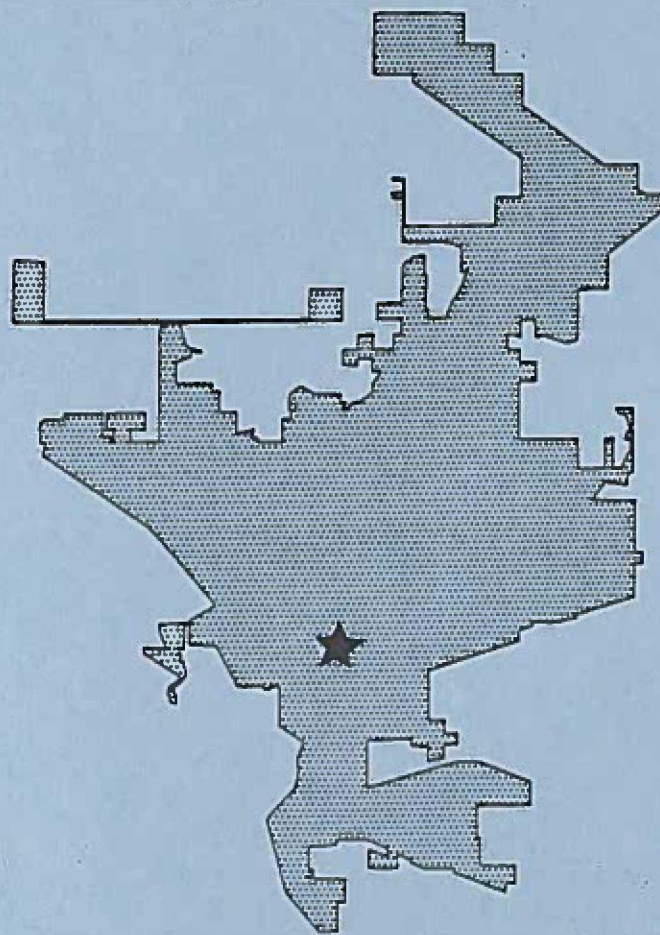


CITY OF GRAND JUNCTION



1990
ANNUAL BUDGET
Beginning January 1, 1990

CITY OF GRAND JUNCTION, COLORADO



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ORDINANCE NO. 2456

**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, 1990,
AND ENDING DECEMBER 31, 1990**

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, 1990, and ending December 31, 1990, said sums to be derived from the various funds as indicated for the expenditures of:

General Fund	\$19,063,589
Extended 911 Fund	320,000
Tourist Board Fund	460,564
Downtown Development Authority Operations Fund..	118,903
Parkland Expansion Fund	103,600
Parking Meter Revenue Fund	94,790
Golf Course Expansion Fund	79,101
Economic Development Fund	622,009
Downtown Development Authority Tax Incr Fund ...	95,350
Alley Improvement District Fund	106,843
Water Fund	5,454,165
Trash Fund	1,212,208
Sewer Fund	3,925,282
Two Rivers Plaza Fund	478,314
Swimming Pools Fund	480,406
Lincoln Park Golf Course Fund	422,554
Tiara Rado Golf Course Fund	534,061
Cemeteries Fund	207,149
Parking Meter Fund	84,890
Perpetual Care Fund	60,000
Debt Service Fund	42,000
Downtown Development Authority Debt Service Fund	94,000
	<u>\$34,059,778</u>
	=====

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	\$510,332
Revenue from Data Processing Fund	\$510,332

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	\$1,427,930
Revenue from Equipment Fund	\$1,427,930

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

For Stores and Printing in Support Services Department	\$378,815
Revenue from Stores and Printing Fund	\$378,815

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

For Insurance Premiums, Claims and Administration	\$704,500
Revenue from Self Insurance Fund	\$704,500

The following sum shall be appropriated to the Communications Center, said sum to be derived from communications services to be charged to the various departments of the City and other governmental entities for use of said services from the appropriations of their respective departments and budgets.

For Communications Center in the Police Department	\$805,277
Revenue from Communications Center Fund	\$805,277

SECTION 2. That the following amounts are hereby levied for collection in the year 1990 and for the specific purpose indicated.

For General Fund - 8.62 MILLS	\$1,506,725
-------------------------------	-------------

SECTION 3. That commencing January 1, 1990, the annual salary of the City Manager of the City of Grand Junction, Colorado, shall be \$66,500.00.

PASSED and ADOPTED this 20th day of December, 1989.

Attest:

RT Mantlo
President of the Council

Neva B. Lockhart, CMC
City Clerk

I HEREBY CERTIFY that the foregoing ordinance, being Ordinance No. 2456, was introduced, read, and ordered published by the City Council of the City of Grand Junction, Colorado, at a regular meeting of said body held on the 6th day of December, 1989, and that the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City, at least ten days before its final passage.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official Seal of said City this 21st day of December, 1989.

Neva B. Lockhart, CMC
Neva B. Lockhart, CMC
City Clerk

Published: December 6, 1989
Published: January 1, 1990
Effective: February 1, 1990

RESOLUTION NO. 66-89

A RESOLUTION ADOPTING A BUDGET (INCLUDING SALARY SCHEDULE AND POSITION CLASSIFICATIONS) FOR DEFRAYING THE EXPENSES AND AND LIABILITIES FOR THE FISCAL YEAR ENDING DECEMBER 31, 1990.

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, 1990, 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, 1990, as submitted by the City Manager, be and the same is hereby adopted and approved as the budget for defraying the expenses of and liabilities against said City for the fiscal year ending December 31, 1990.

ADOPTED AND APPROVED THIS 20TH DAY OF DECEMBER, 1989.

ATTEST:

APPROVED:

Kevin B. Lockhart, CMC

R T Mantlo

City Clerk

President of the Council

CITY OF GRAND JUNCTION

I N T R O D U C T I O N

This book, the City of Grand Junction Annual Budget for 1990 serves as the primary budget document for the City of Grand Junction, Colorado. This book provides the appropriation documents and detailed information about City Government, its budget, and the services it provides. This document was designed to inform the public about the Government of the City of Grand Junction and its financial plan for 1990.



City of Grand Junction, Colorado

81501-2668

250 North Fifth Street

March 5, 1990

The Honorable Mayor and
City Council Members
City of Grand Junction
250 N. 5th Street
Grand Junction, CO. 81501

Dear Mayor and Council Members:

Transmitted herewith is the Annual Budget for 1990, as originally proposed by me and amended by you prior to its formal adoption on December 20, 1989. This budget has been prepared in accordance with applicable City ordinances, State and Federal laws and City policies.

The document has been totally rewritten in many ways from prior years and includes additional summary information and the extensive use of graphic presentations throughout. Also new to this years document is a summary section by individual department which includes a written description of their functions and outlook, and statements of their most important goals and objectives for 1990. We have attempted to streamline and modernize the document wherever possible to make it more easily readable to all persons interested in the fiscal affairs of the City of Grand Junction. Our goal this year was to make the annual budget a communication tool to our citizens and taxpayers, as well as a policy and operations guide for City Council and management staff, and financial plan for the year 1990. As described in the Table of Contents, this budget contains a wealth of information on City processes, policies and controls, together with historical fiscal highlights and projections of future fiscal affairs. I encourage its careful review and understanding by you and all interested parties, and your suggestions for improvement are hereby solicited and welcome.

BUDGET HIGHLIGHTS

Resources available during 1990 from all sources are expected to be approximately \$48 million, including beginning fund balance of \$15 million. The largest sources being \$12 million from sales and use tax, and service charges mainly water, sewer, and trash utility fees of \$11 million. The recent utility rate increases are included in these revenue estimates. As a result of the improved economic conditions here in the valley we are projecting continued growth in our sales and use tax revenue at about 7% for 1990.

What may be just as significant as where our revenue growth is coming from is where it is not coming from. Intergovernmental revenues (grants) for 1990 are expected to be about 1% of our total revenue, almost insignificant. We have been forced to, and have shown that we can continue to provide quality services to the citizens of this community without the federal assistance of the past.

Property tax revenues, although a small part of the City's overall budget, will remain constant in 1990; as we have once again set our levy at basically the same dollar level as the previous six years. No additional long term debt is anticipated in this budget although we do have the capacity at \$23.5 million legal debt margin to issue significant general obligation debt if needed for important future programs.

As important as beginning fund balances are to the overall resource picture for 1990, even more important is our estimation of ending fund balances at 12/31/90 and beyond. This year's budget plan of expenditures has been subjected to the fiscal test of the projected events of the next ten years and has passed. We currently expect ending fund balances for all major funds to be at or above our minimum fund balances required now and at the end of the next ten years, as shown on page 32 of the overview section of this budget. We have continuously tested the effects of current financial decisions on future year's financial conditions in approving funding requests throughout the organization.

Planned expenditures for all funds are estimated at \$34 million for 1990 including \$13.8 million for Personnel Services and \$6.97 million for Capital Outlays. We were able to fund six additional full-time positions in 1990 for needed City services. On average we were able to fund a 5.6% wage increase to move our entire work force toward the identified market goals in the recent Compensation and Classification Study. With these adopted increases we remain approximately 4.1% below the market target.

The general fund which accounts for the majority of our City services, has a planned increase in expenditure levels by an overall 5.53%. This includes the funding for new positions totaling \$257,000 and an increase in capital improvement spending of \$228,000.

PROGRAM HIGHLIGHTS

The proposed and adopted budget addresses many City Council and community priorities; although even with improving revenues we were unable to fund several worthwhile programs such as: 1) creating a community development department, 2) funding a realty specialist to assist in annexation work and other property management, and 3) a recreation manager position for improved coordination of our diversified programs.

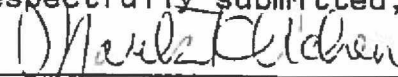
The following programs have been provided for in the 1990 Budget:

1. To re-staff the Police Department to handle increasing workloads, three additional positions were authorized and funded, a records clerk and two patrol officers.
2. A full-time permanent engineering technician was authorized in the Public Works Department to handle the updating and completion of the City's infrastructure maps.
3. An assistant City attorney was authorized to assist with our increasing civil and policy matters due in part to the improving economic conditions.
4. An improved and pro-active weed control program was instituted with the transfer of this function to Public Works.
5. The utility lock box system was brought in-house and required the addition of a Clerk I in the Finance Department, resulting in an overall savings to the City.
6. An aerial bucket truck was added to our Forestry Division tree maintenance program, which improves safety and productivity.
7. Resources were provided to the Engineering division of Public Works to purchase software and hardware to implement a base mapping system as the first step in a Geographical Information System.

To continue to improve our services to the community we must work smarter and faster in every area. This is achieved through enhanced employee training and involvement, the use of modern tools and equipment, and automated information and communication systems. This budget supports recommendations from every department for improving the efficiency and effectiveness of our operations.

Preparation of this annual budget always represents a significant effort on the part of Department Directors and their support staff. Thanks to all who participated in this year's effort. Thanks also to all those employees who make these decisions each day; their commitment to making the most of each taxpayer dollar is the key to a successful budget.

Respectfully submitted,



Mark K. Achen
City Manager

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"STATE OF THE CITY MESSAGE"

City of Grand Junction, Colorado

(March 5, 1990)

TO THE PEOPLE OF GRAND JUNCTION

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 1989 and look forward with anticipation to our planned agenda for 1990.

We continued our mission of protecting and enhancing the quality of life for you, your family, and your neighbors. We remain open and responsive to citizen input, recognizing that the final decision rests with us as elected representatives.

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 home 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. Your city prospered during 1989; we are confident it will continue to prosper in 1990 and beyond.

OPENNESS/RESPONSIVENESS

We, the Mayor and Council, make 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 our place of business.

We placed the 3/4% increase of the local retail sales tax on the ballot as an advisory issue and the voters of the community approved the increase by a 2:1 margin. The proceeds of the 3/4% sales tax are used for financing capital projects and for economic development incentives.

We held our property tax levy to the same dollar amount as the prior year. Property tax revenues have been held at this same dollar level since 1985. City tax represents approximately 3.5% of your total property tax bill.

We had the mill tailings removed from the sidewalks of Main Street with minimal disruption to downtown merchants. This project was a cooperative effort between the downtown merchants, Department of Energy, UNC, and the two general contractors.

We completed widening the last mile of Patterson Road, from 25 1/2 Road to 7th Street. The Patterson Road improvements were made without assessing project costs to the adjacent property owners.

We continued to improve the sidewalks within the city, including adding handicapped access curb cuts where practicable when the sidewalks were repaired.

We supported removal of mill tailings by truck-rail, recognizing their removal must have minimal impact on the community. We continue support of the UMTRA Project for improving our community's image to the outside world. This project is also a valuable economic activity for the community.

We are undertaking an analysis of user charges for the joint City/County sewer system following much discussion with our customer base. This effort involves not only City staff, but representatives from the County, special districts, business community, and unincorporated areas. A consulting engineering firm assist in studying alternative rate systems.

We provided funds to be used as matching assistance for neighborhood parks. Williams Park was improved with the neighbors' efforts in design and labor and these funds.

JOBS AND TOURISM

We committed expenditures of \$389,916 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 assisted the process, resulting in over 879 new jobs and \$38.6 million in new capital investment since May, 1985.

We placed the 3% lodging tax issue on the October 3, 1989, ballot and gave the voters of the community the choice of imposing the tax. We strongly believed the lodging tax was necessary to attract increased tourism and convention activities to our Valley. The issue was approved and the tax will be collected beginning January 1, 1990.

We authorized the purchase of additional Riverfront property at a price of \$396,000 for the purpose of revitalizing the Colorado River area. Cleanup of the Riverfront, coupled with redevelopment of the 5th Street corridor, continues to be a goal of Council.

We support the proposal to designate the Colorado National Monument as a national park.

FINANCIAL MANAGEMENT

We insist that City budget decisions be based upon long range planning 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

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. The purchase of the Somerville Ranch gave us additional valuable water rights on the Grand Mesa. Other water rights on the Colorado and Gunnison Rivers will ensure that drought conditions, should they occur, can be faced with confidence.

We allocated \$200,000 per year in our 10 year capital improvement plan for improving city alleys. This project is cost shared between the city and the abutting property owners.

We completed construction of the water slide at Lincoln Park-Moyer Pool. The project was financed by lottery funds, which are strictly designated for parks improvements. The slide will increase pool revenues, and reduce the general tax support required for City swimming pools.

We constructed the North Fork diversion pipeline project with funding provided by a Community Development Block grant and a low interest loan from the from the Colorado Water Conservation Board. The pipeline furnishes 500,000 gallons per day for storage in your City's reservoirs and helps ensure our water supply from the Grand Mesa.

We began construction of a raw water service line to Lincoln Park golf course. The installation of this line will allow the use of irrigation water at the course, replacing the use of treated water and reducing the operating costs of the golf course. The raw water line is financed by the golf course expansion fund, not general tax dollars.

THE FUTURE

We must address the need to plan the City's long range growth, including expansion of the City's boundaries and provisions of urban services to unincorporated areas. Managing growth will result in better land use decisions, development standards, and effective and efficient service delivery.

We must continue our support of economic development, recognizing that economic 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 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 levels of government. 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.

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 view the future with optimism, having experienced steady economic growth the past three years. We appreciate the confidence the community placed in us by supporting the sales tax increase and the lodging tax referendum issues. These revenue funds will ensure maintenance of our streets and public facilities, assist in economic development efforts, and allow us to promote the community in external markets. 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.

R.T. Mantlo

R.T. Mantlo, Mayor

Reford C. Theobald

Reford C. Theobald, Mayor Pro Tem

Paul Nelson

Paul Nelson, Council Member

Conner W. Shepherd

Conner W. Shepherd, Council Member

O.F. Ragsdale

O.F. Ragsdale, Council Member

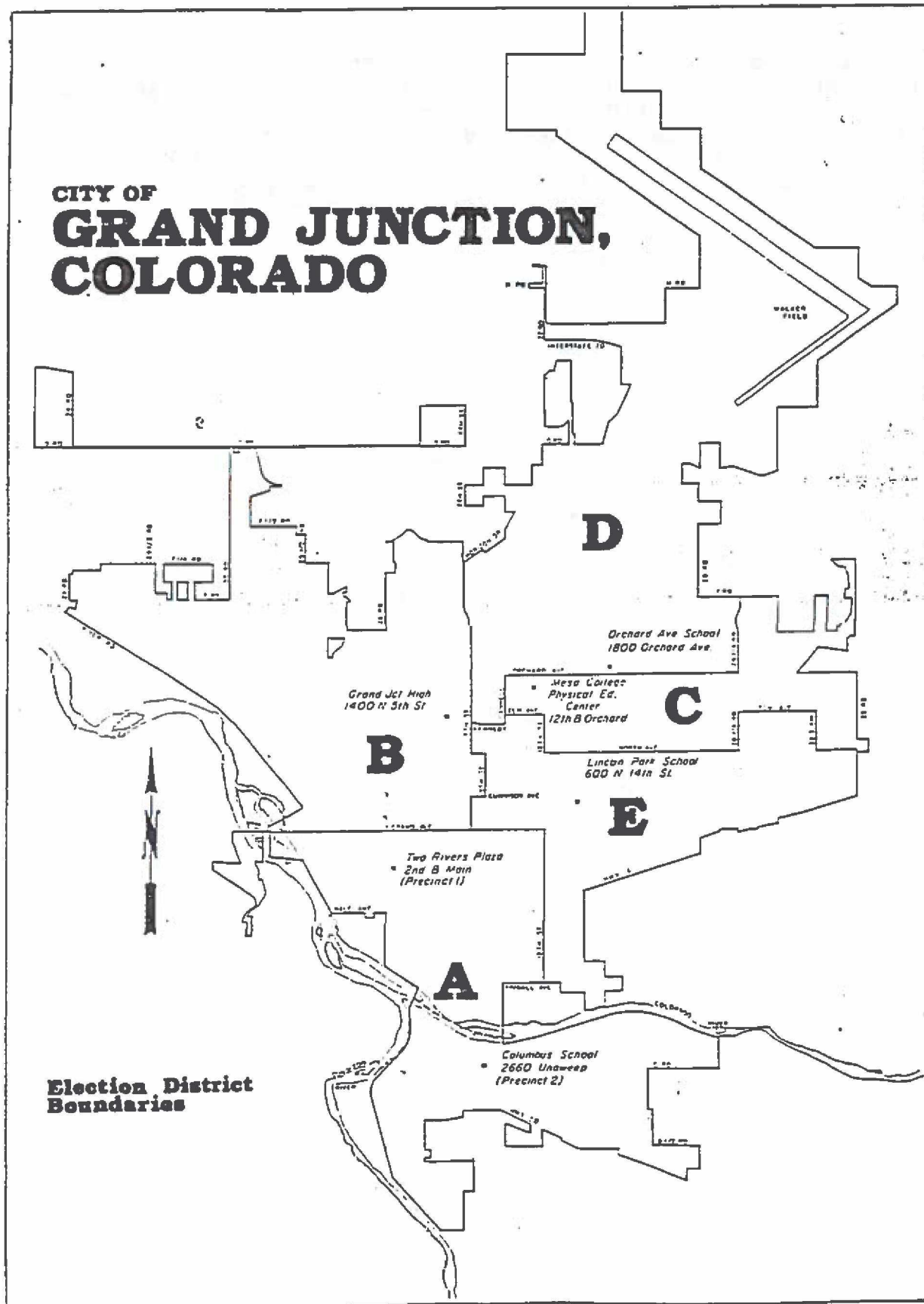
William E. McCurry

William E. McCurry, Council Member

John W. Bennett

John W. Bennett, Council Member

CITY OF GRAND JUNCTION, COLORADO



**Election District
Boundaries**

City of Grand Junction, Colorado
1990 Budget

C I T Y O F F I C I A L S

CITY COUNCIL (Elected)

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

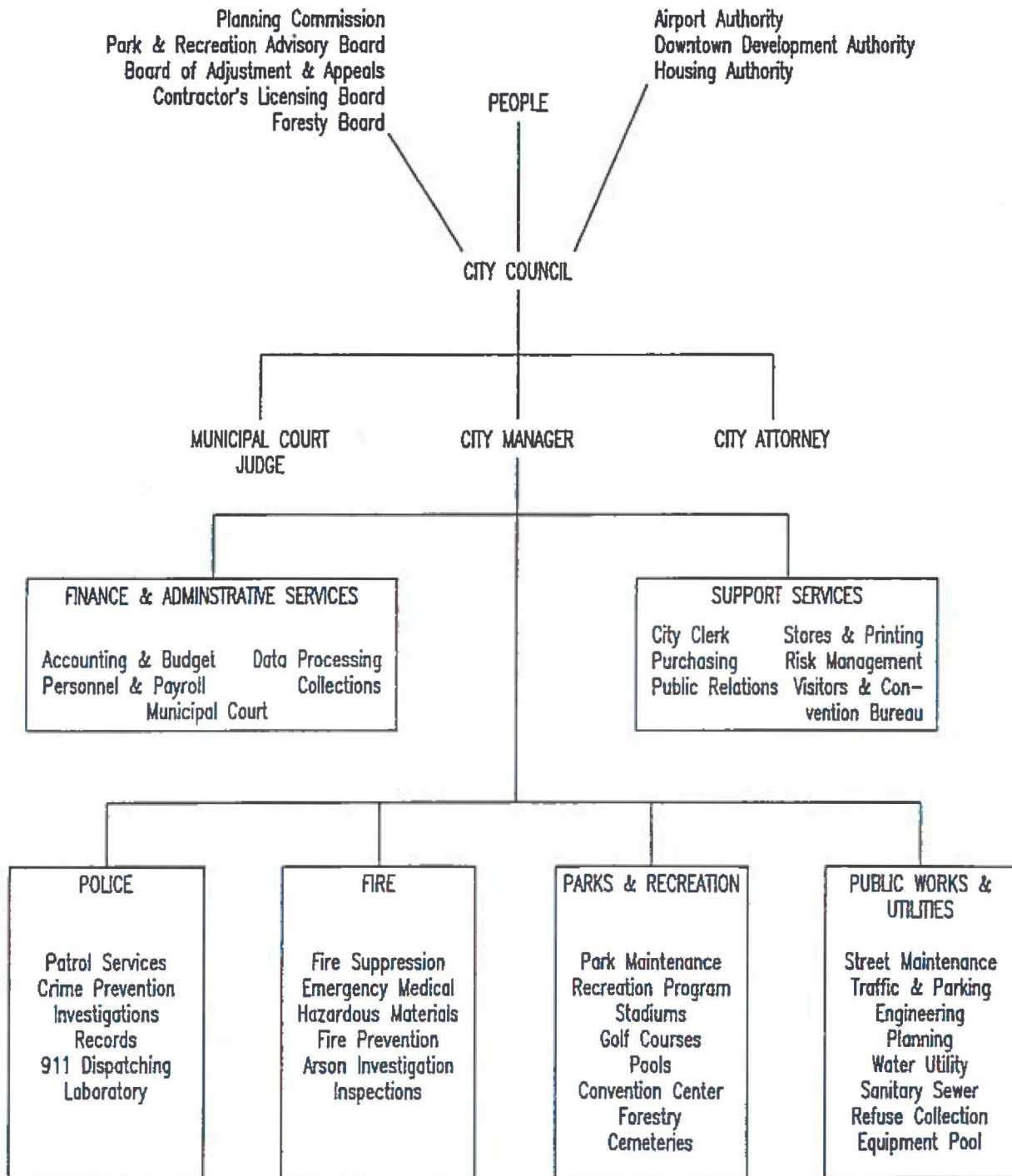
APPOINTED OFFICIALS

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

DEPARTMENT HEADS

Finance Director	Ron Lappi
Fire Chief	Vacant
Parks & Recreation Director	Ted Novack
Police Chief	Robert Evers
Public Works Director	James Shanks
Support Services Director	Steven Anderson

CITY OF GRAND JUNCTION ORGANIZATIONAL CHART



CITY OF GRAND JUNCTION

O V E R V I E W

This section has been prepared to assist in the understanding of the major issues presented in this budget. The Overview Section consists of a discussion of budget policies and process, an overview of the City budget as a whole, and discussion of some of the major issues addressed in the 1990 budget.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

LEGAL REQUIREMENTS

The form of government provided by the City Charter for the City of Grand Junction is the Council-Manager Form. This type of government combines the political leadership of the elected City Council with the managerial experience of the appointed City Manager. The City of Grand Junction is a Home-Rule City which is governed by City Charter, the State Constitution and City Ordinances as adopted by the general public, which together designate the powers and authority of both the City Council and City Manager.

The City Manager is required to submit a proposed budget to the City Council for each budget year (January 1 - December 31). The proposal, accompanied with an explanatory message, is submitted in early November. The proposed budget provides a complete financial plan for each fund and includes appropriated financial statements showing comparative figures for the last completed fiscal year, comparative figures for the current year, and the City Managers recommendation for the ensuing year.

The budget estimates are open to the public for inspection and a limited number of copies are made available. By the end of November, the City Council conducts public hearings and then prior to December 31st, adopts the budget through resolution and the passage of an appropriation ordinance.

BUDGET PREPARATION

The budget is based on a diversified, flexible revenue plan and an expenditure plan that minimizes expenditures 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 City Council. Formal documents include a Ten Year Capital Improvements Plan, Revenue Plan, and Budget Plan.

Each fund is balanced separately and subsidies between funds require Council approval. Ten year long range financial projections are prepared for major funds and used to determine if the future impacts of the proposed budget are fiscally sound.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET PREPARATION

(continued)

Appropriated contingency funds will be reserved for the purpose of responding to unanticipated needs, revenue shortfalls and/or emergencies. Individual departments do 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 nonrecurring unplanned costs when approved by the express written consent of the City Manager or Council. The General, Internal Service, and Enterprise Funds will each maintain an unappropriated balance for cash flow needs and a catastrophe reserve.

Annual budgets for governmental funds are prepared using the modified accrual basis of accounting. Annual budgets are also adopted for all proprietary and nonexpendable trust funds on the accrual basis accounting modified to include capital expenditures and debt service principal payments and to exclude depreciation, amortization, and accrued compensated absences.

A budget preparation guide is issued annually to each department. It contains instructions for submission of budget requests, and the budget time table. The City uses a Departmental Line Item method for budgeting whereby programs are budgeted in separate cost centers and individual projects make use of project accounting.

BUDGET DEVELOPMENT

The City's budget development process provides a comprehensive and coordinated methodology for the creation of a budget plan that meets the needs of the community through the 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 financial projections have been developed for all major funds and are used extensively to analyze the long term impact of budget decisions, i.e. a fiscal impact model.

At mid-year, the Council begins the budget process with a goal setting retreat. During the retreat, Council reviews important issues and sets goals 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.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET DEVELOPMENT
(continued)

The process described below and on subsequent pages is not only an intense time consuming process, but is used extensively as a team building exercise. We not only conclude the process with a balanced budget, but all levels of the organization achieve an enhanced level of understanding about the other departments priorities, processes, and procedures.

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 each cost based on unit prices provided by either the Purchasing Department or from the actual vendor. Historical data is used in conjunction with planned objectives and goals to determine specific items and quantities needed. The Department Directors and management staff 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 complete.

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

At the beginning of September, the budget review teams begin their review of department proposals. Each expenditure and revenue line item are reviewed until concurrence is reached on the need for each line item and the reliability of the estimates used. Detail review of proposals involves extensive direct participation by all levels of departmental personnel.

Toward the end of September the budget review teams complete review of department proposals and submit written reports thereon. At the conclusion of the reviews, the proposed base operating budget is summarized. The management team then meets to balance the budget using the following basic criteria.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET DEVELOPMENT

(continued)

- o The total proposed routine operating expenses, including operating capital, cannot exceed the total expected operating revenues.
- o Subsidies from the general fund to other funds must be reviewed and approved.
- o Capital improvement projects will be primarily funded by the 3/4 cent portion of the 2 3/4% sales tax; the 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 reviewed in terms of known historical trends and current information regarding economic conditions. Revenues from outside sources such as grants and 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.

Capital improvement project costs are submitted by each department; the management team analyzes and prioritizes these requests on a city wide basis. Results are presented to a City 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 long range projections. Typically, the initial budget does not conform. As a result, priority lists are developed by each department to pare costs. The management team then reviews the changes as recommended by each department head to determine which changes should be incorporated into the budget proposal.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET DEVELOPMENT
(continued)

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. The compensation and benefit plan for the subsequent year is also finalized during this time after a meeting including all employees.

By early November the proposed budget conforms to guidelines and is submitted to Council for review, comment, and direction. Any changes requested by Council go through the process described above so that a revised balanced budget can be prepared and re-submitted.

After submitting the proposed budget to Council, the management team prepares a thorough executive presentation of the proposed budget. Following this presentation, Council will make their final decision regarding acceptability of the proposed budget. Once the Council accepts the proposed budget they finalize the property tax mill levy, get public input on the proposed levy, and provide the levy to the County Commissioners by December 15 for certification.

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 passes an ordinance titled "The Annual Appropriation Ordinance" by December 31st.

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

BUDGET CHANGES

Once the budget is adopted; appropriation transfers between line-items for regular operating expenses, within funds and departments, can be accomplished with the approval of the Department's Director. Transfers to or from Personnel, Operating Capital, or Capital Project accounts; require the approval of the Department's Director, the Finance Director, and the City Manager.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET CHANGES
(continued)

In addition to the original appropriation, the City of Grand Junction generally adopts two supplemental appropriations during the year. The first supplemental which is usually adopted in April, is used to re-appropriate portions of the previous years ending balance. This is only allowed for projects which were not completed during the prior year and for which appropriations were remaining. The second supplemental appropriation is generally approved in November. This revised appropriation is used to fine tune the budget and allows for previously unforeseen events. These supplemental appropriations are of course subject to the same legal requirements as the original appropriation.

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. Balancing all expenditures to budgeted amounts by fund 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 individual items costing \$300 or more and having a useful life of one year or more are capitalized and 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 the City Council.

CITY OF GRAND JUNCTION

BUDGET POLICIES AND PRACTICES

BUDGET CONTROL
(continued)

- o The Finance department reviews 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 managed by Risk Management.
- o All supplemental appropriation requests are submitted to the City Council for their acceptance or rejection at regularly scheduled public meetings.
- o All transfers from the Contingency Account over \$10,000 must be authorized by City Council, with the exception of change orders on authorized budgeted projects in which case \$15,000 is the specified limit.

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

- o The City employs a 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.

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CITY OF GRAND JUNCTION

BUDGET OVERVIEW

The City's current financial condition as we begin 1990 is generally sound. Reasons for our favorable financial condition include a relatively healthy economy, a strong and effective operating and capital budget process, consistently conservative financial leadership by policy-making officials, and strong administrative financial management.

However, like many other cities, Grand Junction is undergoing a challenging period as complicated new realities impact the City's financial condition. Such issues as the decline and evaporation of intergovernmental revenues, coupled with a demand to lessen the burden on local taxpayers, is complicated further by greater demand for locally provided services.

Maintaining the City's healthy financial position will continue to be a primary challenge of our City's Administration. While there will always be imbalances between service demands and available resources, solutions to future budget problems must involve a combination of three actions on the part of the City: 1) increasing revenues, 2) reducing operating costs through productivity improvements, and 3) maintaining or possibly reducing the current level of City services when deemed appropriate.

REVENUE MANAGEMENT

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

Taxes

The City anticipates collecting approximately \$16.15 million, (or 34.5% of its total revenues) through an assortment of taxes in 1990, as shown on the following pages. The ratio of tax revenue to total revenue has increased in the last few years due mainly to an increase in sales tax revenue offset by a decline in intergovernmental revenue. The sharp decline in revenue from other governments (from over \$2 million in 1985 to an estimated \$448,686 in 1990), is due primarily by the repeal of the Federal Revenue Sharing Program and a decline in other state and federal revenue programs. Sales and property taxes are the most traditional sources of local tax revenue and combined account for \$13.6 million or 84.4% of these vital tax resources.

The City Sales & Use Tax rate is 2.75% and the City also receives 32% of the second percent of the Mesa County Sales Tax. Sales and use tax revenues are directed to the General Fund where annual requirements for debt guaranteed by these revenue sources take first priority. The City will collect over \$12 million in Sales and Use Tax for 1990. See the graphs on page 26 for the Sales and Use Tax Summary.

CITY OF GRAND JUNCTION
B U D G E T O V E R V I E W

Taxes (continued)

In 1987, the Grand Junction City Council adopted an ordinance which increased the city sales tax rate by 3/4% from 2 to 2 3/4% effective January 1, 1988. This increase has provided vital funds to the City for maintaining infrastructure, protecting our investment in capital assets, and providing for the service needs of the community.

Although this rate change is the primary cause of the increase in sales tax revenues, a moderately growing economy and a more aggressive policy in regard to the licensing for and collection of both sales and use taxes, have also contributed to this upward trend.

The City's property tax rate is 8.62 mills. All property tax revenues from this levy are also directed to the General Fund. The City has held it's property tax collections relatively constant over the last six years. Property tax revenues will amount to just under \$1.5 million in 1990, only 3.5% of total tax levy in Mesa County, as shown on page 27. Two additional mill levies that also pass through the City's funds include the 5.0 mill levy assessed by the Downtown Development Authority, and the proceeds from a Tax Increment Financing District also in the downtown area.

The voters approved a Hotel/Motel Lodging Tax which became effective January 1, 1990. Although it is too early to tell, we expect this tax to generate approximately \$315,000 it's first year. This revenue is dedicated to the Visitors and Convention Bureau and/or to be used for direct promotional activities and projects.

Charges for Services

Certain City services are paid for fully or in part by those who directly benefit from the service. The City will collect more than \$11 million in user fees in 1990. The largest share of these charges come from the City's water, sewer and sanitation utilities. Whenever possible, revenues are collected for direct services to wholly or partially fund their cost.

Other Revenues

Other governmental revenues include Licenses and Permits, Fines and Forfeits, Interest Income, and other miscellaneous revenues including; Colorado Lottery proceeds, State of Colorado Highway Users Tax, and Grants. Together, these other revenues will provide over \$4 million in operating revenues for the City in 1990. These are General Fund revenues, unless required to be recorded and accounted for in a special revenue fund.

CITY OF GRAND JUNCTION

BUDGET OVERVIEW

EXPENDITURE MANAGEMENT

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

The official source of financial information is the central accounting system as operated and maintained by the Finance Department. Accounting records are maintained on a basis consistent with standards for local governmental accounting.

As explained further on page 34, the City of Grand Junction has no net general obligation debt, although our legal debt margin currently stands at \$23.5 million.

Personnel Services

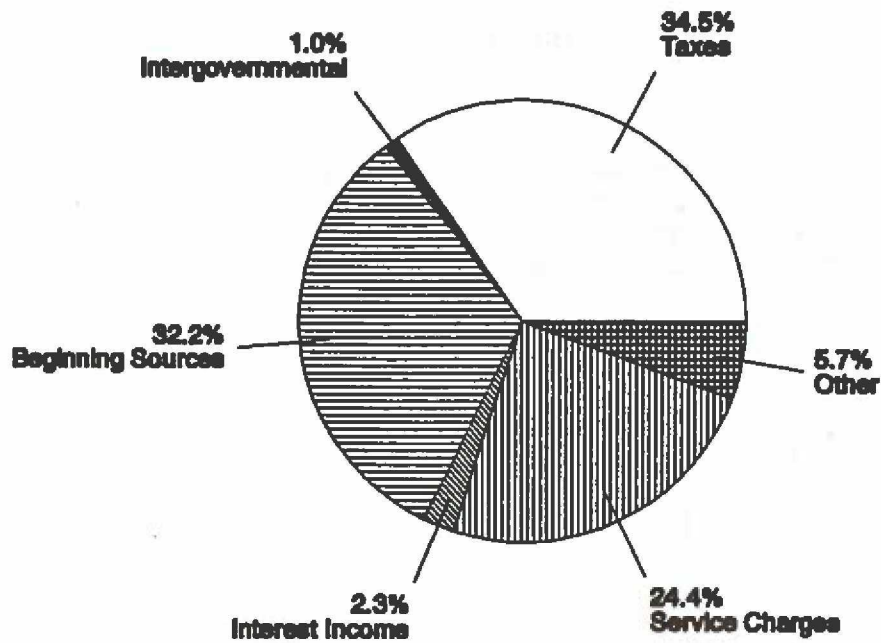
Personnel services continues to be the City's major expenditure category requiring \$13.8 million, or 42.8%, of our \$34 million 1990 budget, as depicted on page 24. This is true even though over the past six years, overall City employment has declined from a high of 422 in 1984 to 368 today with reductions affecting all City departments. The graph on page 28 depicts the City's employment history over the past ten years.

Capital Improvement Projects

The second largest expenditure category for the City continues to be Capital Outlay. Capital expenditures of \$6.97 million represent 21% of the total budget for 1990. We are proud that we have been able to maintain this level of commitment towards improving and preserving our City's important infrastructure. Outlined on page 29 are the types of capital projects planned for 1990, pages 30 and 31 provide specific details on each project included for this year. This schedule is derived from the 10 Year Capital Improvement Plan (CIP) and is the result of committee meetings to prioritize the communities current and future capital needs.

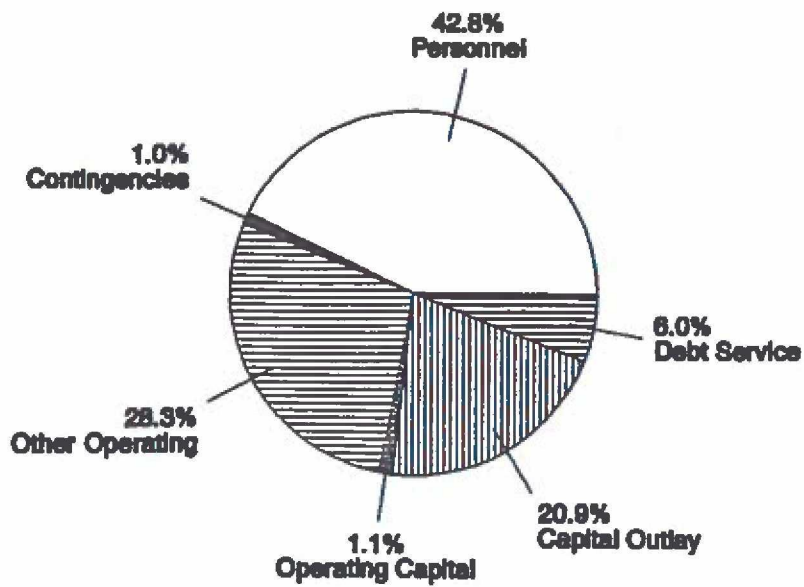
REVENUE SUMMARY

1990 Budget



EXPENDITURE SUMMARY

1990 Budget



Excludes; Internal Service Funds and Transfers

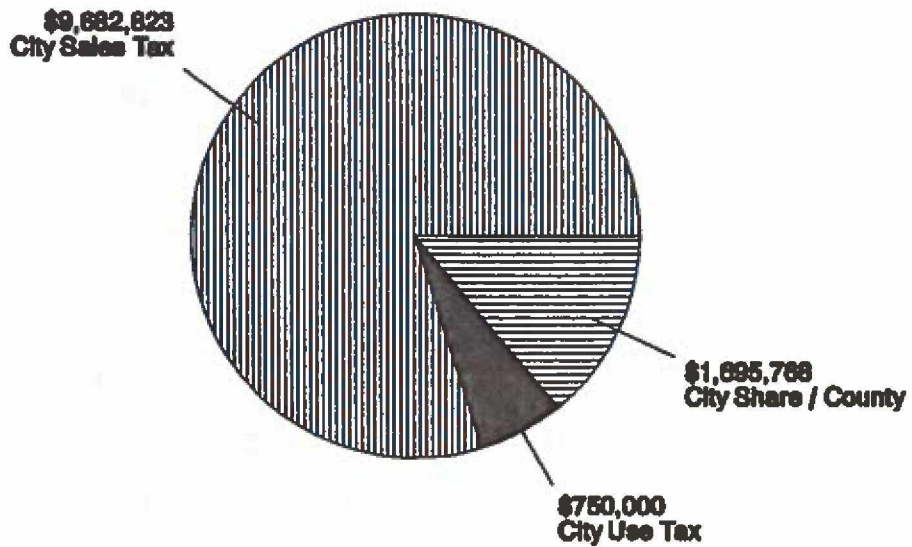
1990 BUDGET SUMMARY

<u>REVENUE SUMMARY</u>	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	NON- EXPENDABLE TRUST FUND	DEBT SERVICE FUNDS	TOTAL 1990 BUDGET
Taxes	\$15,676,918	\$477,290	\$0	\$0	\$0	\$0	\$16,154,208
Licenses / Permits	\$69,895	\$275	\$0	\$0	\$0	\$0	\$70,170
Intergovernmental	\$317,972	\$71,600	\$0	\$59,114	\$0	\$0	\$448,686
Service Charges	\$1,707,512	\$379,010	\$0	\$9,297,559	\$25,000	\$0	\$11,409,081
Fines / Forfeits	\$185,940	\$0	\$0	\$15,000	\$0	\$0	\$200,940
Miscellaneous	\$107,061	\$96,075	\$0	\$198,507	\$0	\$0	\$401,643
Interest Income	\$600,000	\$46,120	\$0	\$372,565	\$60,000	\$0	\$1,078,685
Other Revenue	\$118,250	\$6,000	\$0	\$1,853,562	\$0	\$0	\$1,977,812
Total Operating Revenue	\$18,783,548	\$1,076,370	\$0	\$11,796,307	\$85,000	\$0	\$31,741,225
Transfers In	\$103,600	\$445,564	\$78,000	\$680,576	\$0	\$135,250	\$1,442,990
Beginning Sources	\$6,686,691	\$875,879	\$181,825	\$6,325,758	\$753,980	\$235,234	\$15,059,367
TOTAL SOURCES AVAILABLE	\$25,573,839	\$2,397,813	\$259,825	\$18,802,641	\$838,980	\$370,484	\$48,243,582

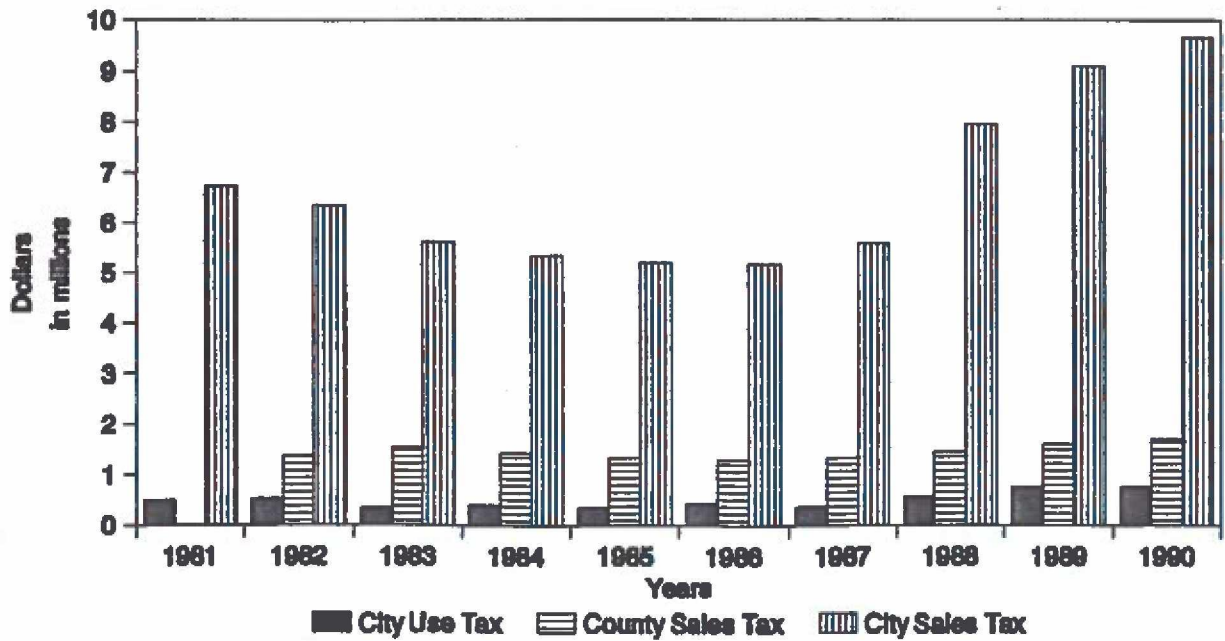
<u>EXPENDITURE SUMMARY</u>	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	NON- EXPENDABLE TRUST FUND	DEBT SERVICE FUNDS	TOTAL 1990 BUDGET
Personnel Services	\$10,129,870	\$111,082	\$0	\$3,531,290	\$0	\$0	\$13,772,242
Operating Expenditures	\$663,334	\$3,800	\$0	\$703,278	\$0	\$0	\$1,370,412
Other Charges	\$2,227,116	\$391,483	\$0	\$2,662,783	\$0	\$0	\$5,281,382
Professional / Contract	\$1,116,533	\$63,016	\$0	\$553,102	\$0	\$0	\$1,732,651
Special Projects	\$61,795	\$635,709	\$0	\$6,647	\$0	\$0	\$704,151
Debt Service	\$0	\$3,000	\$0	\$1,798,537	\$0	\$136,000	\$1,937,537
Contingencies	\$309,701	\$1,000	\$0	\$0	\$0	\$0	\$310,701
Operating Capital	\$227,850	\$4,386	\$0	\$116,717	\$0	\$0	\$348,953
Total Operating Expenses	\$14,736,199	\$1,213,476	\$0	\$9,372,354	\$0	\$136,000	\$25,458,029
Capital Outlay	\$3,173,460	\$0	\$106,843	\$3,426,675	\$0	\$0	\$6,706,978
Transfers Out	\$1,153,930	\$680,841	\$0	\$0	\$60,000	\$0	\$1,894,771
TOTAL EXPENDITURES	\$19,063,589	\$1,894,317	\$106,843	\$12,799,029	\$60,000	\$136,000	\$34,059,778

SALES & USE TAX

1990 Budget



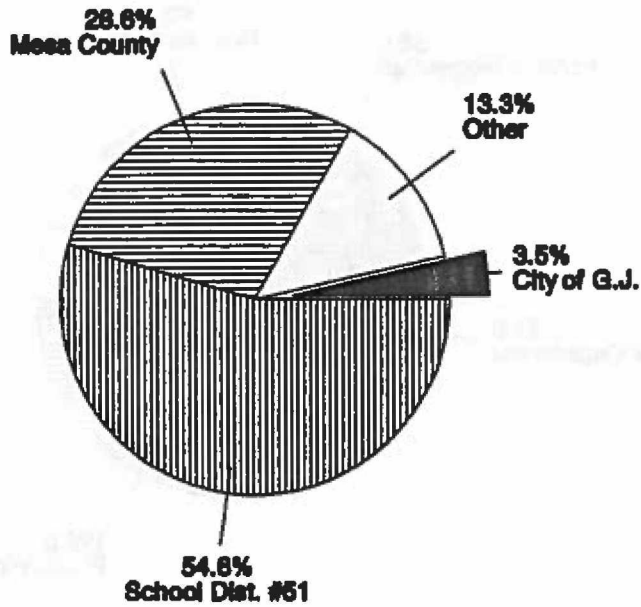
SALES & USE TAX HISTORY Last Ten Years



The City receives 32 pct. of the second cent of the County Sales Tax which was instituted in 1982.

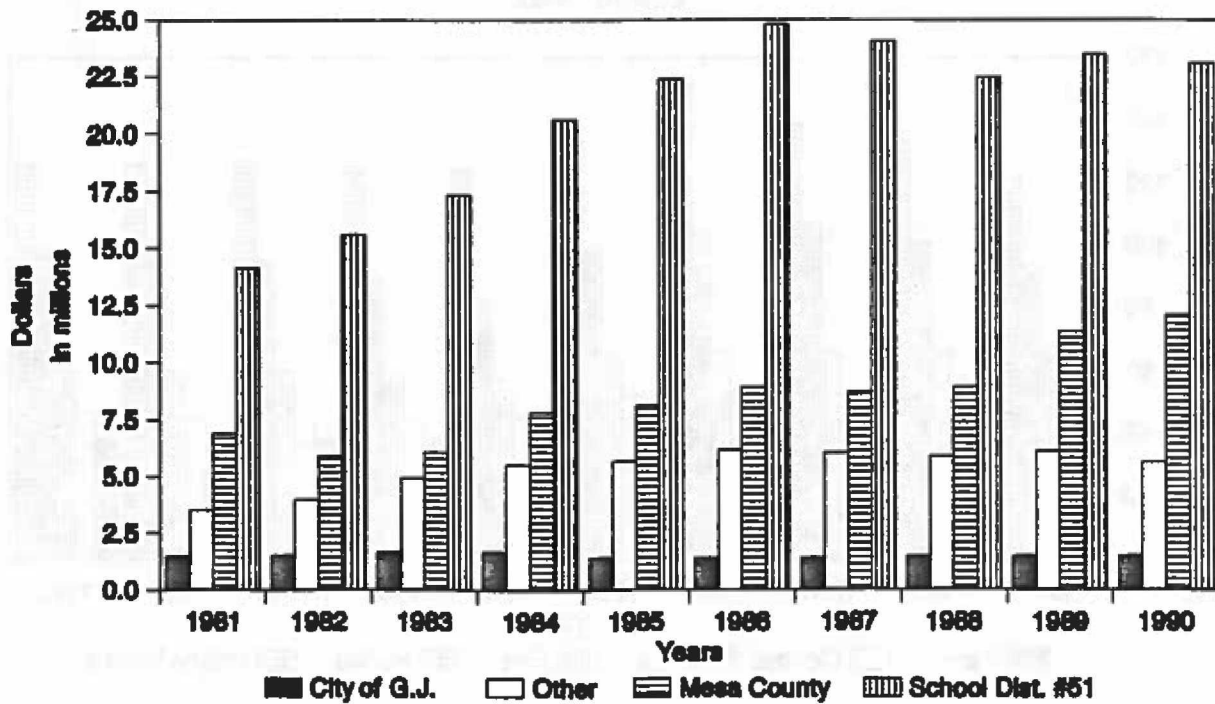
PROPERTY TAX REVENUES

By Major Entity, Within Mesa County



Total amount assessed in Mesa County:
Levy/Year 1989 = \$42,299,391

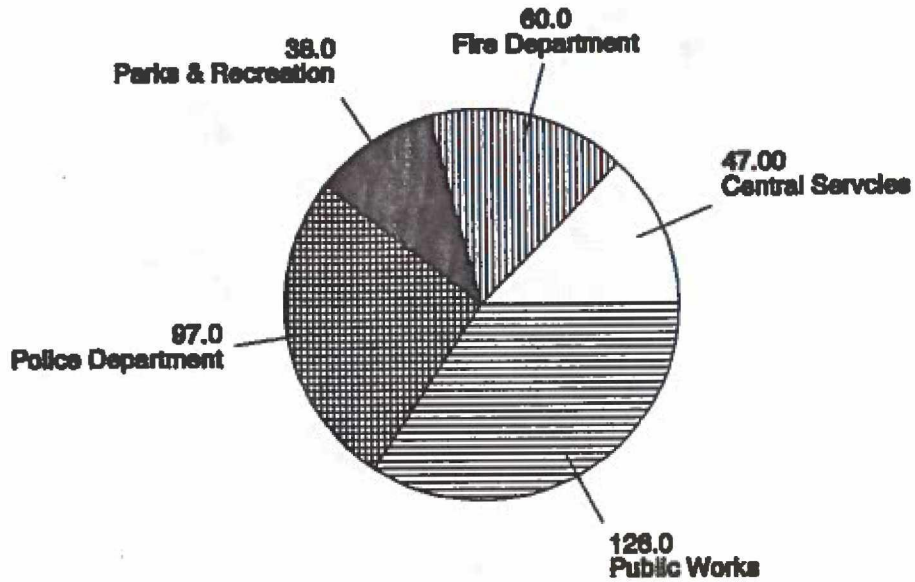
HISTORICAL



Source: Mesa County Assessor

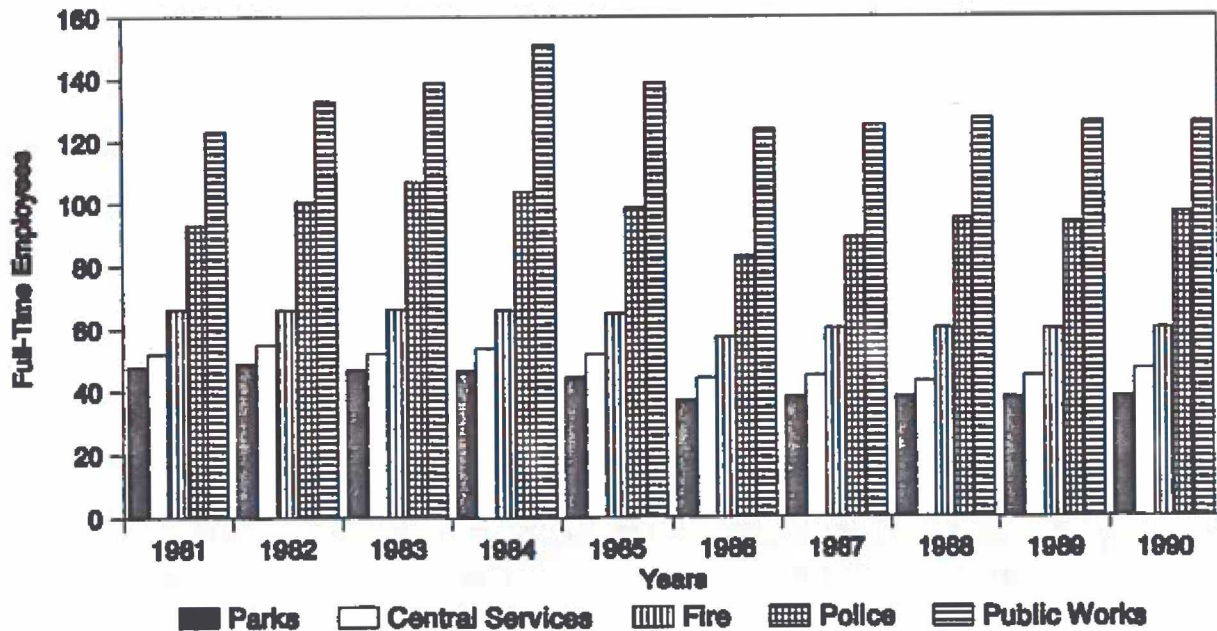
PERSONNEL COMPLEMENT

1990 Budget



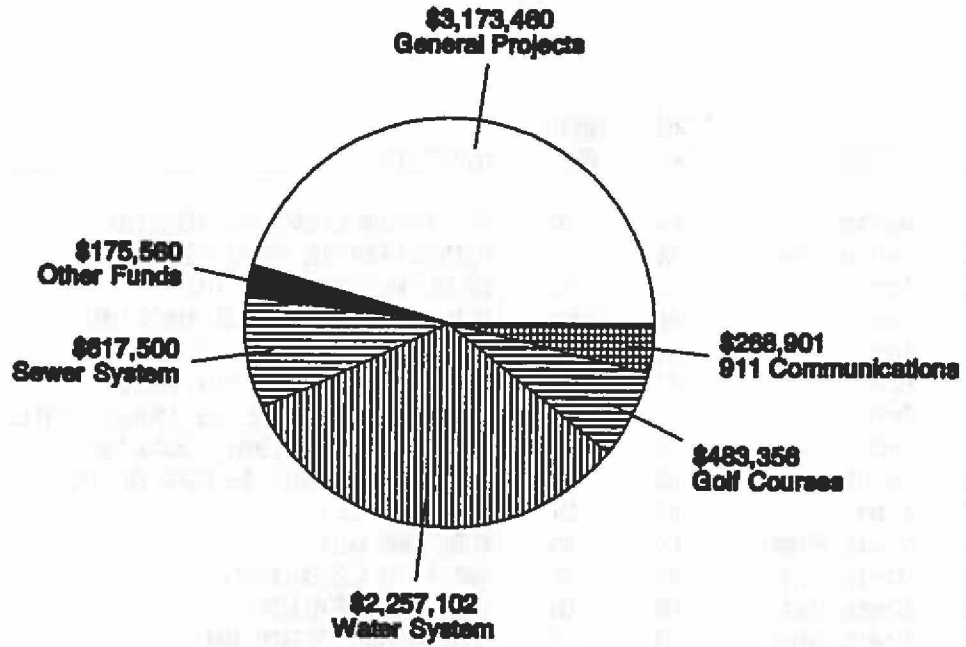
TOTAL = 368 Full-Time Employees

PERSONNEL HISTORY Last 10 Years



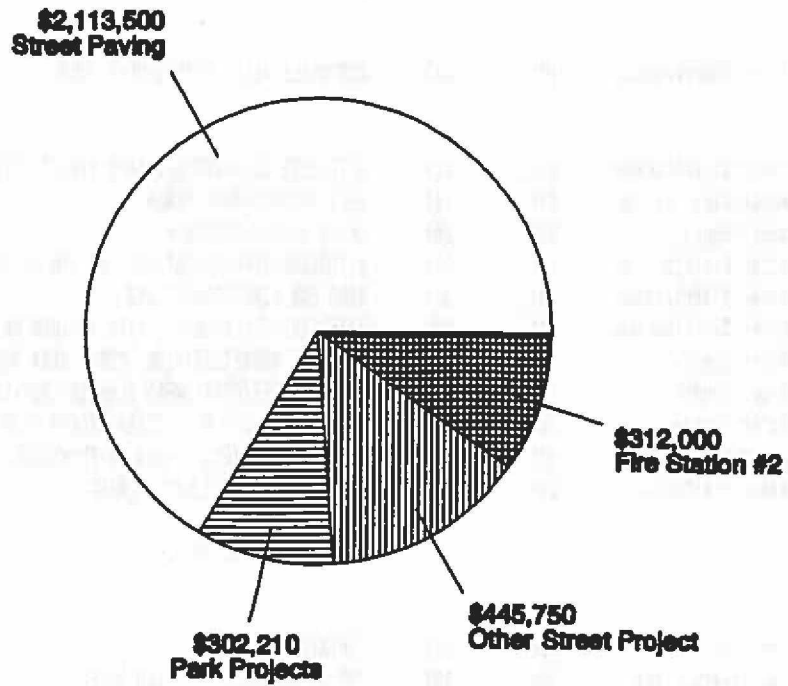
Central Service Includes; Administration Support Services, and the Finance Dept.

1990 CAPITAL PROJECTS



TOTAL = \$8,975,879

GENERAL FUND CAPITAL PROJECTS



1990 CAPITAL IMPROVEMENT PROJECTS

<u>DEPARTMENT</u>	<u>CATEGORY</u>	<u>SOURCE FUND</u>	<u>EXPENSE FUND</u>	<u>PROJECT TITLE</u>	<u>1990 BUDGETED AMOUNT</u>
FIRE	Suppression	100	100	RECONSTRUCTION & RELOCATION - STATION #2	\$312,000
PARKS & REC.	Administration	100	100	FERTILIZER/PESTICIDE STORAGE BUILDING	\$30,000
PARKS & REC.	Parks	100	100	CIP SELF HELP PROGRAM, ALL PARKS	\$25,000
PARKS & REC.	Parks	100	100	INSTALL PLAYGROUND EQUIP., ST. MARY'S PARK	\$15,000
PARKS & REC.	Parks	100	100	INSTALL SHELTER(S) & TABLES, COLUMBINE PARK	\$23,150
PARKS & REC.	Parks	100	100	PUBLIC RESTROOMS & TENNIS SHACK, LINCOLN PARK	\$40,000
PARKS & REC.	Parks	100	100	RESTROOMS/CONCESSION/SCORE AREA, COLUMBINE SOFTBALL PARK	\$61,600
PARKS & REC.	Parks	100	100	AUDITORIUM FLOOR REPLACEMENT, LINCOLN PARK	\$51,060
PUBLIC WORKS	Facilities / Maint	100	100	REROOF MUNICIPAL CENTER (NEW SHOPS) BUILDING	\$56,400
PUBLIC WORKS	Alleys	100	207	ALLEY IMPROVEMENTS	\$216,000
PUBLIC WORKS	Streets, Bridges	100	100	BRIDGE GUARD RAILS	\$5,000
PUBLIC WORKS	Streets, C.G.S.	100	100	CURB, GUTTER & SIDEWALK REPAIRS	\$98,000
PUBLIC WORKS	Streets, Lights	100	100	STREET LIGHT INSTALLATION	\$28,000
PUBLIC WORKS	Streets, Paving	100	100	RECONSTRUCTION, FORESIGHT PARK	\$100,000
PUBLIC WORKS	Streets, Paving	100	100	RECONSTRUCTION, ORCHARD AVE., 28 1/4-NORMANDY	\$573,000
PUBLIC WORKS	Streets, Paving	100	100	RECONSTRUCTION, S. 7TH ST., RAILROAD-STRUTHERS	\$338,000
PUBLIC WORKS	Streets, Paving	100	100	RIVERSIDE PARK/WEST AVE. STREET RELOCATION	\$20,000
PUBLIC WORKS	Streets, Paving	100	100	CONTRACT STREET OVERLAY	\$865,000
PUBLIC WORKS	Streets, Paving	100	100	SURFACING GRAVEL STREETS	\$87,500
PUBLIC WORKS	Streets, Paving	100	100	RAILROAD SIGNAL - SO. 9TH STREET	\$130,000
PUBLIC WORKS	Streets, Signals	100	100	PEDESTRIAN SIGNAL, STOCKER STADIUM	\$25,000
PUBLIC WORKS	Streets, Signals	100	100	UPGRADE TRAFFIC SIGNALS	\$28,000
PUBLIC WORKS	PWK	100	100	CONTINGENCY	\$45,750

				SUBTOTAL: GENERAL FUND	\$3,173,460
PUBLIC WORKS	Alley Improvements	207	207	SUBTOTAL: ALLEY IMPROVEMENT FUND	\$106,843
PUBLIC WORKS	Water Distribution	301	301	WATERLINE REPLACEMENT, 14TH STREET, UTE-GUNNISON	\$237,520
PUBLIC WORKS	Water Distribution	301	301	FIRE HYDRANT REPLACEMENT	\$9,752
PUBLIC WORKS	Water Supply	301	301	WATER RIGHTS PURCHASE	\$1,630,000
PUBLIC WORKS	Water Distribution	301	301	WATERLINE REPLACEMENT, 1ST TO 5TH ON ORCHARD	\$20,000
PUBLIC WORKS	Water Distribution	301	301	DEAD END LINE CONNECTIONS	\$86,770
PUBLIC WORKS	Water Distribution	301	301	WATERLINE REPLACEMENT, 15TH TO 18TH ON NORTH AVE.	\$18,150
PUBLIC WORKS	Water Supply	301	301	SPELLWAY REHABILITATION, PURDY MESA RESERVOIR	\$20,000
PUBLIC WORKS	Water Supply	301	301	KANNAH CREEK/PURDY MESA FLOWLINE REHABILITATION	\$58,750
PUBLIC WORKS	Water Supply	301	301	WATER TREATMENT FACILITIES, KC/PM FLOWLINES	\$126,280
PUBLIC WORKS	Water Supply	301	301	ISOLATION VALVES, KC AND PM FLOWLINES	\$37,500
PUBLIC WORKS	Water Treatment	301	301	PLANT ROOF REPAIR/REPLACEMENT	\$12,300

				SUBTOTAL: WATER FUND	\$2,257,102
PARKS & REC.	Two Rivers Plaza	100	303	CURTAIN REPLACEMENT	\$36,800
PARKS & REC.	Two Rivers Plaza	100	303	ENERGY CONSERVATION, TWO RIVERS	\$31,917

				SUBTOTAL: TWO RIVERS CONVENTION CENTER	\$68,717

1990 CAPITAL IMPROVEMENT PROJECTS

1990

(Continued)

<u>DEPARTMENT</u>	<u>CATEGORY</u>	<u>SOURCE FUND</u>	<u>EXPENSE FUND</u>	<u>PROJECT TITLE</u>	<u>BUDGETED AMOUNT</u>
PARKS & REC.	Golf Course	305	305	LINCOLN PARK - POND WATER	\$83,067
PARKS & REC.	Golf Course	305	305	GOLF - CLUBHOUSE RENOVATION - LINCOLN PARK	\$117,421

				SUBTOTAL: LINCOLN PARK GOLF COURSE	\$200,488
PARKS & REC.	Golf Course	306	306	GOLF - CLUBHOUSE RENOVATION - TIARA RADO	\$282,868

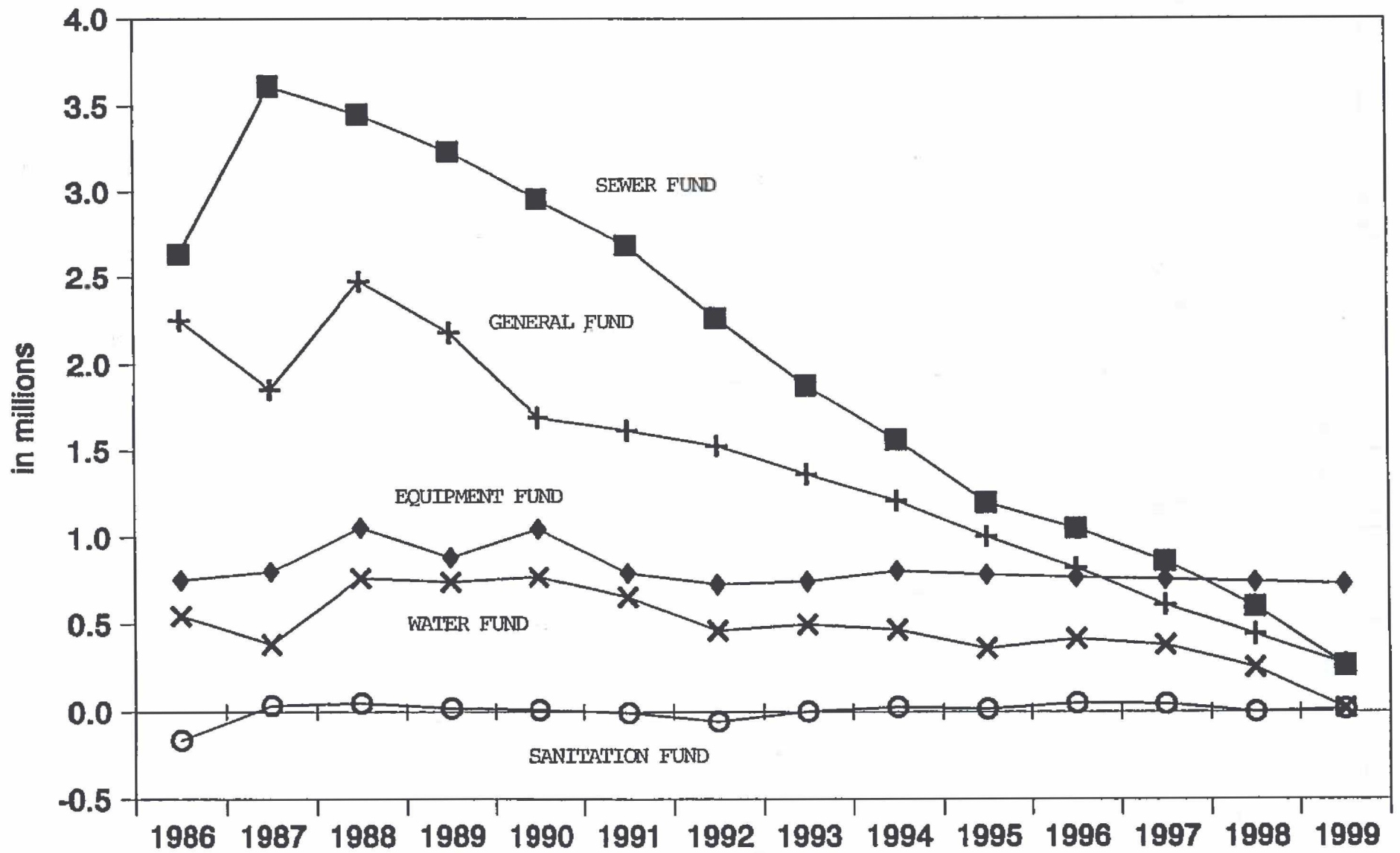
				SUBTOTAL: TIARA RADO GOLF COURSE	\$282,868
Police	Communications	405	405	COM CENTER EQUIPMENT REPLACEMENT/ADDITION	\$5,500
Police	Communications	405	405	ENHANCED 911 NETWORK & PSAP EQUIPMENT	\$263,401

				SUBTOTAL: COMMUNICATIONS CENTER	\$268,901
PUBLIC WORKS	Sewer, Collection	902	902	SEWERLINE REPAIR AND REPLACEMENT	\$197,000
PUBLIC WORKS	Sewer, Collection	902	902	SYSTEM IMPROVEMENTS - UNIDENTIFIED	\$388,000
PUBLIC WORKS	Sewer, Collection	902	902	STORM WATER OVERFLOW AT PERSIGO	\$7,500
PUBLIC WORKS	Sewer, Collection	902	902	TV CAMERA, COLOR	\$25,000

				SUBTOTAL: JOINT SEWER SYSTEM	\$617,500

				** TOTAL CAPITAL PROJECTS **	\$6,975,879
					=====

1990 BUDGET Variance From Minimum Required Balance



MASTEC LONG RANGE FINANCIAL PROJECTIONS, GENERAL FUND

NUMBER 010	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
REVENUES															
City Sales Tax	5,170,604	5,604,833	7,930,852	9,079,367	9,672,823	10,204,829	10,766,094	11,358,229	11,982,932	12,641,993	13,337,303	14,070,854	14,844,751	15,661,213	16,522,579
City Use Tax	428,777	359,313	560,599	750,000	750,000	712,750	774,867	738,040	800,586	764,196	827,188	791,250	854,701	819,231	883,158
Only Sales Tax	1,292,823	1,329,634	1,439,693	1,584,830	1,695,768	1,780,556	1,869,584	1,963,063	2,061,217	2,164,277	2,272,491	2,386,116	2,505,422	2,630,693	2,762,227
Sub Total A	6,892,204	7,293,780	9,931,144	11,414,197	12,118,591	12,698,135	13,410,545	14,059,332	14,844,735	15,570,467	16,436,982	17,248,220	18,204,874	19,111,136	20,167,965
Property Tax	1,396,727	1,389,849	1,440,132	1,476,097	1,501,190	1,526,711	1,552,665	1,579,060	1,605,904	1,633,204	1,660,969	1,689,205	1,717,922	1,747,126	1,776,828
Invest Earnings	477,022	458,340	467,982	650,000	600,000	514,310	520,787	528,824	532,196	536,869	538,060	542,002	544,072	550,731	557,619
Capital Gains	152,639	-45,570	0	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Assels	5,197	3,540	90	7,000	106,500	0	0	0	0	0	0	0	0	0	0
Other Local Rev.	1,378,708	1,625,490	1,410,550	1,475,708	1,479,848	1,473,100	1,518,200	1,564,900	1,613,200	1,663,600	1,715,700	1,769,900	1,826,300	1,885,000	1,945,800
Interfund Chg	276,002	321,299	332,936	362,668	392,293	391,524	395,107	409,853	425,187	441,823	459,495	477,875	496,990	516,870	537,545
Sub Total B	3,686,295	3,752,948	3,651,691	3,971,472	4,079,831	3,905,644	3,986,758	4,082,637	4,176,487	4,275,495	4,374,224	4,478,982	4,585,284	4,699,727	4,817,792
Other Gov'ts	3,823,995	3,225,051	2,552,339	2,729,954	2,688,726	2,270,100	2,269,300	2,272,200	2,278,700	2,288,800	2,302,500	2,319,800	2,340,600	2,364,900	2,392,600
TOTAL REVENUES	14,402,494	14,271,779	16,135,173	18,115,623	18,887,148	18,873,879	19,666,604	20,414,169	21,299,922	22,134,762	23,113,706	24,047,004	25,130,758	26,175,764	27,378,357
EXPENDITURES															
Operating Costs															
Personnel Cost	8,430,997	8,900,462	8,804,070	9,410,755	10,129,670	10,535,664	10,956,467	11,394,726	11,850,515	12,324,535	12,817,517	13,330,217	13,863,426	14,417,963	14,994,682
Nonpersonnel Cost	3,466,775	3,316,877	3,714,313	3,972,332	4,214,342	4,382,916	4,558,232	4,740,562	4,930,184	5,127,391	5,332,487	5,545,787	5,767,618	5,998,323	6,238,256
Oper. Capital	149,841	157,640	142,542	218,304	245,758	255,588	265,812	276,444	287,502	299,002	310,962	323,401	336,337	349,790	363,782
Sub Total C	12,047,613	12,374,979	12,660,925	13,601,390	14,589,770	15,173,569	15,780,511	16,411,732	17,068,201	17,750,929	18,460,966	19,199,405	19,967,381	20,766,076	21,596,719
Reg. Contingency	0	0	0	105,201	309,701	306,789	316,287	328,347	341,450	355,087	369,269	384,015	399,350	415,296	431,878
Spec. Contingency	0	0	0	129,055	0	0	0	0	0	0	0	0	0	0	0
General Fund Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total D	0	0	0	234,256	309,701	306,789	316,287	328,347	341,450	355,087	369,269	384,015	399,350	415,296	431,878
Total Operating	12,047,613	12,374,979	12,660,925	13,835,646	14,899,671	15,480,357	16,096,799	16,740,078	17,409,651	18,106,017	18,830,235	19,583,420	20,366,731	21,181,373	22,028,598
Transfer Costs															
Water	175,444	175,444	175,444	0	50,000	25,000	0	0	0	0	0	0	0	0	0
Two Rivers	278,057	188,064	219,605	165,423	146,973	151,823	156,833	162,009	167,355	172,878	178,583	184,476	190,564	196,852	203,348
Swimming Pools	284,444	247,988	178,240	178,297	190,895	197,194	203,702	210,424	217,368	224,541	231,951	239,605	247,512	255,680	264,118
Parking	38,892	28,680	23,112	25,050	0	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000
Debt	67,859	63,746	59,634	98,120	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
PIAB	10,718	11,170	10,953	13,675	9,892	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Other	0	27,806	0	52,443	0	0	0	0	0	0	0	0	0	0	0
Total Transfers	855,414	742,898	666,988	533,008	439,760	334,017	320,535	332,433	344,723	357,419	370,534	384,081	398,076	412,532	427,466
OPERATING EXPENSE	12,903,027	13,117,877	13,327,913	14,368,654	15,339,431	15,814,375	16,417,334	17,072,511	17,754,374	18,463,435	19,200,769	19,967,501	20,764,807	21,593,905	22,456,063
OPERATING REVENUE	14,402,494	14,271,779	14,018,051	15,434,889	15,810,963	15,896,361	16,519,072	17,115,190	17,813,511	18,478,532	19,250,667	19,993,705	20,849,094	21,681,102	22,631,342
OVER/UNDER	1,499,467	1,153,902	690,138	1,066,235	471,532	81,986	101,738	42,679	59,138	15,097	49,898	26,204	84,287	87,197	175,279
Capital Cost															
Projects	1,551,111	1,288,777	1,915,207	2,977,566	3,524,158	2,677,518	2,847,532	2,998,979	3,186,411	3,356,230	3,563,039	3,753,297	3,981,665	4,194,662	4,447,015
Economic Dev.	0	0	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Project Changes	-359,386	193,713	-82,688	318,785	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EXPENSE	1,191,725	1,482,490	2,132,519	3,596,351	3,824,158	2,977,518	3,147,532	3,298,979	3,486,411	3,656,230	3,863,039	4,053,297	4,281,665	4,494,662	4,747,015
CAPITAL REVENUE	0	0	2,117,122	2,680,734	3,076,185	2,977,518	3,147,532	3,298,979	3,486,411	3,656,230	3,863,039	4,053,297	4,281,665	4,494,662	4,747,015
OVER/UNDER	-1,191,725	-1,482,490	-15,397	-915,617	-747,973	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSE	14,094,752	14,600,367	15,460,432	17,965,005	19,163,589	18,791,893	19,564,865	20,371,490	21,240,785	22,119,665	23,063,807	24,020,799	25,046,472	26,088,567	27,203,078
FUND BALANCES															
Begin Year	5,982,177	6,289,919	5,961,331	6,636,073	6,786,691	6,510,251	6,592,238	6,693,976	6,736,655	6,795,792	6,810,888	6,860,787	6,886,991	6,971,277	7,058,474
End Year	6,289,919	5,961,331	6,636,073	6,786,691	6,510,251	6,592,238	6,693,976	6,736,655	6,795,792	6,810,888	6,860,787	6,886,991	6,971,277	7,058,474	7,233,753
Min Work Capital	4,032,196	4,099,336	4,164,973	4,310,596	4,601,829	4,744,312	4,975,200	5,121,753	5,326,312	5,539,030	5,760,231	5,990,250	6,229,442	6,478,172	6,736,819

D E B T M A N A G E M E N T

As of December 31, 1989, the City of Grand Junction had \$12.62 million in bonded debt. The City's general obligation debt (\$3.61 million G.O. Water Bonds), although guaranteed by the full-taxing authority of the City, does not rely on property tax revenues for repayment but is supported by enterprise fund operations. Consequently, the City's Net General Bonded Debt is \$0 compared to the legal debt margin of over \$23.5 million (or 3% of the estimated actual property value as determined by the County Assessor).

The majority of this debt, over \$7.6 million is actually a liability of the City of Grand Junction/Mesa County Joint Sewer System. The Sewer System was organized as a joint venture to provide sewer collection and treatment facilities for the metropolitan area of the Grand Valley. The City of Grand Junction contributed certain assets which were included in its Sewer Fund while Mesa County contributed funds through the issuance of revenue bonds. The City has contracted to operate and maintain the Persigo Sewer Plant and System. Consequently, the City prepares the annual Sewer Fund budget which is adopted by both the City Council and the Mesa County Commission.

In January of 1990, the City issued \$1.6 million in General Obligation Water Revenue Bonds to finance the purchase of the Somerville Ranch property and its attached water rights. These bonds have an effective interest rate of 6.05% with maturities beginning February 1, 1991 and ending February 1, 2000.

All of the debt is self-supporting through user fees, special assessments, or tax increment generated funds. Bonds issued by the City continue to receive a rating of A from Moody's Investment Rating Service.

<u>TYPE OF DEBT</u>	<u>FUND</u>	<u>PRINCIPAL OUTSTANDING 12/31/89</u>	<u>PRINCIPAL PAYMENTS 1990</u>	<u>INTEREST PAYMENTS 1990</u>	<u>PRINCIPAL OUTSTANDING 12/31/90</u>	<u>TOTAL PRINCIPAL AND INTEREST OUTSTANDING 12/31/90</u>
BONDS - G.O./REV.	WATER	\$0	\$0	\$57,926	\$1,600,000	\$2,217,632
BONDS - G.O.	WATER	\$3,610,000	\$365,000	\$332,975	\$3,245,000	\$4,325,151
BONDS - REV.	PARKING AUTH.	\$185,000	\$85,000	\$13,875	\$100,000	\$107,500
BONDS - REV.	SEWER	\$7,625,000	\$100,000	\$720,821	\$7,525,000	\$14,851,525
BONDS - REV.	SWIMMING POOLS	\$820,000	\$115,000	\$62,330	\$705,000	\$878,940
BONDS - T.I.F.	D.D.A. TAX INC.	\$380,000	\$65,000	\$29,000	\$315,000	\$379,100
TOTALS		\$12,620,000	\$730,000	\$1,216,927	\$13,490,000	\$22,759,848

CITY OF GRAND JUNCTION

FUND SUMMARIES

This section presents summary information on revenues and expenditures for each governmental fund type as budgeted and accounted for by the City of Grand Junction. The most commonly used fund types by the City of Grand Junction include; the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, Trust and Agency Funds, and Internal Service Funds.

The General Fund is a single fund which is used to support all general government operations. It supports all departments including; administration, support services, finance, fire, parks & recreation, police, and public works.

Special Revenue Funds are used to account for specific revenue sources that are restricted to expenditures for specific purposes. There are currently eight such funds: Extended 911, Visitors & Convention Bureau, D.D.A. Operations, Parkland Expansion, Parking Meter Fund, Golf Course Expansion, Economic Development, and the D.D.A. Tax Increment 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. There are two Debt Service Funds; General Debt Service and the Downtown Development Authority. Enterprise Fund debt and Internal Service Fund debt are accounted for within their respective funds.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities. Each of these funds have specifically designated funding sources as authorized by City Council. Included are funds for such projects as the Horizon/Patterson Road Construction and Alley Improvements.

Enterprise Funds are used to account for operations that are financed and operated similar to private business enterprises where the cost of providing goods or services to the general public are recovered primarily through user charges. Enterprise Funds in the City of Grand Junction include; the Water Fund, Sewer Fund, Sanitation Fund, Two Rivers Convention Center, Swimming Pools, Golf Courses, Cemetery Fund, and the Parking Authority Fund.

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for private organizations, other governments, and/or other funds.

Internal Service Funds are proprietary funds used to account for the furnishing of goods or services by one department or agency to other departments or agencies on a cost-reimbursement basis; for example, Data Processing Fund, Stores Fund, Self Insurance, and the Communications Center Fund.

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

OVERVIEW 1989 REVISED BUDGET

ALL BUDGETED FUNDS

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	\$17,943,792	\$13,882,647	\$4,061,145	\$2,265,797	\$171,832	\$1,916,562	\$6,636,073	\$6,686,691
101 Extended 911	\$40,000	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
102 Visitors & Convention	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103 D.D.A. Operations	\$114,182	\$123,321	(\$9,139)	\$0	\$0	\$0	\$37,298	\$28,159
105 Parkland Expansion	\$97,000	\$0	\$97,000	\$0	\$0	\$25,690	\$130,148	\$201,458
106 Parking Meter Fund	\$95,000	\$13,000	\$82,000	\$0	\$25,050	\$107,497	\$4,037	\$3,590
107 Golf Course Expansion	\$99,600	\$0	\$99,600	\$0	\$0	\$98,526	\$169,280	\$170,354
108 Economic development	\$727,000	\$300,000	\$427,000	\$515,906	\$300,000	\$0	\$103,915	\$315,009
109 D.D.A. Tax Increment	\$93,250	\$2,100	\$91,150	\$0	\$0	\$0	\$26,159	\$117,309
Sub: Special Revenue Funds	\$1,266,032	\$438,421	\$827,611	\$515,906	\$325,050	\$231,713	\$470,837	\$875,879
202 Federal Aid To Urban Systems	\$0	\$0	\$0	\$51,459	\$0	\$0	\$51,459	\$0
203 DDA (TIF) Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205 Horizon Drive / Patterson Rd.	\$0	\$0	\$0	\$1,306,691	\$723,000	\$0	\$736,673	\$152,982
207 Alley Improvement District	\$0	\$0	\$0	\$76,238	\$50,000	\$0	\$55,081	\$28,843
Sub: Capital Projects Funds	\$0	\$0	\$0	\$1,434,388	\$773,000	\$0	\$843,213	\$181,825
301 Water Fund	\$4,000,702	\$3,031,628	\$969,074	\$879,877	\$0	\$0	\$1,467,202	\$1,556,399
302 Trash Fund	\$1,096,423	\$1,106,611	(\$10,188)	\$0	\$0	\$0	\$308,153	\$297,965
303 Two Rivers Plaza	\$260,755	\$426,826	(\$166,071)	\$61,565	\$226,988	\$0	\$28,072	\$19,424
304 Swimming Pools	\$263,003	\$455,450	(\$192,447)	\$321,088	\$178,297	\$0	\$557,020	\$221,782
305 Lincoln Park Golf Course	\$372,763	\$223,390	\$149,373	\$171,683	\$31,000	\$0	\$81,683	\$90,373
306 Tiara Rado Golf Course	\$331,269	\$289,848	\$41,421	\$67,526	\$67,526	\$0	\$136,167	\$177,588
307 Cemetery Fund	\$157,125	\$174,160	(\$17,035)	\$38,626	\$55,000	\$0	\$11,269	\$10,608
308 Parking Authority Fund	\$0	\$114,883	(\$114,883)	\$0	\$107,497	\$0	\$7,386	\$0
902 Sewer Fund	\$4,059,226	\$3,116,955	\$942,271	\$1,046,307	\$0	\$0	\$4,055,655	\$3,951,619
Sub: Enterprise Funds	\$10,541,266	\$8,939,751	\$1,601,515	\$2,586,672	\$666,308	\$0	\$6,644,607	\$6,325,758
604 O.K. Perpetual Care / Cemetery	\$79,800	\$0	\$79,800	\$0	\$0	\$55,000	\$729,180	\$753,980
730 General Debt Service Fund	\$0	\$98,230	(\$98,230)	\$0	\$98,120	\$0	\$110	\$0
731 D.D.A. Debt Service Fund	\$0	\$93,200	(\$93,200)	\$0	\$0	\$0	\$328,434	\$235,234
Sub: Debt Service Funds	\$0	\$191,430	(\$191,430)	\$0	\$98,120	\$0	\$328,544	\$235,234
SUBTOTAL:	\$29,830,890	\$23,452,249	\$6,378,641	\$6,802,763	\$2,834,310	\$2,203,275	\$15,652,454	\$15,859,367
401 Data Processing	\$517,444	\$478,460	\$38,984	\$323,768	\$200,000	\$0	\$183,450	\$98,666
402 Equipment	\$1,377,912	\$1,494,751	(\$116,839)	\$0	\$0	\$0	\$1,541,368	\$1,424,529
403 Stores	\$393,811	\$371,166	\$22,645	\$0	\$0	\$0	(\$443,498)	(\$420,853)
404 Self Insurance	\$797,197	\$758,500	\$38,697	\$0	\$0	\$0	\$108,756	\$147,453
405 Communications Center	\$457,571	\$474,873	(\$17,302)	\$31,135	\$0	\$0	\$23,355	(\$25,082)
Sub: Internal Service Funds	\$3,543,935	\$3,577,750	(\$33,815)	\$354,903	\$200,000	\$0	\$1,413,431	\$1,224,713
* TOTAL: ALL BUDGETED FUNDS *	\$33,374,825	\$27,029,999	\$6,344,826	\$7,157,666	\$2,234,310	\$2,203,275	\$17,865,885	\$16,284,080

CITY OF GRAND JUNCTION

1990 BUDGET SUMMARIES

OVERVIEW 1990 BUDGET

ALL BUDGETED FUNDS

FUND	Operating Revenue	Operating Expenditures	Operating Surplus (Deficit)	Capital Outlay	Transfers In	Transfers Out	Available Sources 12-31-89	Available Sources 12-31-90
100 General Fund	\$16,783,548	\$14,736,199	\$4,047,349	\$3,173,460	\$103,600	\$1,153,930	\$6,686,691	\$6,510,250
101 Extended 911	\$280,000	\$0	\$280,000	\$0	\$0	\$320,000	\$40,000	\$0
102 Visitors & Convention	\$315,000	\$460,564	(\$145,564)	\$0	\$145,564	\$0	\$0	\$0
103 D.D.A. Operations	\$114,445	\$118,903	(\$4,458)	\$0	\$0	\$0	\$28,159	\$23,701
105 Parkland Expansion	\$74,600	\$0	\$74,600	\$0	\$0	\$103,600	\$201,458	\$172,458
106 Parking Meter Fund	\$91,200	\$9,900	\$81,300	\$0	\$0	\$84,890	\$3,590	\$0
107 Golf Course Expansion	\$100,875	\$0	\$100,875	\$0	\$0	\$79,101	\$170,354	\$192,128
108 Economic development	\$7,000	\$622,009	(\$615,009)	\$0	\$300,000	\$0	\$315,009	\$0
109 D.D.A. Tax Increment	\$93,250	\$2,100	\$91,150	\$0	\$0	\$93,250	\$117,309	\$115,209
Sub: Special Revenue Funds	\$1,076,370	\$1,213,476	(\$137,106)	\$0	\$445,564	\$680,841	\$875,879	\$503,496
202 Federal Aid To Urban Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203 ODA (TIF) Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205 Horizon Drive / Patterson Rd.	\$0	\$0	\$0	\$0	\$0	\$0	\$152,982	\$152,982
207 Alley Improvement District	\$0	\$0	\$0	\$106,843	\$78,000	\$0	\$28,843	\$0
Sub: Capital Projects Funds	\$0	\$0	\$0	\$106,843	\$78,000	\$0	\$181,825	\$152,982
301 Water Fund	\$5,358,404	\$3,197,063	\$2,161,341	\$2,257,102	\$50,000	\$0	\$1,556,399	\$1,510,638
302 Trash Fund	\$1,212,728	\$1,212,208	\$520	\$0	\$0	\$0	\$297,965	\$298,485
303 Two Rivers Plaza	\$263,200	\$409,597	(\$146,397)	\$68,717	\$215,690	\$0	\$19,424	\$20,000
304 Swimming Pools	\$312,836	\$480,406	(\$167,570)	\$0	\$190,895	\$0	\$221,782	\$245,107
305 Lincoln Park Golf Course	\$351,707	\$222,066	\$129,641	\$200,488	\$26,939	\$0	\$90,373	\$46,465
306 Tiara Rado Golf Course	\$436,540	\$251,193	\$185,347	\$282,868	\$52,162	\$0	\$177,588	\$132,229
307 Cemetery Fund	\$157,125	\$207,149	(\$50,024)	\$0	\$60,000	\$0	\$10,608	\$20,584
308 Parking Authority Fund	\$0	\$84,890	(\$84,890)	\$0	\$84,890	\$0	\$0	\$0
902 Sewer Fund	\$3,703,767	\$3,307,782	\$395,985	\$617,500	\$0	\$0	\$3,951,619	\$3,730,104
Sub: Enterprise Funds	\$11,796,307	\$9,372,354	\$2,423,953	\$3,426,675	\$680,576	\$0	\$6,325,758	\$6,003,612
604 O.M. Perpetual Care / Cemetery	\$85,000	\$0	\$85,000	\$0	\$0	\$60,000	\$753,980	\$778,980
730 General Debt Service Fund	\$0	\$42,000	(\$42,000)	\$0	\$42,000	\$0	\$0	\$0
731 D.D.A. Debt Service Fund	\$0	\$94,000	(\$94,000)	\$0	\$93,250	\$0	\$235,234	\$234,484
Sub: Debt Service Funds	\$0	\$136,000	(\$136,000)	\$0	\$135,250	\$0	\$235,234	\$234,484
SUBTOTAL:	\$31,741,225	\$25,458,029	\$6,283,196	\$6,706,978	\$1,442,990	\$1,894,771	\$15,059,367	\$14,183,804
401 Data Processing	\$510,400	\$510,332	\$68	\$0	\$0	\$0	\$98,666	\$98,734
402 Equipment	\$1,468,285	\$1,427,930	\$40,355	\$0	\$121,889	\$0	\$1,424,529	\$1,586,773
403 Stores	\$407,975	\$378,815	\$29,160	\$0	\$0	\$0	(\$420,853)	(\$391,693)
404 Self Insurance	\$819,926	\$704,580	\$115,426	\$0	\$0	\$0	\$147,453	\$262,879
405 Communications Center	\$539,392	\$536,376	\$3,016	\$268,901	\$320,000	\$0	(\$25,082)	\$29,033
Sub: Internal Service Funds	\$3,745,978	\$3,557,953	\$188,025	\$268,901	\$441,889	\$0	\$1,224,713	\$1,585,726
* TOTAL: ALL BUDGETED FUNDS *	\$35,487,203	\$29,015,982	\$6,471,221	\$6,975,879	\$1,884,879	\$1,894,771	\$16,284,080	\$15,769,530

**CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES**

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

**SUMMARY
SOURCES AND USE OF FUNDS**

	ACTUAL 1988	REVISED BUDGET 1989	BUDGET 1990
Sources Available Beg. of Year	\$15,628,490	\$15,652,454	\$15,059,367
Operating Revenue	\$25,993,214	\$29,830,890	\$31,741,225
Transfers In	\$1,765,240	\$2,034,310	\$1,442,990
Other Sources	\$0	\$0	\$0
Total Sources Available	\$43,386,944	\$47,517,654	\$48,243,582
Operating Expenditures	\$21,672,176	\$23,452,249	\$25,458,029
Capital Outlay	\$4,127,121	\$6,802,763	\$6,706,978
Transfers Out	\$1,935,193	\$2,203,275	\$1,894,771
Total Expenditures	\$27,734,490	\$32,458,287	\$34,059,778
Net Sources Available End of Year	\$15,652,454	\$15,059,367	\$14,183,804

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

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

REVENUE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Taxes	\$13,740,642	\$15,094,909	\$16,154,208
Licenses / Permits / Fees	\$48,315	\$53,785	\$70,170
Intergovernmental	\$555,824	\$1,398,365	\$448,686
Service Charges	\$9,929,171	\$10,493,653	\$11,409,081
Fines / Forfeits	\$192,966	\$198,200	\$200,940
Miscellaneous Revenue	\$319,872	\$358,797	\$401,643
Interest Income	\$1,080,283	\$1,130,090	\$1,078,685
Other Revenue	\$126,141	\$1,103,091	\$1,977,812
	-----	-----	-----
Total Operating Revenue	\$25,993,214	\$29,830,890	\$31,741,225
	-----	-----	-----
Transfer In	\$1,765,240	\$2,034,310	\$1,442,990
Sources Available Beginning of Year	\$15,628,490	\$15,652,454	\$15,059,367
	-----	-----	-----
Total Sources Available	\$43,386,944	\$47,517,654	\$48,243,582
	=====	=====	=====

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Personnel Services	\$11,912,976	\$12,823,532	\$13,772,242
Operating Expenditures	\$1,434,727	\$1,335,314	\$1,370,412
Other Charges	\$4,076,145	\$4,581,298	\$5,281,382
Professional / Contract Fees	\$1,506,932	\$1,539,515	\$1,732,651
Special Projects	\$357,530	\$442,632	\$704,151
Debt Service	\$2,175,990	\$2,091,795	\$1,937,537
Contingencies	\$0	\$235,256	\$310,701
Operating Capital	\$207,876	\$402,907	\$348,953
	-----	-----	-----
Total Operating Expenditures	\$21,672,176	\$23,452,249	\$25,458,029
	-----	-----	-----
Capital Outlay	\$4,127,121	\$6,802,763	\$6,706,978
Transfers Out	\$1,935,193	\$2,203,275	\$1,894,771
	-----	-----	-----
Total	\$27,734,490	\$32,458,287	\$34,059,778
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

GENERAL FUND

REVENUE SUMMARY BY CLASSIFICATION

	ACTUAL <u>1988</u>	REVISED BUDGET <u>1989</u>	BUDGET <u>1990</u>
Taxes	\$13,521,300	\$14,933,670	\$15,676,918
Licenses / Permits	\$48,040	\$53,510	\$69,895
Intergovernmental	\$338,821	\$296,728	\$317,972
Service Charges	\$1,448,809	\$1,679,214	\$1,707,512
Fines / Forfeits	\$176,818	\$182,900	\$185,940
Miscellaneous Revenue	\$79,578	\$62,402	\$107,061
Interest Income	\$467,982	\$650,000	\$600,000
Other Revenue	\$39,825	\$85,368	\$118,250
	-----	-----	-----
Total Operating Revenue	\$16,121,173	\$17,943,792	\$18,783,548
	-----	-----	-----
Transfer In	\$14,000	\$171,832	\$103,600
Sources Available Beginning of Year	\$5,961,332	\$6,636,073	\$6,686,691
	-----	-----	-----
Total Sources Available	<u>\$22,096,505</u>	<u>\$24,751,697</u>	<u>\$25,573,839</u>

**CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES**

GENERAL FUND

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Personnel Services	\$8,786,495	\$9,410,755	\$10,129,870
Operating Expenditures	\$710,118	\$628,917	\$663,334
Other Charges	\$1,955,225	\$2,178,858	\$2,227,116
Professional / Contract Fees	\$980,850	\$1,053,590	\$1,116,533
Special Projects	\$61,453	\$110,967	\$61,795
Debt Service	\$0	\$0	\$0
Contingencies	\$0	\$234,256	\$309,701
Operating Capital	\$142,542	\$265,304	\$227,850
	-----	-----	-----
Total Operating Expenditures	\$12,636,683	\$13,882,647	\$14,736,199
	-----	-----	-----
Capital Outlay	\$1,593,380	\$2,265,797	\$3,173,460
Transfers Out	\$1,230,369	\$1,916,562	\$1,153,930
	-----	-----	-----
Total	\$15,460,432	\$18,065,006	\$19,063,589
	=====	=====	=====

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Administration	\$312,125	\$553,593	\$694,901
Support Services	\$370,835	\$344,293	\$359,254
Finance	\$1,056,289	\$1,321,655	\$1,149,974
Police	\$3,923,692	\$4,237,483	\$4,511,097
Fire	\$2,963,116	\$3,256,361	\$3,653,737
Public Works	\$4,308,122	\$4,692,745	\$5,807,353
Parks & Recreation	\$1,295,884	\$1,742,314	\$1,733,343
Transfers to Other Funds	\$1,230,369	\$1,916,562	\$1,153,930
	-----	-----	-----
Total	\$15,460,432	\$18,065,006	\$19,063,589
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

SPECIAL REVENUE FUNDS

REVENUE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Taxes	\$219,342	\$161,239	\$477,290
Licenses / Permits	\$275	\$275	\$275
Intergovernmental	\$147,506	\$90,500	\$71,600
Service Charges	\$91,652	\$197,810	\$379,010
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$46,331	\$97,488	\$96,075
Interest Income	\$58,256	\$46,720	\$46,120
Other Revenue	\$84,874	\$672,000	\$6,000
	-----	-----	-----
Total Operating Revenue	\$648,236	\$1,266,032	\$1,076,370
	-----	-----	-----
Transfer In	\$323,112	\$325,050	\$445,564
Sources Available Beginning of Year	\$480,858	\$470,837	\$875,879
	-----	-----	-----
Total Sources Available	\$1,452,206	\$2,061,919	\$2,397,813
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

SPECIAL REVENUE FUNDS

EXPENDITURE SUMMARY BY CLASSIFICATION

	ACTUAL <u>1988</u>	REVISED BUDGET <u>1989</u>	BUDGET <u>1990</u>
Personnel Services	\$57,485	\$68,328	\$111,082
Operating Expenditures	\$1,488	\$1,500	\$3,800
Other Charges	\$12,422	\$13,465	\$391,483
Professional / Contract Fees	\$26,346	\$23,950	\$63,016
Special Projects	\$289,865	\$327,583	\$635,709
Debt Service	\$0	\$1,400	\$3,000
Contingencies	\$0	\$1,000	\$1,000
Operating Capital	\$0	\$1,195	\$4,386
Total Operating Expenditures	<u>\$387,606</u>	<u>\$438,421</u>	<u>\$1,213,476</u>
Capital Outlay	\$0	\$515,906	\$0
Transfers Out	\$593,763	\$231,713	\$680,841
Total	<u>\$981,369</u>	<u>\$1,186,040</u>	<u>\$1,894,317</u>

EXPENDITURE SUMMARY BY DEPARTMENT

	ACTUAL <u>1988</u>	REVISED BUDGET <u>1989</u>	BUDGET <u>1990</u>
Administration	\$376,274	\$941,327	\$743,012
Support Services	\$0	\$0	\$460,564
Finance	\$0	\$0	\$0
Police	\$0	\$0	\$0
Fire	\$0	\$0	\$0
Public Works	\$11,332	\$13,000	\$9,900
Parks & Recreation	\$0	\$0	\$0
Transfers to Other Funds	\$593,763	\$231,713	\$680,841
Total	<u>\$981,369</u>	<u>\$1,186,040</u>	<u>\$1,894,317</u>

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

C A P I T A L P R O J E C T S F U N D

REVENUE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$25,300	\$0	\$0
Service Charges	\$0	\$0	\$0
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0
Interest Income	\$115,088	\$0	\$0
Other Revenue	\$481	\$0	\$0
	-----	-----	-----
Total Operating Revenue	\$140,869	\$0	\$0
	-----	-----	-----
Transfer In	\$163,381	\$773,000	\$78,000
Sources Available Beginning of Year	\$2,339,394	\$843,213	\$181,825
	-----	-----	-----
Total Sources Available	<u><u>\$2,643,644</u></u>	<u><u>\$1,616,213</u></u>	<u><u>\$259,825</u></u>

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

CAPITAL PROJECTS FUND

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Personnel Services	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0
Professional / Contract Fees	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$0	\$0	\$0
	-----	-----	-----
Total Operating Expenditures	\$0	\$0	\$0
	-----	-----	-----
Capital Outlay	\$1,800,431	\$1,434,388	\$106,843
Transfers Out	\$0	\$0	\$0
	-----	-----	-----
Total	\$1,800,431	\$1,434,388	\$106,843
	=====	=====	=====

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Administration	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Police	\$0	\$0	\$0
Fire	\$0	\$0	\$0
Public Works	\$1,800,431	\$1,434,388	\$106,843
Parks & Recreation	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0
	-----	-----	-----
Total	\$1,800,431	\$1,434,388	\$106,843
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

ENTERPRISE FUNDS

REVENUE SUMMARY BY CLASSIFICATION

	ACTUAL <u>1988</u>	REVISED BUDGET <u>1989</u>	BUDGET <u>1990</u>
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$44,197	\$1,011,137	\$59,114
Service Charges	\$8,365,617	\$8,591,829	\$9,297,559
Fines / Forfeits	\$16,148	\$15,300	\$15,000
Miscellaneous Revenue	\$193,963	\$198,907	\$198,507
Interest Income	\$390,896	\$378,370	\$372,565
Other Revenue	\$961	\$345,723	\$1,853,562
	-----	-----	-----
Total Operating Revenue	\$9,011,782	\$10,541,266	\$11,796,307
	-----	-----	-----
Transfer In	\$1,029,038	\$666,308	\$680,576
Sources Available Beginning of Year	\$5,891,251	\$6,644,607	\$6,325,758
	-----	-----	-----
Total Sources Available	\$15,932,071	\$17,852,181	\$18,802,641
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

ENTERPRISE FUNDS

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Personnel Services	\$3,068,996	\$3,344,449	\$3,531,290
Operating Expenditures	\$723,121	\$704,897	\$703,278
Other Charges	\$2,108,498	\$2,388,975	\$2,662,783
Professional / Contract Fees	\$499,736	\$461,975	\$553,102
Special Projects	\$6,212	\$4,082	\$6,647
Debt Service	\$2,019,257	\$1,898,965	\$1,798,537
Contingencies	\$0	\$0	\$0
Operating Capital	\$65,334	\$136,408	\$116,717
Total Operating Expenditures	\$8,491,154	\$8,939,751	\$9,372,354
Capital Outlay	\$733,310	\$2,586,672	\$3,426,675
Transfers Out	\$63,000	\$0	\$0
Total	\$9,287,464	\$11,526,423	\$12,799,029

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Administration	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Finance	\$357,608	\$369,174	\$356,563
Police	\$0	\$0	\$0
Fire	\$0	\$0	\$0
Public Works	\$7,235,974	\$8,927,087	\$10,319,982
Parks & Recreation	\$1,630,882	\$2,230,162	\$2,122,484
Transfers to Other Funds	\$63,000	\$0	\$0
Total	\$9,287,464	\$11,526,423	\$12,799,029

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

NONEXPENDABLE TRUST FUNDS

REVENUE SUMMARY BY CLASSIFICATION

	ACTUAL <u>1988</u>	REVISED BUDGET <u>1989</u>	BUDGET <u>1990</u>
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0
Service Charges	\$23,093	\$24,800	\$25,000
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0
Interest Income	\$48,061	\$55,000	\$60,000
Other Revenue	\$0	\$0	\$0
	-----	-----	-----
Total Operating Revenue	\$71,154	\$79,800	\$85,000
	-----	-----	-----
Transfer In	\$0	\$0	\$0
Sources Available Beginning of Year	\$706,087	\$729,180	\$753,980
	-----	-----	-----
Total Sources Available	\$777,241	\$808,980	\$838,980
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

NONEXPEDABLE TRUST FUNDS

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Personnel Services	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0
Professional / Contract Fees	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$0	\$0	\$0
	-----	-----	-----
Total Operating Expenditures	\$0	\$0	\$0
	-----	-----	-----
Capital Outlay	\$0	\$0	\$0
Transfers Out	\$48,061	\$55,000	\$60,000
	-----	-----	-----
Total	\$48,061	\$55,000	\$60,000
	=====	=====	=====

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Administration	\$0	\$0	\$0
Support Services	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Police	\$0	\$0	\$0
Fire	\$0	\$0	\$0
Public Works	\$0	\$0	\$0
Parks & Recreation	\$0	\$0	\$0
Transfers to Other Funds	\$48,061	\$55,000	\$60,000
	-----	-----	-----
Total	\$48,061	\$55,000	\$60,000
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

D E B T S E R V I C E F U N D S

REVENUE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	-----	-----	-----
Total Operating Revenue	\$0	\$0	\$0
	-----	-----	-----
Transfer In	\$235,709	\$98,120	\$135,250
Sources Available Beginning of Year	\$249,568	\$328,544	\$235,234
	-----	-----	-----
Total Sources Available	<u>\$485,277</u>	<u>\$426,664</u>	<u>\$370,484</u>

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

D E B T S E R V I C E F U N D S

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Personnel Services	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0
Professional / Contract Fees	\$0	\$0	\$0
Special Projects	\$0	\$0	\$0
Debt Service	\$156,733	\$191,430	\$136,000
Contingencies	\$0	\$0	\$0
Operating Capital	\$0	\$0	\$0
	-----	-----	-----
Total Operating Expenditures	\$156,733	\$191,430	\$136,000
	-----	-----	-----
Capital Outlay	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
	-----	-----	-----
Total	\$156,733	\$191,430	\$136,000
	=====	=====	=====

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL</u> <u>1988</u>	<u>REVISED</u> <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Administration	\$97,100	\$93,200	\$94,000
Support Services	\$0	\$0	\$0
Finance	\$0	\$0	\$0
Police	\$0	\$0	\$0
Fire	\$0	\$0	\$0
Public Works	\$59,633	\$98,230	\$42,000
Parks & Recreation	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0
	-----	-----	-----
Total	\$156,733	\$191,430	\$136,000
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

INTERNAL SERVICE FUNDS

REVENUE SUMMARY BY CLASSIFICATION

	<u>ACTUAL</u> <u>1988</u>	REVISED <u>BUDGET</u> <u>1989</u>	<u>BUDGET</u> <u>1990</u>
Taxes	\$0	\$0	\$0
Licenses / Permits	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0
Service Charges	\$3,354,017	\$3,349,635	\$3,554,178
Fines / Forfeits	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$100	\$300
Interest Income	\$122,382	\$152,000	\$160,500
Other Revenue	\$1,726	\$42,200	\$31,000
	-----	-----	-----
Total Operating Revenue	\$3,478,125	\$3,543,935	\$3,745,978
	-----	-----	-----
Transfer In	\$163,000	\$200,000	\$441,889
Sources Available Beginning of Year	\$907,018	\$1,413,431	\$1,224,713
	-----	-----	-----
Total Sources Available	\$4,548,143	\$5,157,366	\$5,412,580
	=====	=====	=====

CITY OF GRAND JUNCTION
1990 BUDGET SUMMARIES

INTERNAL SERVICE FUNDS

EXPENDITURE SUMMARY BY CLASSIFICATION

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Personnel Services	\$932,551	\$969,870	\$1,033,279
Operating Expenditures	\$470,337	\$541,903	\$525,016
Other Charges	\$1,050,946	\$1,245,541	\$1,224,730
Professional / Contract Fees	\$155,520	\$123,404	\$137,317
Special Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0
Operating Capital	\$378,321	\$697,032	\$637,611
	-----	-----	-----
Total Operating Expenditures	\$2,987,675	\$3,577,750	\$3,557,953
	-----	-----	-----
Capital Outlay	\$148,037	\$354,903	\$268,901
Transfers Out	\$0	\$0	\$0
	-----	-----	-----
Total	\$3,135,712	\$3,932,653	\$3,826,854
	=====	=====	=====

EXPENDITURE SUMMARY BY DEPARTMENT

	<u>ACTUAL 1988</u>	<u>REVISED BUDGET 1989</u>	<u>BUDGET 1990</u>
Administration	\$0	\$0	\$0
Support Services	\$873,562	\$1,129,666	\$1,083,315
Finance	\$553,052	\$802,228	\$510,332
Police	\$477,400	\$506,008	\$805,277
Fire	\$0	\$0	\$0
Public Works	\$1,231,698	\$1,494,751	\$1,427,930
Parks & Recreation	\$0	\$0	\$0
Transfers to Other Funds	\$0	\$0	\$0
	-----	-----	-----
Total	\$3,135,712	\$3,932,653	\$3,826,854
	=====	=====	=====

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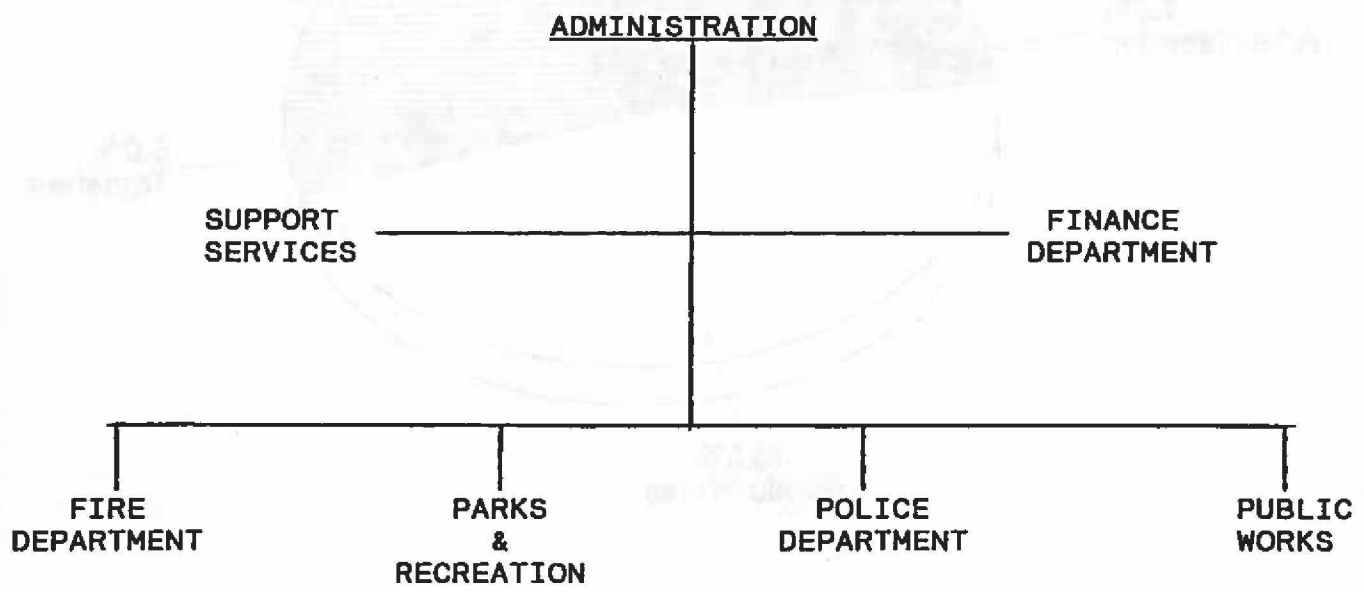
CITY OF GRAND JUNCTION

DEPARTMENT SUMMARIES

The following summaries are offered to assist in the understanding of the scope and magnitude of each of the City's departments. This section includes an overview of the functions of each department, a presentation of their goals and objectives for 1990, and expenditure summaries shown by major division and category type.

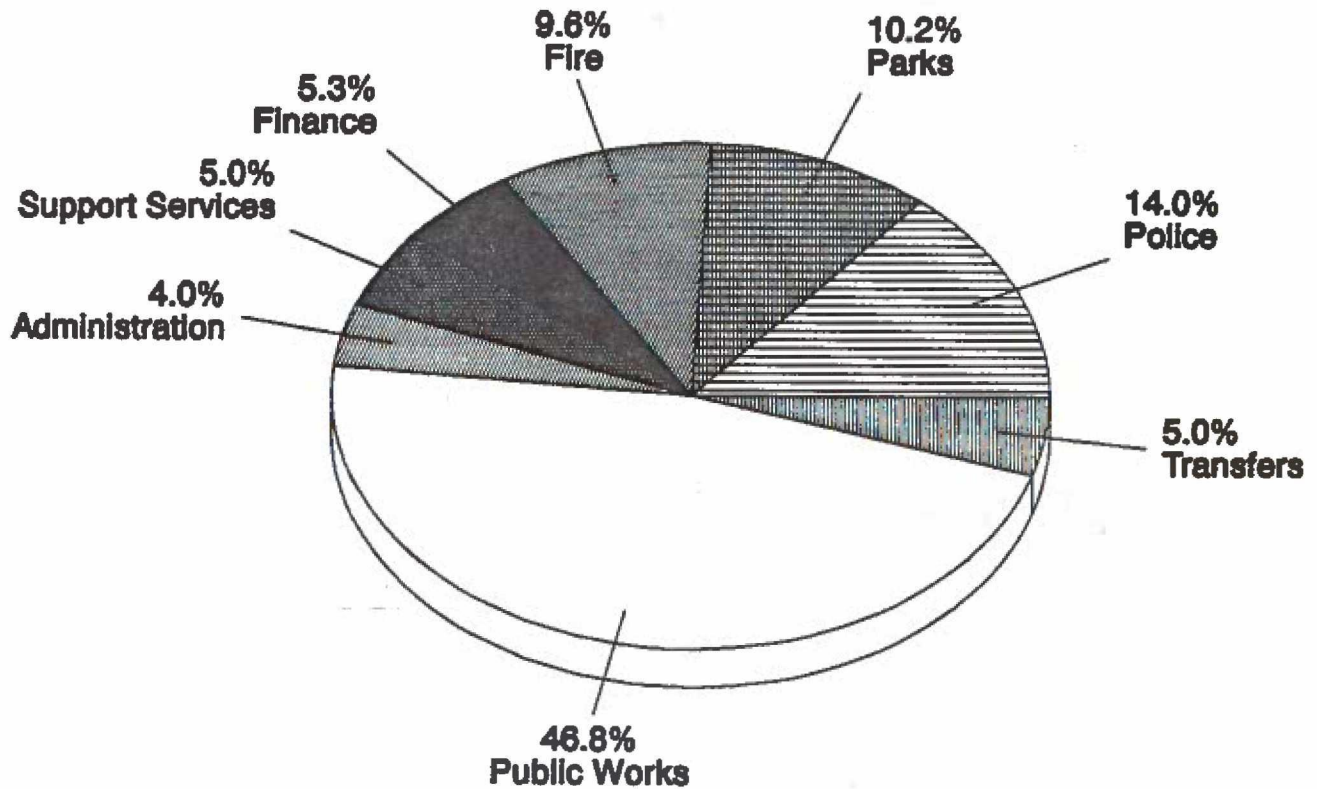
THE MUNICIPAL GOVERNMENT
 1990-91

CITY OF GRAND JUNCTION



DEPARTMENT	1990	1991	1992
ADMINISTRATION	11,100,000	11,500,000	12,000,000
SUPPORT SERVICES	1,500,000	1,600,000	1,700,000
FINANCE DEPARTMENT	2,000,000	2,100,000	2,200,000
FIRE DEPARTMENT	15,000,000	15,500,000	16,000,000
PARKS & RECREATION	3,000,000	3,100,000	3,200,000
POLICE DEPARTMENT	10,000,000	10,500,000	11,000,000
PUBLIC WORKS	4,000,000	4,100,000	4,200,000
TOTAL	46,600,000	47,800,000	49,100,000

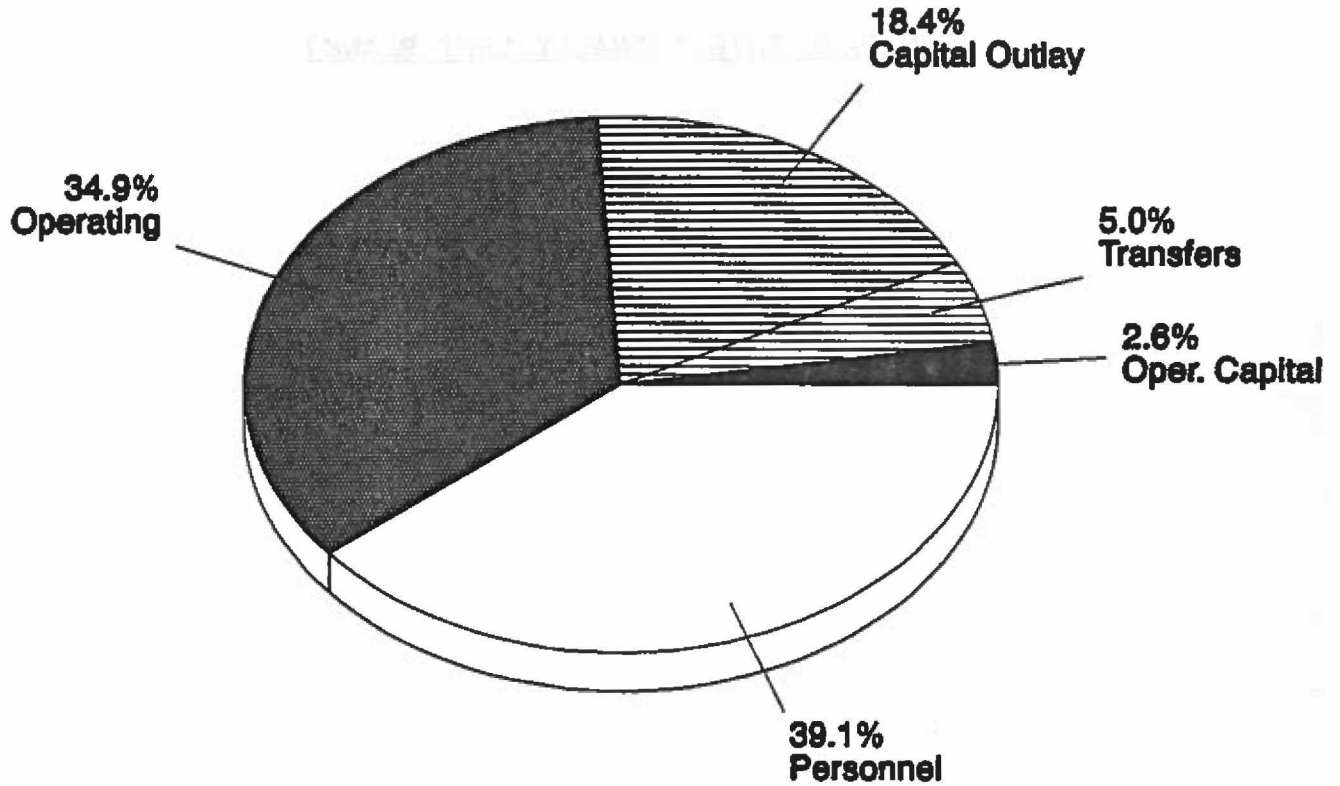
TOTAL BY DEPARTMENT 1990 Budget



**** TOTAL BY DEPARTMENT ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
ADMINISTRATION	\$1,588,120	\$1,531,913	-3.5%
SUPPORT SERVICES	\$1,473,959	\$1,903,133	29.1%
FINANCE	\$2,493,057	\$2,016,869	-19.1%
FIRE	\$3,256,361	\$3,653,737	12.2%
PARKS & RECREATION	\$3,972,476	\$3,855,827	-2.9%
POLICE	\$4,743,491	\$5,316,374	12.1%
PUBLIC WORKS	\$16,660,201	\$17,714,008	6.3%
TRANSFERS	\$2,203,275	\$1,894,771	-14.0%
TOTAL	\$36,390,940	\$37,886,632	4.1%

TOTAL BY CATEGORY 1990 Budget



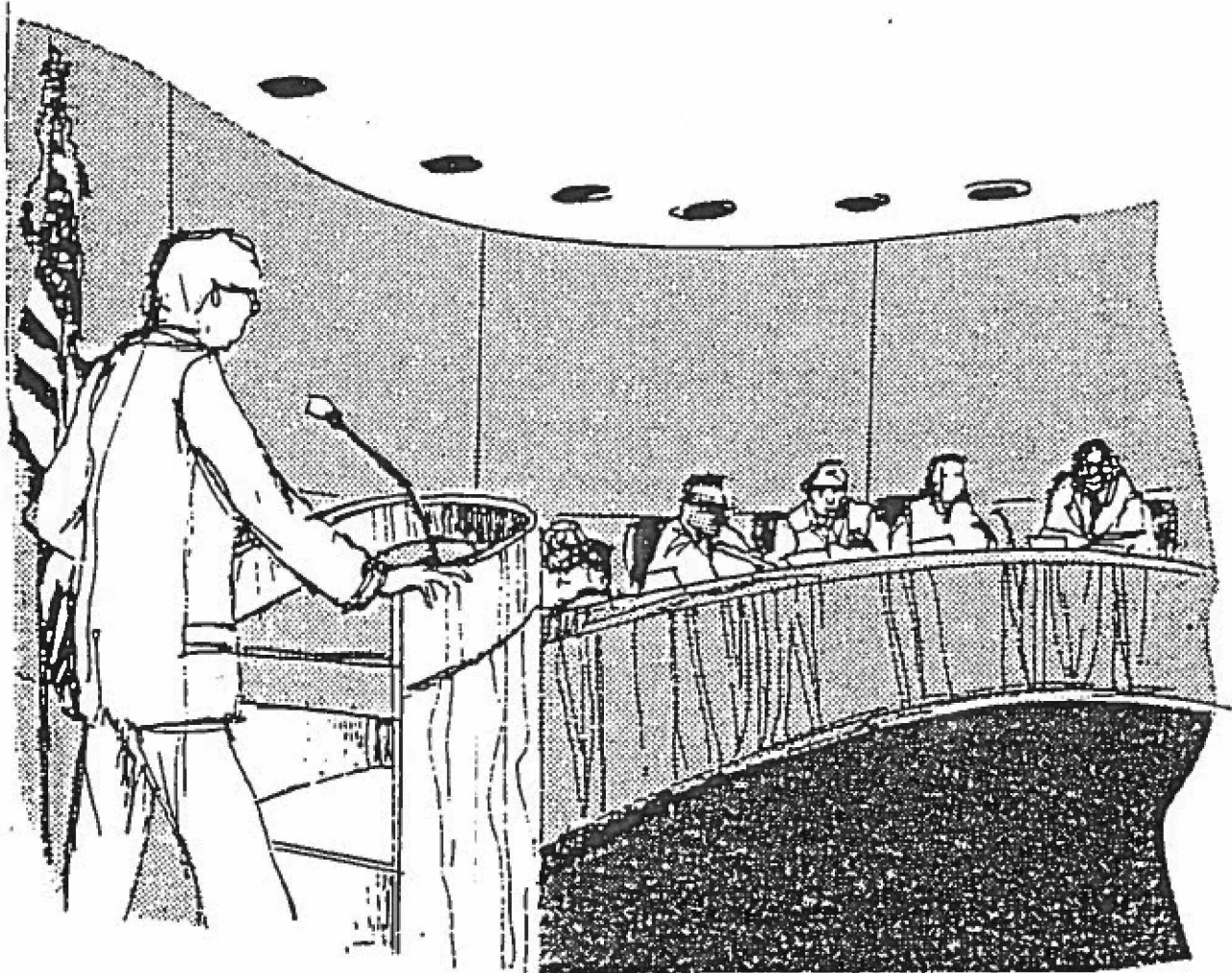
**** TOTAL BY CATEGORY ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$13,793,402	\$14,805,521	7.3%
OPERATING	\$1,877,217	\$1,895,428	1.0%
OTHER	\$5,817,722	\$6,492,664	11.6%
PROFESSIONAL / CONTRACT	\$1,672,036	\$1,883,416	12.6%
SPECIAL PROJECTS	\$442,632	\$704,151	59.1%
DEBT SERVICE	\$2,091,795	\$1,937,537	-7.4%
CONTINGENCIES	\$235,256	\$310,701	32.1%
OPERATING CAPITAL	\$1,099,939	\$986,564	-10.3%
SUBTOTAL:	\$27,029,999	\$29,015,982	7.3%
CAPITAL OUTLAY	\$7,157,666	\$6,975,879	-2.5%
TRANSFERS	\$2,203,275	\$1,894,771	-14.0%
TOTAL	\$36,390,940	\$37,886,632	4.1%

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CITY OF GRAND JUNCTION

ADMINISTRATION



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CITY OF GRAND JUNCTION

ADMINISTRATION

FUNCTION

The Administration section of this budget includes the legislative and executive leadership of the City of Grand Junction and is divided into five different cost centers for accountability.

The City Council is composed of seven members who are elected on a non-partisan basis, five of which are elected by district and two at large, to overlapping 4 year terms. They are the legislative body of the City and are charged with policy making decisions and approval of formal actions, all in accordance with the State Constitution, the City Charter and City Ordinances.

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 advisor, recruits and hires the City staff, and ensures that the Council's programs are carried out.

The City Attorney also serves at the pleasure of the City Council and is charged responsible for providing legal advice to the Council, City Manager, and other management personnel on both civic and criminal matters relative to policies, practices and procedures of the City.

The City Economic Development Fund is administered and reported in the Administration section and contains \$300,000 which is appropriated for economic development programs and projects which are deemed worthy of financial assistance.

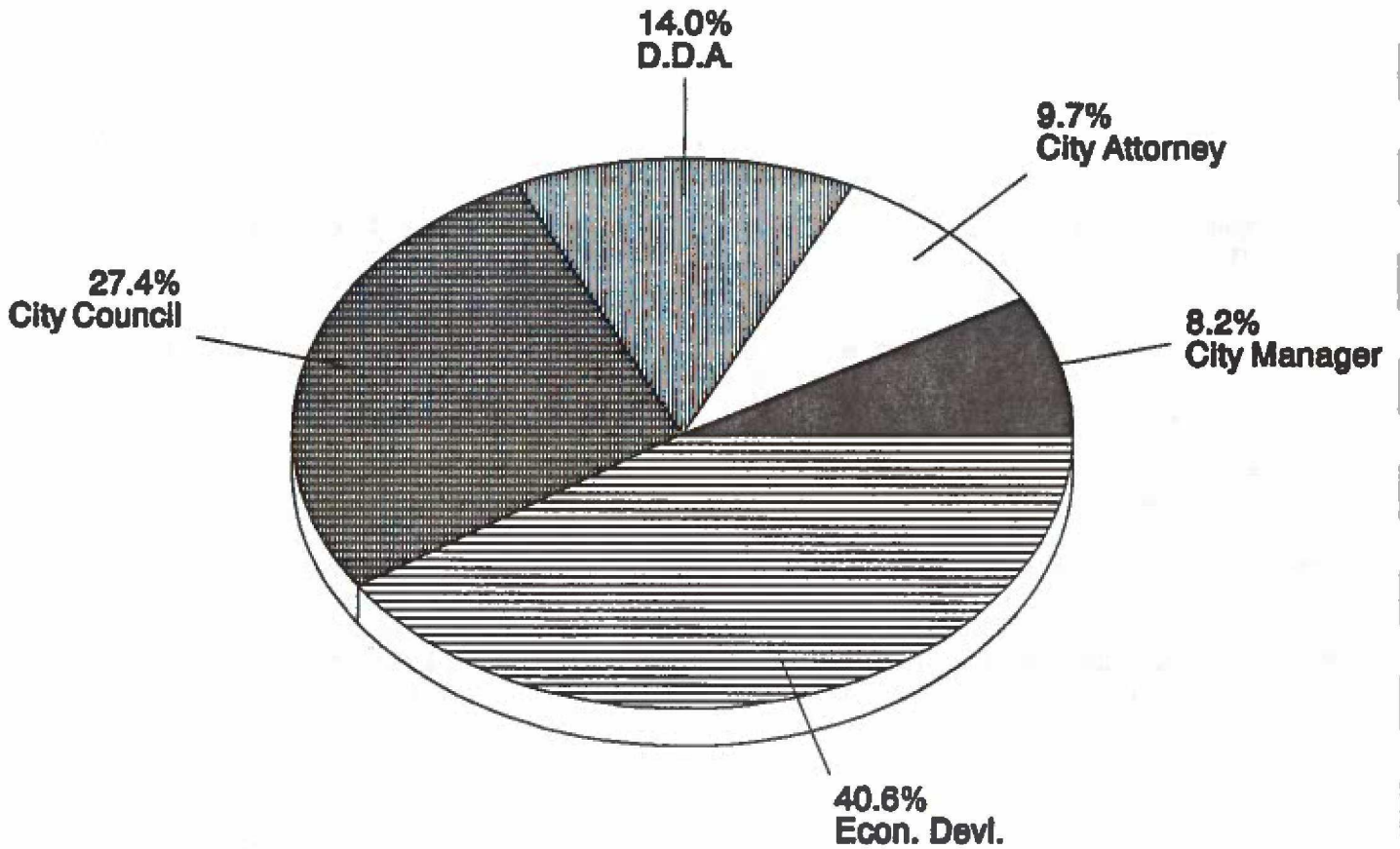
The Downtown Development Authority is also included here and provides ongoing direction and capital improvement recommendations to the City Council on behalf of the downtown area.

OUTLOOK FOR 1990

The leadership of our City government is extremely optimistic about the future course of events which will effect the City. Economic activity has significantly strengthened as indicated by increases in building permits and new businesses, and growing retail sales. Our goals are clear and simple; to build an even better community for our children, workers, and retirees. With continued citizen support, we shall accomplish this goal.

ADMINISTRATION

1990 Budget By Division

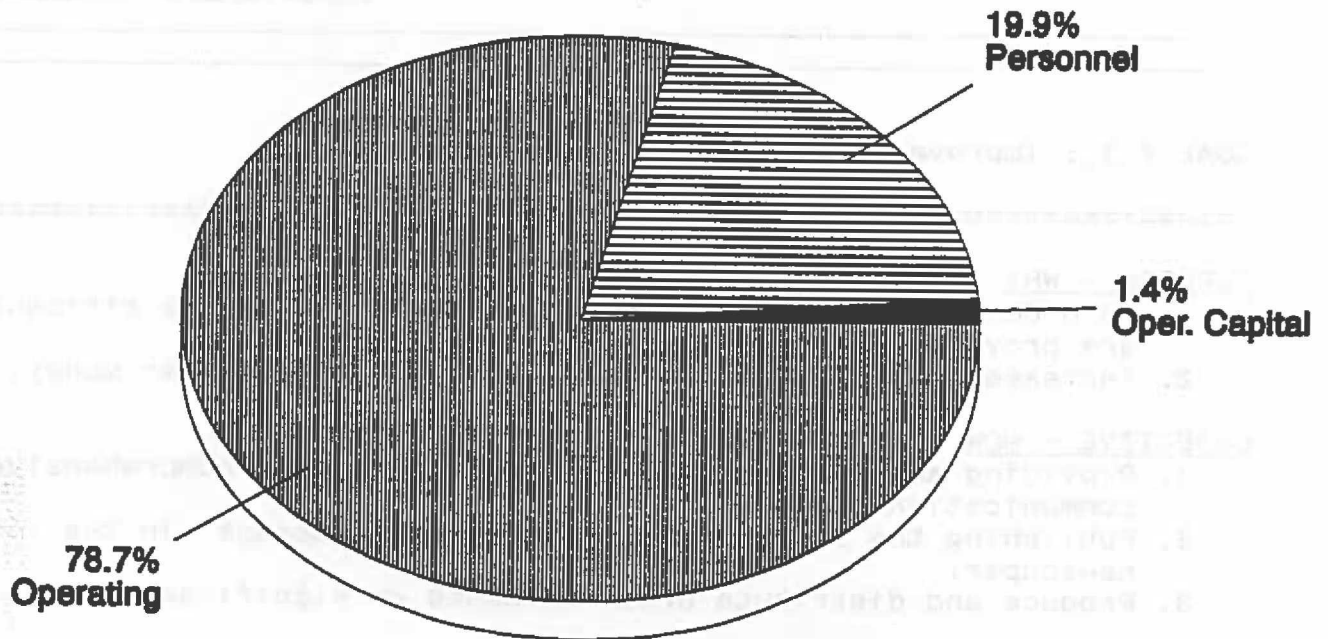


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
CITY COUNCIL	\$324,901	\$420,493	29.4%
CITY MANAGER	\$110,384	\$125,307	13.5%
CITY ATTORNEY	\$118,308	\$149,101	26.0%
DOWNTOWN DEVELOPMENT	\$218,621	\$215,003	-1.7%
ECONOMIC DEVELOPMENT	\$815,906	\$622,009	-23.8%
TOTAL	\$1,588,120	\$1,531,913	-3.5%

ADMINISTRATION

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$259,358	\$305,120	17.6%
OPERATING	\$2,193	\$2,243	2.3%
OTHER	\$103,337	\$127,919	23.8%
PROFESSIONAL / CONTRACT	\$35,825	\$26,406	-26.3%
SPECIAL PROJECTS	\$337,583	\$640,709	89.8%
DEBT SERVICE	\$94,600	\$97,000	2.5%
CONTINGENCIES	\$235,256	\$310,701	32.1%
OPERATING CAPITAL	\$4,062	\$21,815	437.1%
CAPITAL OUTLAY	\$515,906	\$0	-100.0%
TOTAL	\$1,588,120	\$1,531,913	-3.5%

GOALS & OBJECTIVES

DEPARTMENT: Administration

DIRECTOR: R.T. Mantlo, Mayor
Mark Achen, City Manager

GOAL # 1: Improve communications with our citizens.

=====

PURPOSE - WHY

1. In order to assure that the services desired by the citizens are provided.
2. Increase confidence of the efficient use of taxpayer money.

OBJECTIVE - HOW

1. Providing an annual budget document which is a comprehensive communication tool.
2. Publishing the annual "State of the City Message" in the local newspaper.
3. Produce and distribute press releases on significant events.

WHO

City Council, City Manager

WHEN

12/31/90

GOAL # 2: Improve Employee Relations

=====

PURPOSE - WHY

1. To increase productivity.
2. To efficiently utilize human resources.

OBJECTIVE - HOW

1. Improve communications with the Employees Association through management attendance and participation in meetings.
2. Providing current pertinent information through City Lights.

WHO

City Manager, Department Directors, Personnel Director

WHEN

12/31/90

GOALS & OBJECTIVES

DEPARTMENT: Administration

DIRECTOR: R.T. Mantlo, Mayor
Mark Achen, City Manager

GOAL # 3 : Improve interdepartmental communication and cooperation.

=====

PURPOSE - WHY

1. Increase productivity.
2. Eliminate duplication and overlap.

OBJECTIVE - HOW

1. Holding weekly department director meetings.
2. Continue the interdisciplinary team building through the continuation of our current budget preparation process.

WHO

City Manager and Department Directors

WHEN

12/31/90

GOAL # 4 : Improve response time to the various departments legal questions.

=====

PURPOSE - WHY

1. Improve the efficiency of City staff.
2. To increase revenues by pursuing legal action on outstanding debts.
3. To avoid inappropriate actions by City staff.

OBJECTIVE - HOW

1. Respond to all telephone inquiries within 24 hours.
2. Respond to all requests requiring research or a written response within an average of 5 days.

WHO

City Attorney and Assistant City Attorney

WHEN

12/31/90

GOALS & OBJECTIVES

DEPARTMENT: Administration

DIRECTOR: R.T. Mantlo, Mayor
Mark Achen, City Manager

GOAL # 5 : Improve the Downtown Infrastructure.

=====

PURPOSE - WHY

To enhance and maintain a vitale downtown community for visitors residents alike.

OBJECTIVE - HOW

1. Develop an updated capital improvement plan for the downtown.
2. Issue additional Tax Increment Financing Bonds.

WHO

City Council and Downtown Development Authority

WHEN

12/31/90

GOAL # 6 : Generate new employment opportunities within the City.

=====

PURPOSE - WHY

1. Improve economic activity.
2. Increase the stability of neighborhoods and school system.

OBJECTIVE - HOW

By making low interest loans and/or grants to new or expanding businesses in the community.

WHO

City Council, MCEDC

WHEN

12/31/90

CITY OF GRAND JUNCTION

SUPPORT SERVICES



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CITY OF GRAND JUNCTION

SUPPORT SERVICES

FUNCTION

The Support Services Department for the City of Grand Junction provides support functions for City departments and the public. There are four major divisions: Purchasing/Stores/Print Shop; Risk Management; City Clerk; and the Visitors and Convention Bureau.

The Purchasing/Stores/Print Shop division is comprised of the Purchasing Agent, Buyer, Secretary, Print Shop Operator, Stores Clerk, and an Account Clerk. Their primary functions include; providing centralized purchasing for user departments, maintaining an adequate inventory level commonly used items for user departments and outside agencies, and bulk printing and copying services to user departments and outside agencies.

The Risk Manager oversees the Risk Management division. The primary function is to ensure reduction of risk, and to transfer those risks which the cannot afford to maintain. The City of Grand Junction is a member of the Colorado Intergovernmental Risk Sharing Agency for property, liability, and fleet coverage. The City self-funds its workers compensation and has contracted services for plan administration, excess coverage, designated health care provider, and claims administration.

The City Clerks division has two full time employees and a three-quarter time position. Their primary function is to maintain the City's official records, conduct municipal elections, issue liquor licenses, and provide for the sale and records management of the City's cemetery plots. In addition, this office responds to a major portion of citizen inquiries concerning City policies, ordinances, and procedures.

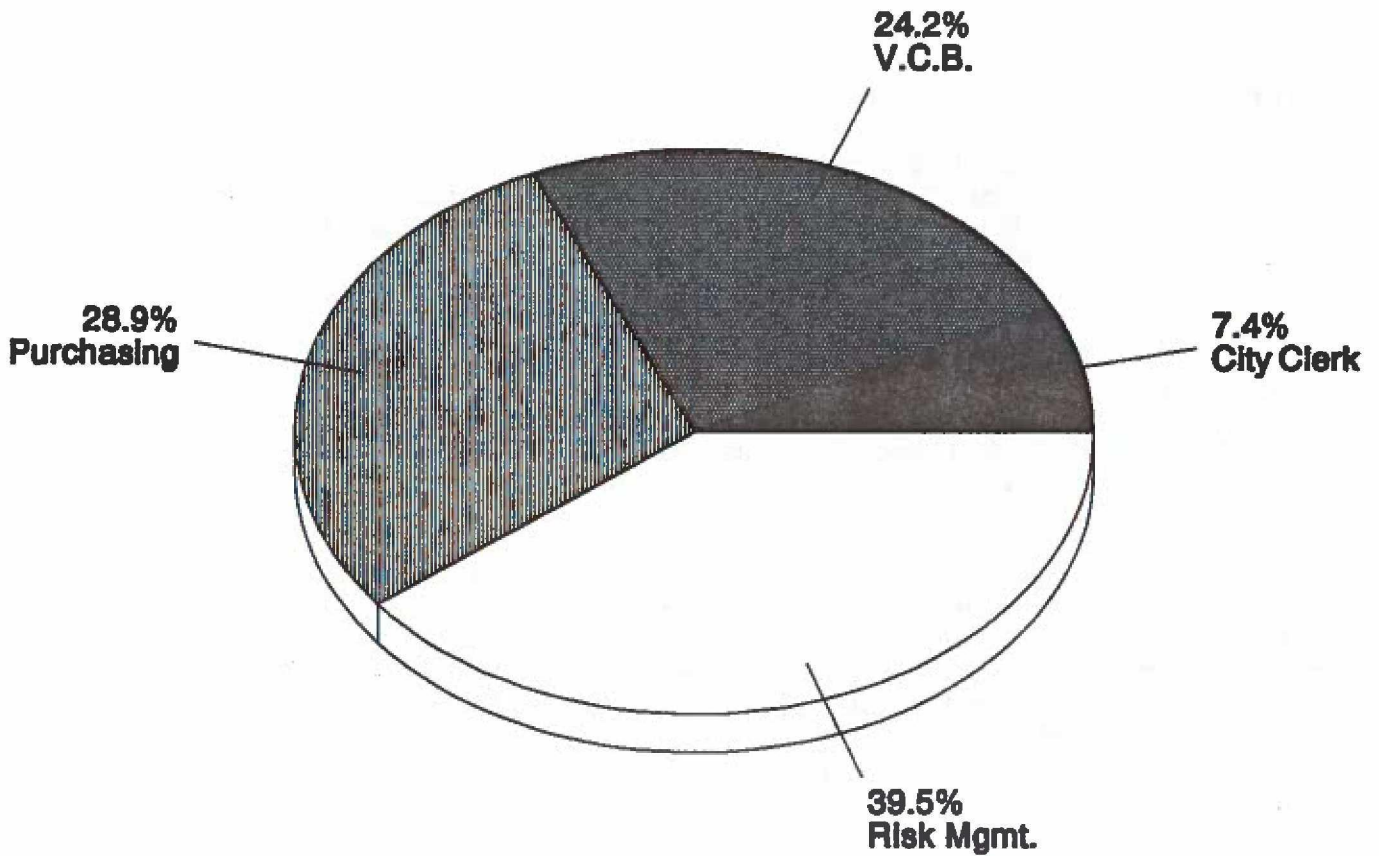
The Grand Junction Visitors and Convention Bureau was reorganized this year and an Executive Director was appointed to market the community and increase the number of visitors and conventions in Grand Junction. A seven member advisory board assists the Executive Director in developing marketing strategy and long range planning. The Executive Director's staff is provided by contract through the Grand Junction Area Chamber of Commerce. Funding for this division is for a portion of the City's local retail sales tax and a three percent lodging tax.

OUTLOOK FOR 1990

The Support Services Department has opportunities in 1990 to refine many of its current policies and procedures. We shall continue to improve the services we provide for the public and user departments. The purchasing of recycled products, improving upon the safety awareness of City employees, automation of cemetery records, and increasing visitor traffic to our community are a few of the opportunities we have in the coming year.

SUPPORT SERVICES

1990 Budget By Division

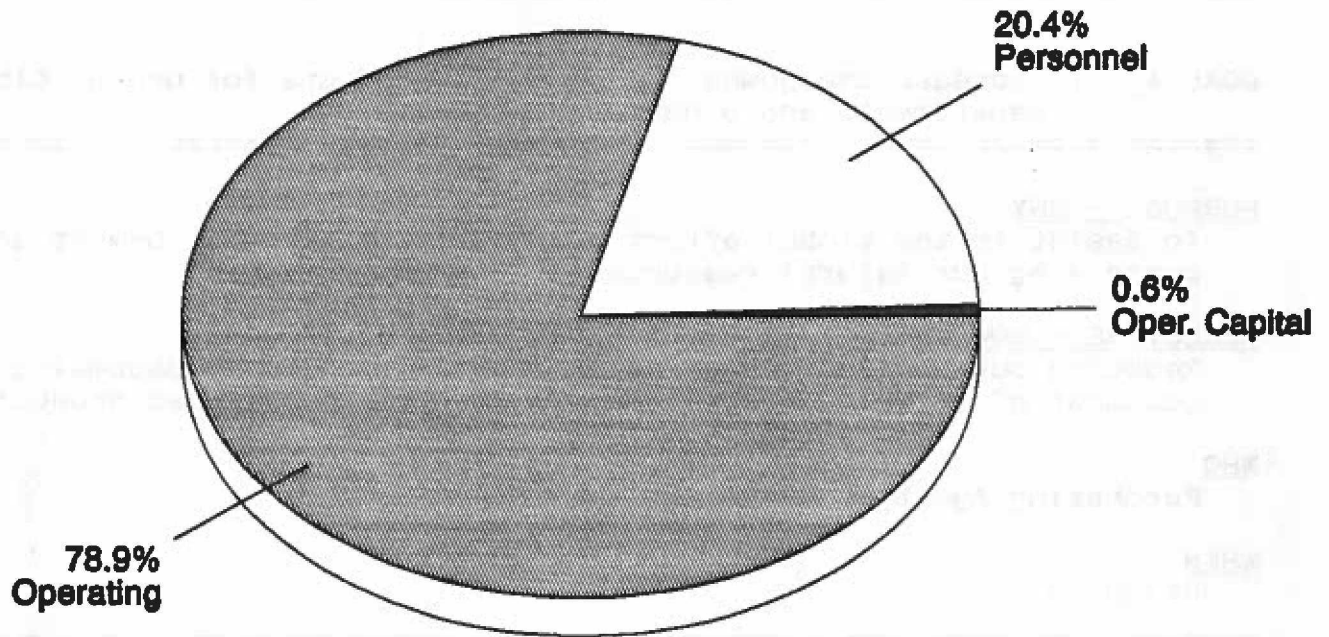


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PURCHASING	\$535,106	\$549,980	2.8%
RISK MANAGEMENT	\$801,785	\$751,305	-6.3%
CITY CLERK	\$137,068	\$141,284	3.1%
VISITORS & CONVENTION	\$0	\$460,564	0.0%
TOTAL	\$1,473,959	\$1,903,133	29.1%

SUPPORT SERVICES

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$322,180	\$389,091	20.8%
OPERATING	\$13,862	\$15,288	10.3%
OTHER	\$1,109,900	\$1,423,831	28.3%
PROFESSIONAL / CONTRACT	\$16,579	\$62,824	278.9%
SPECIAL PROJECTS	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	0.0%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$11,438	\$12,099	5.8%
CAPITAL OUTLAY	\$0	\$0	0.0%
TOTAL	\$1,473,959	\$1,903,133	29.1%

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GOALS & OBJECTIVES

DEPARTMENT: SUPPORT SERVICES

DIRECTOR: Steve Anderson

GOAL # 1 : Increase the number of recycled products for use by City Departments and other user groups.
=====

PURPOSE - WHY

To assist in the global effort of protecting our environment and preserving our natural resources.

OBJECTIVE - HOW

Reducing our consumption of nonrenewable products by becoming a consumer of recycled paper products and petroleum based products.

WHO

Purchasing Agent and Buyer

WHEN

06/30/90

GOAL # 2 : Increased Employee Safety Awareness.
=====

PURPOSE - WHY

TO reduce the risk of employee injury and help contain the costs associated with workers compensation.

OBJECTIVE - HOW

Increased inspection of work locations for determining existence of safety hazards and implementing changes where necessary, and conduct regularly scheduled employee safety training meetings implementing changes where necessary.

WHO

Risk Manager and Supervisors

WHEN

03/30/90

GOALS & OBJECTIVES

DEPARTMENT: SUPPORT SERVICES

DIRECTOR: Steve Anderson

GOAL # 3 : Automate the City's Cemetery Records.
=====

PURPOSE - WHY

To improve the retention/retrieval of the cemetery's record management to better serve the public.

OBJECTIVE - HOW

Implement an automated system that provides easy access to records.

WHO

City Clerk staff and the Data Processing staff.

WHEN

12/31/90

GOAL # 4 : Increase the number of visitors to our community.
=====

PURPOSE - WHY

Tourism is an economic benefit to the community.

OBJECTIVE - HOW

Develop and implement a long range marketing plan for attracting visitors and conventions to our community.

WHO

Executive Director and the Grand Junction Visitor and Convention Bureau Advisory Board.

WHEN

04/30/90

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CITY OF GRAND JUNCTION

FINANCE DEPARTMENT



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CITY OF GRAND JUNCTION

FINANCE DEPARTMENT

FUNCTION

The Finance Department for the City of Grand Junction is a multifaceted support department providing numerous services to the public and other City departments. This department is comprised of four major divisions including; Budget and Accounting, Collection Services, Information Services and Personnel/Payroll.

The Budget & Accounting division is comprised of a Comptroller, two Accountants, and four Accounting Clerks. This groups primary function is to provide adequate procedures and practices to ensure the proper accounting for appropriations, revenues, and expenditures.

The Collections Division is a diverse group 10 individuals whose primary responsibilities include: the collection of delinquent accounts, utility billing and water meter reading, and various municipal court functions.

Information Services is the data processing unit for the City. This division consists of eight full-time employees who operate and maintain the City's central computer system and City-wide network. Complete conversion to a new hardware and software system will be their major function during 1990.

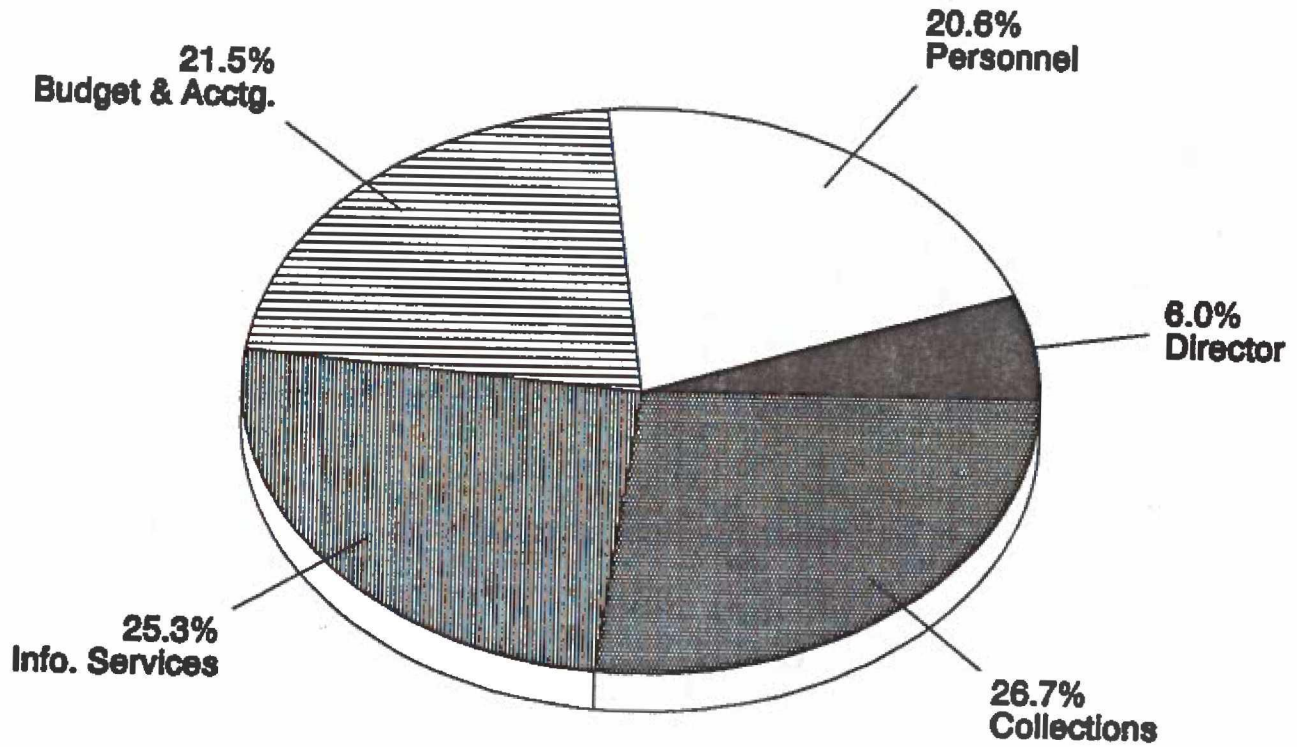
The Personnel/Payroll Division consists of four full-time employees responsible for the City's; personnel procedures, hiring practices, training and benefit programs, and payroll processing.

OUTLOOK FOR 1990

The year 1990 will provide the Finance Department with many challenges and opportunities. Under the management of a new Director of Finance we look forward to improving our service to both the community and City departments. The completion of the computer conversion, implementation of the new lodging tax, updating some of our procedures / policies / and methodology, and providing creative financing options for City projects are a few of the challenges awaiting the Finance Department in the coming year.

FINANCE DEPARTMENT

1990 Budget By Division

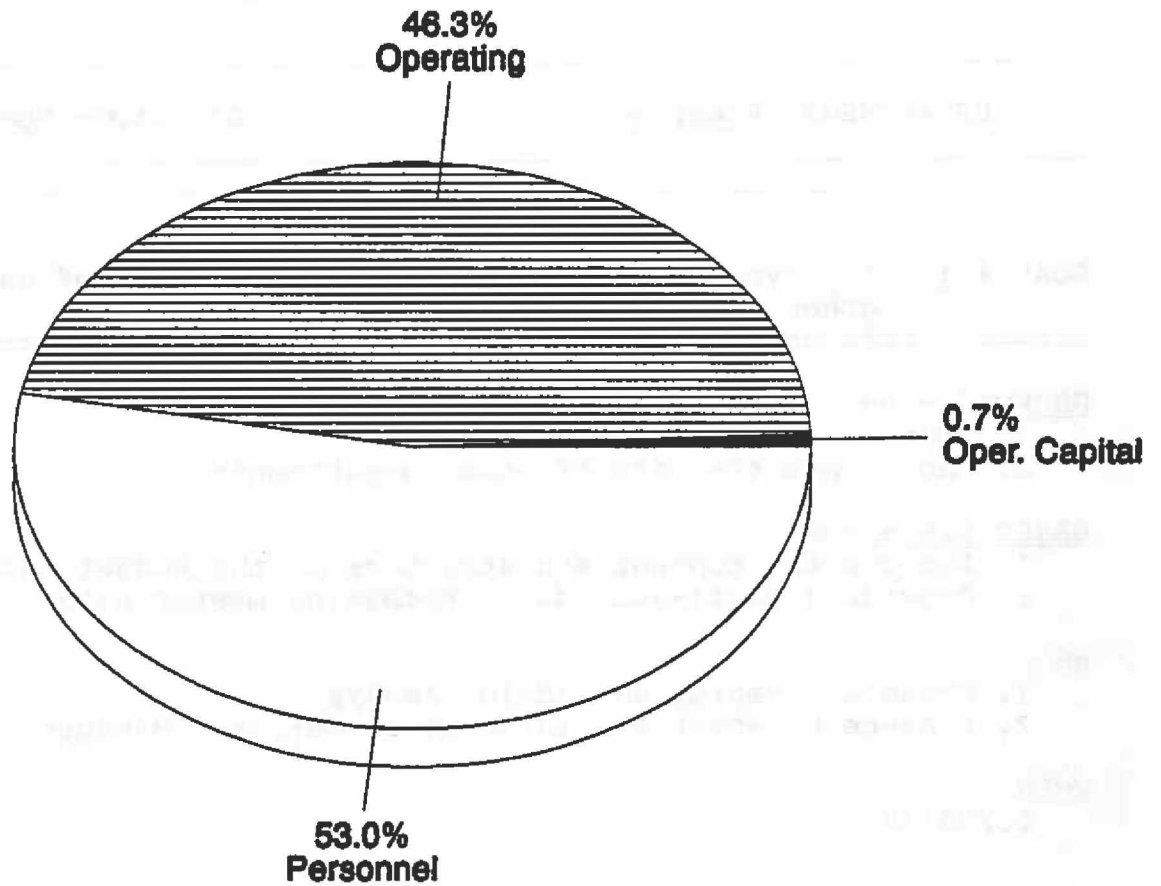


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
DIRECTOR	\$100,171	\$120,731	20.5%
BUDGET & ACCOUNTING	\$472,618	\$432,951	-8.4%
COLLECTIONS	\$685,205	\$537,586	-21.5%
INFORMATION SERVICES	\$802,228	\$510,332	-36.4%
PERSONNEL / PAYROLL	\$432,835	\$415,269	-4.1%
TOTAL	\$2,493,057	\$2,016,869	-19.1%

FINANCE DEPARTMENT

1990 Budget By Category



**** TOTAL BY CATEGORY ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$1,022,505	\$1,068,449	4.5%
OPERATING	\$96,784	\$82,507	-14.8%
OTHER	\$346,895	\$233,761	-32.6%
PROFESSIONAL / CONTRACT	\$617,191	\$587,585	-4.8%
SPECIAL PROJECTS	\$57,050	\$30,000	-47.4%
DEBT SERVICE	\$0	\$0	0.0%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$28,864	\$14,567	-49.5%
CAPITAL OUTLAY	\$323,768	\$0	-100.0%
TOTAL	\$2,493,057	\$2,016,869	-19.1%

GOALS & OBJECTIVES

DEPARTMENT: Finance

DIRECTOR: Ron Lappi

GOAL # 1: Improve the efficiency and responsiveness of service to other departments and the public.

=====

PURPOSE - WHY

1. Improve Public Relations
2. Facilitate the work of other departments

OBJECTIVE - HOW

1. Improve the content and structure of the Budget Document
2. Provide a multi-year data processing master plan.

WHO

1. Finance Director and Admin. Analyst
2. Finance Director and Information Services Manager

WHEN

05/30/90

GOAL # 2: Significantly improve the City's budget process and resulting document.

=====

PURPOSE - WHY

1. Reduce miscommunication and errors.
2. Improve Public Relations

OBJECTIVE - HOW

1. Move the detailed element budget process onto the mainframe.
2. Develop a statistical data base for financial projections.
3. Win the national "Distinguished Budget Award" by making all of the necessary improvements.

WHO

Finance Director and Administrative Analyst

WHEN

05/30/90

GOALS & OBJECTIVES

DEPARTMENT: Finance

DIRECTOR: Ron Lappi

GOAL # 3 : Improve the use of automation technology throughout the organization.

=====

PURPOSE - WHY

1. To provide more timely and accurate information to the public.
2. Enhance the decision making process of the City Administration by providing information in a more timely and consistent manner.
3. Facilitate the work of other departments.

OBJECTIVE - HOW

1. Complete computer conversion to the UNIX Operating System for all applications.
2. Develop a Citywide E-Mail System.
3. Improved utilization of department and citywide networks.

WHO

Information Services Manager

WHEN

12/31/90

GOAL # 4 : Improve revenue management practices

=====

PURPOSE - WHY

1. To increase the efficiency of government.
2. TO save citizens tax dollars.

OBJECTIVE - HOW

1. Develop an improved investment management program and policies.
2. Improve delinquent and utility tax collections.

WHO

1. Comptroller
2. Collections Supervisor

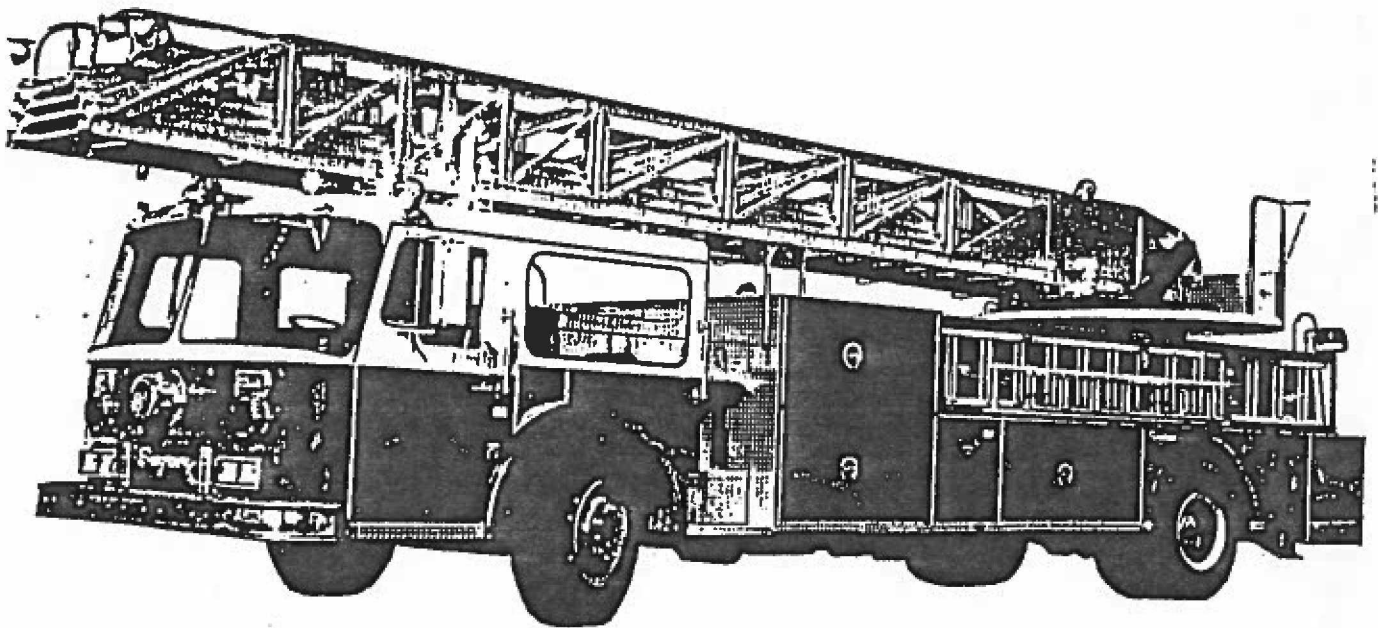
WHEN

12/30/90

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CITY OF GRAND JUNCTION

FIRE DEPARTMENT



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CITY OF GRAND JUNCTION

FIRE DEPARTMENT

FUNCTION

The Grand Junction Fire Department delivers the highest level of life and property safety to the citizens and the community. This service is accomplished through the efforts of five principal divisions within the department; Fire Suppression, Emergency Medical Services, Hazardous Materials, Training, and Fire Prevention.

Three Shift Commanders supervise the activities of the performance levels of twelve Lieutenants, and twenty four firefighters who provide all of the department services.

Fire Suppression services are provided through the staffing of three engines and one ladder company.

Emergency Medical services are provided by personnel with levels of training varying from First Responder to Paramedic. These services are monitored by the EMS Coordinator.

The Hazardous Materials Division is managed by the Hazmat Coordinator. Resulting from their constant training and research, the expertise of this team is utilized throughout the Western Colorado in dealing with the identification and mitigation of hazardous materials incidents.

The Training Division is coordinated through the efforts of the Training/Personnel Officer. Through this division, Fire Department personnel are prepared to operate at optimal efficiency and safety in all areas of service.

The Fire Prevention Division consists of the Fire Marshal and one inspector. The primary responsibilities include code enforcement, fire investigation, fire prevention, and plans review.

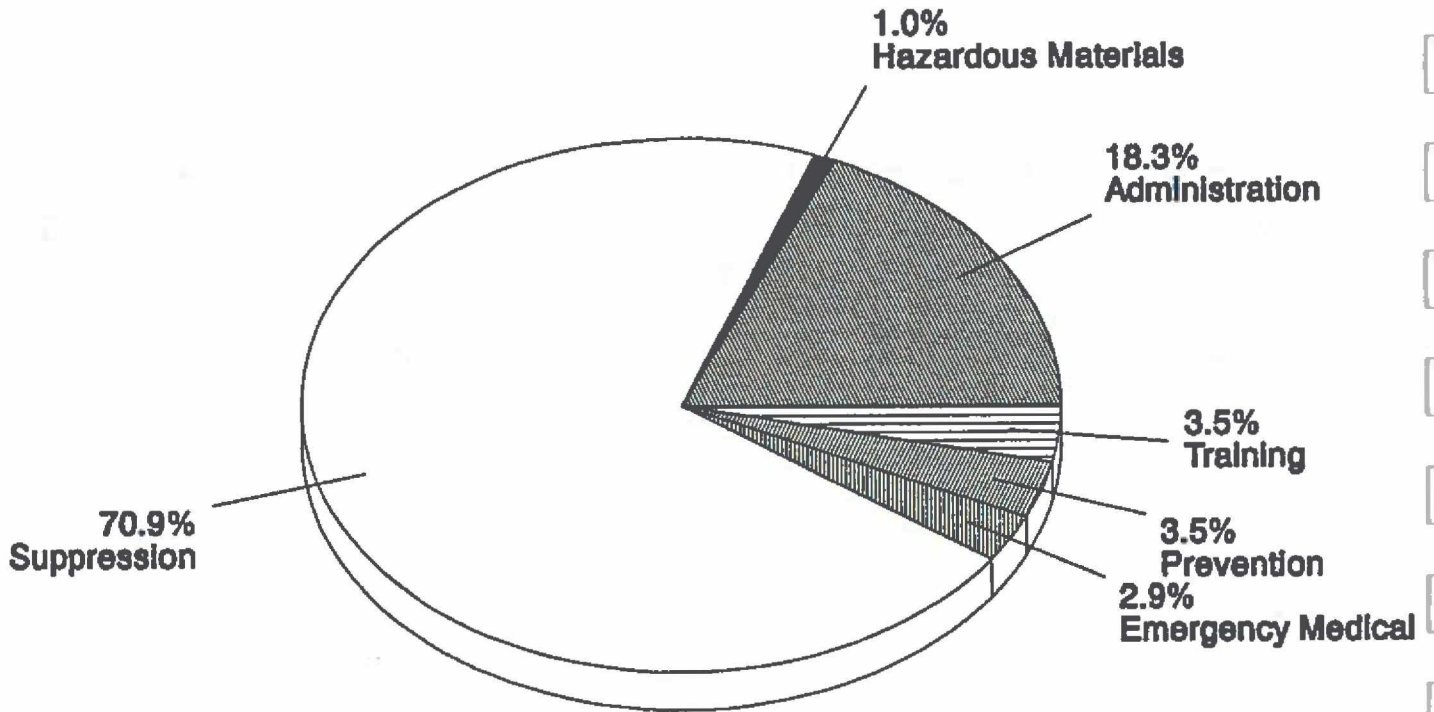
OUTLOOK FOR 1990

The focus of the Fire Department during 1990 will concentrate on two primary areas; enhancing the service provided to the community, and promoting cost effective methods of administration throughout the department.

The relocation of Fire Station #2, computerization of the fire prevention inspection program, formulation and proposal of an underwater rescue program, and the implementation and/or refinement of quality control in all service areas are just some of the challenges the Fire Department will be presented with during the year 1990.

FIRE DEPARTMENT

1990 Budget By Division

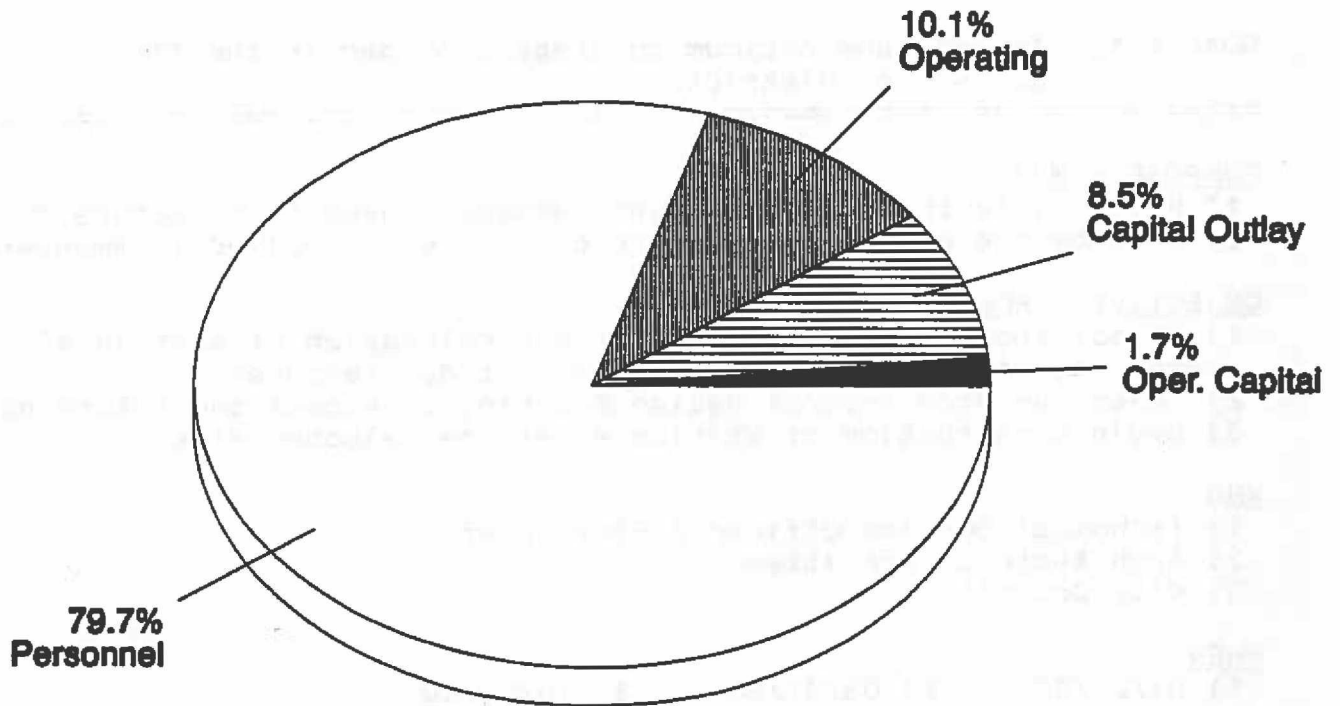


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
ADMINISTRATION	\$368,185	\$666,982	81.2%
SUPPRESSION	\$2,460,958	\$2,589,823	5.2%
EMERGENCY MEDICAL	\$82,885	\$106,571	28.6%
HAZARDOUS MATERIALS	\$24,432	\$34,823	42.5%
TRAINING	\$108,454	\$129,124	19.1%
PREVENTION	\$211,447	\$126,414	-40.2%
TOTAL	\$3,256,361	\$3,653,737	12.2%

FIRE DEPARTMENT

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$2,758,321	\$2,912,052	5.6%
OPERATING	\$65,053	\$64,818	-0.4%
OTHER	\$227,698	\$231,744	1.8%
PROFESSIONAL / CONTRACT	\$65,010	\$70,514	8.5%
SPECIAL PROJECTS	\$894	\$2,000	123.7%
DEBT SERVICE	\$0	\$0	0.0%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$38,322	\$60,609	58.2%
CAPITAL OUTLAY	\$101,063	\$312,000	208.7%
TOTAL	\$3,256,361	\$3,653,737	12.2%

GOALS & OBJECTIVES

DEPARTMENT: FIRE

DIRECTOR: Acting Chief Johnson

GOAL # 1: Improve the optimum coverage provided in the fire protection district.

=====

PURPOSE - WHY

- 1) Reduce life threat and property damage caused by structure fires.
- 2) Enhance the safety and welfare of citizens involved in emergencies.

OBJECTIVE - HOW

- 1) Select the appropriate site for the relocation of station #2, in order to reduce double coverage of 1st due response.
- 2) Select an architectural design focusing on access and future needs.
- 3) Begin construction of station #2 at the selected site.

WHO

- 1) Technical Service Officer / Fire Chief
- 2) Architectural Committee
- 3) City Council

WHEN

- 1) 01/31/90
 - 2) 03/31/90
 - 3) 10/01/90
-

GOAL # 2: Provide for the rescue of citizens who are involved in underwater incidents.

=====

PURPOSE - WHY

- 1) Reduce life loss caused by accidents in waterways.
- 2) Enhance the response capabilities for underwater rescues.

OBJECTIVE - HOW

- 1) Research available options and department needs for establishing an underwater rescue team.
- 2) Solicit crew interest and establish the team providing guidelines, policies, training & equipment

WHO

- 1) Training Officer
- 2) Training Officer / Technical Rescue Lieutenant

WHEN

- 1) 03/01/90
 - 2) 09/01/90
-

GOALS & OBJECTIVES

DEPARTMENT: FIRE

DIRECTOR: Acting Chief Johnson

GOAL # 3 : Improve the collection of delinquent Hazmat accounts.
=====

PURPOSE - WHY

- 1) Increase revenues
- 2) Provide for the replacement of items depleted on Hazmat calls.

OBJECTIVE - HOW

- 1) Review the current system and target existing problem areas.
- 2) Establish a program to address these accounts in a timely manner.

WHO

- 1) Hazmat Coordinator
- 2) City Attorney

WHEN

- 1) 03/31/90
 - 2) 06/01/90
-

**GOAL # 4 : Establish a quality control program addressing EMS
supplies usage and retention.**
=====

PURPOSE - WHY

- 1) Reduce expenses.
- 2) Maintain drugs at a useable shelf life.

OBJECTIVE - HOW

- 1) Establish a tracking system for items expended and purchased.
- 2) Develop a program to identify drugs needing to be replaced due to expiration date.

WHO

- 1) EMS Coordinator
- 2) EMS Coordinator

WHEN

- 1) 01/15/90
 - 2) 03/31/90
-

GOALS & OBJECTIVES

DEPARTMENT: FIRE

DIRECTOR: Acting Chief Johnson

GOAL # 5: Offer investigative services to out-of-area agencies.

=====

PURPOSE - WHY

- 1) To provide needed expertise to communities in need.
- 2) Increase revenues.

OBJECTIVE - HOW

- 1) Formulate investigative teams and policies to address the programs needs.
- 2) Provide training to individual team members.

WHO

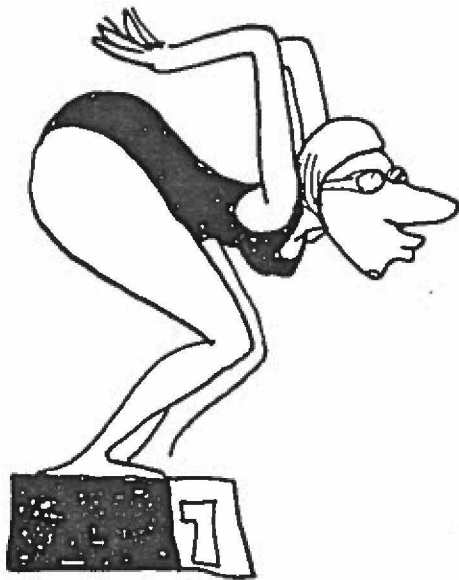
- 1) Fire Marshall
- 2) Training Officer / Team Members

WHEN

- 1) 01/31/90
 - 2) On-going
-

CITY OF GRAND JUNCTION

P A R K S D E P A R T M E N T



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CITY OF GRAND JUNCTION

PARKS & RECREATION DEPARTMENT

FUNCTION

The Parks and Recreation Department is comprised of four major divisions: Administration, Parks, Recreation, and Golf. These divisions are staffed with 38 full-time employees. In addition, the department utilizes numerous part-time employees and volunteers.

The Administration Division provides the overall direction and coordination for the department. Registration fees are collected, schedules made, park permits issued, as well as all of the clerical duties performed within this division.

The Parks Division is responsible for all park areas and facilities as well as the 21,000 square foot Two Rivers Convention Center. In addition, the maintenance and development within the Forestry, Cemeteries, and Stadium sections are managed by the Parks Division.

The Recreation Division handles all of the recreation programs, special events, and facilities. Included in these responsibilities is the oversight of the swimming pools, waterslide, tennis courts, and two softball complexes. The Older American Center, as well as the "Barn" in Lincoln Park are supervised by this division.

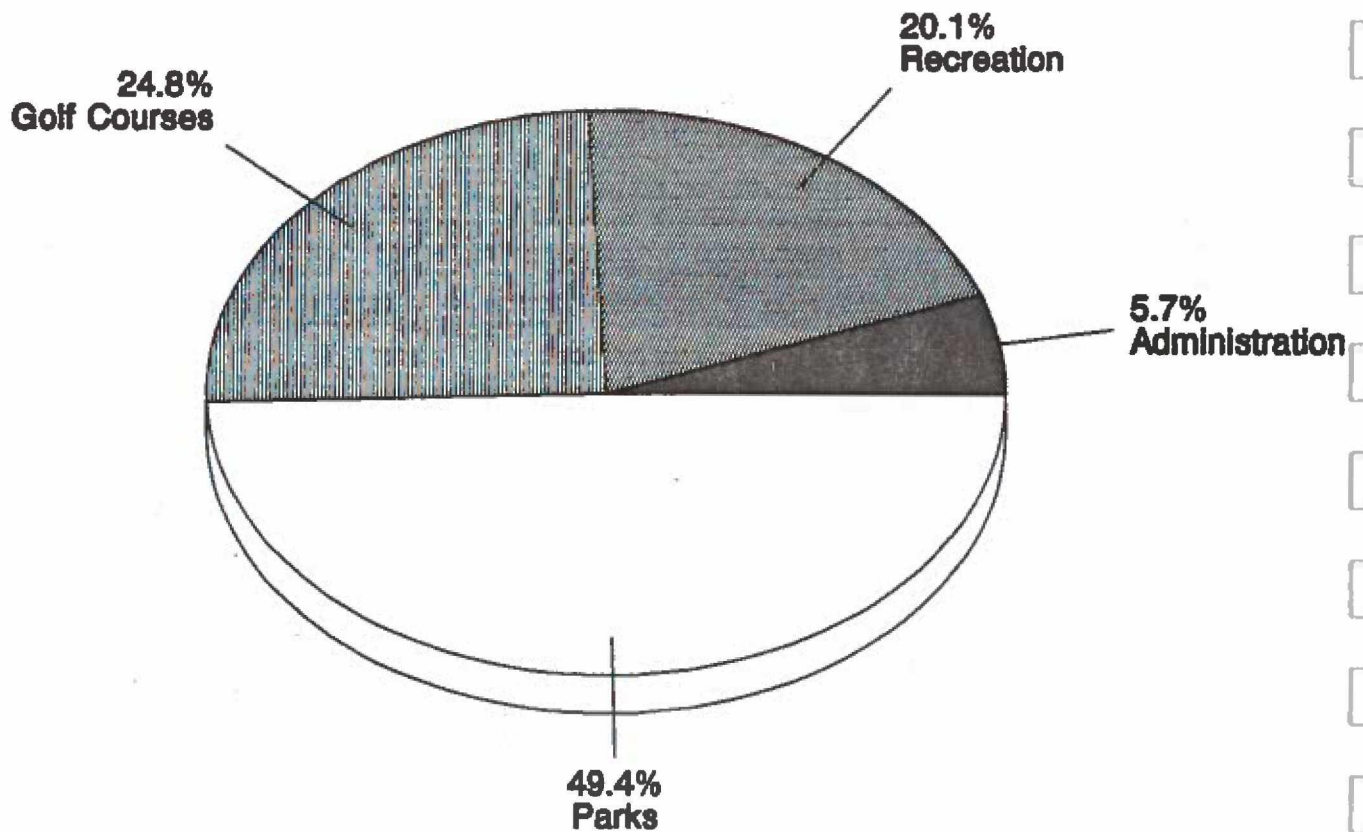
The Golf Division has two golf facilities within it's jurisdiction. One is an 18 hole championship course at the base of the Colorado National Monument and the other is a 9 hole course in Lincoln Park. Public golf, as well as numerous tournament events, are offered. Each facility offers lessons and clinics as well as concession items.

OUTLOOK FOR 1990

The continued demand for leisure services and facilities will create excitement and many challenges for 1990. The enhancement of the Lincoln Park Clubhouse, the irrigation conversion, and the filling of the lake, head the list of projects which are planned for the coming year. In addition, the department is going to implement a new software package to better facilitate the customer needs. The anticipation of new programs and special events is also expected. The biggest challenge of the year is to formulate a plan for a community recreation center and a course of action to complete it within a given time frame.

PARKS & RECREATION

1990 Budget By Division

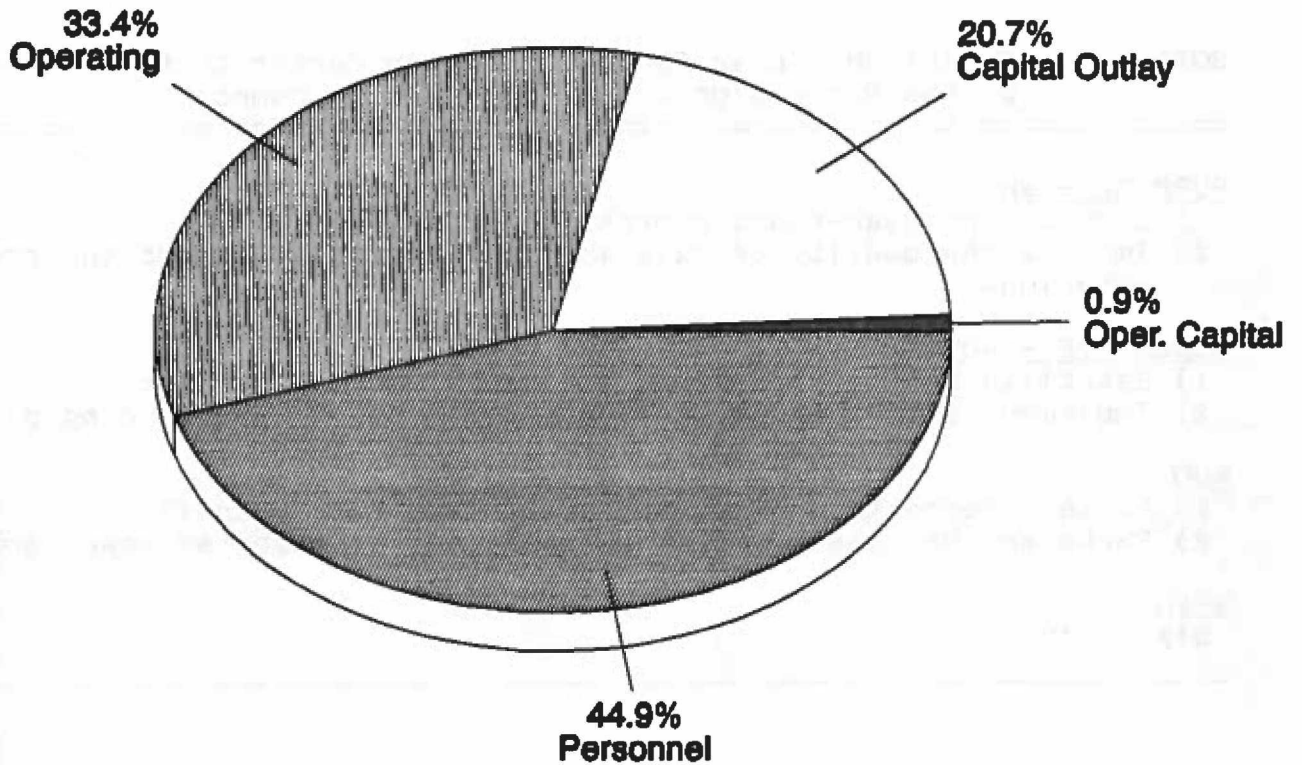


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
ADMINISTRATION	\$221,453	\$220,740	-0.3%
PARKS	\$1,990,796	\$1,905,304	-4.3%
RECREATION	\$1,007,780	\$773,168	-23.3%
GOLF COURSES	\$752,447	\$956,615	27.1%
TOTAL	\$3,972,476	\$3,855,827	-2.9%

PARKS & RECREATION

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$1,620,073	\$1,732,703	7.0%
OPERATING	\$324,742	\$347,377	7.0%
OTHER	\$632,127	\$647,412	2.4%
PROFESSIONAL / CONTRACT	\$62,764	\$78,518	25.1%
SPECIAL PROJECTS	\$22,960	\$21,900	-4.6%
DEBT SERVICE	\$210,780	\$194,399	-7.8%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$87,604	\$35,635	-59.3%
CAPITAL OUTLAY	\$1,011,426	\$797,883	-21.1%
TOTAL	\$3,972,476	\$3,855,827	-2.9%

GOALS & OBJECTIVES

DEPARTMENT: PARKS & RECREATION

DIRECTOR: Ted Novack

GOAL # 1 : Establish a plan for a Recreation Center that is supported by the Recreation Board and the City Council.

=====

PURPOSE - WHY

- 1) Enhance the year-round recreation programs.
- 2) Improve the quality of existing facilities and expand the program offerings.

OBJECTIVE - HOW

- 1) Establish a base of support and scope for the project.
- 2) Implement a conceptual design, site location, and funding plan.

WHO

- 1) Parks & Recreation Director, Staff, and City Council
- 2) Parks and Recreation Advisory Board and Citizens advocacy group.

WHEN

01/01/910

GOAL # 2 : Implementation of a new Software Package.

=====

PURPOSE - WHY

- 1) Replace the existing antiquated system.
- 2) To enhance and expand our information system.

OBJECTIVE - HOW

- 1) Improve customer response through a complaint/inquiry program.
- 2) Streamline the recreation programs registration procedure.

WHO

- 1) Senior Admin. Secretary and Admin. Secretary
- 2) Parks and Recreation Staff

WHEN

06/01/90

GOALS & OBJECTIVES

DEPARTMENT: PARKS & RECREATION

DIRECTOR: Ted Novack

GOAL # 3 : Enhance the Parks & Recreation Departments marketing and advertising efforts to the public.
=====

PURPOSE - WHY

1) Improve our distribution efforts as they relate to target markets in order to increase the department's awareness to our customers.

OBJECTIVE - HOW

- 1) Initiate a quantitative program in an effort to measure revenues
-vs- participation in the recreation programs.
- 2) Facilities evaluation; i.e. space and hours available, capacity
-vs- utilization.

WHO

1) Parks Manager, Recreation Superintendents, and Golf Superintendent

WHEN

04/01/90

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CITY OF GRAND JUNCTION

POLICE DEPARTMENT



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CITY OF GRAND JUNCTION

POLICE DEPARTMENT

FUNCTION

The Grand Junction Police Department is a nationally accredited agency which provides a full range of police services for the urban city of Grand Junction, Colorado. The department is comprised of three major divisions; Operations, Services, and Communications. There are 97 full-time employees; 64 sworn and 33 civilians.

The Operations Division has Uniform Patrol, Investigations, and other special functions such as the canine and special services unit (SSU) teams. Operations provides basic police functions for the protection of life and property, traffic management and apprehension of violators or criminals.

The Services Division supports the entire Police Department operation with records keeping and analysis, laboratory, training, crime prevention, community relations, school resource program and budget control.

The Communications Division maintains and operates a full service 911 Dispatch Center which provides contracted service to all local law enforcement agencies, fire protection districts, and medical emergency response groups throughout Mesa County.

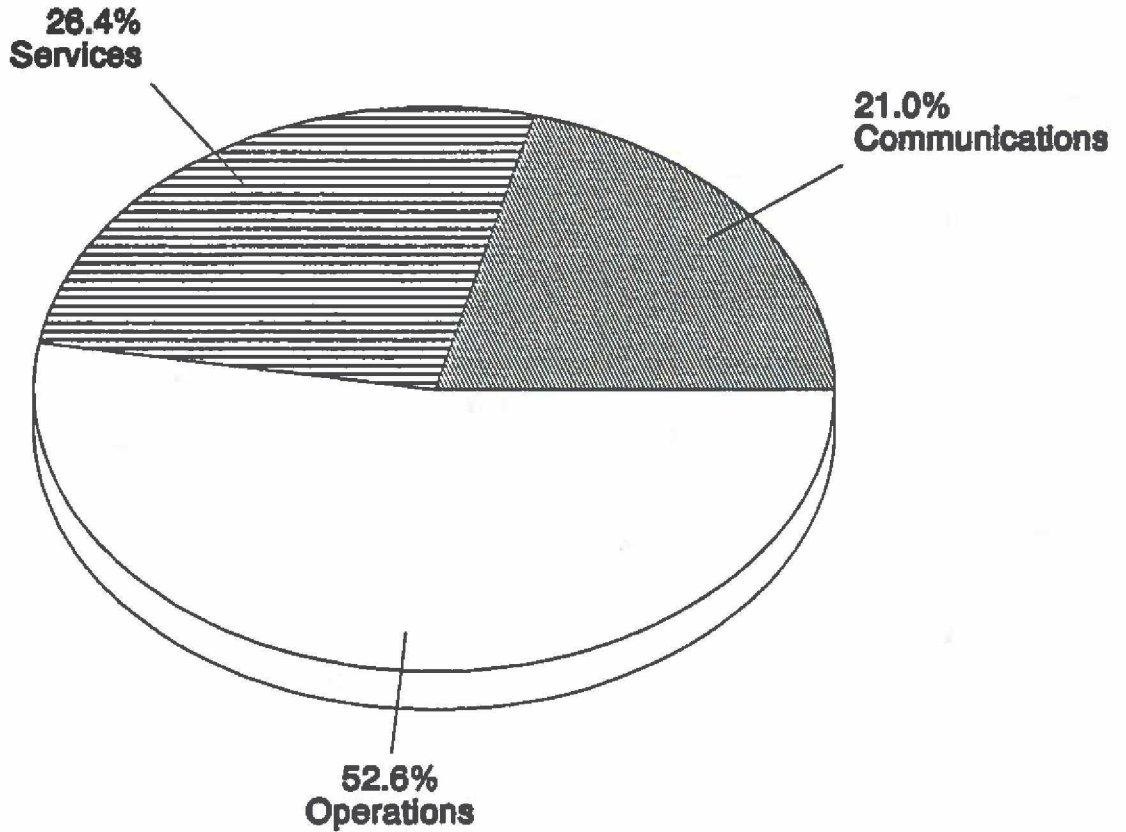
The overall mission and goals include: prevention and deterrence of crime where it may be deterred; the apprehension of offenders; recovering lost or stolen property, expediting the movement of traffic, and providing general service to the public for the good of the people of the community.

OUTLOOK FOR 1990

The Police Department will continue to provide a full range of urban services through existing programs, enhanced through community based problem solving, modernized communications systems, and increased ability to capture, store and analyze statistical data.

POLICE DEPARTMENT

1990 Budget By Division

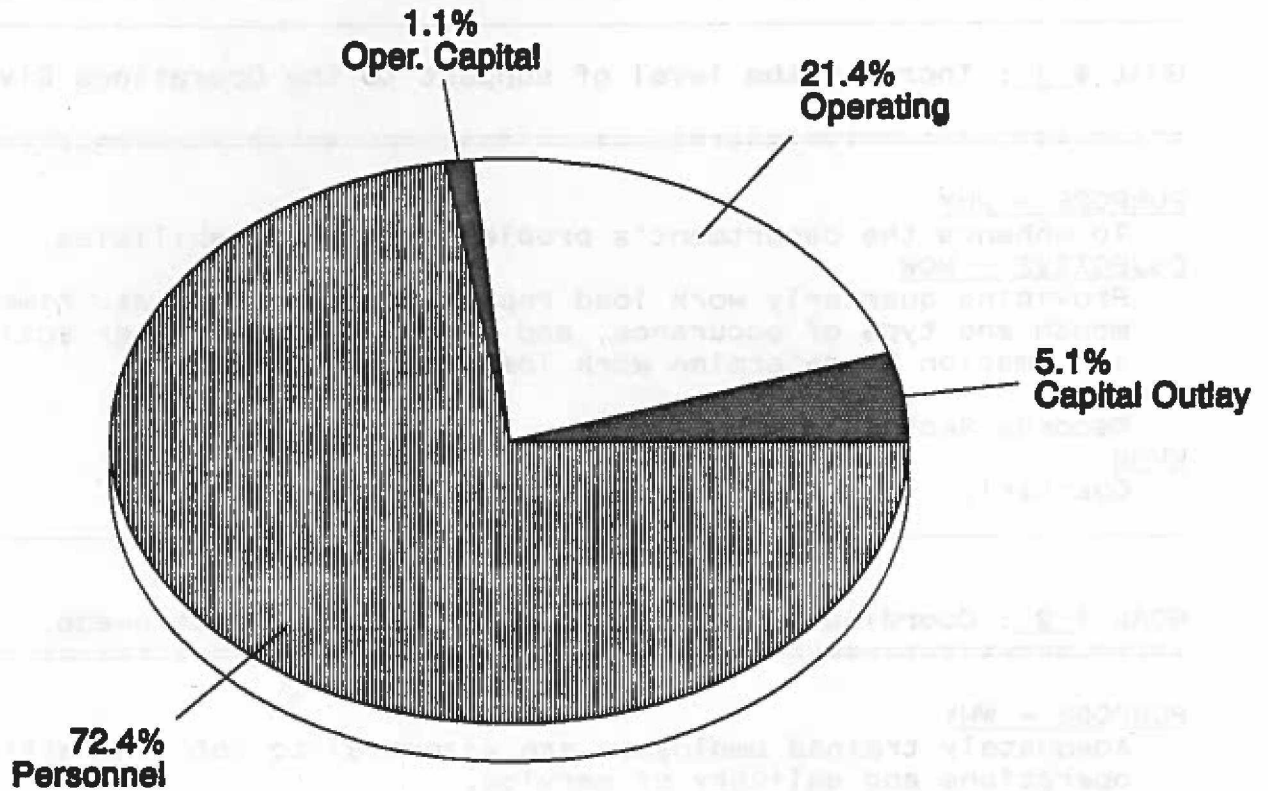


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
OPERATIONS	\$2,600,918	\$2,798,634	7.6%
SERVICES	\$1,349,067	\$1,400,978	3.8%
COMMUNICATIONS	\$793,506	\$1,116,762	40.7%
TOTAL	\$4,743,491	\$5,316,374	12.1%

POLICE DEPARTMENT

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$3,599,312	\$3,848,444	6.9%
OPERATING	\$82,403	\$103,863	26.0%
OTHER	\$506,267	\$583,514	15.3%
PROFESSIONAL / CONTRACT	\$419,682	\$452,746	7.9%
SPECIAL PROJECTS	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	0.0%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$82,590	\$58,906	-28.7%
CAPITAL OUTLAY	\$53,237	\$268,901	405.1%
TOTAL	\$4,743,491	\$5,316,374	12.1%

GOALS & OBJECTIVES

DEPARTMENT: POLICE / OPERATIONS

DIRECTOR: Chief Robert Evers

GOAL # 1 : Increase the level of support to the Operations Division.

=====

PURPOSE - WHY

To enhance the department's problem solving capabilities.

OBJECTIVE - HOW

Providing quarterly work load reports by; shift, beat, time, day, month and type of occurrence, and by collecting officer activity information to determine work load and availability.

WHO

Records Section

WHEN

Quarterly

GOAL # 2 : Coordinate training to meet the department needs.

=====

PURPOSE - WHY

Adequately trained employees are essential to safe and efficient operations and delivery of service.

OBJECTIVE - HOW

Determine and evaluate training needs to develop recommendations on type and content of training presented.

WHO

Training Sergeant

WHEN

Quarterly

GOAL # 3 : Continued support for existing Community Relations programs.

=====

PURPOSE - WHY

To promote a community feeling of safety and security.

OBJECTIVE - HOW

- 1) Produce 52 CrimeStopper segments to be run on Crime of the Week presentations through the local media and continue participation on the CrimeStoppers of Mesa County Board of Directors.
- 2) Establish seven new neighborhood watch programs.

WHO

- 1) Community Relations Unit
- 2) School Resource Program

WHEN

- 1) Weekly
 - 2) 12/31/90
-

GOALS & OBJECTIVES

DEPARTMENT: POLICE / SERVICES

DIRECTOR: Chief Robert Evers

GOAL # 4 : To respond to all requests for service in a timely and appropriate manner.

=====

PURPOSE - WHY

To assist citizens in a time of need.

OBJECTIVE - HOW

- 1) Conduct a staff workload analysis and deploy accordingly.
- 2) Review all reported criminal activity for assignment, case management and follow-up.

WHO

- 1) Operations Division Commander and Patrol Shift Commanders
- 2) Investigations Commander

WHEN

- 1) Quarterly
 - 2) Daily throughout 1990
-

GOAL # 5 : Improve and enhance the delivery of police service.

=====

PURPOSE - WHY

Increase the efficiency and effectiveness of available resources.

OBJECTIVE - HOW

- 1) Encourage the use of problem oriented policing.
- 2) Use of directed patrol and combined agency strategies.
- 3) Maintain open communications with all criminal justice and related agencies.

WHO

- 1), 2), and 3); All Operations Division Supervisors

WHEN

- 1), 2), and 3); Daily throughout 1990
-

GOAL # 6 : Reduction of traffic accidents and their severity.

=====

PURPOSE - WHY

For safer use of streets for motorists and pedestrians.

OBJECTIVE - HOW

- 1) Directed traffic enforcement.
- 2) Liaison with City and State traffic engineering sections.
- 3) Development of a Citizens Traffic Safety Advisory Board.

WHO

- 1), Traffic Sergeant and Patrol Supervisors
- 2) and 3); Traffic Sergeant

WHEN

- 1), and 2); Throughout 1990
 - 3) March 1990
-

GOALS & OBJECTIVES

DEPARTMENT: POLICE / COMMUNICATIONS

DIRECTOR: Chief Robert Evers

GOAL # 7 : Improve the service provided to the community and user agencies.

=====

PURPOSE - WHY

- 1) To more rapidly provide response to emergency situations.
- 2) To improve the efficiency of communications staff.
- 3) To more rapidly provide responders with pertinent information.

OBJECTIVE - HOW

- 1) Implement a County-Wide Enhanced 911 System.
- 2) Develop procedural changes necessitated by the system.

WHO

- 1) Grand Junction Emergency Telephone Service Authority Board.
- 2) Communications Manager

WHEN

12/01/90

GOAL # 8 : Increased participation by communications personnel in community projects.

=====

PURPOSE - WHY

- 1) Improve public relations.
- 2) Educate the public.
- 3) Educate the communications staff about the public.

OBJECTIVE - HOW

- 1) Participation in the Safety Fair.
- 2) Participation in the School Resource Program.
- 3) Giving presentations to service clubs throughout the community.

WHO

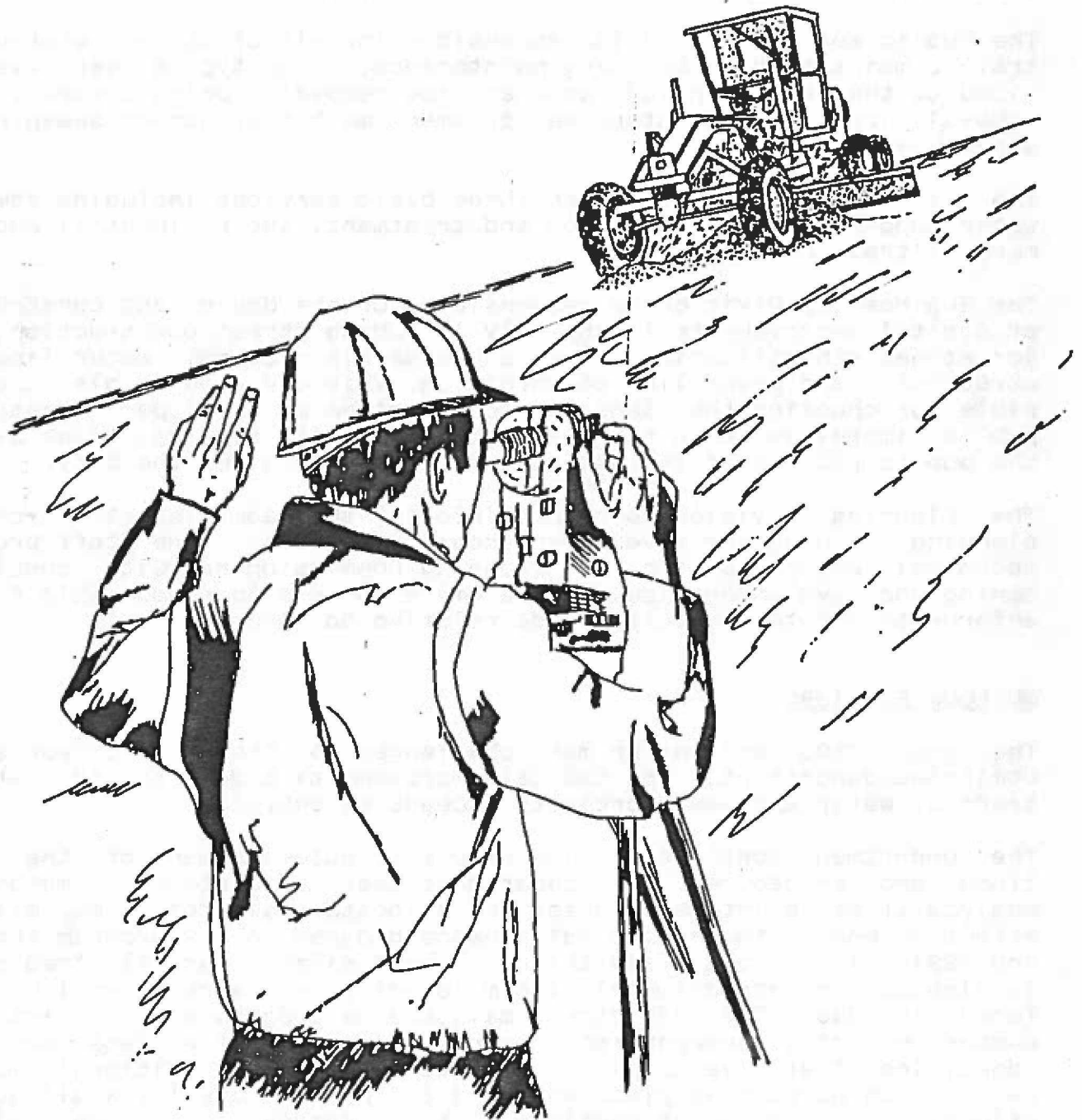
- 1) Telecommunicator II's
- 2) Communications Shift Supervisors
- 3) Communications Manager

WHEN

- 1) 02/01/90
 - 2) & 3), Quarterly during 1990
-

CITY OF GRAND JUNCTION

PUBLIC WORKS



CITY OF GRAND JUNCTION

PUBLIC WORKS DEPARTMENT

FUNCTION

The Public Works and Utilities Department for the City of Grand Junction is a diverse service department providing numerous services to the public. The department is comprised of four major divisions which include Public Works, Utilities, Engineering, and Planning.

The Public Works division is responsible for all of street maintenance, traffic maintenance, building maintenance. Other typical services provided to the public include snow and ice removal, spring cleanup, leaf removal, irrigation maintenance, pavement markings, street sweeping and street lighting.

The Utilities Division provides three basic services including domestic water supply, sewer collection and treatment, and residential and commercial trash collection.

The Engineering Division is responsible for the design and construction of capital improvements in the City including street construction, major street rehabilitation, curb and sidewalk repairs, water line construction, and sewer line construction. This division is also responsible for checking the plans and construction of developer constructed public improvements in the City. This division also maintains all of the public records of infrastructure construction for the City.

The Planning Division is responsible for the administration of the planning, zoning and development code in the City. The staff provides technical support for the City Planning Commission and City Council for zoning and development issues. The division is also responsible for the enforcement of the municipal code relative to land use.

OUTLOOK FOR 1990

The year 1990 will offer many challenges to the public works and utilities department. The capital improvements budget for 1990 street, traffic, water and sewer projects exceeds \$5,500,000.

The department continues in its effort to automate many of the functions and procedures. The department uses a systematic method to analyze street maintenance needs and allocate resources to maximize the effectiveness of the street maintenance program. A new program for 1990 and 1991 will be to surface the existing 7 miles of gravel streets. It is planned that approximately 3.5 miles of gravel streets will be surfaced in 1990. The 1990 street maintenance program will consist of a number of total pavement replacements. A number of streets have been identified that have complete pavement failures. Traditional maintenance methods such as placement of a 2" hot mix overlay would not be effective. The pavement sections of these roadways will completely removed and replaced in 1990.

The program that the public works division will assume responsibility for in 1990 is the weed abatement program. This program had previously been administered by city's fire department. Public works is planning to hire several seasonal employees to manage this project.

Another new program for 1990 will be the use of semipermanent thermo-plastic pavement marking material for street markings. This material will be placed using a machine that applies a hot extruded material which has a life expectancy of 3 to 5 years. We plan to use this material on intersection markings to denote crosswalk, legends, stop bars and bar lines. It is anticipated that 1/3 of the intersections will be completed in 1990 using this material.

The water utility division has taken a significant step to assure that high quality mountain water will be available for years to come by purchasing additional water rights on the Grand Mesa. New water rates will go into effect in January, 1990. The trend of the quantity of water line breaks in the City's water distribution system is declining. The water division continues to work with other water providers in the valley in an effort to unify.

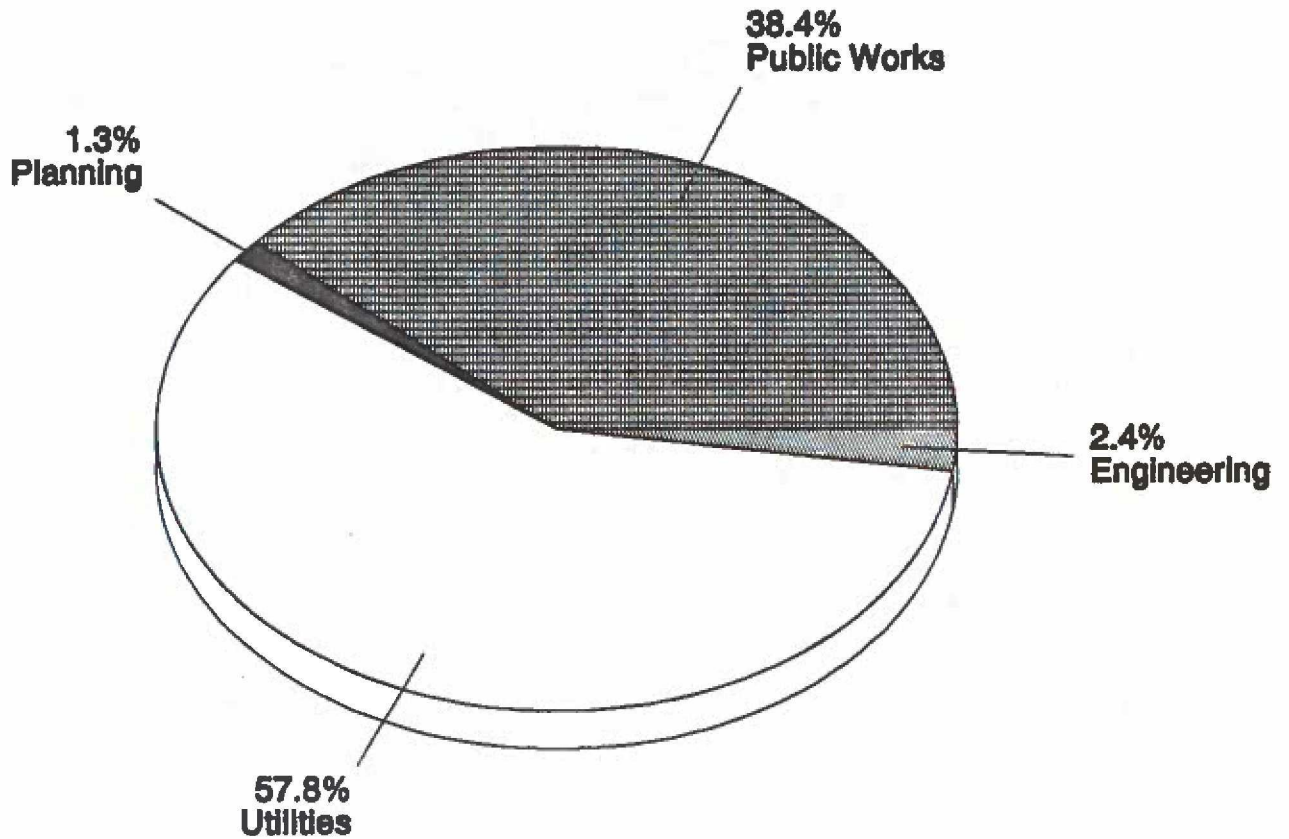
The sewer utility division will contract for a sewer rate and cost allocation study to be completed by a consulting engineer. Mesa County and the various special sewer districts that contract with the city for services will take part in a study committee to review and analyze the alternatives presented by the contracting consultant. Mesa County views this study as the final step in the plan to place complete ownership of the sewer plant with the City. The sewer division will continue with their systematic sewer line maintenance program in 1990. Sewer rates will be increased in 1990 by 10%. This rate change is the first increase since 1987 and reflects the philosophy of utility rate increases once every 3 years.

The sanitation utility division will plans to investigate the feasibility of recycling in 1990. The division also plans to continue it's effort to attract additional commercial customers. Residential trash collection rates will be increased from \$6.00 per month to \$6.75 per month. This is the first rate increase since 1987.

The City planning division continues to see an increased volume of development within the City. Code enforcement efforts will continue in 1990. New development codes related to outdoor storage and screening for flea markets will be enforced in 1990. The planning department continues to provide some staff support for the riverfront commission.

PUBLIC WORKS

1990 Budget By Division

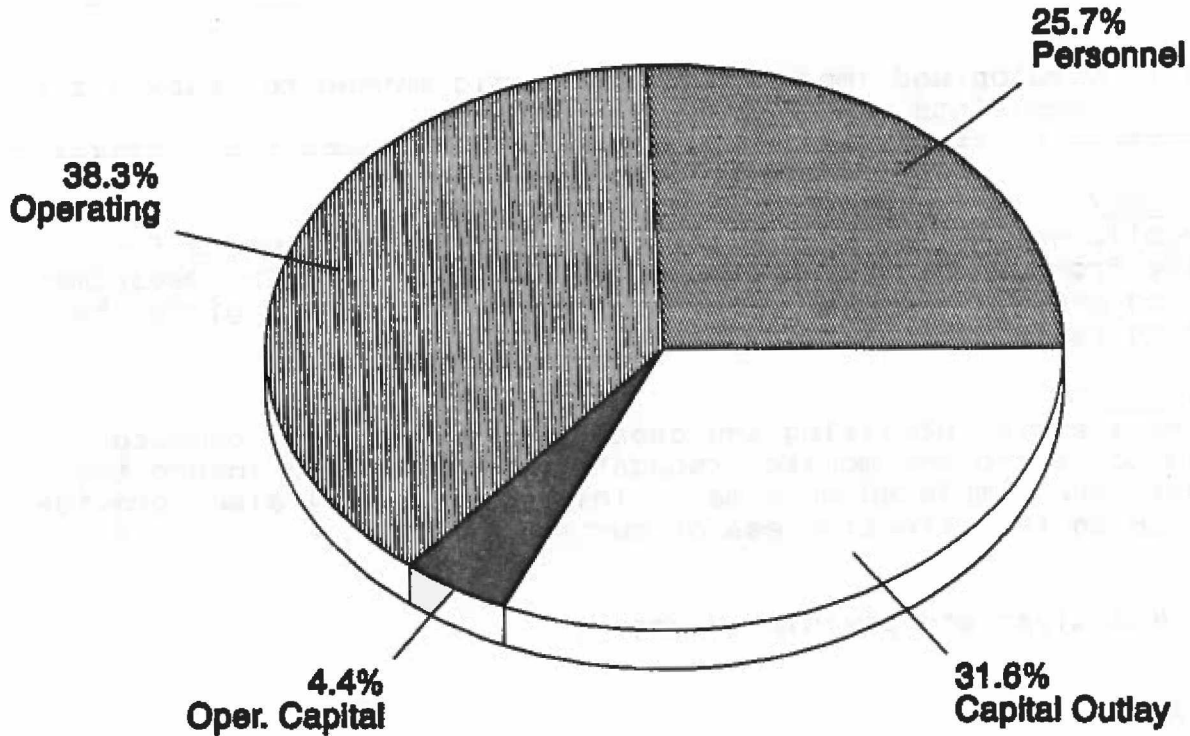


**** TOTAL BY DIVISION ****

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PUBLIC WORKS	\$7,086,963	\$6,810,728	-3.9%
ENGINEERING	\$431,179	\$431,016	0.0%
PLANNING	\$329,855	\$237,172	-28.1%
UTILITIES	\$8,812,204	\$10,235,092	16.1%
TOTAL	\$16,660,201	\$17,714,008	6.3%

PUBLIC WORKS

1990 Budget By Category



** TOTAL BY CATEGORY **

	BUDGET 1989	BUDGET 1990	PCT. CHANGE
PERSONNEL	\$4,211,653	\$4,549,662	8.0%
OPERATING	\$1,292,180	\$1,279,332	-1.0%
OTHER	\$2,891,498	\$3,244,483	12.2%
PROFESSIONAL / CONTRACT	\$454,985	\$604,823	32.9%
SPECIAL PROJECTS	\$24,145	\$9,542	-60.5%
DEBT SERVICE	\$1,786,415	\$1,646,138	-7.9%
CONTINGENCIES	\$0	\$0	0.0%
OPERATING CAPITAL	\$847,059	\$782,933	-7.6%
CAPITAL OUTLAY	\$5,152,266	\$5,597,095	8.6%
TOTAL	\$16,660,201	\$17,714,008	6.3%

GOALS & OBJECTIVES

DEPARTMENT: PUBLIC WORKS

DIRECTOR: Jim Shanks

GOAL # 1 : Develop and implement a systematic method to track citizen complaints and requests for service.
=====

PURPOSE - WHY

The Public Works Department receives hundreds of requests for service from various divisions throughout the year. The Department wants to provide the most effective response possible given the existing resources.

OBJECTIVE - HOW

Develop a system utilizing the department's networked computer system to record and monitor requests for service to insure that requests are completed on time. This system will also provide feedback on the effectiveness of our responses.

WHO

Network Analyst and Division Managers

WHEN

04/01/90

GOAL # 2 : Implement utility rate increases in Water, Sewer and Sanitation.
=====

PURPOSE - WHY

To assure for the long term financial stability of the utility funds

OBJECTIVE - HOW

Provide the necessary information to the City Council and the public

WHO

Utility Manager and Division Supervisors

WHEN

January 1990

DEPARTMENT: PUBLIC WORKS

DIRECTOR: Jim Shanks

GOAL # 3 : Complete all scheduled Capital Improvement Projects.

=====

PURPOSE - WHY

The annual capital improvements plan is an important part of the City's effort to maintain its valuable infrastructure.

OBJECTIVE - HOW

Plan, design and construct budgeted capital improvement projects using city resources, outside consultants and contractors as deemed necessary.

WHO

Engineering Staff

WHEN

Schedule to be developed by 01/31/90

GOAL # 4 : Implement an effective Weed Abatement Program.

=====

PURPOSE - WHY

The weed program was moved from the Fire Department for 1990.

OBJECTIVE - HOW

Develop a program to effectively identify weed violations, adequately notify violators, and abate weed violations when not completed by the property owner.

WHO

Jim Shanks, John Kenney, Doug Cline, and seasonal workers

WHEN

Program development by 03/31/90, presentation to Council in April, program to be administered spring through fall, 1990.

GOAL # 5 : Implement a Thermo-plastic Street Marking Program.

=====

PURPOSE - WHY

Existing painted markings fade easily and are difficult to see.

OBJECTIVE - HOW

Purchase a thermo-plastic application machine, apply thermo-plastic markings to 1/3 of the intersections in the City.

DEPARTMENT: PUBLIC WORKS

DIRECTOR: Jim Shanks

GOAL # 5 : Implement a Thermo-plastic Street Marking Program.
(continued)

=====

WHO

Doug Cline, Rick Ripley

WHEN

10/01/90

GOAL # 6 : Surface 3.5 miles of gravel streets in the City.

=====

PURPOSE - WHY

The City has 7.0 miles of unpaved streets that require frequent maintenance and create dust problems in neighborhoods.

OBJECTIVE - HOW

Prepare and surface 3.5 mile of gravel streets using City crews. Recycled asphalt material stored at the water plant will be used for the base material. A double penetration seal coat will be applied to the base.

WHO

Doug Cline

WHEN

Completed by 10/01/90

GOAL # 7 : Enforce outdoor storage and screening requirements for flea markets and other similiar businesses.

=====

PURPOSE - WHY

The outdoor storage practices at some businesses has resulted in eyesores created for neighboring homes and businesses.

OBJECTIVE - HOW

In 1989, the City Council passed new ordinances setting standards for outdoor storage and screening. These ordinances will be followed until compliance is achieved.

WHO

Planning Director

WHEN

Compliance by 09/01/90

DEPARTMENT: PUBLIC WORKS

DIRECTOR: Jim Shanks

GOAL # 8 : Complete Sewer Rate and Cost Allocation Study.

=====

PURPOSE - WHY

A sewer rate study is required once every 5 years. A fair system of cost allocation for services provided to special districts needs to be in place prior to the county relinquishing control of the sewer treatment plant.

OBJECTIVE - HOW

Form a study committee comprised of the City, County, Special Sanitation Districts and other interested parties. Hire an engineering consultant to analyze alternatives, make a recommendation to the City and County.

WHO

Public Works Director, Utilities Manager

WHEN

10/01/90

GOAL # 9 : Complete Annexation Study for public works services to the proposed north annexation area.

=====

PURPOSE - WHY

The City Council has stated that it is a very high priority to annex the area between 7th Street and 12th Street north of the existing city limits.

OBJECTIVE - HOW

Complete PMS analysis of street pavement condition. Estimate annual cost of providing street maintenance, traffic, and street lighting services.

WHO

Public Works Director, Public Works Manager

WHEN

03/01/90

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CITY OF GRAND JUNCTION

STATISTICAL SECTION

This section presents tables, listings, and summary totals which reflect historical trends on various statistical data followed by a glossary of commonly used terms in government finance.

The following tables have been included.

- Table 1: History of Fund Balances
- Table 2: Revenue History
- Table 3A: General Revenues By Source
- Table 3B: General Expenditures By Function
- Table 4A: Sales Tax Rates & Licensing History
- Table 4B: Sales & Use Tax History
- Table 4C: Sales Tax Comparison By Business Type
- Table 4D: Sales Tax Comparison By Geographical Area
- Table 5A: Property Tax Levies & Collections
- Table 5B: Government Comparison, Property Taxes
- Table 5C: Assessed Values
- Table 5D: The Ten Principle Property Taxpayers
- Table 6: Revenue Bond Coverage
- Table 7A: Classification and Compensation Schedule
- Table 7B: Ten Year Budgeted Staffing History
- Table 8: Demographics

GLOSSARY

TABLE 1
City of Grand Junction, Colorado

<u>HISTORY OF FUND BALANCES, MAJOR FUNDS</u>					
Last Ten Fiscal Years					
	<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>					
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	\$5,955,284	\$895,925	\$305,913	\$3,939,028	\$1,521,885
1988	\$6,636,073	\$1,467,202	\$308,153	\$4,055,655	\$1,541,368
<u>Budget</u>					
1989	\$6,686,691	\$1,556,399	\$297,965	\$3,951,619	\$1,424,529
1990	\$6,510,250	\$1,510,638	\$298,485	\$3,730,104	\$1,464,884

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 of the Grand Valley. The City has contracted to operate and maintain the joint system. Assets and liabilities of the Sewer Fund were transferred to the Joint System in 1980. Audited financial statements are issued under a separate cover.

Source: City Finance Department

TABLE 2
City of Grand Junction, Colorado

REVENUE HISTORY, ALL FUNDS

	<u>TAXES</u>	<u>INTER- GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>TRANSFERS</u>	<u>OTHER SOURCES</u> (1)	<u>TOTAL</u>
<u>Actual</u>						
1983	\$11,406,534	\$1,645,139	\$11,783,117	\$9,508,436	\$3,714,553	\$38,057,779
1984	\$11,512,043	\$1,218,335	\$11,920,851	\$5,818,357	\$3,780,436	\$34,250,022
1985	\$10,530,609	\$2,007,556	\$11,154,908	\$4,762,211	\$6,434,550	\$34,889,834
1986	\$10,580,822	\$1,720,927	\$10,880,661	\$4,237,454	\$2,816,026	\$30,235,890
1987	\$11,058,050	\$712,232	\$9,976,235	\$2,315,633	\$1,753,210	\$25,815,360
1988	\$13,740,642	\$555,824	\$13,283,188	\$1,928,240	\$1,891,685	\$31,399,579
<u>Budget</u>						
1989	\$15,094,909	\$1,398,365	\$13,843,288	\$2,314,310	\$3,038,263	\$35,689,135
1990	\$16,154,208	\$448,686	\$14,963,259	\$1,682,990	\$3,921,050	\$37,170,193

Notes:

(1) Other Sources include; Licenses & Permits, Fines & Forfeitures, Interest Income, and Other Miscellaneous Revenues.

Source: City Finance Department

TABLE 3A
City of Grand Junction, Colorado

GENERAL REVENUES BY SOURCE (1)								
Last Ten Fiscal Years								
Fiscal Year	Taxes	Licenses and Permits	Inter- Governmental	Charges for Services	Fines and Forfeitures	Misc.	Interest (2)	Total
Actual								
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
1988	\$13,740,642	\$48,315	\$486,327	\$1,540,461	\$176,818	\$250,608	\$526,238	\$16,769,409
Budget								
1989	\$15,094,909	\$53,785	\$387,228	\$1,877,024	\$182,900	\$917,258	\$696,720	\$19,209,824
1990	\$16,154,208	\$70,170	\$389,572	\$2,086,522	\$185,940	\$327,386	\$646,120	\$19,859,918

Notes:

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

(2) 1982 Intergovernmental Revenues include \$5,368,500 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 & Housing</u> (2)	<u>Debt Service</u>	<u>Total</u>
<u>Actual</u>							
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 (3)	\$6,429,332	\$3,182,007	\$1,848,676	\$212,913	\$1,123,566 (4)	\$15,466,356
1986	\$1,803,578	\$6,462,396	\$3,514,094	\$1,417,292	\$96,157	\$1,414,984	\$14,708,501
1987	\$1,559,600	\$6,811,614	\$3,571,841	\$1,469,612	\$104,180	\$167,450	\$13,684,297
1988	\$2,030,155	\$6,886,808	\$4,319,454	\$1,295,884	\$85,368	\$156,733	\$14,774,402
<u>Budget</u>							
1989	\$3,037,547	\$7,493,844	\$4,705,745	\$1,742,314	\$123,321	\$191,430	\$17,294,201
1990	\$3,288,802	\$8,164,834	\$5,817,253	\$1,733,343	\$118,903	\$136,000	\$19,259,135

Notes:

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

(2) Urban Development & Housing contains the Downtown Development Authority and Community Development Block Grants, and illustrates the decline in Federal Revenues available for block grant programs.

(3) The City paid off a large property purchase in 1985.

(4) The Downtown Development Authority refinanced their outstanding debt this year.

Source: City Finance Department

TABLE 4A

City of Grand Junction, Colorado

SALES TAX RATES & LICENSING HISTORYLICENSING HISTORY

<u>Fiscal Year</u>	<u>Beginning</u>	<u>Opened</u>	<u>Closed</u>	<u>Ending</u>
1980	-	(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	380	256	1,918
1990	1,918	-	-	-

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>
1980	3.00%		0.00%	(4)	2.00%	(5)	5.00%
1981	3.00%		0.00%	(4)	2.00%	(5)	5.00%
1982	3.00%		2.00%		2.00%		7.00%
1983	3.0% - 3.5%	(2)	2.00%		2.00%		7.0% - 7.5%
1984	3.5% - 3.0%	(2)	2.00%		2.00%		7.5% - 7.0%
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%	(6)	7.75%
1989	3.00%	(3)	2.00%		2.75%	(6)	7.75%
1990	3.00%	(3)	2.00%		2.75%	(6)	7.75%

Notes:

- (1) Information was not available prior to 1987.
- (2) From May 1, 1983, through July 31, 1984; the State Sales Tax rate was 3.50%. Prior to May 1, 1983, and after July 31, 1984; this rate was/is 3.00%.
- (3) Tourism Promotion Fund Tax: Effective July 1, 1987; the tax rate is .20% on sales of taxable food, drink, lodging services, skiing, auto rentals, and admissions to private tourist attractions. The effective tax rate on such sales equals 3.20%.
- (4) A' County Sales Tax was instituted 01/01/82, 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 01/01/88, 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 SALES TAX</u>	(1)	<u>CITY USE TAX</u>	<u>CITY SHARE OF COUNTY SALES TAX</u>	<u>TOTAL</u>
<u>Actual</u>					
1980	\$4,157,919	(2)	\$281,569	(3)	\$4,439,488
1981	\$6,740,488	(2)	\$494,005	(3)	\$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
1988	\$7,955,743	(4)	\$560,599 (4)	\$1,439,693	\$9,956,035
<u>Budget</u>					
1989	\$9,089,367		\$750,000	\$1,584,830	\$11,424,197
1990	\$9,682,823		\$750,000	\$1,695,768	\$12,128,591

Notes:

- (1) Represents a Cash Basis as collected by the City.
- (2) Sales Tax included food; which was removed as of 12/31/81.
- (3) A County Sales Tax was instituted 01/01/82, the receives 32% of the Second Cent of the County Sales Tax.
- (4) Includes an increase in the City Sales Tax Rate from 2.00% to 2.75%, this increase was effective 01/01/88.

Source: City Finance Department

TABLE 4C

City of Grand Junction, Colorado

CITY SALES TAX COMPARISON
BY BUSINESS TYPE

<u>BUSINESS TYPE</u>	<u>-1985-</u>	<u>-1986-</u>	<u>-1987-</u>	<u>-1988-</u>	<u>-1989-</u>
<u>Grocery Stores</u>	\$247,667 4.76%	\$251,390 4.81%	\$254,712 4.55%	\$356,299 4.33%	\$400,129 4.38%
<u>Autos and Campers</u>	\$268,877 5.16%	\$307,389 5.88%	\$345,698 6.17%	\$509,239 6.19%	\$610,594 6.68%
<u>Drug Stores</u>	\$78,682 1.51%	\$76,803 1.47%	\$74,626 1.33%	\$113,531 1.38%	\$115,036 1.26%
<u>Cafes and Motels</u>	\$949,908 18.24%	\$937,966 17.96%	\$980,529 17.51%	\$1,423,554 17.30%	\$1,571,627 17.20%
<u>Clothing, Shoe and Dept.</u>	\$1,532,602 29.43%	\$1,560,523 29.87%	\$1,598,751 28.56%	\$2,337,253 28.41%	\$2,474,882 27.09%
<u>Furniture and Appliances</u>	\$88,511 1.70%	\$108,005 2.07%	\$150,127 2.68%	\$199,933 2.43%	\$210,118 2.30%
<u>Service Stations</u>	\$61,616 1.18%	\$49,947 0.96%	\$54,816 0.98%	\$78,363 0.95%	\$89,605 0.98%
<u>Liquor Stores</u>	\$104,635 2.01%	\$110,690 2.12%	\$113,292 2.02%	\$160,772 1.95%	\$176,049 1.93%
<u>Building Materials</u>	\$225,192 4.32%	\$211,155 4.04%	\$248,744 4.44%	\$380,401 4.62%	\$424,283 4.64%
<u>Other</u>	\$1,650,092 <u>31.69%</u>	\$1,610,000 <u>30.82%</u>	\$1,777,291 <u>31.76%</u>	\$2,668,785 <u>32.44%</u>	\$3,064,566 <u>33.54%</u>
TOTALS	\$5,207,783 100.00%	\$5,223,866 100.00%	\$5,598,586 100.00%	\$8,228,131 100.00%	\$9,136,889 100.00%

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

City of Grand Junction, Colorado

CITY SALES TAX COMPARISON BY GEOGRAPHICAL AREA					
<u>GEOGRAPHICAL AREA</u>	<u>-1985-</u>	<u>-1986-</u>	<u>-1987-</u>	<u>-1988-</u>	<u>-1989-</u>
Central Downtown	\$251,180 4.82%	\$232,051 4.44%	\$244,892 4.37%	\$355,454 4.32%	\$364,473 3.99%
Greater Downtown	\$423,319 8.13%	\$356,698 6.83%	\$381,919 6.82%	\$562,956 6.84%	\$606,898 6.64%
East North Avenue	\$897,183 17.23%	\$941,515 18.02%	\$942,764 16.84%	\$1,356,429 16.49%	\$1,677,959 18.36%
West North Avenue	\$522,557 10.03%	\$547,996 10.49%	\$588,195 10.51%	\$871,251 10.59%	\$955,991 10.46%
12th Street	\$171,757 3.30%	\$170,445 3.26%	\$170,379 3.04%	\$256,970 3.12%	\$278,165 3.04%
7th Street	\$19,313 0.37%	\$15,775 0.30%	\$19,725 0.35%	\$31,089 0.38%	\$38,119 0.42%
1st Street	\$108,702 2.09%	\$108,242 2.07%	\$107,569 1.92%	\$151,398 1.84%	\$181,828 1.99%
Industrial Park	\$182,454 1.97%	\$82,200 1.57%	\$81,740 1.46%	\$121,535 1.48%	\$144,658 1.58%
Horizon Drive	\$486,459 9.34%	\$449,661 8.61%	\$490,272 8.76%	\$704,243 8.56%	\$790,031 8.65%
East Main Street	\$118,467 2.27%	\$104,414 2.00%	\$186,120 1.90%	\$168,125 2.04%	\$177,880 1.95%
West Main Street	\$319,206 6.13%	\$326,574 6.25%	\$370,342 6.61%	\$546,523 6.64%	\$590,053 6.46%
Orchard Mesa (All Areas)	\$143,456 2.75%	\$134,303 2.57%	\$141,555 2.53%	\$205,208 2.49%	\$216,512 2.37%
Mesa Mall	\$1,353,339 25.99%	\$1,415,637 27.10%	\$1,488,199 26.58%	\$2,190,366 26.62%	\$2,212,934 24.22%
Other Areas	\$290,392 5.58%	\$338,355 6.48%	\$464,914 8.30%	\$706,584 8.59%	\$901,388 9.87%
TOTALS	\$5,207,783 100.00%	\$5,223,866 100.00%	\$5,598,586 100.00%	\$8,228,131 100.00%	\$9,136,889 100.00%

Notes: (1) Effective 01/88, the Sales Tax rate was increased from 2.00% to 2.75%.

(2) Data represents an Accrual Basis, and excludes the City's share of the County Sales Tax.

Source: City Finance Department

TABLE 5A

City of Grand Junction, Colorado

PROPERTY TAX LEVIES AND COLLECTIONS (1)

Last Ten Fiscal Years

LEVY YEAR	COLL 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
Actual									
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%
1987	1988	\$1,665,447	\$1,639,771	98.46%	\$10,791	\$1,650,562	99.11%	\$1,602 (2)	0.10%
Budget									
1988	1989	\$1,664,158	\$1,622,881	97.52%	\$5,150	\$1,628,031	97.83%	\$3,353 (2)	0.20%
1989	1990	\$1,636,622	\$0	0.00%	\$0	\$0	0.00%	\$0	0.00%

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.

Source: City Finance Department

TABLE 5B

City of Grand Junction, Colorado

COMPARISON OF SELECTED GOVERNMENT PROPERTY TAXES

WILL LEVIES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT.	SCHOOL DISTRICT #51	MESA COUNTY	COMBINED
Actual					
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
1987	1988	5.55	36.96	14.21	56.72
Budget					
1988	1989	6.10	41.88	19.50	67.48
1989	1990	8.62	56.81	28.36	93.78

PROPERTY TAX REVENUES

LEVY YEAR	COLL YEAR	CITY OF GRAND JCT. % Total	SCHOOL DISTRICT #51 % Total	MESA COUNTY % Total	COMBINED
Actual					
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%	\$14,151,543 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 25.66%	\$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 25.33%	\$35,101,822 100.00%
1986	1987	\$1,422,451 4.16%	\$24,059,607 70.43%	\$8,678,470 25.40%	\$34,160,528 100.00%
1987	1988	\$1,472,887 4.48%	\$22,484,722 68.45%	\$8,889,013 27.06%	\$32,846,622 100.00%
Budget					
1988	1989	\$1,506,725 4.15%	\$23,462,204 54.60%	\$11,348,866 31.25%	\$36,317,795 100.00%
1989	1990	\$1,491,527 4.07%	\$23,106,120 62.99%	\$12,085,283 32.95%	\$36,682,930 100.00%

Note:

General Fund Only.

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

TABLE 5C

City of Grand Junction, Colorado

ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTIES

Last Ten Fiscal Years

Service Requirements

<u>Interest</u>	<u>Total</u>	<u>Coverage</u>	<u>Assessed Valuation</u>	<u>Estimated Actual Value</u>	<u>Ratio of Assessed to Estimated Actual Value</u>	<u>Actual Value Level</u>
337,970	\$337,970	3.01				
1,031,753	\$1,031,753	1.87	\$1,368,820	\$367,896,070	30%	1973
1,064,762	\$1,114,762	2.61	1,928,380	\$406,427,930	30%	1973
1,905,399	\$955,399	2.89	1,649,130	\$428,830,430	30%	1973
1,233,153	\$1,308,153	1.49	1,982,380	\$459,941,270	30%	1973
1,214,359	\$1,589,359	1.18	218,810	\$649,839,194	21-29% (1)	1977
1,207,733	\$1,597,733	1.03	1,022,740	\$673,164,385	21-29% (1)	1977
1,184,869	\$1,594,869	1.47	764,730	\$700,985,729	21-29% (1)	1977
1,150,818	\$1,555,818	1.59	806,340	\$706,773,886	21-29% (1)	1977
1,093,994	\$1,528,994	2.14	268,920,000	\$1,063,568,000	18-29% (2)	1983
1,111,182	\$1,576,182	1.59	24,004,120	\$1,075,000,000	16-29% (3)	1985
			1,031,000	\$786,504,550	15-29% (4)	1987

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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 (1)</u>
Mountain States Telephone and Telegraph	Utility	\$9,976,400
Equitable Life Assurance Society of U.S.	Shopping Center	\$4,013,791
Dillon Real Estate Co., Inc. (City Market)	Grocery Chain	\$4,000,156
Public Service Company of Colorado	Utility	\$3,890,270
Sundstrand	Manufacturer	\$2,947,272
PERA (Hilton Hotel)	Hotel	\$2,275,580
Central Banks	Bank	\$1,534,771
Continental Airlines	Airline	\$1,345,000
Grand Junction Newspapers (Daily Sentinel)	Newspaper	\$1,251,605
Mesa Beverage Company (Pepsi)	Distributor	\$1,133,268

Notes:

(1) 1989 valuation for taxes paid in 1990. Valuation is based on 1987 actual value.

Source: County Assessor

TABLE 6
City of Grand Junction, Colorado

REVENUE BOND COVERAGE / WATER & SEWER BONDS

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Direct Operating Expenses</u>	<u>Net Revenue Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
<u>Actual</u>							
1980	\$3,085,145	\$2,067,852	\$1,017,293	(1)	\$337,970	\$337,970	3.01
1981	\$4,521,495	\$2,589,937	\$1,931,558	(1)	\$1,031,753	\$1,031,753	1.87
1982	\$5,468,667	\$2,561,351	\$2,907,316	\$50,000	\$1,064,762	\$1,114,762	2.61
1983	\$6,049,067	\$3,290,357	\$2,758,710	\$50,000	\$905,399	\$955,399	2.89
1984	\$5,994,757	\$4,048,093	\$1,946,664	\$75,000	\$1,233,153	\$1,308,153	1.49
1985	\$5,908,857	\$4,035,698	\$1,873,159	(2)	\$375,000	\$1,589,359	1.18
1986	\$5,544,662	\$3,900,592	\$1,644,070	\$390,000	\$1,207,733	\$1,597,733	1.03
1987	\$6,336,701	\$3,986,073	\$2,350,628	\$410,000	\$1,184,869	\$1,594,869	1.47
1988	\$6,575,023	\$4,095,828	\$2,479,195	\$405,000	\$1,150,818	\$1,555,818	1.59
<u>Budget</u>							
1989	\$7,852,428	\$4,573,481	\$3,278,947	\$435,000	\$1,093,994	\$1,528,994	2.14
1990	(3) \$7,411,171	\$4,900,707	\$2,510,464	\$465,000	\$1,111,182	\$1,576,182	1.59

Notes:

(1) General Obligation Water Refunding Bonds 1978-B and General Obligation Water Bonds 1978-C had maturities starting in 1991. Mesa County Sewer Improvement Bonds, Series 1980 A, and Sewer Refunding Revenue Bonds, Series 1980 B; have maturities starting in 1992.

(2) General Obligation Water Refunding Bonds 1984, refunded 1978-B and 1978-C with new maturities starting in 1985.

(3) In January of 1990, the City issued \$1.6 million of G.O. Water Revenue Bonds to finance the purchase of the Somerville Ranch and its attached water rights. These bonds have maturities beginning February 1, 1990, and ending February 1, 2000.

Source: City Finance Department

TABLE 7A

1990 Classification & Compensation Schedule

BUDGETED POSITIONS	CLASSIFICATION	RANGE	ENTRY	INTER I	INTER II	INTER III	PROFICIENT
2	Convention Center Worker	5	\$1,184				\$1,362
2	Administrative Clerk I	6	\$1,214				\$1,396
2	Meter Reader	9	\$1,308				\$1,504
1	Parking Control Officer	9	\$1,308				\$1,504
2	Administrative Clerk II	10	\$1,341				\$1,542
3	Public Safety Telecommunicator I	12	\$1,474				\$1,621
1	Senior Meter Reader	13	\$1,511				\$1,662
11	Accounting Clerk	14	\$1,482				\$1,704
7	Administrative Secretary	14	\$1,482				\$1,704
8	Police Records Technician	14	\$1,482				\$1,704
1	Stores Clerk	14	\$1,482				\$1,704
2	Cemetery Groundskeeper	15	\$1,519				\$1,747
9	Public Safety Telecommunicator II	16	\$1,557				\$1,791
2	Stationary Equipment Operator	16	\$1,557				\$1,791
1	Wastewater Treatment Plant Operator I	16	\$1,557				\$1,791
2	Computer Operator	18	\$1,637				\$1,882
1	Deputy City Clerk	18	\$1,637				\$1,882
1	Print Shop Operator	18	\$1,637	\$1,711			\$1,882
7	Senior Administrative Secretary	18	\$1,637				\$1,882
1	Cemetery Maintenance Worker	19	\$1,677				\$1,929
1	Golf Course Maintenance Worker	19	\$1,677				\$1,929
1	Parking Meter Service Technician	19	\$1,677				\$1,929
4	Parks Maintenance Worker	19	\$1,677				\$1,929
19	Public Works Maintenance Worker	19	\$1,677				\$1,929
10	Sanitation Equipment Operator	19	\$1,677				\$1,929
1	Evidence Custodian	20	\$1,719				\$1,977
4	Forestry Maintenance Worker	21	\$1,762				\$2,026
3	Senior Sanitation Equipment Operator	21	\$1,762				\$2,026
2	Street Sweeper Operator	21	\$1,762				\$2,026
3	Communications Shift Supervisor	22	\$1,888				\$2,077
1	Executive Secretary	22	\$1,888				\$2,077
1	Planning Technician I	22	\$1,888				\$2,077
1	Senior Computer Operator	22	\$1,888				\$2,077
5	Mechanic II	23	\$1,851				\$2,129
2	Parks Equipment Mechanic	23	\$1,851				\$2,129
4	Plant Mechanic	23	\$1,851				\$2,129
3	Senior Golf Course Maintenance Worker	23	\$1,851				\$2,129
5	Senior Parks Maintenance Worker	23	\$1,851				\$2,129
20	Senior Public Works Maintenance Worker	23	\$1,851				\$2,129
1	Budget Aide	24	\$1,897				\$2,182
2	Engineering Technician	24	\$1,897				\$2,182
1	Planning Technician II	24	\$1,897				\$2,182
1	Police Crime Lab Technician	24	\$1,897				\$2,182
1	Police Technician	24	\$1,897				\$2,182
1	Wastewater Treatment Plant Operator III	24	\$1,897				\$2,182
20	Firefighter	25	\$1,790	\$1,879	\$1,991	\$2,215	\$2,237
			ENT-B	\$22.35			
1	Buyer	26	\$1,994	\$2,085			\$2,293
1	Cemetery Maintenance Crew Chief	27	\$2,043				\$2,350
1	Chef	27	\$2,043				\$2,350
1	Golf Course Maintenance Crew Chief	27	\$2,043				\$2,350
1	Senior Mechanic	27	\$2,043				\$2,350
2	Quality Control Laboratory Analyst	28	\$2,095				\$2,409
1	Senior Engineering Technician	28	\$2,095				\$2,409
1	Survey Technician	28	\$2,095				\$2,409
6	Wastewater Treatment Plant Operator IV	28	\$2,095				\$2,409

TABLE 7A
(Continued)

BUDGETED POSITIONS	CLASSIFICATION	RANGE	ENTRY	INTER I	INTER II	INTER III	PROFICIENT
4	Water Treatment Plant Operator IV	28	\$2,095				\$2,409
12	Fire Engineer	29	\$2,245	\$2,413			\$2,469
5	Firefighter/Paramedic	29	\$1,975	\$2,099	\$2,222		\$2,469
44	Police Officer	29	\$2,036	\$2,138	\$2,245		\$2,469
1	Accountant	29	\$2,147				\$2,469
1	Administrative Analyst	30	\$2,201				\$2,531
2	Construction Inspector	30	\$2,201				\$2,531
1	Industrial Pre-Treatment Coordinator	30	\$2,201				\$2,531
1	Network Systems Administrator	30	\$2,201				\$2,531
1	Personnel Analyst	30	\$2,201				\$2,531
1	Planner I	30	\$2,201				\$2,531
2	Programmer Analyst	30	\$2,201				\$2,531
2	Parks Maintenance Supervisor	31	\$2,256				\$2,594
1	Police Records Administrator	31	\$2,256				\$2,594
5	Public Works Maintenance Supervisor	31	\$2,256				\$2,594
1	Water Supply Supervisor	31	\$2,256				\$2,594
1	Criminalist	32	\$2,312				\$2,659
2	Quality Control Laboratory Chemist	32	\$2,312				\$2,659
1	Senior Survey Technician	32	\$2,312				\$2,659
1	City Clerk	33	\$2,370				\$2,725
1	Equipment Maintenance Supervisor	33	\$2,370				\$2,725
12	Fire Unit Supervisor	33	\$2,595	\$2,638	\$2,681		\$2,725
1	Senior Accountant	33	\$2,477				\$2,725
1	Wastewater Maintenance Supervisor	33	\$2,370				\$2,725
1	Assistant City Attorney	34	\$2,429				\$2,793
1	Planner II	34	\$2,429				\$2,793
1	Property Agent	34	\$2,429				\$2,793
1	Senior Construction Inspector	34	\$2,429				\$2,793
1	Senior Programmer Analyst	34	\$2,539				\$2,793
1	Traffic Engineer	34	\$2,429				\$2,793
1	Collections Supervisor	37	\$2,616				\$3,008
1	Communications Center Manager	37	\$2,616				\$3,008
1	Convention Center Manager	37	\$2,616				\$3,008
1	Fire Unit Supervisor/Paramedic	37	\$2,865	\$2,912	\$2,959		\$3,008
1	Golf Course Superintendent	37	\$2,616				\$3,008
10	Police Sergeant	37	\$2,865				\$3,008
3	Public Works Superintendent	37	\$2,616				\$3,008
1	Purchasing Agent	37	\$2,616				\$3,008
1	Quality Control Laboratory Supt.	37	\$2,616				\$3,008
2	Recreation Superintendent	37	\$2,616				\$3,008
1	Risk Manager	37	\$2,616				\$3,008
1	Volunteer Coordinator	37	\$2,616				\$3,008
1	Water Treatment Plant Superintendent	37	\$2,616				\$3,008
2	Project Engineer	38	\$2,681				\$3,083
1	Wastewater Services Superintendent	39	\$2,748				\$3,160
1	Information Services Manager	40	\$2,817				\$3,239
7	Administrative Fire Officer	41	\$3,162				\$3,320
6	Police Lieutenant	41	\$3,162				\$3,320
1	Utility Engineer	42	\$2,959				\$3,403
1	Comptroller	43	\$3,033				\$3,488
1	Parks Manager	43	\$3,033				\$3,488
1	Public Works Operations Manager	43	\$3,033				\$3,488
1	City Planner	45	\$3,186				\$3,664
1	Personnel Manager	46	\$3,266				\$3,756
1	City Engineer	47	\$3,348				\$3,850
2	Police Captain	47	\$3,667				\$3,850
1	Utility Manager	47	\$3,348				\$3,850

TABLE 7A
(Continued)

BUDGETED POSITIONS	CLASSIFICATION	RANGE	ENTRY	INTER I	INTER II	INTER III	PROFICIENT
1	Suprt. Svcs. Dir./Asst. to the City Mgr	N/C					\$4,000
1	Finance Director	N/C					\$4,044
1	Parks and Recreation Director	N/C					\$4,150
1	Fire Chief	N/C					\$4,300
1	City Attorney	N/C					\$4,667
1	Police Chief	N/C					\$4,417
1	Public Works and Utilities Director	N/C					\$4,550
1	City Manager	N/C					\$5,542
368							

TABLE 7B

City of Grand Junction, Colorado

TEN YEAR BUDGETED STAFFING HISTORY													
FULL TIME EMPLOYEES													
	FUND	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
CENTRAL SERVICES													
Administration													
Council	100	0	0	0	0	0	0	0	0	0	0	0	0
Manager	100	2	2	2	2	2	2	2	2	2	1	1	1
Attorney	100	3	3	4	4	3	3	2	2	2	2	2	3
Public Information	100	<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>	<u>0</u>
Subtotal - Administration		6	7	8	8	6	6	5	4	4	3	3	4
Finance													
-Administration	100	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0
-Personnel	100	3.0	3.0	3.0	3.0	3.0	4.0	4.0	3.0	2.0	4.0	4.0	4.0
-Budget & Accounting	100	7.0	7.0	7.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0	7.0	7.0
-Collection Services													
General Receivables	100	3.0	3.0	3.0	3.0	3.0	3.0	3.0	1.0	1.0	3.0	4.0	4.0
Utility Billing	301	<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>7.0</u>	<u>7.0</u>
Sub - Coll. Serv.		10.0	10.0	10.0	11.0	11.0	12.0	11.0	9.0	9.0	9.0	11.0	11.0
-Information Services	401	11.0	11.0	11.0	12.0	11.0	11.0	11.0	9.0	10.0	8.0	8.0	8.0
Sub. - Finance, 100		<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>	<u>17.0</u>
Subtotal - Finance		32.5	32.5	32.5	35.5	34.5	36.5	35.5	29.5	29.5	30.0	32.0	32.0
Support Services													
-Administration	100	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0	1.0	1.0
-City Clerk	100	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0
-Purchasing	100	<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>	<u>5.0</u>
Sub. - Support Serv., 100		8.5	8.5	8.5	8.5	8.5	8.5	8.5	7.5	8.5	8.0	8.0	8.0
VGB Director	102	0	0	0	0	0	0	0	0	0	0	0	1
-Stores	403	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	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>
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>2.0</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	10.5	11.5	10.0	10.0	11.0
TOTAL CENTRAL SERVICES, 100		23.0	23.0	23.0	24.0	24.0	25.0	25.0	20.0	20.0	24.0	25.0	25.0
TOTAL CENTRAL SERVICES		44.0	44.0	44.0	47.0	46.0	48.0	47.0	40.0	41.0	40.0	42.0	43.0
FIRE													
Sworn	100	64.0	64.0	65.0	65.0	65.0	65.0	64.0	56.0	58.0	58.0	58.0	57.0
Non-Sworn	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>1.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>
TOTAL FIRE		65.0	65.0	66.0	66.0	66.0	66.0	65.0	57.0	60.0	60.0	60.0	60.0
PARKS & RECREATION													
Administration	100	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0
Parks	100	21.0	23.0	23.0	23.0	23.0	24.0	22.0	17.0	17.0	17.0	17.0	17.0
Recreation	100	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
LP Auditorium	100	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Sub-total, 100		26.0	28.0	29.0	29.0	29.0	30.0	27.0	22.0	23.0	23.0	23.0	23.0
Ceneteries	307	5.0	5.0	5.0	6.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Golf Courses	305	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Swimming Pools	304	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0
Two Rivers	303	<u>5.0</u>	<u>5.0</u>	<u>7.0</u>	<u>7.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
TOTAL PARKS & RECREATION		43.0	45.0	48.0	49.0	47.0	47.0	45.0	37.0	38.0	38.0	38.0	38.0

TABLE 7B

City of Grand Junction, Colorado

TEN YEAR BUDGETED STAFFING HISTORY
FULL TIME EMPLOYEES
(continued)

	FUND	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
POLICE													
Office of Chief													
-Sworn	100	2.0	2.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
-Non-Sworn	100	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations													
-Sworn	100	53.0	55.0	59.0	60.0	63.0	63.0	63.0	48.0	50.0	49.0	48.0	50.0
-Non-Sworn	100	6.0	6.0	6.0	6.0	6.0	4.0	2.0	3.0	3.0	11.0	11.0	11.0
Services													
-Sworn	100	4.0	4.0	8.0	8.0	8.0	8.0	5.0	5.0	8.0	13.0	13.0	13.0
-Non-Sworn	100	5.0	7.0	7.0	10.0	12.0	11.0	11.0	11.0	12.0	3.0	3.0	4.0
Subtotal Sworn, 100		59.0	61.0	69.0	70.0	73.0	72.0	69.0	55.0	60.0	64.0	63.0	65.0
Subtotal Non-Sworn 100		12.0	14.0	14.0	17.0	19.0	16.0	14.0	15.0	16.0	15.0	15.0	16.0
911 Communications													
-Sworn	405	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
-Non-Sworn	405	8.0	8.0	10.0	14.0	15.0	16.0	16.0	13.0	13.0	16.0	16.0	16.0
TOTAL SWORN		59.0	61.0	69.0	70.0	73.0	72.0	69.0	55.0	60.0	64.0	63.0	65.0
TOTAL NON-SWORN		20.0	22.0	24.0	31.0	34.0	32.0	30.0	28.0	29.0	31.0	31.0	32.0
TOTAL POLICE		79.0	83.0	93.0	101.0	107.0	104.0	99.0	83.0	89.0	95.0	94.0	97.0
PUBLIC WORKS													
General	100	48.0	53.0	55.0	59.0	59.0	59.0	52.0	46.0	47.0	45.5	43.5	44.5
Planning	100	1.0	1.0	1.0	1.0	1.0	10.0	9.0	7.0	5.0	5.0	5.0	5.0
Subtotal, 100		49.0	54.0	56.0	60.0	60.0	69.0	61.0	53.0	53.0	50.5	48.5	49.5
Equipment	402	9.0	9.0	10.0	12.0	11.0	10.0	7.0	7.0	8.0	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	2.0	2.5	2.5	2.5
-Sever	902	13.0	15.0	16.0	19.0	24.0	31.0	31.0	28.0	27.0	29.0	30.5	29.5
-Trash	302	14.0	17.0	17.0	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.0	16.0
-Water	301	23.0	23.0	23.0	23.0	25.0	23.0	22.0	20.0	20.0	21.0	20.5	20.5
Subtotal Utilities		51.0	56.0	57.0	61.0	68.0	72.0	71.0	64.0	64.0	68.5	69.5	68.5
TOTAL PUBLIC WORKS		109.0	119.0	123.0	133.0	139.0	151.0	139.0	124.0	125.0	127.0	126.0	126.0
FUND SUMMARY													
General Fund	100	240.0	252.0	265.0	274.0	277.0	284.0	266.0	226.0	236.0	239.5	237.5	242.5
VCB Fund	102	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Water Fund	301	31.0	31.0	31.0	32.0	34.0	33.0	31.0	29.0	30.0	29.5	30.0	30.0
Trash Fund	302	14.0	17.0	17.0	18.0	18.0	17.0	17.0	15.0	15.0	16.0	16.0	16.0
Two Rivers	303	5.0	5.0	7.0	7.0	6.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0
Swimming Pools	304	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0
Golf Courses	305	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Ceneteries	307	5.0	5.0	5.0	6.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Information Services	401	11.0	11.0	11.0	12.0	11.0	11.0	11.0	9.0	10.0	8.0	8.0	8.0
Equipment Fund	402	9.0	9.0	10.0	12.0	11.0	10.0	7.0	7.0	8.0	8.0	8.0	8.0
Stores / Print Shop	403	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0
911 Communications	405	8.0	8.0	10.0	14.0	15.0	16.0	16.0	13.0	13.0	16.0	16.0	16.0
Sever Fund	902	13.0	15.0	16.0	19.0	24.0	31.0	31.0	28.0	27.0	29.0	30.5	29.5
TOTAL ALL FUNDS		346.0	363.0	382.0	404.0	411.0	422.0	400.0	345.0	357.0	363.0	363.0	368.0
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

TABLE 8

City of Grand Junction, Colorado

GENERAL INFORMATION

(A)	Date of Incorporation:	July 19, 1882		
(A)	Date Charter Adopted:	September 14, 1909		
(A)	Form of Government:	Council Manager		
(B)	Area:	14.6 square miles		
(B)	<u>Miles of streets - 1989</u>			
	Paved	153 Miles		
	Unpaved	7 Miles		
(B)	<u>Miles of sewers - 1989</u>			
	Storm	19 Miles		
	Sanitary	185 Miles		
(C)	<u>Building Permits</u>			
		<u>Year</u>	<u># Issued</u>	<u>\$ Value</u>
		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
		1989	642	\$17,398,369
(D)	<u>Police Protection</u>			
	Number of employees		97	
	Vehicular patrol units		16	
(E)	<u>Fire Protection</u>			
	Number of employees		60	
	Number of stations		4	
(F)	<u>Recreation</u>			
	Parks		288 Acres	
	Swimming Pools		1 Indoor, and 1 Outdoor w/ Water Slide	
	Tennis Courts		8	
	Shelters		6	
	Baseball Stadium		1 Lighted	
	Football / Track Stadium		1 Lighted	
	Softball Fields		4 Lighted	
	Golf Courses		2 - 159 Acres	
	Outdoor Basketball Courts		1 Lighted	
	Auditorium		1	
	Older American Center		1	

TABLE 8
City of Grand Junction, Colorado

GENERAL INFORMATION

(Continued)

(H) Education: School District No. 51

	<u>Type</u>	<u>Number</u>	<u>Enrollment</u>	<u>Average Teacher Pupil Ratio</u>
	Elementary	20	8,128	27
	Middle	6	3,757	27
	Secondary	6	<u>4,418</u> 16,303	27

(G) City of Grand Junction Employees: 368

(A) Elections:

Number of registered voters; 12,402

Percentage of registered voters voting in:
Last General Municipal Election 18.3%

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 estimated average for the 1988-89 school year.

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G L O S S A R Y

Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned in December, but not collected until January, is recorded as revenue of December rather than January.

Appropriation: An authorization of a specific amount of money made by the City Council which permits the City to incur obligations and to make expenditures of resources.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: The value that is established for real or personal property by the County Assessor for the purpose of levying property taxes.

Budget: A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated expenditures and operating transfer obligations.

Capital Improvement Project: A permanent addition to the City's assets and includes design, construction and purchase of land, buildings and facilities.

Capital Outlay: Represents expenditures which result in the acquisition or addition to fixed assets including; land, buildings, streets and street improvements, recreation facilities, sewer & water lines, and machinery or equipment with an expected life of more than one year.

Cash Accounting: A basis of accounting in which transactions are recorded when cash either received or expended for goods and services.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Debt Service: The payment of principal, interest, and bond reserve requirements on borrowed funds such as notes and bonds.

Division: A group which is comprised of a specific operation within a functional area. City Departments may contain one or more divisions.

Encumbrance: An administrative control under which a commitment to purchase an item or service are recorded; thus the money is not available for new expenditure commitments. The use of encumbrances prevents overspending and permits officials to be certain of how much money is available for new commitments.

Enterprise Funds: Enterprise Funds are used to account for operations that are financed and operated similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise Funds in the City of Grand Junction include; Water Fund, Sewer Fund, Sanitation Fund, Two Rivers Plaza, Swimming Pools, Golf Courses, Cemetery Fund, and the Parking Authority Fund.

Expenditure: The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. Note that an encumbrance is not an expenditure, but reserves funds to be expended.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. For the City of Grand Junction, the fiscal year is the calendar year, January 1 through December 31.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or governmental functions. Eight commonly used fund groups in governmental accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, and special assessment funds.

General Fund: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds. General Fund revenues include sales and use taxes, property taxes, licenses and permits, intergovernmental, and other types of revenue. This fund includes most of the basic operating services including police, fire, finance, public works, parks & recreation, and general administration.

Interfund Transfers: Amounts transferred from one fund to another. Transfers are expenditures and must be appropriated as expenditures in both funds.

Internal Service Fund: Proprietary funds used to account for the furnishing of goods or services by one department or agency to other departments or agencies on a cost-reimbursement basis; for example, Data Processing Fund, Stores Fund, Self Insurance, and the Communications Center Fund.

Levy: To impose taxes, special assessments, or service charges for the support of City activities.

Millage: The tax rate on real property, based on 1 mill equals \$1 per \$1,000 of assessed property value.

Modified Accrual Accounting: A accounting basis whereby revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

Operating Budget: The expenditure plan for continuing every-day expenditures such as personnel, utilities, contractual services, debt service, commodities, and operating capital requirements.

Operating Capital: As identified in this document, operating capital refers to expenditures that are capital in nature (i.e. an addition to fixed assets), which are over \$300.00 yet under \$10,000.

Personnel Expenses: Salaries, wages, and fringe benefits such as pensions and insurance.

Property Tax: A tax which is levied on both real and personal property according to that property's valuation, assessment rate, and millage.

Reserved Fund Balance: The portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Funds the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Risk Management: An organized attempt to protect an entities assets against accidental loss in the most economical method.

Self-Insurance: The underwriting of ones own insurance rather than purchasing coverage from a private provider.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Tax Increment Financing: A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed area, then reinvesting property taxes generated as a result of new construction in projects designed to further enhance the area's economic vitality.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

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