29
Trash Fund	302	23	14	14	17	17	18	18	17	17	15	15	16	16
Two Rivers	303	3	5	5	5	7	7	6	6	6	4	4	4	4
Swimming Pools	304	0	0	0	0	0	0	0	0	1	0	0	0	0
Golf Courses	305	6	7	7	7	7	7	7	7	7	7	7	7	7
Cemeteries	307	5	5	5	5	5	6	5	4	4	4	4	4	4
Information Services	401	11	11	11	11	11	12	11	11	11	9	10	8	8
Equipment Fund	402	8	9	9	9	10	12	11	10	7	7	8	8	8
Stores / Print Shop	403	3	3	3	3	3	3	3	3	3	3	3	2	2
911 Communications	405	8	8	8	8	10	14	15	16	16	13	13	16	16
Sewer Fund	902	<u>11</u>	<u>12</u>	<u>13</u>	<u>15</u>	<u>16</u>	<u>19</u>	<u>24</u>	<u>31</u>	<u>31</u>	<u>28</u>	<u>27</u>	<u>29</u>	<u>31</u>
TOTAL ALL FUNDS		327	330	346	363	382	404	411	422	400	345	357	363	362
		====	====	====	====	====	====	====	====	====	====	====	====	====

Source: City Personnel Division

TABLE 9
City of Grand Junction, Colorado

GENERAL INFORMATION

Date of Incorporation: July 19, 1882 (A)
 Date Charter Adopted: September 14, 1909 (A)
 Form of Government: Council Manager (A)

Area: 14.6 square miles (B)

Miles of streets - 1988 (B)
 Paved 158 Miles
 Unpaved 9 Miles

Miles of sewers - 1988 (B)
 Storm 19 Miles
 Sanitary 185 Miles

Building Permits (C)

<u>Year</u>	<u># Issued</u>	<u>\$ Value</u>
1979	895	\$20,770,411
1980	966	\$24,049,332
1981	987	\$58,610,103
1982	1,077	\$44,052,964
1983	1,033	\$39,072,517
1984	799	\$17,979,421
1985	578	\$16,750,292
1986	584	\$7,574,695
1987	692	\$10,583,829
1988	659	\$14,904,510

Police Protection (D)
 Number of employees 95
 Vehicular patrol units 16

Fire Protection (E)
 Number of employees 60
 Number of stations 4

Recreation (F)
 Parks 247 Acres
 Swimming Pools 1 Indoor, and 1 Outdoor
 Tennis Courts 8
 Shelters 4
 Baseball Stadium 1 Lighted
 Football / Track Stadium 1 Lighted
 Softball Fields 4 Lighted
 Golf Courses 2 - 159 Acres
 Outdoor Basketball Courts 1 Lighted

TABLE 9
City of Grand Junction, Colorado

GENERAL INFORMATION
(Continued)

Education: School District No. 51 (H)

<u>Type</u>	<u>Number</u>	<u>Enrollment</u>	<u>Teacher Pupil Ratio</u>
Elementary	20	8,012	25
Middle	6	3,627	25
Secondary	6	<u>4,509</u> 16,148	25

City of Grand Junction Employees: 362 (G)

Elections: (A)

Number of registered voters; 12,979

Percentage of registered voters voting in:

Last General Election 14.5%

Last Municipal Election 28.4%

Sources:

- (A) City Clerk
- (B) Public Works Department
- (C) County Building Department
- (D) City Police Department
- (E) City Fire Department
- (F) City Parks and Recreation Department
- (G) City Personnel Department
- (H) Mesa County Valley School District No. 51

Note: The enrollment figures and the Teacher/Pupil Ratio are an average for the 1987-88 school year.

TABLE 10

City of Grand Junction, Colorado

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

<u>Name of Official (A)</u>	<u>Title (A)</u>	<u>1988 Annual Salary</u>	<u>1989 Annual Salary</u>
John W. Bennett	Mayor	\$3,000	\$3,000
William E. McCurry	Mayor Pro Tempore	\$2,400	\$2,400
Other Councilmen in Aggregate		\$12,000	\$12,000
Mark K. Achen	City Manager	\$55,944	\$59,988
David A. Palmer	Municipal Court Administrator (approx)	\$15,900	\$15,900
Allen R. Sartin	Finance Director	\$44,220	\$46,992
Stephan Anderson	Support Services Director	\$42,684	\$45,000
Dan Wilson	City Attorney	\$47,000	\$50,000
Robert Evers	Chief of Police	\$46,572	\$48,996
Richard E. Greene	Fire Chief	\$46,764	\$48,636
James L. Shanks	Director of Public Works	\$49,068	\$51,036
Ted Novack	Parks and Recreation Director	\$43,284	\$46,992

The Finance Director and Comptroller are both covered by Surety Bonds in the amount of \$100,000. All employees including the finance Director and Comptroller are covered by a blanket bond in the amount of \$5,000,000. (B)

Source:

- (A) City Clerk
- (B) City Finance Department

CITY OF GRAND JUNCTION
1989 BUDGET

CAPITAL IMPROVEMENT PROJECTS

This section includes three sets of summary totals and the detail descriptions of the capital improvement projects budgeted for the current year. Each set of summary totals lists all projects and are sorted/subtotalled as follows:

- o Summary listing by project type.
- o Summary listing by department.
- o Summary listing by fund.

The summaries are followed by individual project descriptions. These individual project descriptions are in the same sequence as the summary listing by fund.

CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY FUND

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989
FIN INFO. SERV.	100 3	NEW CENTRAL COMPUTER	200,000
FIR FIRE SUPPRESSION	100 2	LAND ACQUISITION - STATION #2	55,000
PAR TWO RIVERS	100 2	CEILING INSULATION, TWO RIVERS	10,692
PAR PARKS	100 2	SECURITY LIGHTING, SHERWOOD PARK	19,000
PAR TWO RIVERS	100 2	CEILING TILE REPLACEMENT, TWO RIVERS	24,500
PAR TWO RIVERS	100 2	REPLACE CARPET, CARPET AUDITORIUM/STORAGE, TWO RIVERS	26,520
PAR PARKS	100 2	REPLACE PLAYGROUND EQUIP., POMONA PARK	30,000
PAR STADIUM	100 2	REPLACE 1/3 OF BASEBALL OUTFIELD FENCE	4,000
PAR PARKS	100 2	INSTALL SHELTER(S) & TABLES, LINCOLN PARK	23,150
PAR PARKS	100 2	CIP SELF HELP PROGRAM, ALL PARKS	25,000
POL FACILITIES MAINT.	100 2	RESURFACE PARKING LOT	5,904
PWK FACILITIES MAINT.	100 2	SALT STORAGE FACILITY	32,000
PWK STREETS, C.G.S.	100 1	CURB, GUTTER & SIDEWALK REPAIRS	94,000
PWK STREETS, BRIDGES	100 1	BRIDGE REPLACEMENT 26.1 G ROAD	192,000
PWK SPECIAL PROJECTS	100 4	RIVER FRONT PROJECT	70,000
PWK ALLEYS	100 1	ALLEY IMPROVEMENTS	200,000
PWK FACILITIES MAINT.	100 2	MOVE ASPHALT TANK/CONSTRUCT WASTE AREA	13,300
PWK STREETS, BRIDGES	100 1	BRIDGE GUARD RAILS	5,000
PWK STREETS, PAVING	100 1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	723,000
PWK FACILITIES MAINT.	100 2	CITY HALL MAINTENANCE	10,000
PWK STREETS, SIGNALS	100 1	UPGRADE TRAFFIC SIGNALS	24,000
PWK STREETS, SIGNS	100 4	CITY ENTRANCE SIGN	17,987
PWK STREETS, SIGNALS	100 1	TRAFFIC SIGNAL HORIZON DR/CROSSROADS BLVD	56,000
PWK STREETS, PAVING	100 1	RECONSTRUCTION, FORESIGHT PARK	50,000
PWK STREETS, EQUIP.	100 3	CRACK FILL KETTLE	10,000
PWK STREETS, PAVING	100 1	CONTRACT STREET OVERLAY	832,000
PWK SPECIAL PROJECTS	100 2	ENLARGEMENT OF CITY HALL PARKING LOT	8,500
PWK STREETS	100 1	PETITIONED SPECIAL IMPROVE. DIST., CITY PORTION	50,000
PWK STREETS, LIGHTS	100 1	STREET LIGHT INSTALLATION	25,000
TOTAL GENERAL FUND			2,852,633
PWK SPECIAL PROJECTS	100 1	WEST END MAIN STREET DEVELOPMENT	1,260,900
TOTAL ECONOMIC DEVELOPMENT FUND			1,260,900
PWK STREETS, PAVING	205 1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	583,691
TOTAL PATTERSON ROAD FUND			583,691
PWK WATER DISTRIBUTE	301 1	FIRE HYDRANT REPLACEMENT	10,000
PWK WATER DISTRIBUTE	301 1	WATERLINE REPLACEMENT, 14TH STREET, UTE-GUNNISON	226,220
PWK WATER DISTRIBUTE	301 1	WATERLINE RELOCATION, 5TH STREET BRIDGE	133,000
PWK WATER SUPPLY	301 4	WATER RIGHTS PURCHASE	2,000
PWK WATER SUPPLY	301 1	REHABILITATION, KANNAH CREEK/PURDY MESA FLOWLINE	19,500
PWK WATER DISTRIBUTE	301 1	WATERLINE REPLACEMENT - WEST KENNEDY, FRANKLIN, BALSAM AND JUNIPER	31,062
PWK WATER DISTRIBUTE	301 1	WATERLINE REPLACEMENT - ELM STREET 20 TO 20 1/4 ROAD	13,097
PWK WATER SUPPLY	301 1	NORTH FORK DIVERSION PIPELINE	400,000
TOTAL WATER FUND			834,879

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CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY FUND (CONTINUED)

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989
PAR GOLF	305	2 GOLF - CLUBHOUSE RENOVATION - LINCOLN PARK	10,000
TOTAL LINCLON PARK GOLF COURSE FUND			10,000
PAR GOLF	306	2 GOLF - CLUBHOUSE RENOVATION - TIARA RADO	30,000
PAR GOLF	306	2 PRESSURIZE BACK NINE IRRIGATION - TIARA RADO	19,000
PAR GOLF	306	2 RECONSTRUCTION OF 9TH GREEN - TIARA RADO	30,000
TOTAL TIARA RADO GOLF COURSE FUND			79,000
POL COMMUNICATIONS	405	3 COM CENTER EQUIPMENT REPLACEMENT AND ADDITION	14,000
TOTAL COMMUNICATIONS CENTER FUND			14,000
PWK SEWER, COLLECTION	902	1 CONSTRUCTION, INTERCEPTOR, 15TH STREET	391,500
PWK SEWER, COLLECTION	902	1 SEWERLINE REPAIR AND REPLACEMENT	210,500
PWK SEWER, PLANT	902	3 AIR SCRUBBER MODIFICATIONS	25,000
TOTAL JOINT SEWER SYSTEM FUND			635,000
TOTAL CAPITAL IMPROVEMENT PROJECTS			6,270,103

SOURCE: CITY FINANCE DEPARTMENT

CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY TYPE

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989	
PWK STREETS, BRIDGES	100	1	BRIDGE GUARD RAILS	5,000
PWK STREETS, C.G.S.	100	1	CURB, GUTTER & SIDEWALK REPAIRS	94,000
PWK STREETS	100	1	PETITIONED SPECIAL IMPROVE. DIST., CITY PORTION	50,000
PWK ALLEYS	100	1	ALLEY IMPROVEMENTS	288,000
PWK STREETS, PAVING	100	1	RECONSTRUCTION, FORESIGHT PARK	50,000
PWK STREETS, PAVING	100	1	CONTRACT STREET OVERLAY	832,000
PWK STREETS, PAVING	100	1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	723,000
PWK STREETS, SIGNALS	100	1	UPGRADE TRAFFIC SIGNALS	24,000
PWK STREETS, SIGNALS	100	1	TRAFFIC SIGNAL HORIZON DR/CROSSROADS BLVD	56,000
PWK STREETS, LIGHTS	100	1	STREET LIGHT INSTALLATION	25,000
PWK STREETS, BRIDGES	100	1	BRIDGE REPLACEMENT 26.1 G ROAD	192,000
PWK SPECIAL PROJECTS	100	1	WEST END MAIN STREET DEVELOPMENT	1,260,900
PWK STREETS, PAVING	205	1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	583,691
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT, 14TH STREET, UTE-GUNNISON	226,220
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT - ELM STREET 20 TO 20 1/4 ROAD	13,097
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT - WEST KENNEDY, FRANKLIN, BALSAM AND JUNIPER	31,062
PWK WATER SUPPLY	301	1	NORTH FORK DIVERSION PIPELINE	400,000
PWK WATER DISTRIBUTE	301	1	FIRE HYDRANT REPLACEMENT	10,000
PWK WATER DISTRIBUTE	301	1	WATERLINE RELOCATION, 5TH STREET BRIDGE	133,000
PWK WATER SUPPLY	301	1	REHABILITATION, KANNAH CREEK/PURDY MESA FLOWLINE	19,500
PWK SEWER, COLLECTION	902	1	SEWERLINE REPAIR AND REPLACEMENT	218,500
PWK SEWER, COLLECTION	902	1	CONSTRUCTION, INTERCEPTOR, 15TH STREET	391,500
TOTAL INFRASTRUCTURE			5,546,470	
PAR PARKS	100	2	INSTALL SHELTER(S) & TABLES, LINCOLN PARK	23,150
PAR PARKS	100	2	CIP SELF HELP PROGRAM, ALL PARKS	25,000
PAR TWO RIVERS	100	2	REPLACE CARPET, CARPET AUDITORIUM/STORAGE, TWO RIVERS	26,520
PAR PARKS	100	2	SECURITY LIGHTING, SHERWOOD PARK	19,000
PAR TWO RIVERS	100	2	CEILING INSULATION, TWO RIVERS	10,692
FIR FIRE SUPPRESSION	100	2	LAND ACQUISITION - STATION #2	55,000
PWK SPECIAL PROJECTS	100	2	ENLARGEMENT OF CITY HALL PARKING LOT	0,500
PWK FACILITIES MAINT.	100	2	CITY HALL MAINTENANCE	10,000
PAR PARKS	100	2	REPLACE PLAYGROUND EQUIP., POMONA PARK	30,000
PAR STADIUM	100	2	REPLACE 1/3 OF BASEBALL OUTFIELD FENCE	4,000
PWK FACILITIES MAINT.	100	2	SALT STORAGE FACILITY	32,000
PAR TWO RIVERS	100	2	CEILING TILE REPLACEMENT, TWO RIVERS	24,500
PWK FACILITIES MAINT.	100	2	MOVE ASPHALT TANK/CONSTRUCT WASTE AREA	13,300
POL FACILITIES MAINT.	100	2	RESURFACE PARKING LOT	5,904
PAR GOLF	305	2	GOLF - CLUBHOUSE RENOVATION - LINCOLN PARK	10,000
PAR GOLF	306	2	PRESSURIZE BACK NINE IRRIGATION - TIARA RADD	19,000
PAR GOLF	306	2	GOLF - CLUBHOUSE RENOVATION - TIARA RADD	30,000
PAR GOLF	306	2	RECONSTRUCTION OF 9TH GREEN - TIARA RADD	30,000
TOTAL FACILITIES			376,646	

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CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY TYPE (CONTINUED)

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989	
FIN INFO. SERV.	100	3	NEW CENTRAL COMPUTER	200,000
PWK STREETS, EQUIP.	100	3	CRACK FILL KETTLE	18,000
PDL COMMUNICATIONS	405	3	COM CENTER EQUIPMENT REPLACEMENT AND ADDITION	14,000
PWK SEWER, PLANT	902	3	AIR SCRUBBER MODIFICATIONS	25,000
TOTAL EQUIPMENT			257,000	
PWK SPECIAL PROJECTS	100	4	RIVER FRONT PROJECT	70,000
PWK STREETS, SIGNS	100	4	CITY ENTRANCE SIGN	17,987
PWK WATER SUPPLY	301	4	WATER RIGHTS PURCHASE	2,000
TOTAL OTHER			89,987	
TOTAL CAPITAL IMPROVEMENT PROJECTS			6,270,103	

SOURCE: CITY FINANCE DEPARTMENT

CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY DEPARTMENT

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989
FIN INFO. SERV.	100 3	NEW CENTRAL COMPUTER	200,000
TOTAL FINANCE DEPARTMENT			200,000
FIR FIRE SUPPRESSION	100 2	LAND ACQUISITION - STATION #2	55,000
TOTAL FIRE DEPARTMENT			55,000
PAR PARKS	100 2	CIP SELF HELP PROGRAM, ALL PARKS	25,000
PAR TWO RIVERS	100 2	CEILING INSULATION, TWO RIVERS	10,692
PAR PARKS	100 2	SECURITY LIGHTING, SHERWOOD PARK	19,000
PAR TWO RIVERS	100 2	CEILING TILE REPLACEMENT, TWO RIVERS	24,500
PAR TWO RIVERS	100 2	REPLACE CARPET, CARPET AUDITORIUM/STORAGE, TWO RIVERS	26,520
PAR PARKS	100 2	REPLACE PLAYGROUND EQUIP., POMONA PARK	30,000
PAR STADIUM	100 2	REPLACE 1/3 OF BASEBALL OUTFIELD FENCE	4,000
PAR PARKS	100 2	INSTALL SHELTER(S) & TABLES, LINCOLN PARK	23,150
PAR GOLF	305 2	GOLF - CLUBHOUSE RENOVATION - LINCOLN PARK	10,000
PAR GOLF	306 2	PRESSURIZE BACK NINE IRRIGATION - TIARA RADD	19,000
PAR GOLF	306 2	GOLF - CLUBHOUSE RENOVATION - TIARA RADD	30,000
PAR GOLF	306 2	RECONSTRUCTION OF 9TH GREEN - TIARA RADD	30,000
TOTAL PARKS AND RECREATION DEPARTMENT			251,862
POL FACILITIES MAINT.	100 2	RESURFACE PARKING LOT	5,904
POL COMMUNICATIONS	405 3	COM CENTER EQUIPMENT REPLACEMENT AND ADDITION	14,000
TOTAL POLICE DEPARTMENT			19,904
PWK FACILITIES MAINT.	100 2	MOVE ASPHALT TANK/CONSTRUCT WASTE AREA	13,300
PWK STREETS, C.G.S.	100 1	CURB, GUTTER & SIDEWALK REPAIRS	94,000
PWK SPECIAL PROJECTS	100 4	RIVER FRONT PROJECT	70,000
PWK STREETS, BRIDGES	100 1	BRIDGE REPLACEMENT 26.1 G ROAD	192,000
PWK FACILITIES MAINT.	100 2	CITY HALL MAINTENANCE	10,000
PWK STREETS	100 1	PETITIONED SPECIAL IMPROVE. DIST., CITY PORTION	50,000
PWK STREETS, SIGNALS	100 1	UPGRADE TRAFFIC SIGNALS	24,000
PWK SPECIAL PROJECTS	100 2	ENLARGEMENT OF CITY HALL PARKING LOT	0,500
PWK STREETS, BRIDGES	100 1	BRIDGE GUARD RAILS	5,000
PWK STREETS, EQUIP.	100 3	CRACK FILL KETTLE	10,000
PWK STREETS, PAVING	100 1	CONTRACT STREET OVERLAY	832,000
PWK STREETS, PAVING	100 1	RECONSTRUCTION, FORESIGHT PARK	50,000
PWK STREETS, SIGNS	100 4	CITY ENTRANCE SIGN	17,987
PWK STREETS, SIGNALS	100 1	TRAFFIC SIGNAL HORIZON DR/CROSSROADS BLVD	56,000
PWK STREETS, LIGHTS	100 1	STREET LIGHT INSTALLATION	25,000
PWK STREETS, PAVING	100 1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	723,000
PWK ALLEYS	100 1	ALLEY IMPROVEMENTS	200,000
PWK FACILITIES MAINT.	100 2	SALT STORAGE FACILITY	32,000
PWK SPECIAL PROJECTS	100 1	WEST END MAIN STREET DEVELOPMENT	1,260,900

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CITY OF GRAND JUNCTION, COLORADO

1989 CAPITAL IMPROVEMENT PROJECTS, BY DEPARTMENT (CONTINUED)

DEP CATEGORY	FUND TYPE	PROJECT TITLE	1989	
PWK STREETS, PAVING	205	1	RECONSTRUCTION PATTERSON ROAD - 25 1/2 TO 26 ROAD	583,691
PWK WATER SUPPLY	301	1	REHABILITATION, KANNAH CREEK/PURDY MESA FLOWLINE	19,500
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT, 14TH STREET, UTE-GUNNISON	226,220
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT - WEST KENNEDY, FRANKLIN, BALSAM AND JUNIPER	31,862
PWK WATER DISTRIBUTE	301	1	WATERLINE RELOCATION, 5TH STREET BRIDGE	133,000
PWK WATER DISTRIBUTE	301	1	FIRE HYDRANT REPLACEMENT	10,000
PWK WATER DISTRIBUTE	301	1	WATERLINE REPLACEMENT - ELM STREET 28 TO 28 1/4 ROAD	13,097
PWK WATER SUPPLY	301	4	WATER RIGHTS PURCHASE	2,000
PWK WATER SUPPLY	301	1	NORTH FORK DIVERSION PIPELINE	400,000
PWK SEWER, COLLECTION	902	1	CONSTRUCTION, INTERCEPTOR, 15TH STREET	391,500
PWK SEWER, COLLECTION	902	1	SEWERLINE REPAIR AND REPLACEMENT	218,500
PWK SEWER, PLANT	902	3	AIR SCRUBBER MODIFICATIONS	25,000
			TOTAL PUBLIC WORKS DEPARTMENT	5,743,337
			TOTAL CAPITAL IMPROVEMENT PROJECTS	6,270,103

SOURCE: CITY FINANCE DEPARTMENT

CAPITAL IMPROVEMENT PROJECT

Date: 05/26/88

Requesting Department: POLICE

Account Number: 405-022015-906536-00000

Project Title: GREATER GRAND VALLEY COMMUNICATIONS
CENTER - EQUIPMENT REPLACEMENT AND ADDITION

Description, Justification, Funding:

1989: Replace Dictaphone Model 4000 Logging Recorder (\$14,000) due to age and decreased reliability, funded by user agency cost share.

1990: Replace 3 radio consoles (\$75,000), MCSO Tower (\$20,000), Water Plant Antenna System (\$2,000), and GJFD Base (\$3,500), funded by user agency cost share.

1991: With space available, addition of the following equipment will improve service rendered by improving working environment/procedures and allowing better use of personnel: 1 Console position (\$25,000); 1 Paging Encoder (\$3,000); 3 Recall Recorders (\$8,000); Projector Mapping System (\$7,500); funded by user agency cost share.

1992: Replace Model 5000 Logging Recorder (\$20,000); replace 3 double Recall Recorders (\$12,000); funded by user agency cost share.

1993: Replace MCSO Base/Repeater (\$9,500); replace GJFD B Base/Repeater (\$9,500); replace GJPD Base/Repeater (\$9,500), funded by user agency cost share.

1994: Purchase private microwave system to replace present wireline systems and provide control of the Grand Mesa Site (\$50,000), funded by user agency cost share.

(CONTINUED)

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	TOTAL
CAPITAL COST:											
ENGINEERING/DESIGN											
LAND ACQUISITION											
CONSTRUCTION											
OTHER	14,000	100,500	43,500	32,000	34,500	50,000			11,000		285,500
TOTAL	14,000	100,500	43,500	32,000	34,500	50,000			11,000		285,500
CAPITAL FUNDING SOURCES:											
1. GENERAL FUND (100)	8,600	61,796	26,747	19,676	21,214	38,744			6,764		175,549
2. OTHER AGENCIES	5,392	38,704	16,753	12,324	13,286	19,256			4,236		109,951
3.											
TOTAL	14,000	100,500	43,500	32,000	34,500	50,000			11,000		285,500
OPERATING COST	(27)	(864)	612		(1,300)						(1,579)
OPERATING REVENUE	(10)	(333)	236		(500)						(607)

CITY OF GRAND JUNCTION
1989 BUDGET

LONG RANGE FINANCIAL PROJECTIONS

This section includes summary data from the long range financial projections for the General Fund, Water Fund, Sanitation Fund, Sewer Fund, and Equipment Fund.

The detail level assumptions for these projections are available in the Public Works and Finance departments. The following summarizes the major assumptions included in all projections.

- o Revenues are projected individually for each fund.

The major revenues in the General Fund are city sales tax (5.5% growth rate), city use tax (alternating pattern with 1.7% growth), city's share of county sales tax (5% growth rate), property tax (1.7% growth rate); other local revenues and revenue from other governments are based on individual projections which vary greatly among the large number of sources.

The utility funds primary revenue sources are fees for services. Rate increases are shown in the years anticipated (i.e., RI-10% means rate increase of 10%).

The equipment fund revenues are based primarily on the scheduled annual accruals required to accumulate sufficient funds to replace obsolete and worn out equipment.

- o Regular operating expenses are projected to grow 4% annually in all the projections.
- o Capital expenses are projected by identifying individual projects in each future year.

The projections are used during the budget preparation process to evaluate the impacts of changes in revenue and expenditure patterns. Philosophically, by including budget proposals into the ten year projections the management team can determine future impacts on fund balances. Mechanically, the goal is to maintain the year ending projected fund balances at approximately the same level as the projected minimum working capital requirement. Actual projection results during the budget preparation process lead the management team to take these actions singly or in combination; when fund balance is exceeding working capital requirements, reduce taxes/fees or increase services; when fund balance is declining below working capital requirements, reduce services or increase taxes/fees.

MASTER LONG RANGE FINANCIAL PROJECTIONS, MAJOR FUNDS

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	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
---- GENERAL FUND ----															
TOTAL REVENUES	15,523,700	14,402,494	14,271,779	16,103,936	16,634,057	16,979,021	17,621,420	18,395,576	19,112,306	19,970,500	20,773,506	21,719,244	22,620,863	23,669,424	24,678,093
TOTAL EXPENSE	15,049,156	14,094,752	14,600,367	16,475,168	17,165,327	16,784,949	17,484,425	18,208,042	18,928,026	19,773,835	20,593,814	21,443,545	22,369,506	23,328,414	24,300,890
GAIN/LOSS	454,544	307,742	-328,588	-371,232	-531,270	194,072	136,995	187,534	184,280	196,665	179,692	275,699	251,357	341,010	377,203
FUND BALANCES															
Begin Year	5,521,620	5,976,164	6,283,907	5,955,319	5,584,087	5,052,817	5,246,889	5,383,884	5,571,418	5,755,698	5,952,363	6,132,055	6,407,754	6,659,111	7,000,121
End Year	5,976,164	6,283,907	5,955,319	5,584,087	5,052,817	5,246,889	5,383,884	5,571,418	5,755,698	5,952,363	6,132,055	6,407,754	6,659,111	7,000,121	7,377,324
Min Work Bal	4,329,623	4,032,196	4,099,336	4,373,634	4,400,530	4,427,869	4,607,573	4,784,029	4,965,331	5,174,897	5,382,094	5,587,240	5,821,600	6,054,581	6,296,852
Variance	1,646,541	2,251,711	1,855,982	1,210,453	652,287	819,020	776,311	787,389	790,367	777,466	749,961	820,514	837,511	945,540	1,080,472
---- WATER FUND ----															
TOTAL REVENUES		3,154,104	3,390,230	3,469,360	3,566,677	3,454,414	3,428,256	3,394,539	3,703,434	3,702,733	3,696,104	4,043,306	4,061,044	4,073,224	4,079,197
TOTAL EXPENSE		3,474,698	3,557,949	3,182,837	3,859,025	3,458,494	3,486,112	3,556,078	3,678,518	3,755,649	3,830,390	3,878,775	3,863,413	3,951,956	4,043,154
GAIN/LOSS		-320,594	-167,719	286,523	-292,348	-4,080	-57,856	-161,539	24,916	-52,916	-134,286	164,531	197,631	121,268	36,043
FUND BALANCES															
Begin Year		1,608,252	1,287,658	1,119,939	1,406,462	1,114,114	1,110,034	1,052,178	890,639	915,555	862,639	728,353	892,884	1,090,515	1,211,783
End Year		1,287,658	1,119,939	1,406,462	1,114,114	1,110,034	1,052,178	890,639	915,555	862,639	728,353	892,884	1,090,515	1,211,783	1,247,826
Min Work Bal		893,609	921,119	902,236	946,996	968,046	991,110	1,013,774	1,052,037	1,076,140	1,099,497	1,114,617	922,316	949,986	978,486
Variance		394,049	198,820	504,226	167,118	141,988	61,068	-123,135	-136,482	-213,501	-371,144	-221,733	168,199	261,797	269,340
---- SANITATION FUND ----															
TOTAL REVENUES		1,088,782	1,087,733	1,059,049	1,072,491	1,146,457	1,159,387	1,173,106	1,253,497	1,267,726	1,280,416	1,367,460	1,382,826	1,396,494	1,408,244
TOTAL EXPENSE		973,561	1,004,766	1,017,214	1,085,711	1,087,092	1,119,705	1,153,296	1,187,895	1,223,532	1,260,238	1,298,045	1,336,986	1,377,096	1,418,408
GAIN/LOSS		115,221	82,967	41,835	-13,220	59,365	39,682	19,810	65,602	44,194	20,178	69,415	45,840	19,398	-10,164
FUND BALANCES															
Begin Year		90,668	205,889	288,856	330,691	317,471	376,836	416,518	436,328	501,930	546,124	566,302	635,717	681,557	700,955
End Year		205,889	288,856	330,691	317,471	376,836	416,518	436,328	501,930	546,124	566,302	635,717	681,557	700,955	690,791
Min Work Bal		304,238	313,989	317,879	339,285	339,716	349,907	360,405	371,217	382,354	393,824	405,639	417,808	430,342	443,253
Variance		-98,349	-25,133	12,812	-21,814	37,120	66,611	75,923	130,713	163,770	172,478	230,078	263,749	270,613	247,538
---- SEWER FUND ----															
TOTAL REVENUES		2,822,255	3,813,918	3,935,878	3,259,344	3,568,484	3,572,972	3,572,079	3,921,146	3,941,057	3,958,753	4,364,540	4,401,129	4,434,343	4,464,361
TOTAL EXPENSE		3,267,405	3,242,750	3,538,731	3,678,860	3,677,137	3,861,442	3,936,829	3,986,658	4,063,142	4,114,252	4,267,304	4,345,336	4,428,167	4,505,435
GAIN/LOSS		-445,150	571,168	397,147	-419,516	-108,653	-288,470	-364,750	-65,512	-122,085	-155,499	97,236	55,793	6,176	-41,074
FUND BALANCES															
Begin Year		3,412,481	2,967,331	3,538,499	3,935,646	3,516,130	3,407,477	3,119,007	2,754,257	2,688,745	2,566,660	2,411,161	2,508,397	2,564,190	2,570,366
End Year		2,967,331	3,538,499	3,935,646	3,516,130	3,407,477	3,119,007	2,754,257	2,688,745	2,566,660	2,411,161	2,508,397	2,564,190	2,570,366	2,529,292
Min Work Bal		834,562	887,556	950,333	958,034	961,605	1,019,201	1,042,759	1,058,331	1,082,232	1,098,204	1,146,032	1,170,417	1,196,302	1,220,448
Variance		2,132,769	2,650,943	2,985,313	2,558,096	2,445,872	2,099,806	1,711,498	1,630,414	1,484,428	1,312,957	1,362,365	1,393,773	1,374,064	1,308,844
---- EQUIPMENT FUND ----															
TOTAL REVENUES				1,260,937	1,417,303	1,385,472	1,408,166	1,416,364	1,456,912	1,477,581	1,507,007	1,534,457	1,562,731	1,591,853	1,621,848
TOTAL EXPENSE				1,309,482	1,435,404	1,516,614	1,582,872	1,433,961	1,491,482	1,480,356	1,507,007	1,534,457	1,562,731	1,591,853	1,621,848
GAIN/LOSS				-48,545	-18,101	-131,142	-174,706	-17,597	-34,570	-2,775	0	0	0	0	0
FUND BALANCES															
Begin Year				1,540,347	1,491,802	1,473,701	1,342,559	1,167,853	1,150,256	1,115,686	1,112,911	1,112,911	1,112,911	1,112,911	1,112,911
End Year				1,491,802	1,473,701	1,342,559	1,167,853	1,150,256	1,115,686	1,112,911	1,112,911	1,112,911	1,112,911	1,112,911	1,112,911
Min Work Bal				448,564	473,942	473,942	494,647	448,113	466,088	462,611	470,940	479,518	488,353	497,454	506,828
Variance				1,025,137	868,617	868,617	673,206	702,143	649,598	650,300	641,971	633,393	624,558	615,457	606,083

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

JANUARY 1, 1989

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

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CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

I. ORGANIZATION & RESPONSIBILITIES

A. CHARTER

The municipal government provided by the Charter is the Council-Manager form. It combines the political leadership of the elected City Council, with the managerial experience of the City Manager. The City Charter, as limited by the State Constitution or as otherwise defined in City Ordinances, designates the powers and authority of both the City Council and City Manager.

B. CITY COUNCIL

The seven members of the City Council are chosen biannually for staggered four year terms in non-partisan elections. The Council selects one of its members as Council President, referred to as Mayor, for a one year term.

C. CITY MANAGER

The City Manager serves at the pleasure of the Council. The City Manager is responsible for providing administrative support, direction and interpretation of Council policies to the City Departments.

The City Manager prepares a budget proposal for Council action, serves as the Council's chief adviser, recruits and hires the City's staff, and ensures that Council programs are carried out.

D. FINANCE DIRECTOR

The Finance Director, appointed by the City Manager, serves as one of the executive managers which support the City Manager. The Finance Director is responsible for providing administrative and operational support, control and direction for the management of the City's finances.

The Finance Director develops financial management policies, prepares long range financial plans, prepares budget proposal documents, administers the budget, and manages the investment of City monies.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

II. BUDGET PREPARATION

A. POLICY

The budget will be based on a diversified, flexible revenue plan and an expenditure plan that minimizes costs to the lowest cost consistent with maintaining basic services and infrastructure. Every attempt is made to relate the budget to the short and long term goals of the Council. Formal documents will include a Ten Year Capital Improvements Plan, Revenue Plan and Budget Plan.

B. PUBLIC NOTICE

Around November 1st of each year, the City Manager submits a proposed budget for the next budget year to the City Council with an explanatory message. The proposed budget provides a complete financial plan for each fund that includes appropriate financial statements showing comparative figures for the last complete fiscal year, comparative figures for the current year, and the City Manager's recommendation for the ensuing year.

The budget estimates are open to the public for inspection and a limited number of copies are made available. Around the 15th of November, the City Council conducts a public hearing on the proposed budget and the adoption of the property tax mill levy. After the public hearing, and before December 31st each year, the Council adopts the budget.

C. PREPARATION GUIDELINES

The budget preparation guide will be issued annually to each department. It will contain instructions for submission of budget requests, and the budget schedule. Both the zero based line item method and the program method of budgeting are used.

D. REVENUES

Detail revenue estimates will be consolidated to produce the annual Revenue Book. As part of the budget process, departments prepare fee schedules and estimate revenue. The City imposes a number of taxes, service fees, and miscellaneous licenses fees. Additionally, the City receives various types of revenues from the County, State, and Federal governments.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

E. EXPENDITURES

1. OPERATING EXPENDITURES

Departments develop an initial operating budget using zero base line item techniques. Program budgets are prepared to evaluate the cost/benefit, effectiveness, and performance in provision of services.

2. CAPITAL EXPENDITURES

a. DEFINITION OF CAPITAL IMPROVEMENT

Capital Improvements are those projects whose cost is expected to exceed \$10,000 and where the life expectancy of the asset exceeds one year. Routine maintenance and preservation of the value of City structures and infrastructures are not capital improvements and will be funded in the operating budget.

b. CAPITAL IMPROVEMENT PLAN

Requests will be consolidated to prepare a ten year capital improvement projects plan. Projects will be prioritized using these guidelines.

Essential: based on current safety, useability, or condition of existing or required assets.

Needed: based on future safety, useability, or condition of existing or required assets.

Desirable: based on service improvements or additions.

c. FINANCING

Funds for projects will be budgeted and appropriated on an annual basis. Enterprise and Internal Service Funds must finance their projects without direct subsidy from the General Fund, unless specifically authorized. Sources of funds for all capital projects, including construction and acquisition of structures and infrastructures, will be reviewed in this order.

Current revenue

For other than major construction projects, this is the preferred source.

Fund balance

The General Fund, Internal Service Funds, and Enterprise Funds will determine the fund balance amount available for Capital Improvements by taking Unappropriated Fund Balance less the Working Capital Reserve. This remaining amount, while available for capital improvements, will be divided by three (3) to determine the amount that can be spent in any one year.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

General obligation bonds

Use will be limited to major capital projects and requires Voter approval.

Revenue bonds

Use will be limited to major capital projects and requires Council approval.

Lease/purchase agreements

Use will be limited to capital projects and requires City Manager approval.

F. BALANCING GUIDELINES

1. GENERAL PROCEDURES

- a. Initially, each fund will be balanced separately. Subsidies between funds will require Council approval.
- b. For each fund, combined proposed operating and capital costs cannot exceed projected revenues, unless otherwise authorized.
- c. Ten year long range financial projections will be prepared for major funds and used to minimize potential, adverse, future impacts of the proposed budget.

2. CONTINGENCY RESERVES

Only minimal funds will be appropriated to respond to unanticipated needs, revenue shortfalls or emergencies.

a. DEPARTMENTAL CONTINGENCIES

Departments will not budget contingency funds.

b. CITY CONTINGENCY FUNDS

Each year's budget will contain contingency funds in an amount deemed appropriate by the City Manager and Council. These funds will be allocated primarily for one-time, non-recurring unplanned costs when approved by the express written consent of the City Manager .

c. WORKING CAPITAL RESERVES

The General, Intergovernmental Service, and Enterprise Funds will each maintain a minimum unappropriated balance. Annually, the Finance Director and City Manager shall determine minimum balance needed for each fund based on cash flow needs and a minimum amount for a catastrophe reserve.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

3. GENERAL FUND

The General Fund is a single fund and is used to support all general government operations. It supports administration, parks & recreation, police, fire, and public works for streets.

- a. Revenue will be generated by taxes, fees, and receipt of revenues from other governments.
- b. Any transfers from the general fund to other funds shall be avoided unless authorized by City Council.
- c. An annual review of taxes, fees, and revenues from other governments will be conducted to determine what changes should be made to cover operating costs and create retained earnings sufficient to finance capital improvements.
- d. Administrative fees will be charged to other Funds for services provided by the General Fund. The City Manager and Finance Director will determine rates annually. Imposition of such charges on any fund requiring a subsidy from the General Fund will be determined by the City Manager.

4. ENTERPRISE FUNDS

These operations are financed and operated similar to private business enterprises. There are currently eight such funds: Water, Sanitation, Two Rivers Plaza, Swimming Pools, Lincoln Park Golf Course, Tiara Rado Golf Course, Cemetery and Parking Authority. The City also operates the City of Grand Junction/Mesa County, Colorado, Joint Sewer System.

- a. Revenue will be created by sale of goods and services or receipt of dedicated revenues to provide for operations.
- b. Any subsidies to, or transfers from, enterprise funds shall be avoided unless authorized by City Council.
- c. An annual review of license, permit, and user fees will be conducted by fund managers to determine what fees should be charged to recover operating costs and create adequate retained earnings to finance capital improvements. Surveys will be conducted annually to determine if charges are reasonable and competitive with other municipalities and like activities in the private sector.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

d. Administrative fees will be charged to Enterprise Funds for services provided by the General Fund. Rates will be reviewed annually by the City Manager. Imposition of such charges on funds requiring a subsidy from the General Fund will be specified by the City Manager.

e. Capital asset acquisition or replacement will be funded with retained earnings or directly from operating revenues, unless otherwise authorized by Council.

f. Operating costs shall be funded from operating revenues.

5. INTERNAL SERVICE FUNDS

There are currently five Internal Service Funds: Stores & Printing, 911 Communications, Information Services, Workers Compensation Self Insurance Fund and Equipment. This fund classification accounts for resources provided by centralized service functions to departments.

a. Revenues will cover the cost of operations.

b. Charges for Internal Service goods or services will be based on appropriate units of measure at pre-established standard rates.

c. Standard rates will be reviewed annually, during the preparation of the annual budget, to determine if charges are reasonable and competitive with other municipalities and like activities in the private sector.

d. Administrative Charges will be made to Internal Service Funds for services provided by the General Fund. Rates will be reviewed annually by the City Manager.

e. Capital asset acquisition or replacement will be funded from retained earnings or current operating revenues.

f. Operating costs shall be funded from operating revenues.

6. SPECIAL REVENUE FUNDS

There are currently six such funds: Parkland Expansion, DDA Tax Increment, Downtown Development Authority, Parking Meter, Economic Development, and Golf Course Expansion. This class of funds has been used to account for specific revenue sources that are restricted to expenditures for specific purposes.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

a. Each of these funds has specifically designated revenue sources. These revenues cannot be diverted to any other funds for any reason.

b. Subsidies to Special Revenue Funds shall be avoided unless specifically approved by City Council.

c. Administrative charges to Special Revenue Funds shall be within the guidelines defined by the revenue source. Each fund is required to be budgeted annually.

7. TRUST AND AGENCY FUNDS

Currently, there are six Trust and Agency Funds: Special Assessment Districts Sinking, Pool Board, Orchard Mesa Cemetery Perpetual Care, Parks Improvement Advisory Board, Sewer and Water Districts Clearing Account and the Special Assessment Districts Clearing Fund. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, and Agency Funds.

a. Each of these funds have specifically designated revenue sources. These revenues cannot be diverted to any other fund for any reason.

b. Any subsidies to Trust and Agency Funds shall be avoided unless specifically approved by Council.

c. Administrative charges to Trust and Agency Funds shall be within the guidelines defined by the entity or individual for which the City is acting as agent. There is no requirement for these funds to be budgeted annually.

8. SPECIAL ASSESSMENT FUNDS

The City has the power to construct or install special or local improvements of every character within designated districts in the City on petition of the majority of the property owners in the designated district.

a. Each of these funds has specifically designated revenue sources. These revenues cannot be diverted to any other fund for any reason.

b. Any subsidies to these funds shall be avoided unless specifically approved by Council.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

9. DEBT SERVICE FUNDS

There are two Debt Service Funds: General Debt Service Fund and Downtown Development Authority Reserve Debt Service Fund. Debt service funds are used to account for those monies which are being accumulated for long term principal and interest payments maturing in future years. Enterprise Fund debt and Internal Service Fund debt are accounted for within their respective funds.

- a. Each of these funds has specifically designated revenue sources; the General Debt Service Fund is supported by transfers from the General Fund, The Downtown Development Authority Reserve Debt Service Fund is supported by tax increment district property taxes (tax increment district property taxes are restricted to debt service purposes).
- b. Subsidies to Debt Service Funds shall be avoided, unless specifically authorized by the City Council.
- c. No administrative charges shall be made to these funds. Each fund must be budgeted annually.

10. CAPITAL PROJECTS FUNDS

Currently, two Capital Projects Funds exist: Street and Alley Improvement Fund and Horizon/Patterson Road Fund. Capital Projects Funds are used to account for the acquisition or construction of major capital facilities, excluding projects financed by Trust and Agency Funds.

- a. Each of these funds has specifically designated funding sources as authorized by City Council.
- b. Subsidies to Capital Projects Funds routinely occur, but must be approved by City Council.
- c. These Funds are normally exempt from administrative charges.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

III. BUDGET ADMINISTRATION

A. REVENUE MANAGEMENT

1. POLICY

Adequate systems for collecting, recording, and reporting revenues will be developed and maintained; an aggressive policy of prompt, efficient collection of taxes, fees, and other types of revenue will be followed.

2. COLLECTION FUNCTIONS

a. COLLECTION AGENCIES

Annually, the performance of each collection agency will be reviewed and evaluated for effectiveness.

b. ADMINISTRATIVE FEES

The Finance Director shall have the authority to impose administrative fees, including but not limited to short check fees, late payment charges, interest charges, etc.

3. SOURCES & DISTRIBUTION OF REVENUE

a. SALES AND USE TAX REVENUE

City Sales and Use Tax rate is 2.75%. The City receives 32% of the second cent of the Mesa County Sales Tax.

Sales and use tax revenues shall be directed to the General Fund; annual requirements for interest and principal for general obligation debt and debt guaranteed by these revenue sources will take first priority.

b. PROPERTY TAX

The City property tax rate is 6.10 mills. All property tax revenues shall be directed to the General Fund; debt guaranteed by this revenue source will take first priority.

c. SERVICE RELATED REVENUE

Whenever possible, revenue derived from direct services will be allocated to wholly or partially fund their cost.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

d. REVENUE FROM OTHER GOVERNMENTS

Lottery funds

Colorado Lottery proceeds will be put into this fund. It will be budgeted annually as a special revenue fund; the fund balance shall include funds received from the state, interest earned, accumulated but unexpended funds, and other funds the City designates. Funds will be allocated in conformance with state legislation as distinct capital improvement projects.

Grants

Grants are received from various sources. If restricted uses are specified, the Finance department will take all necessary steps to assure proper use of funds.

Highway users trust fund

The State of Colorado provides funds from the Highway Users Trust fund annually. Funds are restricted to street maintenance or construction.

Other

In addition to the above revenues, the City receives other revenues from the State and County.

e. CONTRIBUTIONS

The City will accept contributions that enhance the City's ability to provide services. Prior to acceptance, the City will carefully and diligently consider any conditions or covenants associated to a specific contribution, especially items such as building, land, and equipment which create recurring operating expenses.

B. EXPENDITURE MANAGEMENT

1. POLICY

Adequate systems for recording, controlling, and reporting expenses will be developed and maintained using generally accepted accounting procedures. Purchasing, Risk Management and Personnel practices will be reviewed annually to assure control of expenditures. Financial records will be audited each fiscal year by a certified public accounting firm.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

2. ACCOUNTING PRACTICES

The Charter and Code of the City of Grand Junction, State of Colorado statutes and federal laws and regulations will be followed where they apply to the City's financial activities. The official source of financial information is the central accounting system as operated and maintained by the Finance Department. Accounting records will be maintained on a basis consistent with standards for local government accounting; all expenses that can be capitalized under these standards will be charged to the related project.

3. PURCHASING PRACTICES

a. PURCHASING GUIDE

The Purchasing Policies and Procedures Manual sets forth the policies and procedures to be followed when expending City funds. The manual contains provisions governing purchase orders, bids, use of petty cash, and other purchasing activities.

b. LEASE/PURCHASE

Lease purchase will be considered only when the useful life of the item to be purchased is equal to or exceeds the length of the lease. If the item may become technically obsolete or is likely to require major repair during the lease purchase period, then the item may be either purchased outright or leased.

c. YEAR-END EXPENDITURE CUT-OFF

The year-end cut-off date for processing routine Purchase Requisitions will be December 15th for expense items or services to be physically received by December 31st and expended within the current fiscal year.

4. INSURANCE & RISK MANAGEMENT PRACTICES

The Risk Manager is responsible for administration of insurance programs; insurance services will be bid every three years. The City is a member of the Colorado Intergovernmental Risk Sharing Agency through whom general liability insurance is purchased with a deductible of \$50,000. Workmans Compensation Insurance is provided by a self insurance program. The Risk Manager supervises loss control and safety programs to minimize losses and maximize employee safety awareness.

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FINANCIAL MANAGEMENT POLICIES

5. AUDITING PRACTICES

The audit services contract will be evaluated at least every three (3) years. An extension of up to two (2) years beyond original term may be negotiated at the discretion of the Finance Director, with approval of the City Manager.

External audit will be performed annually by an independent Certified Public Accounting (CPA) Firm. Financial statements, including the independent auditor's opinion on those statements, will be issued annually.

6. INTERFUND CHARGES

a. ADMINISTRATIVE CHARGES, GENERAL FUND

Charges for general fund services provided to other funds shall be imposed as approved in the budget.

b. ADMINISTRATIVE CHARGES, WATER FUND

Charges for utility billing services provided by the water fund to the sewer and trash funds shall be imposed as approved in the budget.

c. IG SERVICE FUND CHARGES

Charges from service funds to other funds shall be imposed as billed by the service funds.

7. PERSONNEL ADMINISTRATION

a. EMPLOYEE COMPENSATION

The Personnel Policies and Procedures Manual includes policies and procedures for administration of wage and benefit systems. The manual also contains provisions governing appointment, promotion, transfer, disciplinary actions, layoff, dismissal, and other conditions of employment.

b. INSURANCE

Currently, one dental and one general medical plan are provided. One life insurance program is provided. All insurance plans are currently managed by third party administrators.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

c. PENSIONS

The authorized pension plans are listed below. Plans relate to employee groups as indicated. Each is an independent retirement plan and uses a fund administrator appointed by the City or the appropriate board of directors. The City will provide adequate funding for City Contributions.

Plan Name	Type	Employee Contribution	City Contribution
Old Hire Fire	2	10%	Varies Annually
Old Hire Police	2	10%	Varies Annually
New Hire Fire	1	8%	8%
New Hire Police	1	8%	8%
Rank Esc. Fire	1	0%	6%
Rank Esc. Police	1	0%	6%
Executive	1	9 to 15.85%	9%
Supplemental	1	3%	3%
Deferred Comp.	3	3 to 9%	2 to 5%

- Types:
- 1) Defined Contribution
 - 2) Defined Benefit
 - 3) Deferred Compensation

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

IV. MONEY MANAGEMENT

A. POLICY

The first priority for use of excess funds shall be to maintain adequate reserves in highly liquid form. When evaluating the best use of excess funds generated by cash flow or fund balance both investment opportunities and debt retirement will be considered. Decisions will be based on rate of return, duration of use, and risk.

B. BANKING PRACTICES

Banking services contracts will be evaluated at least every three (3) years. An extension of up to two (2) years beyond original term may be negotiated at the discretion of the Finance Director, with the approval of the City Manager.

C. RESERVE PRACTICES

1. WORKING CAPITAL RESERVES

The General Fund, Intergovernmental Service Funds, and Enterprise Funds will each strive to maintain a minimum unappropriated balance. Cash flow will be actively analyzed and managed to determine the minimum balance needed for each fund. To the extent possible, cash will be retained in bank accounts that bear interest.

2. PLANT INVESTMENT RESERVES

Plant investment reserves will be developed and maintained for both Water and Sewer Funds.

3. DEBT RESERVES

Debt reserves are established to protect bond holders from payment defaults. Adequate debt reserves are essential for maintaining good bond ratings and marketability. The amount of debt reserve is established by bond ordinance for each bond issuance.

D. DEBT ADMINISTRATION

1. EVALUATION OF FINANCIAL RELATIONSHIPS

Relationships with financial consultants and underwriters will be reviewed every three years. Communications with bond rating agencies concerning financial condition will be maintained regularly.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

2. USE OF LONG-TERM DEBT

Long-term debt will be used only for capital projects; it will not be used to fund current operations.

3. DEBT PAYMENT

Debt payments shall not extend beyond the estimated useful life of the project being funded.

4. INTERFUND ADVANCES

Interfund advances may be allowed if approved by the City Council. Interest can be charged at the option of the Council. If approved, the terms and conditions of such advances between funds shall be recorded in the Finance Department as a matter of public record.

E. INVESTMENT PRACTICES

1. SCOPE

Assets will be invested in accordance with the Charter (Article IX #72), State Statutes (Revised 24-75-601 to 605) and these policies and administrative procedures.

Excess monies from each fund are pooled for investment purposes. Investment policies are governed by the "prudent man" rule. The criteria for selecting investments are 1) safety, 2) liquidity, and 3) yield.

2. OBJECTIVES

The investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

Funds held for future capital projects shall be invested to produce income to the extent possible to offset increases in construction costs due to inflation. Where possible, prepayment funds for long-term debt service shall be invested to ensure a rate of return at least equal to the interest being paid on the bonds.

CITY OF GRAND JUNCTION
FINANCIAL MANAGEMENT POLICIES

3. DELEGATION OF AUTHORITY

The Finance Director may designate a City investment officer to be responsible for investment decisions and activities on a day to day basis. The investment officer shall maintain written administrative operating procedures for investment programs, consistent with these policies. To optimize the return on investment, the investment officer must actively develop and maintain the cash management program.

4. PRUDENCE

The investment officer will use the "prudent man" rule, which states, "Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived." This rule shall be applied in the context of managing the portfolio.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally liable for adverse financial impacts related to a specific security's credit risk or market price changes, provided deviations are reported immediately and appropriate action is taken to control adverse developments.

5. ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers will subordinate their personal investment actions to those of the city, particularly with regard to timing of purchases and sales.

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6. INTERNAL CONTROLS

The Finance Director will create written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes or imprudent action by City employees and officers.

7. REPORTING: INTERIM AND ANNUAL

The investment officer shall submit a quarterly investment report which summarizes recent market conditions, economic developments and anticipated investment conditions. It will include the investment strategies employed in that quarter, and describe the portfolio in terms of securities, risk, maturities, characteristics and other features. Also, it will explain the quarter's and year to date total investment return and compare return with budgetary expectations. An appendix that discloses all transactions during the past quarter shall be included. Each report shall indicate any areas of policy concern and suggested or planned revision of investment strategies. Copies shall be transmitted to the independent auditor. Within 40 days after the fiscal year end, the investment officer shall prepare a comprehensive annual investment program/activity report. It shall include quarterly comparisons of return, policy suggestions, and make recommendations for improving the investment program.

B. INSTRUMENTS

Assets may be invested in:

- a. U.S. Treasury securities;
- b. obligations of U.S. government agencies and instrumentalities;
- c. fully insured or collateralized certificates of deposit at commercial banks and savings and loans associations;
- d. repurchase agreements collateralized by U.S. Treasury securities;

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FINANCIAL MANAGEMENT POLICIES

9. BANKS AND DEALERS SELECTION

Depositories shall be selected through the city's banking services procurement process, which includes a formal request for proposal issued every three years. In selecting depositories, institutional creditworthiness shall be considered, and the investment officer shall comprehensively review prospective depositories' credit characteristics and financial history. Banks and savings & loan associations seeking eligibility for the City's competitive certificate of deposit purchase programs shall submit a completed questionnaire, which shall be reviewed by the investment officer and Finance Director. The list of eligible banks and savings & loan associations will be reported to the City Manager regularly. For brokers and dealers of government securities, the investment officer shall select only primary government securities dealers that report daily to the New York Federal Reserve Bank, unless a comprehensive credit and capitalization analysis reveals that other firms are adequately financed to conduct public business. The investment officer shall not conduct business with any securities dealer with whom or through whom public entities have paid excessive prices/commissions.

10. DIVERSIFICATION

The City shall diversify its portfolio. Assets held in the common cash fund and other investment funds shall be diversified by maturity, issuer and class of securities. The investment officer and Finance Director shall determine and periodically revise the diversification strategies.

11. RISK

The city recognizes that investment risks can result from issuer defaults, market price changes or technical complications leading to temporary illiquidity. Portfolio diversification is employed to control risk. No individual investment transaction shall be undertaken that jeopardizes the portfolio's total overall capital position. If default by a specific issuer occurs, the investment officer shall review and, if appropriate, liquidate securities having a comparable credit risk.

12. MATURITIES OF THE INVESTMENT PORTFOLIO

Assets shall be invested in instruments whose weighted maturity average ensures reasonable liquidity.

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13. SAFEKEEPING AND CUSTODY

To protect against potential fraud and embezzlement, City assets shall be secured through third-party custody and safekeeping procedures. Bearer instruments shall be held only through third-party institutions. Investment officials shall be bonded to protect the public against possible embezzlement and malfeasance. Collateralized securities such as repurchase agreements shall be purchased using the delivery vs. payment procedure.

